

# Summary of Communication Policies and Circumstances between Independent Directors, Internal Audit Managers, and Accountants in 2025:

## 1. Internal Audit Supervisor:

- The audit supervisor regularly submits audit reports to the independent directors for review on a monthly basis, and holds an annual internal control review seminar to discuss internal control-related issues.
- In 2025, the independent directors and the head of audit met separately at a seminar to report on the audit findings and improvement follow-up measures.
- In 2025, the auditors attended the audit committee meetings twice, reporting to the independent directors in person on the results of their internal control self-assessment and the formulation of their internal audit plan. They also attended the board meetings six times, reporting to the independent directors in person on the audit findings and follow-up on improvements.

date	Key Communication Points Summary	Independent Directors' Opinions	Remark
2025/03/21	1. Summary report on internal control self-assessment and audit deficiencies in 2024 .	The independent directors had no further comments.	Internal control deficiency review seminar (Separate meeting )
2025/03/21	1. Report:Results of the 2024 Internal Control Self-Assessment. 2. Draft an internal control system declaration.	The motion was passed without objection.	Audit Committee, Board of Directors
2025/03/07 2025/03/21 2025/05/09 2025/08/08 2025/11/07 2025/12/23	1. Report on the monthly audit performance and follow-up on improvements.	The independent directors had no further comments.	Board of Directors

2025/12/23	1. Report on the drafting of the 2026 internal audit plan.	The motion was passed without objection.	Audit Committee, Board of Directors
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2. Accountant:

- Independent directors and accountants should communicate separately at least once a year.
- The audit committee always invites accountants to attend and communicate face-to-face with independent directors on matters such as accounting systems, internal controls, operating conditions, and the results of auditing/reviewing financial statements.
- Independent directors may communicate directly with accountants when necessary, and may convene meetings at any time in the event of major abnormal events.

date	Key Communication Points Summary	Independent Directors Opinion	Remark
2025/03/21	1. Prior Consent for Accountant Independence and Non-Conviction Services 2. Contents of the Customer Declaration 3. Internal control test execution and results 4. Key Verification Items 5. 2024 Annual Individual and Consolidated Financial Statements and Projected Audit Opinions 6. Analysis of key financial data 7. Audit Quality Indicators (AQI) Explanation 8. Legal updates	No further comments or suggestions.	Audit Committee
2025/05/09	1. Items for review of the first quarter financial report of 2025 2. Relevant update laws	“ “	“ “

2025/08/8	<ol style="list-style-type: none"> <li>1. Items to review the financial statements for the second quarter of 2025</li> <li>2. Instructions for Changing Visa Accountants</li> <li>3. Relevant update laws</li> </ol>	“ “	“ “
2025/11/07	<ol style="list-style-type: none"> <li>1. Explanation of the Review of Financial Statements for the Third Quarter of 2025</li> <li>2. Updates to securities and tax laws</li> </ol>	“ “	Independent Directors and Accountants' Separate Seminar
2025/11/07	<ol style="list-style-type: none"> <li>1. Items to review in the third quarter of 2025</li> </ol>	“ “	Audit Committee
2025/12/23	<ol style="list-style-type: none"> <li>1. Scope of Audit and Significant Risks in the 2025 Financial Statements</li> <li>2. Internal control test execution strategy</li> <li>3. Key verification items to be planned</li> <li>4. Inspection items and timelines</li> <li>5. Transactions involving related parties</li> </ol>	“ “	“ “