

## Principles and Status of Communication between Independent Directors, the Head of Internal Audit, and the Certified Public Accountants

In accordance with the annual audit plan, the Head of Internal Audit submits, on a monthly basis, the Internal Audit Implementation Report for the preceding month and the Internal Audit Findings Follow-up Report to the independent directors (Audit Committee members) via email. In the event that any material violations are identified or there is a risk of significant damage to the Company, a report shall be prepared and submitted for approval immediately, and all independent directors shall be promptly notified.

The certified public accountants report to the Audit Committee at least twice a year on the Company's financial condition, the financial status and overall operations of domestic and overseas subsidiaries, and the results of internal control audits. The certified public accountants also engage in thorough communication regarding whether there are any material audit adjustments or whether amendments to laws and regulations have any impact on accounting treatments.

Communication Status among Independent Directors, Certified Public Accountants, and the Head of Internal Audit in 2025:

Date	Attendees	Matters Discussed	Results / Opinions
February 25, 2025 (Prior to Audit Committee Meeting)	Independent Director Ping Shen Independent Director Duen-Chien Cheng Independent Director Hsi-Chia Chen Independent Director Shou-Chen Cheng CPA Yi-Chun Chen	1. Firm ethics, independence, and quality management system 2. Auditors' responsibilities in auditing financial statements 3. Types of audit opinions to be issued 4. Audit scope 5. Audit findings 6. Updates on major securities and regulatory requirements	No objections
Audit Committee Meeting	CPA Hsiao-Ling Chiang Head of Internal Audit Li-Chiu Chang	Report on the implementation status of internal audit operations from December 2024 to January 2025	
April 30, 2025 Audit Committee Meeting	Independent Director Ping Shen Independent Director Duen-Chien Cheng Independent Director Hsi-Chia Chen Independent Director Shou-Chen Cheng Head of Internal Audit Li-Chiu Chang	Report on the implementation status of internal audit operations from February 2025 to March 2025	No objections

July 30, 2025 Audit Committee Meeting	Independent Director Ping Shen Independent Director Duen-Chien Cheng Independent Director Hsi-Chia Chen Independent Director Shou-Chen Cheng Head of Internal Audit Li-Chiu Chang	1. Report on the implementation status of internal audit operations from April 2025 to June 2025 2. Amendment to the Company's Internal Control Self-Assessment Procedures and Methodology	No objections
October 30, 2025 Audit Committee Meeting	Independent Director Ping Shen Independent Director Duen-Chien Cheng Independent Director Hsi-Chia Chen Independent Director Shou-Chen Cheng Head of Internal Audit Li-Chiu Chang	Report on the implementation status of internal audit operations from July 2025 to September	No objections
December 23, 2025 Prior to Audit Committee Meeting	Independent Director Ping Shen Independent Director Duen-Chien Cheng Independent Director Hsi-Chia Chen Independent Director Shou-Chen Cheng CPA Yi-Chun Chen CPA Hsiao-Ling	1. Ethics and independence 2. Auditors' responsibilities in auditing financial statements 3. Firm quality management system 4. Annual audit scope 5. Key audit matters 6. Annual audit timetable 7. Q1–Q3 review matters 8. Updates on significant laws and regulations	No objections
Audit Committee Meeting	Chiang Head of Internal Audit Li-Chiu Chang	Report on the implementation status of internal audit operations from October 2025 to November 2025	