

A 、 Communications between the Independent Directors, the Chief Audit Executive, and the CPAs

- a. After having presented the audit and follow-up reports to the Chairman, the Chief Audit Executive submits the same reports via email to the Independent Directors for review on a monthly basis. In addition, the Chief Audit Executive communicates individually on internal control and audit-related matters and responds to the Independent Directors' inquiries at least quarterly.

The Chief Audit Executive presents the findings of all audit reports in the meetings of the Audit Committee and Board of Directors to ensure that the Independent Directors can keep abreast of the company's latest internal audit status.

- b. The CPAs present audit results and other communication matters required by relevant laws and regulations to the Independent Directors in person every half year before the Audit Committee meeting begins. If the Independent Directors have any questions, they can immediately raise and receive answers.

B 、 Summary of individual communications between the Independent Directors and the Chief Audit Executive, and the CPAs

Meeting Date	Communication focus between Independent Directors and the Chief Audit Executive	Results
2025/02/27 Audit Committee meeting	<p>a. The findings of the audit reports from December 2024 to January 2025.</p> <p>b. The assessment of the effectiveness of the internal control system design and implementation in 2024.</p>	<p>a. After individual communication during the Audit Committee meeting, the Independent Directors raised no objection on the results of the audit business execution.</p> <p>b. With the approval of the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in February.</p>
2025/05/13 Audit Committee meeting	The findings of the audit reports from February to March 2025.	After individual communication during the Audit Committee meeting, the Independent Directors raised no objection on the results of the audit business execution.
2025/07/18 Audit Committee	The findings of the audit reports from April to May 2025.	After individual communication during the Audit Committee meeting, the Independent Directors provided a recommendation for

Meeting Date	Communication focus between Independent Directors and the Chief Audit Executive	Results
meeting		the review of the internal control system based on the results of the audit of business execution. The recommendation is currently being implemented as instructed, and an updated version is expected to be released in 2026.
2025/08/14 Audit Committee meeting	The findings of the audit reports from June to July 2025.	After individual communication during the Audit Committee meeting, the Independent Directors raised no objection on the results of the audit business execution.
2025/11/5 Audit Committee meeting	The findings of the audit reports from August to September 2025.	After individual communication during the Audit Committee meeting, the Independent Directors raised no objection on the results of the audit business execution.
2025/12/12 Audit Committee meeting	a. The findings of the audit reports from October to November 2025. b. Annual audit plan of 2026.	a. After individual communication during the Audit Committee meeting, the Independent Directors raised no objection on the results of the audit business execution. b. With the approval of the Audit Committee, the "Annual audit plan " has been submitted to the Board of Directors for approval in December.

Meeting Date	Communications focus between Independent Directors and the CPAs	Results
2025/02/27 Audit Committee meeting	Individual financial statements and consolidated financial statements for the year 2024.	<p>Before the Audit Committee meeting, the CPA individually communicated "the communications matters with those charged with governance in the Audit Completion Stage" among the topics including key audit matters, materiality, related party transactions, major accounting estimates, audit of group financial statements and summary of important financial information, etc., and answered the Independent Directors' questions on the financial statements.</p> <p>After review and approval by the Audit Committee, this matter has been submitted to the Board of Directors and announced as well as declared to the competent authority as scheduled.</p>
2025/08/14 Audit Committee meeting	Consolidated financial statements for the second quarter of 2025.	<p>Before the Audit Committee meeting, the CPA individually communicated to the Audit Committee regarding "the communications matters with those charged with governance of the interim reporting review" among the topics including materiality, related party transactions and summary of important financial information, etc., and answered the independent director's questions on the financial statements.</p> <p>After review and approval by the Audit Committee, this matter has been submitted to the Board of Directors, announced as well as declared to the competent authority as scheduled.</p>