

Solar Applied Materials Technology Co.

Review Evaluation Form of Independent Accountant

(☒Audit ☐Tax)

- Appointment of the Certified Public Accountant for the Company's 2024 Financial Statements and Evaluation of their Independence and Competence. Additionally, pursuant to Article 28 of the Company's "Corporate Governance Best Practice Principles", the company shall regularly (at least once a year) evaluate the independence and suitability of the appointed accountant.
- Explanation :
 1. According to Article 14-3 of the Securities Exchange Act, the appointment of the Certified Public Accountant must be resolved by the Board of Directors
 2. During the evaluation process, the appointed Certified Public Accountant has provided an "Independence Declaration" and "Audit Quality Indicators(AQIs)". Additionally, the company conducts assessments based on the accountant's competence and independence.
(As shown in the table below)
 3. The evaluation results of this form were reported to the Audit Committee and the Board of Directors on **March 6, 2024**, as the basis for deciding whether to hire or renew the appointment of the accountant.
- Subject of review : ☒Incumbent ☐Candidate
- Certified Public Accountant : Chao-Chin Yang and Chi-Chen Lee of Deloitte & Touche

I 、Review of Independence Requirements (If any of the following items is checked "No", further understanding of the specific facts is required.)					
Item No.	Evaluation Content	Check			Remarks
		Yes	No	N/A	
1	The accountant himself/herself, his/her spouse and minor children do not have any investment or financial interest relationship with the company.	V			
2	The certified public accountant himself/herself , his/her spouse and minor children do not have any financial loans with the company. However, this does not apply if the client is a financial institution and the transactions are conducted in the normal course of business.	V			
3	The accounting firm did not issue an assurance report on the effective operation of the financial information system that it design or assisted in implementing.	V			
4	The accountant or members of the audit service team have not held positions as directors, managers, or roles with significant influence over the audit matters of the company currently or within the past two years,	V			

5	The non-audit services provided by our company have no direct impact on significant of the audit engagement.	V			
6	Accountants or members of the audit service team do not promote or broker the stocks or other securities issued by the company.	V			
7	Except for services permitted by law and regulations, accountants or members of the audit service team do not represent the company in legal cases or other disputes with third parties.	V			
8	The certified public accountant or members of the audit service team do not have a spouse, direct blood relatives, direct in-laws, or collateral relatives within the second degree of kinship with the company's directors, managers, or personnel who hold positions that have a significant impact on the audit case.	V			
9	The joint practicing accountants who have stepped down within one year do not hold positions as directors, managers, or any roles that have a significant impact on audit matters in the company.	V			
10	The certified public accountant or members of the audit service team have not received any gifts of significant value or special favors from the company, its directors, managers, or major shareholders.	V			
11	The accountant is not currently employed by the client or the audited party to perform regular work, does not receive a fixed salary, nor serves as a director or supervisor.	V			
12	Publicly listed company : The accountant has not provided audit services to the company for seven consecutive years. Non-Publicly listed company : The accountant has not provided audit services to the company for ten consecutive years.	V			

II 、Independent Operations Review (If any of the following items is checked “No”, further understanding of the specific facts is required.)

Item No.	Evaluation Content	Check			Remarks
		Yes	No	N/A	
1	When the accountant has a direct or significant indirect interest in the commissioned matters that may affect their impartiality and independence, have they already recused themselves and refrained from handling the case?	V			
2	When a certified public accountant provides audit, review, compilation, or special examination of financial statements and issues an opinion letter, in addition to maintaining substantive independence, is formal independence also maintained?	V			
3	Are the members of the audit service team,	V			

	other co-practicing accountants or partners of the accounting firm, the accounting firm itself, affiliated enterprises of the firm, and alliance firms also maintaining independence from the company?				
4	Does the accountant perform professional services with integrity and rigor?	V			
5	When performing professional services, does the accountant maintain an impartial and objective stance, and also avoid allowing bias, conflicts of interest, or relationships to affect professional judgment?	V			
6	The accountant's integrity and objective impartiality are not affected by a lack of or loss of independence.	V			

III 、Suitability Review (If any of the following items is checked “No”, further understanding of the specific facts is required.)

Item No.	Evaluation Content	Check			Remarks
		Yes	No	N/A	
1	The accountant has had no disciplinary records with the Accountant Disciplinary Committee in the past two years.	V			
2	Does the accounting firm have sufficient scale, resources, and regional coverage to handle the company's audit services?	V			
3	Does the accounting firm have a clear quality control procedure? Does it cover aspects such as the levels and key points of audit procedures, the approach to handling audit issues and judgments, quality control reviews of independence, and risk management?	V			
4	Does the accounting firm promptly inform the board of directors (audit committee) of any significant issues and developments related to risk management, corporate governance, financial accounting, and associated risk controls?	V			

IV 、Other supplemental notes

Explanation :

V 、Evaluation Review Comments

■Approved after review, it is recommended to proceed with the appointment/maintain the current appointment

After evaluation, the appointed certified public accountants of our company have no issues as described in the above independence assessment items. It can be confirmed that the certified public accountants comply with independence regulations, and the reliability of the financial reports they issue is assured.

□There are concerns regarding the review ; it is recommended not to appoint or to replace the accountant.

Explanation of the reasons :