

## 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:

<b>Date</b>	<b>Attendees</b>	<b>Information Communicated</b>	<b>Communication Results</b>
February 21, 2024 Audit Committee (10-10)	<b>Independent Directors</b> Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>CAE</b> Chiu-Ming Lien	CAE reported on the Company's implementation of internal audit processes and internal control operations of November of 2023.	<b>Independent Director Recommendations</b> Report the case on the next committee. <b>Handling Response</b> The case has reported at the 11th meeting of the 10th Audit Committee.
March 29, 2024 Audit Committee (10-11)	<b>Independent Directors</b> Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>CAE</b> Chiu-Ming Lien	CAE reported on the Company's implementation of internal audit processes and internal control operations from November to December of 2023.	<b>Independent Director Recommendations</b> Keep following and trail handling of Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 11th meeting of 10th Board.
May 8, 2024 Audit Committee (10-12)	<b>Independent Directors</b> Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>CAE</b> Chiu-Ming Lien	CAE reported on the Company's implementation of internal audit processes and internal control operations from January to February of 2024.	<b>Independent Director Recommendations</b> Keep following and trail handling of Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 11th meeting of 10th Board.

<p>August 7, 2024 Audit Committee (10-13)</p>	<p><b>Independent Directors</b> Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>CAE</b> Chiu-Ming Lien</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations from March to April of 2024.</p>	<p><b>Independent Director Recommendations</b> Keep following and trail handling of Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 12th meeting of 10th Board.</p>
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3. Summary of communications between independent directors and accountants:

Date	Attendees	Information Communicated	Communication Results
<p>February 21, 2024 Audit Committee (10-10)</p>	<p><b>Independent Directors</b> Su-ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>Accountants</b> Yih-Shin Kao Mei Yen Chiang Chien-Yeh Hsu Shih-Chun Huang</p>	<p>1. Reviewed the Company's draft 2023 domestic and SOX internal control system statement. 2. Reviewed the Company's draft operation and financial report for 2023.</p>	<p><b>Independent Directors Recommendations</b> 1. The 2023 internal control system statement approved by all directors in attendance. 2. Draft 2023 financial report approved by all directors in attendance. <b>Handling Response</b> 1. The 2023 internal control system statement and the draft financial report reported and approved at the 10th meeting of the 10th Board. 2. The 2023 operation report had revised and submitted by the chairman, and approved at the 10th meeting of the 10th Board.</p>

<p>February 21, 2024</p>	<p><b>Independent Directors</b>  Su-ming Lin  Yu-Fen Lin  Chung-Chin Lu  Yi-Chin Tu  Chia-Chung Chen</p> <p><b>Accountants</b>  Yih-Shin Kao  Mei Yen Chiang  Chien-Yeh Hsu  Shih-Chun Huang</p>	<p>Private (closed-door) communication meeting among accountants and independent directors.</p>	
<p>March 29, 2024  Audit Committee  (10-11)</p>	<p><b>Independent Directors</b>  Su-ming Lin  Yu-Fen Lin  Chung-Chin Lu  Yi-Chin Tu  Chia-Chung Chen</p> <p><b>Accountants</b>  Yih-Shin Kao  Mei Yen Chiang</p>	<p>Reviewed full 2023 IFRS financial draft report to be included in Form 20-F.</p>	<p><b>Independent Directors Recommendations</b>  Approved by all independent directors in attendance.</p> <p><b>Handling Response</b>  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, 2024.</p>
<p>May 8, 2024  Audit Committee  (10-12)</p>	<p><b>Independent Directors</b>  Su-ming Lin  Yu-Fen Lin  Chung-Chin Lu  Yi-Chin Tu  Chia-Chung Chen</p> <p><b>Accountants</b>  Chien-Yeh Hsu  Shih-Chun Huang</p>	<p>Reviewed first quarter 2024 financial reports.</p>	<p><b>Independent Directors Recommendations</b>  Approved with no comments.</p> <p><b>Handling Response</b>  Approved at the 11th meeting of the 10th Board.</p>
<p>August 7, 2024  Audit Committee  (10-13)</p>	<p><b>Independent Directors</b>  Su-ming Lin  Yu-Fen Lin  Chung-Chin Lu  Yi-Chin Tu</p>	<p>Reviewed second quarter 2024 financial reports.</p>	<p><b>Independent Directors Recommendations</b>  Approved with no comments.</p> <p><b>Handling Response</b>  Approved at the 12th meeting of the 10th Board.</p>

	Chia-Chung Chen <b>Accountants</b> Chien-Yeh Hsu Shih-Chun Huang		
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