

The communications between the Independent Directors and CPAs:

A. Communication method

The Independent Directors and CPAs have at least four closed-door communication meetings every year. In case of abnormal circumstances, a meeting may be convened at any time. The Independent Directors and CPAs had four closed-door communication meetings in 2025, the CPAs report the financial situation and the audit results of the Company and its subsidiaries, and explain the materially adjusting journal entries and the influence of legislation amendment on accounts.

B. The summaries of communication in 2025:

NO.	Date and Meeting Type	Important Communication Content	The Company's Response
1	Mar. 13 Audit Committee	1. CPAs Report: (1) The audit scope and results of 2024 Financial Report. (2) The content, timeline and expected Audit Plan of 2025. (3) Sharing the latest regulations issued by competent authorities. 2. CPAs discussed and communicated the questions raised by the independent directors.	Submitted to Board Meeting for report.
2	May 13 Audit Committee	1. CPAs Report: the review scope and results of 2025 first quarter Financial Report. 2. CPAs discussed and communicated the questions raised by the independent directors.	Submitted to Board Meeting for report.
3	Aug. 13 Audit Committee	1. CPAs Report: (1) The review scope and results of 2025 second quarter Financial Report. (2) Reminders to IFRS 18 "Presentation and Disclosure in Financial Statements". 2. CPAs discussed and communicated the questions raised by the independent directors.	Submitted to Board Meeting for report.
4	Nov. 12 Audit Committee	1. CPAs Report: the review scope and results of 2025 third quarter Financial Report. 2. CPAs discussed and communicated the questions raised by the independent directors.	Submitted to Board Meeting for report.