

## Communications between Independent Directors and Internal Auditing Officers or CPA

1. The internal audit officer delivered internal audit reports to Independent Directors and reported the status of internal auditing in the Audit Committee and Board of Directors' Meeting.
2. The internal auditing officer directly communicate with independent directors via email or face-to-face meetings as necessary.
3. CPA periodically presented annual and quarterly audit status of financial reports and audit reports and communicate other matters like updating relevant laws in the Meeting of Audit Committees.

### 4. Communications between Independent Directors and Internal Auditing Officers in 2024:

Date	Method	Main Issue	Results
2024/2/29	Audit committee	<ol style="list-style-type: none"> <li>1. Recent Audit Office report.</li> <li>2. 2023 Declaration of Internal Control System.</li> </ol>	<ol style="list-style-type: none"> <li>1. Recent Audit Office report- Notified the committee and Submitted to the Board of Directors.</li> <li>2. 2023 Declaration of Internal Control System- Approved by All independent presented and Submitted to the Board of Directors for Discussion.</li> </ol>
2024/8/1	Audit committee	<ol style="list-style-type: none"> <li>1. Recent Audit Office report.</li> <li>2. Amendment of the "2022 annual auditing plan".</li> </ol>	<ol style="list-style-type: none"> <li>1. Recent Audit Office report- Notified the committee and submitted to the Board of Directors.</li> <li>2. Amendment of the "2022 annual auditing plan"- Approved by All independent presented and Submitted to the Board of Directors for Discussion.</li> </ol>

2024/10/31	Independent meeting	1. Improvement Plan for Internal Audit. 2. Discussion of 2025 annual audit universe.	Notified the Independent Directors.
2024/10/31	Audit committee	Amendment of the "Internal Control Procedures".	Approved by All independent presented and Submitted to the Board of Directors for Discussion.
2023/11/30	Audit committee	1. Recent Audit Office report. 2. 2025 annual audit plan	1. Recent Audit Office report- Notified the committee and submitted to the Board of Directors. 2. 2025 annual audit plan - Approved by All independent presented and Submitted to the Board of Directors for Discussion.

5. Communications between Independent Directors and CPAs in 2024:

Date	Method	Main Issue	Results
2024/2/29	Audit committee	1. 2023 financial reports 2. Explanation of key audit matters 3. Updates on important regulations	Approved by all independent presented and Submitted to the Board of Directors for Discussion.
2024/5/2	Audit committee	1. First quarterly financial report in 2024. 2. Updates on important regulations	Approved by all independent presented and Submitted to the Board of Directors for Discussion.
2024/8/1	Audit committee	1. Second quarterly financial report in 2024. 2. Updates on important regulations	Approved by all independent presented and Submitted to the Board of Directors for Discussion.
2024/10/31	Independent meeting	Group audit plan and Improvement of Audit Deficiencies	Notified the Independent Directors.
2024/10/31	Audit committee	1. Third quarterly financial report in 2024. 2. Updates on important regulations.	Approved by all independent presented and Submitted to the Board of Directors for Discussion.

The independent directors have no objection to the above matters.