

Taiwan Water Corporation Information on CPA Professional Fees

1. Professional Fees of CPA

Unit: NT\$ thousands

Accounting Firm	Name of CPA	CPA's Audit Period	Audit Fee	Non-audit Fee	Total	Remark
KPMG	Chen, Cheng-Hsueh	1/1/2025~ 12/31/2025	1,981	-	1,981	

2. Information on Replacement of CPA

(1) Former CPA

Date of Change	Signing day on July 31, 2025		
Reasons and Explanation of Changes	In compliance with regulatory requirements on rotation, the engagement partner Chun-Yuan Wu will be replaced by Chen, Cheng-Hsueh starting from 2025.		
State Whether the Appointment Is Terminated or Rejected by the Consignor or CPAs	Client	CPA	Consignor
	Status		
	Appointment terminated automatically	Not available	Not available
	Appointment rejected (discontinued)	Not available	Not available
The Opinions Other than Unmodified Opinion Issued in the Last Two Years and the Reasons for the Said Opinions (Note)	None		
Is There Any Disagreement in Opinion with the Issuer	Yes	Not available	Accounting principle or practice
			Disclosure of financial statements
			Auditing scope or procedures
			Others
	No	Not available	
	Explanation	Not available	
Supplementary Disclosure (Disclosures Specified in Article 10.6.1.4~7 of the Standards)	None		

(2) Successor CPA

Accounting Firm	KPMG
CPA	Chen, Cheng-Hsueh
Date of Engagement	Signing day on July 31, 2025
Prior to the Formal Engagement, Any Inquiry or Consultation on the Accounting Treatment or Accounting Principles for Specific Transactions, and the Type of Audit Opinion that Might Be Rendered on the Financial Report	None
Written Opinions from the Successor CPAs that Are Different from the Former CPA's Opinions	None

(3) Response from the Former Accountant Regarding the Matters in Item 1 and Item 3 of Subparagraph 3, Paragraph 6, Article 10 of these Regulations : Not available.

3. CPAs and Their Opinions within the Last 5 Fiscal Years

Year	Name of CPA	Audit Opinion
2021	Kuo, Shyh-Hua	Unmodified Opinion
2022	Wu, Chun-Yuan	Unmodified Opinion
2023	Wu, Chun-Yuan	Unmodified Opinion
2024	Wu, Chun-Yuan	Unmodified Opinion
2025	Chen, Cheng-Hsueh	Unmodified Opinion