

Communications between the independent directors and the head of internal audit:

(1) Principles:

- The internal audit unit shall submit the audit report for the previous month to all independent directors before the end of each month based on the implementation of annual audit plan. If the independent directors have any doubts, they shall fully discuss and communicate with the head of internal audit by phone or e-mail.
- The head of internal audit reports to the independent directors on the performance of internal audit at the audit committee meeting held at least once a quarter, and immediately discusses and communicates with the independent directors on the spot regarding the issues raised by the independent directors.
- The independent directors and the head of internal audit may communicate and discuss directly with each other by phone, e-mail or in meetings whenever the independent directors and the head of internal audit deem it necessary to communicate with each other individually.

(2) Communications in 2024:

Date	The Major Items of the Communications	Situation	Result
2024/1/30	The internal audit reports for December 2023.	Independent directors have no opinion and suggestions	Report to the Board of Directors
2024/2/19	A.Implementation of Self-Assessment of Internal Control System in 2023. B.The internal audit reports for January 2024.	Independent directors have no opinion and suggestions	Report to the Board of Directors
2024/5/7	The internal audit reports for February and March 2024.	Independent directors have no opinion and suggestions	Report to the Board of Directors
2024/6/7	The internal audit reports for April and May 2024.	Independent directors have no opinion and suggestions	Report to the Board of Directors
2024/8/1	The internal audit reports for June 2024.	Independent directors have no opinion and suggestions	Report to the Board of Directors
2024/11/8	Overseas subsidiary audit work report	Independent directors provide instructions and suggestions based on the reports from the internal auditor unit.	Included in follow-up matters
2024/11/13	Overseas subsidiary audit work report	Independent directors provide instructions and suggestions based on the reports from the internal auditor unit.	Included in follow-up matters

Date	The Major Items of the Communications	Situation	Result
2024/11/13	<p>A.The scope of self-assessment of internal control systems and the implementation of the audit plan of subsidiaries in 2024.</p> <p>B.The internal audit reports for July, August and September 2024.</p> <p>C.Follow-up reports for the Third Quarter of 2024.</p> <p>D.Formulate the annual audit plan for 2025 based on risk assessment results.</p> <p>E.Revise internal audit implementation rules.</p>	Independent directors recommend giving timely adjustments to the subsidiary's audit plan	Included in the next communication
2024/11/21	Overseas subsidiary audit work report	Independent directors provide instructions and suggestions based on the reports from the internal auditor unit.	Included in follow-up matters
2024/11/27	Overseas subsidiary audit work report	Independent directors provide instructions and suggestions based on the reports from the internal auditor unit.	Report to the Audit Committee and Board of Directors
2024/12/31	<p>A.The internal audit reports for October and November 2024.</p> <p>B.Overseas subsidiary audit and follow-up reports.</p>	Independent directors provide instructions and suggestions based on the reports from the internal auditor unit.	Report to the Board of Directors