

## Communication between independent directors and internal auditing officers as well as CPAs

- (1) Communication between independent directors and internal audit officer:
1. Before each month end, the Company’s chief auditor delivers last month’s audit report and follow-up report to each independent director for review, and provides a report of and communicates audit matters to the Audit Committee at least on a quarterly basis.
  2. The internal audit officer reports auditing matters to the board of directors and the audit committee on a regular basis. A summary of the communication between the independent directors and internal audit officer is as follows:

Meetings attended, meeting date, and meeting session of the chief auditor	Communication Items	Communication Method	Communication Outcome
2023/03/02 Audit Committee (3-18)	1. Report on internal auditing operations for Q1 2023 2. Approval of the motion to have Ernst & Young and its affiliates provide non-assurance services to the Company and its subsidiaries as of December 31, 2023. 3. 2022 Declaration of Internal Control System	Attendance report and discussions on relevant issues	Matter has been communicated. Except for “Matters to be Communicated” in the left column, there were no other suggestions, and the matters were reported to the Board of Directors after consideration and approval by the Audit Committee.
2023/05/05 Audit Committee (3-19)	Report on internal auditing operations for Q2, 2023	Attendance report and discussions on relevant issues	Matter has been communicated. Except for “Matters to be Communicated” in the left column, there were no other suggestions.
2023/08/04 Audit Committee (4-2)	Report on internal auditing operations for Q3,2023	Attendance report and discussions on relevant issues	Matter has been communicated. Summary of communication: Independent director Semi Wang: The Company is asked to strengthen the supervision of its subsidiaries in mainland China.
2023/11/03 Audit Committee (4-3)	1. Report on internal auditing operations for Q4,2023 2. 2024 audit plan	Attendance report and discussions on relevant issues	Matter has been communicated. Except for “Matters to be Communicated” in the left column, there were no other suggestions, and the matters were reported to the Board of Directors after consideration and approval by the Audit Committee.

- (2) Communication between independent directors and CPAs:
1. From time to time, the Company’s CPAs will report to the Audit Committee the audit of the company’s financial status and other matters, and will also promptly report any special circumstances to members of the Audit Committee. The communication between the Company’s audit committee and CPAs is fair.
  2. Communication between independent directors and CPAs is as follows:

Meetings attended, meeting date, and meeting session of the CPAs	Communication Items	Communication Method	Communication Outcome
2023/03/02 Audit Committee (3-18)	The separate financial statement and consolidated financial statements 2022.	Attended the meeting and conducted consultation, discussion and advice on relevant issues.	Except for “Matters to be Communicated” in the left column, there were no other suggestions, and the matters were reported to the Board of Directors after consideration and approval by the Audit Committee.
2023/12/22 Audit Committee (4-4)	<ol style="list-style-type: none"> <li>1. Proposed to change the Company’s CPAs in response to adjustments to the internal organization of EY</li> <li>2. Approval of the motion to have Ernst &amp; Young and its affiliates provide non-assurance services to the Company and its subsidiaries as of January 1, 2024 through to December 31, 2024.</li> </ol>	Attended the meeting and conducted consultation, discussion and advice on relevant issues.	Except for “Matters to be Communicated” in the left column, there were no other suggestions, and the matters were reported to the Board of Directors after consideration and approval by the Audit Committee.