

## Communications between Independent Directors, internal audit officer and CPAs

The Audit Committee meetings were held quarterly, with each meeting minutes composed and major discussion and resolutions notified the President and top management, prior to reporting to the Board of Directors. Enclosed as follows were the four Audit Committee meetings summoned in 2023:

1. In addition to each audit report submitted to the Independent Directors the following month upon completion, the audit officer reported on the auditing execution, the important internal audit issues at each Audit Committee meeting.
2. The CPAs of the company presented at the Audit Committee meeting the audit results of the quarterly financial statements, and delivered the relevant mandatory requests pursuant to law.
3. The Independent Directors may, if needed, contact the audit officer and CPAs directly, and hold pre-discussions prior to each Audit Committee meeting, which were held respectively on 2nd March, 21st April, 7th August and 6th November in 2023, wherein the internal audit officer and CPAs reported the major audit issues and audit results of the financial statements.

In 2023, the Audit Committee, audit officer and CPAs were kept in good communications, with no unusual event occurred.

Term of the Audit Committee Meeting	Communication status with the audit officer	Communication status with the CPAs	Independent Directors recommendation
7th meeting of 2nd term 2023.3.6	<ul style="list-style-type: none"> <li>● The company's Q4/2022 audit report</li> <li>● The company's 2022 Internal Control System Declaration</li> </ul>	<ul style="list-style-type: none"> <li>● The audit report of the company's 2022 financial statements</li> <li>● Formulate the company's "pre-approval policy for non-assurance services provided by CPAs"</li> </ul>	Nil
8th meeting of 2nd term 2023.4.25	<ul style="list-style-type: none"> <li>● The company's Q1/2023 audit report</li> </ul>	<ul style="list-style-type: none"> <li>● The audit report of the company's Q1/2023 financial statements</li> <li>● The company's periodical assessment on the CPA's independence and competence</li> </ul>	Nil
9th meeting of 2nd term 2023.8.9	<ul style="list-style-type: none"> <li>● The company's Q2/2023 audit report</li> </ul>	<ul style="list-style-type: none"> <li>● The audit report of the company's Q2/2023 financial statements</li> </ul>	Nil
10th meeting of 2nd term 2023.11.8	<ul style="list-style-type: none"> <li>● The company's Q3/2023 audit report</li> <li>● The company's 2024 internal audit plan</li> </ul>	<ul style="list-style-type: none"> <li>● The audit report of the company's Q3/2023 financial statements</li> <li>● Communication and statement on the key auditing issues of the 2023 financial statements</li> </ul>	Nil