

Provided by: CHENG MEI MATERIALS TECHNOLOGY CORPORATION

SEQ_NO	3	Date of announcement	2018/07/31	Time of announcement	16:00:22
Subject	Announcement of change of CPA and CPA firm				
Date of events	2018/07/31	To which item it meets	paragraph 7		
Statement	1.Date of the board of directors resolution (Date of occurrence of the event):2018/07/31 2.Name of the original accounting firm:Deloitte & Touche 3.Name of the original CPA 1:Ming-Hui Chen 4.Name of the original CPA 2:Ming-Yuan Chung 5.Name of the new accounting firm: PWC Taiwan 6.Name of the new CPA 1:Yi-Chang Lin 7.name of the new CPA 2:Tzu-Meng Liu 8.Reason for the replacement: Change of CPA due to long-term development and internal management demand. 9.Specify that whether the company or the original CPA decided to terminate or discontinue the engagement: Company terminated the engagement. 10.Date of the company notify or receive from the CPA about the termination: 2018/07/31 11.Was there adjustments or suggestions on major internal control improvement matters in filed or in-preparation financial report of the latest 2 fiscal years:NIL 12.Was there any divergence in opinion between the Company and the original CPA concerning above adjustments or suggestions?(If so, please specify.):N/A 13.Whether the company consult the new CPA regarding the adjustments and suggestions and probable opinion before official engagement?(If so, please specify.):N/A 14.Whether the original CPA was authorized to fully response to the reasonable inquiries(including divergent opinion on above matters) from the new CPA:YES 15.Any other matters that need to be specified:NIL				