

Major dissenting comments among directors over board meeting resolutions from 2015 up to publication date in 2016: None

Resigned/discharged chairman, president, chief accounting officer, chief financial officer, chief internal audit officer and chief research officer: None

Certified Public Accountant (CPA) Information

1. CPA service fees

Unit: NT\$'000

Accounting firm	Name of CPA	Audit fee	Non-audit fee			Period covered by CPA's audit	Remarks
			Company registration	Others	Total		
KPMG	Simon Chen Leo Chi	1,260	-	-	-	2015.01.01~2015.03.31	
Deloitte & Touche	Kuo Li-Wen Lai Kwan-Chung	6,345	-	1,400	1,400	2015.04.01~2015.12.31	Fees for other non-audit services were mainly for tax-related consultation services.

Note: The Company changed the CPA firm starting 2Q15 to meet the company's operational requirements.

Range of CPA service fee	Audit fee	Non-audit fee	Total
NT\$0~NT\$1,999,999	-	✓	-
NT\$2,000,000~NT\$3,999,999	-	-	-
NT\$4,000,000~NT\$5,999,999	-	-	-
NT\$6,000,000~NT\$7,999,999	✓	-	-
NT\$8,000,000~NT\$9,999,999	-	-	✓
NT\$10,000,000 and above	-	-	-

2. Other information

- (1) If non-audit fees paid to CPAs, their accounting firm and its affiliates are more than one-fourth of audit fees, specify the amount of audit and non-audit fees, as well as the scope of non-audit services: Not applicable
- (2) For CPA changes, if the audit fee in the first year is lower than that of the prior year, specify the audit fee before and after the change and the reasons: Not applicable
- (3) If audit fees dropped by more than 15%, specify the amount and percentage of decline and reasons: Not applicable

3. Information on CPA changes:

- (1) Former CPA

Date of change	April 30, 2015		
Reason for change	To meet the company's operational requirements		
Specify whether services/engagement were terminated/refused	<div>Party</div> <div>Conditions</div>	CPA	Company
	Termination		V
	Refusal of new mandate		
Has any audit opinion, other than an unqualified opinion, been issued in the past two years? If yes, cite reasons.	A modified unqualified opinion was issued in 2013 to add a paragraph explaining a change in the accounting policy regarding bundle sales from residual method to relative fair value method.		
Disagreement with securities issuer	Yes		Accounting principles and practices
			Disclosure of financial statements
			Audit scope or procedures
			Others
	No	V	
	Explanation: None		
Other disclosure items	None		

(2) Current CPA

Name of company	Deloitte & Touche
Name of CPA	Kuo Li-Wen, Lai Kwan-Chung
Date of engagement	April 30, 2015
Results of consultations with the CPA on accounting measures and principles that might influence his/her opinion prior to his/her engagement	None
Has the incumbent CPA issued any dissenting opinion on opinions issued by the previous CPA?	None

(3) The former CPA's response to the issues referred to in Article 10.6.1 and Item 3 of Article 10.6.2 of the Regulations Governing Information to be Published in Annual Reports of Public Companies: Not applicable.

4. Company Chairman, President or finance/accounting manager held positions in the Company's audit firm or its affiliates within the past year: None