

Communication methods among independent directors, accountants, and Chief Audit Executive

To improve the Company's corporate governance and strengthen the Board's professional knowledge, the Company established the Audit Committee as part of the 7th Board, which consisted entirely of independent directors. In addition to supervising the Company's response plans for internal and external changes, the design of its internal control system and periodic inspection and audit reports, the Audit Committee also must ensure that the design and implementation of the internal control system are consistent and effective to establish communication channels and mechanisms with the internal audit supervisor and accountants, while advancing opinion exchanges. A summary of communication methods and recent communication subjects are as follows:

1. Communication Policy among independent directors, accountants, and the CAE
 - (1) A meeting between the accountants and the Chief Audit Executive should be held at least once a year to review and discuss the completed results, any deficiencies, and opinions resulting from internal CAE and external auditor findings. Meeting results and transcripts should be recorded and submitted to the Board for review.
 - (2) Regular reports from CAE to the Audit Committee:
 - i. Regular meetings should be held at least once a quarter with extraordinary meetings held as needed. During the meeting, the internal CAE should report to the independent directors on the Company's implementation of internal audit processes and performance of internal control. When items related to financial reports need to be discussed, accountants should attend the meeting to explain the financial reports and address questions raised by committee members.
 - ii. Annual internal audit plan.
 - iii. Annual professional training plan for internal auditors.
 - (3) The Company's accountants shall hold Audit Committee meetings for no

less than 4 times per annum and report the quarterly review and annual financial results to the Board.

- (4) Others : Extraordinary meetings shall be held in the event of abnormal events, or events that the independent directors, CAE, and Company's accountants deem it necessary to communicate.

2. Summary of communications between independent directors and the CAE:

Date	Attendees	Information Communicated	Communication Results
February 22, 2023 Audit Committee (10-4)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien	CAE reported the " Audit Follow-up Issues Report for 2022."	Independent Director Recommendations No comments provided during this meeting. Handling Response The management department has reported current implementation status at the 6th meeting of 10th Board.
March 29, 2023 Audit Committee (10-5)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien	1. CAE reported on the Company's implementation of internal audit processes and internal control operations from October to December of 2022. 2. CAE reported the "OT Effectiveness Audit Report for Administration and Asset Development System"	Independent Director Recommendations 1. No comments provided during this meeting. 2. Track the improvement of the management department and report to the Audit Committee. Handling Response 1. Audit highlights were reported at the 6th meeting of 10th Board. 2. The management department has tracked the progress of relevant departments in accordance with the conclusions of the meeting.

<p>May 8, 2023 Audit Committee (10-6)</p>	<p>Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations from January to February of 2023.</p>	<p>Independent Directors' Recommendations No comments provided during this meeting. Handling Response Audit highlights were reported at the 6th meeting of 10th Board.</p>
<p>May 19, 2023 Audit Committee (10-2 Temporary meeting)</p>	<p>Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien</p>	<p>CAE reported the " Audit Report on the Harbor and Wharf System Construction Project".</p>	<p>Independent Director Recommendations No comments provided during this meeting. Handling Response Noted.</p>
<p>August 7, 2023 Audit Committee (10-7)</p>	<p>Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien</p>	<p>1. CAE reported on the Company's implementation of internal audit processes and internal control operations from March to April of 2023. 2. CAE reported the "Summary Audit Report on the Operational Effectiveness of Customer Service Transfer to HongHwa for Contracting."</p>	<p>Independent Director Recommendations 1. (1) Track the improvement of the management department. (2) CSI should carefully evaluate both the project vendors and their own professional capabilities when considering project undertakings. 2. (1) Consumer Business Group should implement all the audit recommendations. (2) The Headquarter and Consumer Business Group should organize project teams to discuss the manpower utilization and quality requirements for customer service.</p>

			<p>(3) Information Technology Group should assist in enhancing technological applications to improve customer service efficiency.</p> <p>Handling Response</p> <p>1.</p> <p>(1) Audit highlights were reported at the 7th meeting of 10th Board.</p> <p>(2) CSI has submitted a report at the 8th meeting of 10th Audit Committee.</p> <p>2. The management department has held a meeting to establish a project team to promote manpower utilization and the implementation of intelligent customer service.</p>
<p>November 6, 2023 Audit Committee (10-8)</p>	<p>Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu CAE Chiu-Ming Lien</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations from May to July of 2023.</p>	<p>Independent Director Recommendations No comments provided during this meeting.</p> <p>Handling Response Audit highlights were reported at the 8th meeting of 10th Board.</p>
<p>December 20, 2023 Audit Committee (10-9)</p>	<p>Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen CAE Chiu-Ming Lien</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations from August to September of 2023.</p>	<p>Independent Director Recommendations Track the improvement of the management department..</p> <p>Handling Response Keep following and trail handling.</p>

3. Summary of communications between independent directors and accountants:

Date	Attendees	Information Communicated	Communication Results
February 22, 2022 Audit Committee (10-4)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen Accountants Yih-Shin Kao Mei Yen Chiang	1. Reviewed the Company's draft 2022 domestic and SOX internal control system statement. 2. Reviewed the Company's draft operation and financial report for 2022.	Independent Directors Recommendations 1. The 2022 internal control system statement approved by all directors in attendance. 2. Draft 2022 financial report approved by all directors in attendance. 3. The 2022 operation report should be revised and then submitted to the Board of Directors for approval following the Chairman's review. Handling Response 1. The 2022 internal control system statement and the draft financial report reported and approved at the 5th meeting of the 10th Board. 2. The 2022 operation report had revised and submitted by the chairman, and approved at the 5th meeting of the 10th Board.
March 29, 2023	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen Accountants Yih-Shin Kao	Private (closed-door) communication meeting among accountants and independent directors.	
March 22, 2023 Audit Committee	Independent Directors Su-ming Lin Yu-Fen Lin	Reviewed full 2022 IFRS financial draft report to be	Independent Directors Recommendations Approved by all independent directors in attendance. Handling Response

(10-5)	Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen Accountants Yih-Shin Kao	included in Form 20-F.	Full IFRs Financial Report has been included in the Company's Form 20-F, filed to the U.S. Securities and Exchange Commission (the "SEC") on April 17, 2023.
May 8, 2023 Audit Committee (10-6)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen Accountants Yih-Shin Kao	Reviewed first quarter 2023 financial reports.	Independent Directors Recommendations Approved with no comments. Handling Response Approved at the 6th meeting of the 10th Board.
August 7, 2023 Audit Committee (10-7)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen Accountants Yih-Shin Kao Mei Yen Chiang	Reviewed second quarter 2023 financial reports.	Independent Directors Recommendations Approved with no comments. Handling Response Approved at the 7th meeting of the 10th Board.
November 6, 2023 Audit Committee (10-8)	Independent Directors Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Accountants Yih-Shin Kao Mei Yen Chiang	Reviewed third quarter 2023 financial reports.	Independent Directors Recommendations Approved with no comments. Handling Response Approved at the 8th meeting of the 10th Board.