Communication between independent directors and internal audit officers as well as independent auditors:

Communication policy between independent directors and internal audit officers as well as independent auditors

I. Convene the meeting with independent directors, independent auditors and internal audit officers separately at least once per year to communicate with each other on the Company's business and finance.

II. Communication between internal audit officers and independent directors:

1. Internal audit officers regularly send audit reports and tracking reports to independent directors. If the independent directors have any suggestions or questions after receiving the audit report, they will communicate with internal audit officers irregularly.
2. Internal audit officers report the annual internal audit plan and implementation to the Audit Committee quarterly.

III. Communication between independent auditors and independent directors: Independent auditors attend the Audit Committee quarterly, report audit results, and discuss discoveries in the audit.

IV. Others: In the event of major exception occurred, or matters that independent directors, internal audit officers and independent auditors consider necessary to communicate independently, meetings may be held at any time.

V. The independent directors asked the internal and independent auditors in the separate communication meeting whether they encountered obstacles during the audit process, and the auditors replied that there was no relevant matter during the audit process.

Communication between independent directors and independent auditors as well as internal audit officers in 2025:

<table>
<tr><th>Date</th><th>Attendees</th><th>Items</th><th>Results</th></tr>
<tr><td rowspan="5">2025.03.03
Audit
Committee</td><td rowspan="5">Independent Director-
Chin-Tang Liu
Independent Director -
Chin-Liang Wang
Independent Director -
Chin-Liang Wang
Independent Director
-Yi-Bing Lin
Internal Audit
Officer-Jessica Chen
CPA- Hai-Ning Huang</td><td>Audit Results and Internal Control Audits of the 2024 Consolidated Financial Statements and Parent-Company-Only Financial Statements</td><td rowspan="5">Acknowledged.</td></tr>
<tr><td>Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit)</td></tr>
<tr><td>Report for 2024 internal control system self-inspection result</td></tr>
<tr><td>2024 Internal Control System Statement</td></tr>
<tr><td>Internal Audit Execution Report</td></tr>
<tr><td rowspan="3">2025.05.05
Audit
Committee</td><td rowspan="3">Independent Director-
Chin-Tang Liu
Independent Director -
Chin-Liang Wang
Independent Director
-Yi-Bing Lin
Internal Audit
Officer-Jessica Chen
CPA- Hai-Ning Huang</td><td>Review results of the First Quarter of 2025 Consolidated Financial Statement</td><td rowspan="3">Acknowledged.</td></tr>
<tr><td>Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit)</td></tr>
<tr><td>Internal Audit Execution Report</td></tr>
<tr><td rowspan="3">2025.08.04
Audit
Committee</td><td rowspan="3">Independent Director -
Chin-Tang Liu
Independent Director -
Chin-Liang Wang
Independent Director -
Yi-Bing Lin
Independent Director -
Shing-Hai Wei
Internal Audit
Officer-Jessica Chen</td><td>Review results of the Second Quarter of 2025 Consolidated Financial Statements</td><td rowspan="3">Acknowledged.</td></tr>
<tr><td>Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit)</td></tr>
<tr><td>Internal Audit Execution Report</td></tr>
</table>

Date	Attendees	Items	Results
	CPA- Hai-Ning Huang		
2026.11.03 Audit Committee	Independent Director - Chin-Tang Liu Independent Director - Chin-Liang Wang Independent Director - Yi-Bing Lin Independent Director - Shing-Hai Wei Internal Audit Officer-Jessica Chen CPA- Hai-Ning Huang CPA- Ji-Long Yu	Review results of the Third Quarter of 2025 Consolidated Financial Statements	Acknowledged.
		2025 communication matters in the Group's audit at the end of the period	
		Communicate with governance units (to discuss and communicate the audit plan, impacts posed by new and amended laws and regulations, and discoveries in the review)	
		Internal Audit Execution Report	
		2026 internal audit plan	