



誠品聯合會計師事務所  
WeTec International CPAs.

9th Fl., No. 339, Xin Yi Road, Sec 4  
Taipei, 10692, Taiwan, R.O.C.  
台北市大安區信義路4段339號9樓

Telephone: (02)2325-3375  
Fax: (02)2325-3376  
統一編號：20396901

## Opinion Letter

Date 26th, July 2024  
Nr. WetecT-113170

Addressee : Cathay Financial Holding Co., Ltd. (hereinafter referred to as "Your Company")

Subject : This review opinion is provided on the external audit<sup>1</sup> of your company's supporting documentation for Codes of Conduct, including whether your company has compliance systems in place to ensure effective implementation of its code of conduct and whether the supporting documents of such mechanisms are available publicly.

### Explanations :

Based on my understanding of the above review of Codes of Conduct and documentation provided by your company, I hereby confirm that your company's response is consistent with internal implementation and publicly available information. There are no discrepancies between the relevant evidence and documents.

WeTec International CPAs.

Managing CPA : Roger Lai

26th, July 2024

<sup>1</sup>The definition of external audit in this review opinion refers to the review by an independent third-party institution



誠品聯合會計師事務所  
WeTec International CPAs.

9th Fl., No. 339, Xin Yi Road, Sec 4  
Taipei, 10692, Taiwan, R.O.C.  
台北市大安區信義路4段339號9樓

Telephone: (02)2325-3375  
Fax: (02)2325-3376  
統一編號：20396901

CPA Roger Lai declares the following :

1. The related items, opinions and conclusion represented in the above Opinion Letter are based CPA Roger Lai's fair, independent and objective discretion, which is also conducted in accordance with Taiwan's related regulations and professional due care.
2. CPA Roger Lai, WeTec International CPAs firm, and all the colleagues who had participated in this Opinion Letter have no direct or indirect conflicting interest and relationship with this matter.
3. The service charge for this Opinion Letter is based on a fixed price. There is no contingency payment connected to the conclusion of this Opinion Letter.
4. The main information on which this Opinion Letter is based, was provided by Your Company. This Opinion Letter also relies on the representation of Your Company and your employees which has resulted in our belief that majority of the information was reasonable and correct.
5. CPA Roger Lai holds no responsibility to renew this Opinion Letter for any post-period item which is unknown or not able to be perceived as of the date signed hereunder.

WeTec International CPAs.

Managing CPA : Roger Lai

26th, July 2024