

## 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 Audit Committee meetings summoned in 2025:

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 held meetings with Audit Committee members prior to the Audit Committee meeting regarding the results of the quarterly financial statements and 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 February 27<sup>th</sup> and November 10<sup>th</sup> in 2025, wherein the internal audit officer and CPAs reported the major audit issues and audit results of the financial statements.

In 2025, the Audit Committee, the audit officer and CPAs were kept in good communications, with no unusual event occurring.

Date	Communication status with the audit officer	Date	Communication status with the CPAs	Independent Directors recommendation
2025.2.27	<ul style="list-style-type: none"> <li>• The company's Q4/2024 audit report</li> <li>• The company's 2024 Internal Control System Declaration</li> </ul>	2025.2.25	<ul style="list-style-type: none"> <li>• Audit report on the company's 2024 financial statements at the meeting.</li> </ul>	Nil
		2025.2.27	<ul style="list-style-type: none"> <li>• Meeting held regarding the following:               <ol style="list-style-type: none"> <li>1. Independence clarification</li> <li>2. Auditing scope and measures</li> <li>3. The FE Group audit</li> <li>4. Material accounting policy, evaluation and issues or transactions</li> <li>5. Crucial audit issues</li> <li>6. Others</li> </ol> </li> </ul>	
2025.5.9	<ul style="list-style-type: none"> <li>• The company's Q1/2025 audit report</li> </ul>	2025.5.8	<ul style="list-style-type: none"> <li>• Audit report on the company's Q1/2025 financial statements</li> <li>• The change of CPAs and the company's periodical assessment of the CPA's independence and competence</li> </ul>	Nil



2025.8.12	<ul style="list-style-type: none"><li>The company's Q2/2025 audit report</li></ul>	2025.8.7	<ul style="list-style-type: none"><li>Audit report on the company's Q2/2025 financial statements</li></ul>	Nil
2025.11.10	<ul style="list-style-type: none"><li>The company's Q3/2025 audit report</li><li>The company's 2026 internal audit plan</li></ul>	2025.11.10	<ul style="list-style-type: none"><li>Audit report on the company's Q3/2025 financial statements</li><li>Audit report on the company's Q3/2025 financial statements</li><li>Meeting held regarding the following:<ol style="list-style-type: none"><li>1. Independence clarification</li><li>2. Auditing scope and measures</li><li>3. The FE Group audit</li><li>4. Material accounting policy, evaluation and issues or transactions</li><li>5. Annual audit plan</li><li>6. Outstanding risks</li><li>7. Crucial audit issues</li><li>8. Regulations update</li><li>9. Others</li></ol></li></ul>	Nil