

## 2025 Communication Between Independent Directors, Chief Auditor, and Certifying CPA

© The Company established the Audit Committee on June 1, 2022. The Audit Committee is composed entirely of independent directors.

Meeting Date	Attendees	Communication with Chief Auditor		Communication with Certifying CPA	
		Matters Discussed	Discussion Outcome	Matters Discussed	Discussion Outcome
2025/01/15 Audit Committee	Independent Director Huang Ming-You Independent Director Lin Wen Yuan Independent Director Chou Tsang-Hsien Independent Director Chen Chun-Chi Chief Auditor Cai Pei-xiu	Report on Audit Execution as of December 2024	The Company's independent directors had no objections regarding the execution and effectiveness of audit operations.	-	-
2025/03/11 Audit Committee	Independent Director Huang Ming-You Independent Director Lin Wen Yuan Independent Director Chou Tsang-Hsien Independent Director Chen Chun-Chi Chief Auditor Cai Pei-xiu CPA Wang Fang-yu (PwC Taiwan)	<ol style="list-style-type: none"> <li>Report on Audit Execution as of February 2025</li> <li>Statement on Internal Control System for the Year 2024</li> </ol>	<ol style="list-style-type: none"> <li>The Company's independent directors had no objections regarding the execution and effectiveness of audit operations.</li> <li>Internal audit did not identify any material issues that would affect the effectiveness of the design and implementation of the internal control system. The proposal was approved as presented with unanimous consent of all attending independent directors.</li> </ol>	<ol style="list-style-type: none"> <li>2024 Financial Statements(Auditor's opinion on the financial statements)</li> <li>Materiality, Adjusting Entries, and Unadjusted Entries Identified in the Audit</li> <li>Other Matters Communicated with Those Charged with Governance</li> <li>Total Fees Paid to the Auditor for Audit and Non-Audit Services</li> </ol>	<ol style="list-style-type: none"> <li>Unqualified Opinion</li> <li>Acknowledged and reviewed the adjustment items for the year 2024.</li> <li>No violations of relevant regulations affecting the independence of the firm were identified. No instances of fraud or non-compliance with laws and regulations were found. No significant deficiencies in internal control were</li> </ol>

Meeting Date	Attendees	Communication with Chief Auditor		Communication with Certifying CPA	
		Matters Discussed	Discussion Outcome	Matters Discussed	Discussion Outcome
					identified. 4. Acknowledged.
2025/05/13 Audit Committee	Independent Director Huang Ming-You Independent Director Lin Wen Yuan Independent Director Chou Tsang-Hsien Independent Director Chen Chun-Chi Chief Auditor Cai Pei-xiu	Report on Audit Execution as of April 2025	The Company's independent directors had no objections regarding the execution and effectiveness of audit operations.	-	-
2025/08/08 Audit Committee	Independent Director Chen Chun-Chi Independent Director Chou Tsang-Hsien Independent Director WANG LIN-HUI Independent Director CHEN YANG LIN Chief Auditor Cai Pei-xiu	Report on Audit Execution as of June 2025	The Company's independent directors had no objections regarding the execution and effectiveness of audit operations.	-	-
2025/11/10 Pre-Audit Committee Meeting	Independent Director Chen Chun-Chi Independent Director Chou Tsang-Hsien Independent Director WANG LIN-HUI Independent Director CHEN YANG LIN Chief Auditor Cai Pei-xiu	Proposal for the Preparation Guidelines of the 2026 Audit Plan.	The independent directors have fully understood the matters communicated and expressed no objections.	-	-
2025/11/10 Audit Committee	Independent Director Chen Chun-Chi Independent Director Chou Tsang-Hsien Independent Director WANG LIN-HUI Independent Director CHEN YANG LIN Chief Auditor Cai Pei-xiu	1. Report on Audit Execution as of September 2025 2. Proposal for the Preparation Guidelines of the 2026 Audit Plan.	The Company's independent directors had no objections regarding the execution and effectiveness of audit operations.	-	-

