

9. 13th meeting of ninth BoD on February 22, 2022
- (1) Approved executive personnel changes
 - (2) Approved the 2021 business report and financial statements
 - (3) Approved the schedule for the 2022 Annual General Meeting
 - (4) Approved the acquisition or disposal of right-of-use assets

The above information is posted on MOPS: <https://mops.twse.com.tw>.

Major dissenting comments over board meeting resolutions from 2021 up to the publication date in 2022: None

Resigned/discharged chairman, president, chief accounting officer, chief financial officer, chief internal audit officer, chief corporate governance officer and chief research officer:

As of February 23, 2022

Title	Name	Date of taking office	Date of resignation	Reason for resignation/discharge
Vice President and Chief Information Officer	James Chang	2017/01/25	2022/01/01	Retirement

Certified Public Accountant (CPA) Information

1. CPA service fees

Unit: NT\$'000

Accounting firm	Name of CPA	Period covered by CPA's audit	Audit fee	Non-audit fee (Note)	Total	Remarks
Deloitte & Touche	Pei-De Chen	2021.01.01~ 2021.12.31	7,790	4,888	12,678	Reason for CPA change was due to job rotations at Deloitte & Touche from the fourth quarter of 2021.
	Kwan-Chung Lai	2021.01.01~ 2021.09.30				
	Te-Chen Cheng	2021.10.01~ 2021.12.31				

Note: Fees for non-audit services were mainly for tax certifications, tax-related consultations, consulting services and attestation services.

- (1) 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
- (2) If the audit fee dropped by more than 10%, specify the amount and percentage of decline and reasons:
The audit fee dropped by NT\$1.393 million, or, 15%, mainly due to regulatory changes in the classification of tax certification fee, which was classified under non-audit fee in 2021.

2. Information on CPA changes:

(1) Former CPA

Date of change	Approved by the Board of Directors on January 25, 2022		
Reason for change	Due to job rotations at Deloitte & Touche from the fourth quarter of 2021		
Specify whether services/engagement were terminated/refused	Conditions	Party	Company
	Termination	Not applicable	Not applicable
	Refusal of new mandate	Not applicable	Not applicable
Has any audit opinion, other than an unqualified opinion, been issued in the past two years? If yes, cite reasons.	None		
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	Pei-De Chen, Te-Chen Cheng
Date of engagement	Approved by the Board of Directors on January 25, 2022
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: None

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