

2024 Communications between the independent directors and the head of internal audit and the CPAs

1. Internal Audit Supervisor :

- The Audit Supervisor submits audit reports to each independent director for review on a monthly basis and holds an annual meeting to discuss internal control deficiencies and related issues.
- Attended all six board meetings in 2024, presenting audit findings and improvement follow-up reports directly to independent directors.
- Attended two Audit Committee meetings in 2024, reporting directly to independent directors on the results of internal control self-assessments and the formulation of the internal audit plan.

Date	Summary of Key Communication Points	Independent Directors' Opinions	Remarks
2024/03/22	1. Summary Report on Internal Control Self-Assessment and Audit Deficiencies for 2023	No other opinions from independent directors	Internal Control Deficiency Reflection Workshop (separate meeting)
2024/03/22	1. Report on the Results of the 2023 Internal Control Self-Assessment 2. Drafting the Internal Control System Statement.	The proposal was approved as is unanimously.	Audit Committee Board of Directors
2024/03/08 2024/03/22 2024/05/10 2024/08/12 2024/11/08 2024/12/20	1. Monthly Reports on Audit Operations Execution and Improvement Follow-Up.	No other opinions from independent directors	Board of Directors
2024/12/20	1. Report on the Formulation of the 2025 Internal Audit Plan	The proposal was approved as is unanimously.	Audit Committee Board of Directors

2. CPAs : :

- One separate communication with Independent Director took place at least once a year
- The Audit Committee invited accountants to attend and engage in face-to-face discussions with independent directors on matters including the accounting system, internal controls, operational status, and the results of financial statement audits/reviews.
- Independent directors may communicate with the CPAs directly if necessary and may call for a meeting at any time in case of any major abnormality.

Date	Summary of Key Communication Points	Independent Directors' Opinions	Remarks
2024/03/22	<ol style="list-style-type: none"> 1. Pre-Approval of Auditor Independence and Non-Assurance Services 2. Execution and Results of Internal Control Testing 3. Key Audit Matters 4. 2023 Individual and Consolidated Financial Statements and Expected Audit Opinions 5. Analysis of Significant Financial Data 6. Explanation of Audit Quality Indicators (AQI) 7. Updates on Legal and Regulatory Changes 	Acknowledged, no further comments or suggestions.	Audit Committee
2024/05/10	<ol style="list-style-type: none"> 1. Review of the Q1 2024 Financial Report 2. Relevant Updates on Legal and Regulatory Changes 	Acknowledged, no further comments or suggestions.	Audit Committee
2024/08/12	<ol style="list-style-type: none"> 1. Review of the Q2 2024 Financial Report 2. Relevant Updates on Legal and Regulatory Changes 	Acknowledged, no further comments or suggestions.	Audit Committee
2024/11/10	<ol style="list-style-type: none"> 1. Review of the Q3 2024 Financial Report 2. Corporate Governance Evaluation 	Acknowledged, no further comments or suggestions.	Independent Directors' Private Meeting with the Auditor
2024/11/10	<ol style="list-style-type: none"> 1. Review of the Q3 2023 Financial Report 2. Relevant Updates on Legal and Regulatory Changes 	Acknowledged, no further comments or suggestions.	Audit Committee
2024/12/20	<ol style="list-style-type: none"> 1. Audit Scope and Strategy for the 2024 Financial Statements 2. Internal Control Testing Execution Strategy 3. Preliminary Key Audit Matters 4. Audit Items and Timetable 	Acknowledged, no further comments or suggestions.	Audit Committee