

Policy on Communications Among Independent Directors, the Internal Auditor Officer, and External Auditors

1. Independent directors receive monthly internal audit reports and, at each quarterly Audit Committee meeting, hold discussions with the external auditors and the Internal Auditor Officer regarding completed audit findings and the status of improvements to deficiencies identified in the annual audit plan. The communication records are reported to the Board of Directors.
2. The Internal Auditor Officer regularly reports the following matters to the Audit Committee:
 - (1) Annual audit plan;
 - (2) Internal audit execution status and the results of the internal control self-assessment;
 - (3) The design and operating effectiveness of the internal control system.
3. The external auditors attend at least one Board meeting each year to present key audit matters, and also conduct annual internal control audits and independent communication sessions with audit personnel.
4. The Internal Auditor Officer and the external auditors may, as necessary, communicate directly with the independent directors. Communication channels remain open and effective.
5. In the event of significant irregularities, or when deemed necessary by the independent directors, the Internal Auditor Officer, or the external auditors, ad hoc meetings may be convened to ensure timely and adequate communication.

Communication Between Independent Directors, the Internal Auditor Officer, and the External Auditors in 2025

The external auditors present to the independent directors—at least once each quarter during Audit Committee meetings—the audit scope and type of audit opinion for the Company’s financial statements, key audit matters, proposed adjusting journal entries, the annual audit communication plan, and matters related to corporate governance evaluation. The communication between the independent directors and the external auditors in 2025 is summarized in the table below:

Meeting Date	Communication Matters	Attendees	Communication Results
2025.02.27	<ol style="list-style-type: none"> 1. Presentation on the audit scope and type of audit opinion for the 2024 financial statements, including materiality, proposed adjustment entries, and key audit matters. 2. Statement of auditor independence. 3. 2025 corporate governance implementation items. 4. 2025 Corporate Governance Evaluation indicators. 5. Information on audit quality indicators. 6. Responses by the external auditors to questions raised by the Audit Committee. 	<p>Independent Directors: Chin-Tay Shih, Steve K. Chen, Rose Tsou, Paul Yang</p> <p>External Auditors: Ya-Fang Wen, Yu-Fang Yen</p> <p>Internal Auditor Officer: Winnie Hsieh</p>	No comments from the independent directors.
2025.04.30	<ol style="list-style-type: none"> 1. Explanation of the review scope and type of review report for the 2025 Q1 financial statements, including proposed adjustment entries. 2. Statement of auditor independence. 3. Responses by the external auditors to questions raised by the Audit Committee. 	<p>Independent Directors: Chin-Tay Shih, Steve K. Chen, Rose Tsou, Paul Yang</p> <p>External Auditors: Ya-Fang Wen, Yu-Fang Yen</p> <p>Internal Auditor Officer: Winnie Hsieh</p>	No comments from the independent directors.
2025.07.31	<ol style="list-style-type: none"> 1. Explanation of the review scope and type of review report for the 2025 Q2 financial statements, including proposed adjustment entries. 2. Statement of auditor independence. 3. Responses by the external auditors to questions raised by the Audit Committee. 	<p>Independent Directors: Rose Tsou, Paul Yang, Hilo Chen, Feng Zhu</p> <p>External Auditor: Ya-Fang Wen</p> <p>Internal Auditor Officer: Winnie Hsieh</p>	No comments from the independent directors.
2025.10.31	<ol style="list-style-type: none"> 1. Explanation of the review scope and type of review report for the 2025 Q3 financial statements, including proposed adjustment entries. 2. Annual audit communication plan. 3. Statement of auditor independence. 4. Responses by the external auditors to questions raised by the Audit Committee. 	<p>Independent Directors: Rose Tsou, Paul Yang, Hilo Chen, Feng Zhu</p> <p>External Auditors: Ya-Fang Wen, Yu-Fang Yen</p> <p>Internal Auditor Officer: Vincent Han</p>	No comments from the independent directors.

The Internal Auditor Officer regularly submits internal audit reports to the independent directors and presents the audit execution status to the Audit Committee at least once every quarter. The communication between the independent directors and the Internal Auditor Officer in 2025 is summarized below:

Meeting Date	Communication Matters	Communication Results
2025.02.27	1. Internal audit execution status for Q4 2024. 2. Results of the 2024 internal control self-assessment. 3. 2024 Internal Control System Statement.	No comments from the independent directors.
2025.04.30	1. Internal audit execution status for Q1 2025.	No comments from the independent directors.
2025.07.31	1. Internal audit execution status for Q2 2025.	No comments from the independent directors.
2025.10.31	1. Internal audit execution status for Q3 2025. 2. Audit plan for 2026.	No comments from the independent directors.