

Communication Method between Independent Directors, Supervisors, Internal Audit Managers and CPAs

1. The audit supervisor and CPA will communicate directly with the independent directors as necessary.

2. The meeting is a communication and discussion meeting between Independent Directors and CPAs, where the accountants explain and communicate to the Independent Directors the process of reviewing the company's annual financial statements, scope matters, identification of significant risks and review conclusions. CPAs also attend the quarterly Board of Directors and audit committee to provide auxiliary explanations and communications when necessary.

3. The company sends audit reports to independent directors for review by email on a monthly basis, and the audit supervisor regularly attends the board of directors to report on the execution of the audit business. In addition to regularly attending the audit committee and the board of directors every quarter (at least 4 times a year), the audit supervisor and CPAs also communicate individually with the independent directors at least once a year on matters such as audit business summary reports and financial review results. Regarding the implementation status, Results and suggestions have been fully communicated.

Summary of previous communications between independent directors and CPAs

Meeting date	Participants	Communication focus	Result
2025/3/5	Management, Independent Directors, CPAs	1.CPA has explained the audit results and situation report on the audit opinions of the 2024 financial report. 2.CPA has explained and communicated the issues raised in the meeting.	No objection
2025/3/5	Director, Independent Director, CPA	1.CPA has explained the audit opinions on the 2024 financial report.	No objection
2025/5/2	Management, independent directors, CPAs	1.CPA has explained the review results and situation report on the review conclusion of the consolidated financial report for the first quarter of 2025. 2.CPA has explained and communicated the issues raised in the meeting.	No objection
2025/5/2	Director, Independent Director, CPA	1.CPA has explained the conclusion of the review of the consolidated financial report for the first quarter of 2025.	No objection
2025/8/5	Management, Independent Directors, CPAs	1.CPA has explained the review results and situation report on the review conclusion of the 2025 second quarter consolidated financial report. 2.CPA has explained and communicated the issues raised in the meeting.	No objection
2025/8/5	Director, Independent Director, CPA	1.CPA has explained the conclusion of the review of the consolidated financial report for the second quarter of 2025.	No objection

2025/11/5	Independent Director, CPA	1.CPA have prepared an explanation of the audit results of the 2025 third quarter consolidated financial report and an audit plan for the 2025 annual report. 2.CPA has explained and communicated the issues raised in the meeting.	No objection
2025/11/5	Director, Independent Director, CPA	1.CPA has explained the conclusion of the review of the consolidated financial report for the third quarter of 2025. 2.CPA discuss the 2025 annual report audit plan with management.	No objection

Summary of previous communications between independent directors and audit supervisor

Meeting date	Participants	Communication focus	Result
2025/1/17	Director, Independent Director, audit supervisor	1.The audit supervisor has made an audit project execution report from November to December 2024 to all independent directors and directors. 2.The audit supervisor will report the results of the 2024 internal control self-assessment and matters that should be improved, and issue an internal control statement.	No objection
2025/3/5	Director, Independent Director, audit supervisor	1.The audit supervisor has made an audit project execution report from January to February 2025 to all independent directors and directors. 2.Self-prepared report on the progress of the implementation of the financial reporting improvement plan.	No objection
2025/5/2	Director, Independent Director, audit supervisor	1.The audit supervisor has made an audit project execution report from March to April 2025 to all independent directors and directors.	No objection
2025/6/13	Director, Independent Director, audit supervisor	1.The audit supervisor has made an audit project execution report from May 2025 to all independent directors and directors.	No objection
2025/8/5	Director, Independent Director, audit supervisor	1.The audit supervisor has made an audit project execution report from June to July 2025 to all independent directors and directors.	No objection
2025/11/5	Independent Director, audit supervisor	1.The audit supervisor reports on audit deficiencies in 2025 and tracks improvements. 2.The audit supervisor reports the risk assessment results and explains the basis for the preparation of the 2026 audit plan. 3. The audit supervisor explains and communicates the issues raised in the meeting.	No objection
2025/11/5	Director, Independent Director, audit supervisor	1.The audit supervisor reports the risk assessment results and explains the basis for the preparation of the 2026 audit plan. 2.The audit supervisor has made an audit project execution report from August to October 2025 to all independent directors and directors. 3.The audit supervisor reports on audit deficiencies in 2025 and tracks and improves implementation. 4. The audit supervisor explains and communicates the issues raised in the meeting.	No objection