

Descriptions of the communications between the independent directors, the internal auditors, and the independent auditors

1. Mode of communication

- 1.1 After the audit report and follow-up report of the Company are reviewed, they will be delivered to independent directors for inspection before the end of the following month. Independent directors will make suggestions on the report, and the audit supervisor will reply to supplementary explanations in writing and email. The Company's internal audit officer would report the audit affairs to independent directors at the Audit Committee meeting periodically, and communicate with the committee members about the audit results and status of his follow-up report.
- 1.2 The Company's external auditor would report to independent directors on the result of review or audit on the financial statements of the Company and its subsidiaries and status of audit on internal control at the Audit Committee's quarterly meeting.

2. Summary of the communication between independent directors and internal audit officer

The communication in 2025 was outlined as following:

Date	Points of communication	Communication result
2025.02.20	1.2024 Q4 internal audit implementation report 2.2024 Statement of Internal Control System 3.Individual communication between the independent directors and the audit officer (1)Integrate topics progress explanation (2)The internal audit officer answered the questions raised by the independent directors in the meeting.	No opinion Amendments submitted to the Audit Committee and the Board of Directors for approval
2025.05.08	1.2024 internal audit implementation report 2.2025 Q1 internal audit implementation report	No opinion
2025.08.08	1.2024 internal audit implementation report 2.2025 Q2 internal audit implementation report	No opinion

Date	Points of communication	Communication result
	3. Individual communication between the independent directors and the audit officer (1)Amendments schedule to internal control systems and internal audit implementation rules in response to the Integration Initiative (2)The internal audit officer answered the questions raised by the independent directors in the meeting.	
2025.11.06	1.2024 internal audit implementation report 2.2025 Q3 internal audit implementation report 3.Amendments and clarifications to internal control systems and internal audit implementation rules 4.2026 audit plan	No opinion Amendments submitted to the Audit Committee and the Board of Directors for approval

3. Summary of the communication between independent directors and the external auditor

The communication in 2025 was outlined as following:

Date	Points of communication	Communication result
2025.02.20 Audit Committee	1. Report on the audit result of the Company's consolidated financial statements and internal control for Q4 2024. 2. Explanation of key audit matters 3. Commutation with key governance unit 4. CPAs explained the questions raised by the Audit Committee. 5. Independence of CPAs	The financial statements have been approved by the Audit Committee and submitted to and approved by the Board of Directors, and have been duly announced and filed with the competent authority within the prescribed period.
2025.05.08 Audit Committee	1. Report on the review result of the Company's consolidated financial statements and internal control status for Q1 2025. 2. Explanation of key review items 3. Commutation with key governance unit 4. CPAs explained the questions raised by the Audit Committee. 5. Independence of CPAs	
2025.08.08 Audit	1. Report on the review result of the Company's consolidated financial statements and internal control status for Q2 2025.	

Date	Points of communication	Communication result
Committee	2. Explanation of key review items 3. Commutation with key governance unit 4. CPAs explained the questions raised by the Audit Committee. 5. Independence of CPAs	
2025.11.06 Audit Committee	1. Report on the review result of the Company's consolidated financial statements and internal control status for Q3 2025. 2. Explanation of key review items 3. Commutation with key governance unit 4. CPAs explained the questions raised by the Audit Committee. 5. Referred to Audit Quality Indicators (AQIs), independence and competence of the CPAs 6. Explanation of 2025 Annual Audit Plan	