

The 2015 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2015/12/18

I. Personal Data

Accountant:	Mao-Yi Hung	Accounting Firm:	Ernst & Young
Background:	Education: Bachelor Degree in Accounting, Soochow University International Master of Business Administration, National Taiwan University Qualification by Profession: Certified Public Accountant of Taiwan Member of Taiwan Provincial CPA Association R.O.C. Member of Taipei City CPA Association		

II. Assessment Contents

Contents formulated on the basis of Certified Public Accountant Act: clause 47 and Code of the Professional Ethics: clause 10.

Items	Results
1. Up to the lastest certification practice, there's no such circumstance with working for the company for seven years in a row.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. No major financial interested relationship with the client.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Avoiding any improper relationship with the client.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4. The accountant should supervise their assistants to strictly comply with honesty, justice and independence.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5. The accountant is prohibited from auditing certification for the company's financial report where he/she has served in within the previous two years.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6. The accountant's identification is forbidden to be infringed by another individual.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. The accountant does not hold any shares in the company or in its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8. The accountant does not owe any debt to the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. The accountant is not in any joint investment or benefit-sharing relationship with the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. The accountant is not employed and paid regularly by the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
11. The accountant does not interfere with any management function towards decision-making in the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12. The accountant does not run any business which will probably deprive him/her of audit independence.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13. The accountant is not related to any of the company's management personnel in the following relations: Spouse, blood-related relatives, direct relatives by affinity, second-degree of blood-related relatives, collateral blood-related relatives.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14. The accountant does not receive any commission which is occupationalp-related.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15. Up to now, the accountant hasn't been punished for violating any audit independence principle.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

III. Performance and Plan

1. Completed auditing the 2015 annual certification of finance on time. 2. Completed auditing the 2015 annual certification of finance for the following companies on time: WINTEK, Dynamic Electronics Europe GmbH, Dynamic PCB Electronics Co., Ltd., Abon Touchsystems Inc. and Dynamic Electronics (KS) Co., Ltd. 3. Providing consultation service for the company's finance and taxes matters on an irregular basis.
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IV. Assessment Result

The accountant Mao-Yi Hung is possessed of independence in the company, his services in finance & taxes consultaiton and certification audit are timely and adequate.

Approved by : 

Tabulator : Cao Chin

The 2015 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2015/12/18

I. Personal Data

Accountant:	Ching-Piao Cheng	Accounting Firm:	Ernst & Young
Background:	Education: Bachelor Degree in Accounting, National Chung Hsing University Qualification by Profession: Certified Public Accountant of Taiwan Member of Taiwan Provincial CPA Association R.O.C. Member of Taipei City CPA Association		

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