

Communication between the independent directors and the accountants:

The Company's certified public accountants report the results of audits or reviews of the financial statements for the quarter and other communications required by relevant laws and regulations at each quarterly Audit Committee meeting. It will also be reported to the independent directors of the Audit Committee immediately if have any special circumstances. There were no special circumstances in FY2024. The communication between the Audit Committee and the certified public accountants of the Company is in good condition.

Meeting Date	Attendance	Communication with Certified Public Accountants	Communication Results
2024/03/14	Wang Shih-kun Yang Po Min Chen Yung-Lung Accountant Audit Supervisor	Discussion on the 2024 Financial Statement Audit and Impact of Newly Revised Regulations, Including: (1) Key Audit Matters (2) Summary of Computer Audit Recommendations (3) Audit Summary and Communication Items (4) Self-Prepared Financial Reporting Progress (5) Audit Quality Indicator (AQI) Report (6) Comparison Table of Revised Corporate Governance Evaluation Indicators	No objection
2024/05/13	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu, Joun-Fu Accountant	Review the financial statements for the first quarter of 2024, including any issues or difficulties encountered during the review process and management's responses, and discuss and communicate the impact of newly revised regulations.	No objection

	Audit Supervisor		
2024/08/22	Wang Shih-kun Yang Po Min Chen Yung-Lung Accountant Audit Supervisor	Discussion on the Impact of Newly Revised Regulations Regarding the Audit of Second Quarter 2024 Financial Statements, Including: (1) Key Audit Matters (2) Audit Summary and Communication Items (3) Recommendations on Significant Internal Control Issues (4) Disclosure of IFRS Sustainability Information in Annual Reports	No objection
2024/11/12	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu, Joun-Fu Accountant Audit Supervisor	1. Review of the 2024 Q3 Financial Statements 2. Responsibilities of Governance Units 3. 2024 Annual Report Audit Planning Report (Including Identification of Significant Risks and Communication of Key Audit Matters) 4. Discussion and Communication on the Impact of Newly Revised Regulations.	No objection

Communication between the Independent Directors and the Internal Audit Supervisor:

The Company's Internal Audit Supervisor communicates the results of the audit reports with the independent directors of the Audit Committee on a regular basis and makes an internal audit report at the quarterly Audit Committee meeting. It will also be reported to the independent directors of the Audit Committee immediately if have any special circumstances. There were no special circumstances in fiscal year 2024. The communication between the Company's Audit Committee and the head of internal audit is in good condition.

Meeting Date	Attendance	Communication with Certified Public Accountants	Communication Results
2024/03/14	Wang Shih-kun Yang Po Min Chen Yung-Lung Audit Supervisor	1. Q4 2023 Internal Audit Operations Implementation Report and Communication. 2. Review of the 2022 “Internal Control System Statement.”	No objection
2024/05/13	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu, Joun-Fu Audit Supervisor	First Quarter 2024 Internal Audit Operations Implementation Report and Communication.	No objection
2024/08/22	Wang Shih-kun Yang Po Min Chen Yung-Lung Audit Supervisor	Internal Audit Operations Report and Communication for the Second Quarter of 2024.	No objection

2024/11/12	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu, Joun-Fu Audit Supervisor	<ol style="list-style-type: none"><li data-bbox="862 247 1756 331">1. Internal Audit Operations Report and Communication for Q3 2024.<li data-bbox="862 338 1756 379">2. Review the 2025 Internal Audit Plan.	No objection
------------	---	--	--------------