

The evaluation of CPA

Evaluation items	Result
Do the accountants have direct or indirect financial interest with the Company?	No
Do the accountants and the Company have inappropriate interests?	No
Do the accountants serve the Company within two years before the practice?	No
Do the accountants permit others to practice under their name?	No
Do the accountants and the members of audit team have shares of the Company?	No
Do the accountants have no fund lending with the Company?	No
Do the accountants have relationship of collective investment or profit sharing with the Company?	No
Do the accountants have currently employed by the Company to perform routine work for which receives a fixed salary, or currently serves as a director?	No
Do the accountants have management functions related to decision-making of the Company?	No
Whether the accountants receive any commission about business?	No
Do the accountants are spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of any responsible person or managerial officer of the Company?	No
Whether the accountants have being the audit accountants of the Company over 7 consecutive years?	No
Whether the senior inspectors have sufficient audit experience to carry out the audit work?	Yes
Whether the firm is equipped with sufficient resources to support audit teams?	Yes
Whether the items of NAS affects the firm's independence?	No
Whether the firm's quality control and audit engagements are conducted in accordance with relevant laws and standards?	Yes
The Audit Firm's commitment to enhancing audit quality, including its capacity for innovation and compliance with regulations.	Yes