

The communication situation between the independent directors and the internal audit officer and the CPA in 2025

1. Communication between the independent directors and the internal audit officer

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 25, 2025	The 13th Session of the 3rd Term	The audit officer reports the audit items and results for December 2024; the independent directors agreed with the contents of the report.
Apr. 14, 2025	The 14th Session of the 3rd Term	The audit officer reports the audit items and results for the first quarter of 2025; the independent directors agreed with the contents of the report.
May 06, 2025	The 15th Session of the 3rd Term	The audit officer reports the audit items and results for April 2025; the independent directors agreed with the contents of the report.
Aug. 05, 2025	The 16th Session of the 3rd Term	The audit officer reports the audit items and results for May to June 2025; the independent directors agreed with the contents of the report.
Nov. 04, 2025	The 17th Session of the 3rd Term	The audit officer reports the audit items and results for the third quarter of 2025; the independent directors agreed with the contents of the report.
Dec. 19, 2025	The 18th Session of the 3rd Term	The audit officer reports the audit items and results for October to November 2025; the independent directors agreed with the contents of the report.
May 06, 2025	Communication meeting between independent directors, internal audit officer and CPA Attendees: Jun-Ji Lin, Independent Director; Shih-Ying Huang, Independent Director; Mei-Chen Tsai, CPA; Ya-Yun Shih, Internal Audit Officer	The independent directors and the audit officer reviewed the implementation of internal control systems at the subsidiaries, as well as the evaluation processes for long-term foreign bond investments.

2. Communication between the independent directors and the CPA

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 25, 2025	The 13th Session of the 3rd Term	The CPA's report on significant risks and key audit matters identified in the 2024 financial statements, a summary of audit conclusions, other communication matters, and the independence statement, as well as an overview of regulatory updates (including the draft amendments to the Statute for Industrial Innovation, new Securities and Exchange Act regulations on enhancing rank-and-file employee compensation, the Sustainable Development Action Plan, the IFRS Sustainability Disclosure Standards, and carbon fee levy rates).
May 06, 2025	The 14th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the first quarter of 2025, as well as other communication matters and statements of independence.
Aug. 05, 2025	The 15th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the second quarter of 2025, as well as other communication matters and statements of independence.
Nov. 04, 2025	The 16th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the third quarter of 2025, as well as other communication matters, statements of independence.
May 06, 2025	Communication meeting between independent directors, internal audit officer and CPA Attendees: Jun-Ji Lin, Independent Director; Shih-Ying Huang, Independent Director; Mei-Chen Tsai, CPA; Ya-Yun Shih, Internal Audit Officer	The CPA addressed matters of concern emphasized by the competent authority regarding the Company's relationships with major customers and suppliers. The CPA firm also reviewed newly added customers during the year, as well as prepayments involving significant amounts, with no exceptions noted.



3. Communication Policy among Independent Directors, the Internal Audit Officer, and the CPA

- (1) At least once a year, a separate meeting shall be convened between the CPA and the Internal Audit Officer to discuss key issues and areas of significant concern for the year.
- (2) The Internal Audit Officer shall regularly report to the Audit Committee on the implementation status of the internal audit plan and any significant audit findings.
- (3) The CPA shall attend Audit Committee meetings on a quarterly basis to report the results of financial statement audits.
- (4) Where the Independent Directors, the Internal Audit Officer, or the CPA deem communication necessary, they may contact one another at any time via telephone or email for timely communication.