

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 2025:

Date	Method	Main Issue	Results
2025/1/17	Audit committee	1. Recent Audit Office report. 2. Internal Auditors Independence Report.	Notified the committee and Submitted to the Board of Directors.
2025/2/27	Audit committee	1. Recent Audit Office report. 2. 2024 Declaration of Internal Control System. 3. Amendment of the "Internal Audit Standard Operating Procedures" of the Company.	1. Recent Audit Office report- Notified the committee and Submitted to the Board of Directors. 2. 2024 Declaration of Internal Control System and Amendment of the "Internal Audit Standard Operating Procedures" - Approved by All independent presented and Submitted to the Board of Directors for Discussion.
2025/4/30	Audit committee	Recent Audit Office report.	Notified the committee and Submitted to the Board of Directors.

2024/7/31	Audit committee	Recent Audit Office report.	Notified the committee and submitted to the Board of Directors.
2025/7/31	Independent meeting	Implementation Status of Internal Audit Improvements.	Notified the Independent Directors.
2025/10/30	Audit committee	Recent Audit Office report.	Notified the committee and Submitted to the Board of Directors.
2025/11/27	Audit committee	<ol style="list-style-type: none"> Recent Audit Office report. 2026 annual audit plan 	<ol style="list-style-type: none"> Recent Audit Office report- Notified the committee and submitted to the Board of Directors. 2026 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 2025:

Date	Method	Main Issue	Results
2025/2/27	Audit committee	<ol style="list-style-type: none"> 2024 financial reports Explanation of key audit matters Audit Findings- Internal Control Deficiencies 	Approved by all independent presented and Submitted to the Board of Directors for Discussion.
2025/4/30	Audit committee	<ol style="list-style-type: none"> First quarterly financial report in 2025. Updates on important regulations 	Approved by all independent presented and Submitted to the Board of Directors for Discussion.
2025/7/31	Audit committee	Second quarterly financial report in 2025.	Approved by all independent presented and Submitted to the Board of Directors for Discussion.

2025/10/30	Independent meeting	Group audit plan and Improvement of IT Audit Deficiencies	Notified the Independent Directors.
2025/10/30	Audit committee	1. Third quarterly financial report in 2025.	Approved by all independent presented and Submitted to the Board of Directors for Discussion.

The independent directors have no objection to the above matters.