

Communication Policy Between Independent Directors, Internal Audit Officer, and Accountants

Independent directors of the company receive monthly internal audit reports and hold quarterly Audit Committee meetings. During these meetings, the accountant and the internal audit officer discuss completed internal audits and external audit opinions, as well as communicate on audit deficiencies identified during the year. The communication outcomes are documented and reported to the Board of Directors.

The internal audit officer regularly reports to the Audit Committee on:

- The annual internal audit plan.
- The annual professional training plan for audit personnel.
- The status of internal audit activities on a regular basis.

The accountant attends the Board of Directors' meetings at least once a year to report on audit matters and conducts an annual internal control audit, which includes independent communication with audit personnel.

The internal audit officer and the accountant maintain open communication channels with independent directors as needed, ensuring effective communication.

In the event of any significant irregularities, or if the independent directors, internal audit officer, or accountant deem independent communication necessary, ad hoc meetings may be convened at any time.

Status of Communication Between Independent Directors, Internal Audit Officer, and Accountants

The accountant presents to the independent directors at least once each quarter in the Audit Committee on topics including the audit content and scope of the company's financial statements, key audit matters, adjustment entries, the annual audit communication plan, as well as issues related to corporate governance evaluation and sustainability development action plans. The communication between independent directors and the accountant in 2024 is summarized in the following table:

Meeting Dates	Communications between the Independent Directors and Accountants	Attendees	Recommendations of the Independent Directors
2024.03.05	<ol style="list-style-type: none"> 1. Explanation by the accountant on the content of the 2024 financial statements, audit scope, key audit matters, and adjustment entries. 2. 2024 corporate governance evaluation indicators. 3. Impact of Pillar 2 on multinational enterprises and response strategies. 4. Accountant's independence statement. 5. Information on audit quality indicators. 6. Explanation by the accountant in response to questions raised by the Audit Committee 	Independent Directors: Chin-Tay Shih, Steve K. Chen, Rose Tsou, Paul Yang Accountants: Ya Fang, Wen and Yu Fang, Yen Internal auditor: Winnie Hsieh	None
2024.05.07	<ol style="list-style-type: none"> 1. Explanation of the review content, scope, and adjustment entries for the 2024 Q1 financial statements. 2. Accountant's independence statement. 3. Explanation by the accountant in response to questions raised by the Audit Committee. 	Independent Directors: Chin-Tay Shih, Steve K. Chen, Rose Tsou, Paul Yang Accountants: Ya Fang, Wen and Yu Fang, Yen Internal auditor: Winnie Hsieh	None
2024.07.30	<ol style="list-style-type: none"> 1. Explanation of the review content, scope, and adjustment entries for the 2024 Q2 financial statements. 2. Recent developments in ESG. 3. Accountant's independence statement. 4. Explanation by the accountant in response to questions raised by the Audit Committee 	Independent Directors: Chin-Tay Shih, Rose Tsou, Paul Yang Accountants: Ya Fang, Wen and Yu Fang, Yen Internal auditor: Winnie Hsieh	None
2024.11.01	<ol style="list-style-type: none"> 1. Explanation of the review content, scope, and adjustment entries for the 2024 Q3 financial statements. 2. Annual audit communication plan. 3. Accountant's independence statement. 4. Explanation by the accountant in response to questions raised by the Audit Committee. 	Independent Directors: Steve K. Chen, Rose Tsou, Paul Yang Accountants: Ya Fang, Wen and Yu Fang, Yen Internal auditor: Winnie Hsieh	None

The internal audit officer regularly submits various internal audit reports to the independent directors and reports on audit execution to the Audit Committee at least once each quarter. The communication between independent directors and the internal audit officer in 2024 is summarized in the following table:

Meeting Dates	Communications between the Independent Directors and Internal Auditors	Recommendations of the Independent Directors
2024.03.05	<ol style="list-style-type: none"> 1. The status of internal audit implementation for Q4 2023. 2. The results of the self-assessment of the internal control system for the year 2023. 3. The statement of the internal control system for the year 2023. 	None
2024.05.07	<ol style="list-style-type: none"> 1. The status of internal audit implementation for Q1 2024. 	None
2024.07.30	<ol style="list-style-type: none"> 1. The status of internal audit implementation for Q2 2024. 	None
2024.11.01	<ol style="list-style-type: none"> 1. The status of internal audit implementation for Q3 2024. 2. The audit plan for the year 2025. 	None