

## 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 24, 2025 Audit Committee (10-16)	<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 October to November of 2024.	<b>Independent Director Recommendations</b> Track the improvement of management department and Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 15th meeting of the 10th Board.
March 28, 2025 Audit Committee (10-17)	<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 December 2024.	<b>Independent Director Recommendations</b> No comments provided during the meeting. <b>Handling Response</b> Audit highlights were reported at the 16th meeting of the 10th Board.
May 7, 2025 Audit Committee (10-18)	<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 2025.	<b>Independent Director Recommendations</b> Track the improvement of management department and Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 17th meeting of the 10th Board.

<p>June 2, 2025 Audit Committee (11-1 Temporary meeting)</p>	<p><b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh <b>CAE</b> Chiu-Ming Lien</p>	<p>CAE reported the “Audit Operations Overview”.</p>	<p><b>Independent Director Recommendations</b> Provide information of Company's regulations, major litigation cases, and procurement-related examples for reference after the meeting. <b>Handling Response</b> The relevant materials had submitted for the committee's review.</p>
<p>August 6, 2025 Audit Committee (11-1)</p>	<p><b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh <b>CAE</b> Chiu-Ming Lien</p>	<p>1.CAE reported on the Company's implementation of internal audit processes and internal control operations from March to May of 2025.  2.CAE reported the special report on “Procurement Optimization”.</p>	<p><b>Independent Director Recommendations</b> Track the improvement of management department and Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 1st meeting of the 11th Board.</p>
<p>November 4, 2025 Audit Committee (11-2)</p>	<p><b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh <b>CAE</b> Chiu-Ming Lien</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations from June to August of 2025.</p>	<p><b>Independent Director Recommendations</b> Track the improvement of management department and Audit highlights. <b>Handling Response</b> Audit highlights were reported at the 2nd meeting of the 11th Board.</p>
<p>December 19, 2025 Audit Committee (11-3)</p>	<p><b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh</p>	<p>CAE reported on the Company's implementation of internal audit processes and internal control operations of September 2025.</p>	<p><b>Independent Director Recommendations</b> Track the improvement of management department and Audit highlights. <b>Handling Response</b> Audit highlights were reported at</p>

	<b>CAE</b> Chiu-Ming Lien		the 3rd meeting of the 11th Board.
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3. Summary of communications between independent directors and accountants:

<b>Date</b>	<b>Attendees</b>	<b>Information Communicated</b>	<b>Communication Results</b>
February 24, 2025 Audit Committee (10-16)	<b>Independent Directors</b> Su-Ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>Accountants</b> Shih-Chun Huang Chien-Yeh Hsu	1.Reviewed the Company's draft domestic and SOX internal control system statement for 2024. 2.Reviewed the Company's draft operation and financial report for 2024.	<b>Independent Directors Recommendations</b> 1.The 2024 internal control system statement approved by all directors in attendance. 2. Draft 2024 financial report approved by all directors in attendance. <b>Handling Response</b> 1.The 2024 internal control system statement and the draft financial report were reported and approved at the 15th meeting of the 10th Board. 2.The 2024 operation report had revised and submitted by the chairman and approved at the 15th meeting of the 10th Board.
February 24, 2025	<b>Independent Directors</b> Su-Ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>Accountants</b> Shih-Chun Huang	Private (closed-door) communication meeting among accountants and independent directors.	

	Chien-Yeh Hsu		
March 28, 2025 Audit Committee (10-17)	<b>Independent Directors</b> Su-Ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu <b>Accountants</b> Chia-Chung Chen Shih-Chun Huang Chien-Yeh Hsu	Reviewed full 2024 IFRS financial draft report to be included in Form 20-F.	<b>Independent Directors Recommendations</b> Approved the Full IFRSs Report and report it to the U.S. SEC on Form-20F in accordance with regulations. <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 16, 2025.
May 7, 2025 Audit Committee (10-18)	<b>Independent Directors</b> Su-Ming Lin Yu-Fen Lin Chung-Chin Lu Yi-Chin Tu Chia-Chung Chen <b>Accountants</b> Shih-Chun Huang Chien-Yeh Hsu	Reviewed first quarter 2025 financial reports.	<b>Independent Directors Recommendations</b> Approved with no comments. <b>Handling Response</b> Approved at the 17th meeting of the 10th Board.
August 6, 2025 Audit Committee (11-1)	<b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh <b>Accountants</b>	Reviewed second quarter 2025 financial reports.	<b>Independent Directors Recommendations</b> Approved with no comments. <b>Handling Response</b> Approved at the 1st meeting of the 11th Board.

	Shih-Chun Huang Chien-Yeh Hsu		
November 4, 2025 Audit Committee (11-2)	<b>Independent Directors</b> Su-Ming Lin Yi-Chin Tu Ikujin Ko Ching-Feng Hsueh Jer-Liang Yeh <b>Accountants</b> Shih-Chun Huang Chien-Yeh Hsu	Reviewed third quarter 2025 financial reports.	<b>Independent Directors Recommendations</b> Approved with no comments. <b>Handling Response</b> Approved at the 2nd meeting of the 11th Board.