

## Auditor Independence Assessment Report

Auditors' independence is assessed according to Article 29 of "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies." The Company assesses Auditors' independence using the following criteria; All findings were reported during the 8th meeting of the 17th term of BOD held in 2022:

### Giant MFG. Co., Ltd. Auditor Independence Assessment

Date of assessment: November 4, 2022

1. Subject to compliance with Article 29 of Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
2. Assessment criteria:
  - (1) Whether the financial statement auditors were employed by the Company within the two years prior to audit service, or within one year after termination of audit service.  
Yes No
  - (2) Whether the financial statement auditors held shares of the Company.  
Yes No
  - (3) Whether financial statement auditors were involved in any borrowing/lending arrangement with the Company.  
Yes No
  - (4) Whether financial statement auditors were involved in any joint investment or profit-sharing arrangement with the Company.  
Yes No
  - (5) Whether financial statement auditors assumed the role of director, supervisor, manager or any significant position in the Company, and whether auditors' personal interests were in conflict against those of the Company.  
Yes No
  - (6) Whether financial statement auditors had any decision-making authority within the Company.  
Yes No
  - (7) Whether financial statement auditors were related to the Company's management personnel, in any relationship characterized as spouse, direct blood relative, relative by affinity, or relative of 4th degree or closer.  
Yes No

- (8) Whether financial statement auditors had solicited business through direct, indirect or implied incentive or reciprocal arrangement.
- Yes    No
- (9) Whether financial statement auditors received any business-related commission from the Company that was not covered by the service agreement.
- Yes    No
- (10) Whether financial statement auditors were involved in litigation or were corrected by the authority for misconduct.
- Yes    No
- (11) Whether financial statement auditors have provided audit service for the Company for seven consecutive years.
- Yes    No
- (12) Whether a declaration of independence is obtained from auditors on a yearly basis.
- Yes    No

The auditors of the Company's financial statement were found to have complied with all above criteria.