

The company evaluates the independence and competency of certified accountants at least once a year. CPAs provide audit quality indicator reports (AQI) and independence statements and other relevant information, which are summarized by the deliberation unit and submitted to the audit committee and the board of directors for evaluation. The evaluation results for 2024 and 2025 were approved on November 3, 2024 and November 5, 2025 respectively. The standards for evaluating the independence and competency of CPAs, listed important items and evaluation results are as follows:

Independent Evaluation Items	Result of 2024	Result of 2025
As of the latest visa operation, there has been no instances of not changing in seven years.	Y	Y
If it is the first visa after rotation, whether the interval is not less than two years.	NA	NA
Those who are not employed by the Company, engage in regular work, receive a fixed salary or serve as directors or supervisors. °	Y	Y
Has not served as a company's director, supervisor, manager or employee who has a significant impact on visa cases within two years.	Y	Y
Has no relationship with the person in charge or manager of the Company as a spouse, a direct blood relative, a direct blood relative in law, or a collateral blood relative within the second degree.	Y	Y
Himself (Herself) or spouse, minor children have no relationship with the Company's investment or share financial interests.	Y	Y
Himself (Herself) or spouse, minor children have no fund lending with the Company.	Y	Y
Not performing management consulting or other non-visa business to affect independence sufficiently.	Y	Y
Has not violated the regulations of the competent authority for business affairs regarding the rotation of accountants, handling accounting affairs on behalf of others, or other regulations that affect independence sufficiently.	Y	Y
Whether the accountant has issued a declaration of independence, and the result of the declaration has not violated independence. °	Y	Y

Competency Evaluation Items	Result	Result
Participation of the board of directors: Attendance rate	100%	100%
Participation of Shareholders' meeting: Attendance rate	100%	100%
Financial report and tax audit quality: Every period of the financial and tax reports was handled by relevant laws and regulations and met the Company's quality expectations.	Y	Y
Timeliness of financial and tax audit: Financial and tax reports for each period were completed on time to the Company's needs.	Y	Y
Suggestions on internal control: In the process of financial and tax audit, gain the necessary understanding of the internal control system, and offer internal control proposal to the Company for the found deficiencies or weaknesses of internal control.	Y	Y
Consulting services: Consultation on financial and tax reports, laws and regulations, gazettes, taxation, internal control and other related issues, all of which have received satisfactory feedback.	Y	Y