

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

I. Communication Principles

(1) Regular Written Communication

Based on the approved annual audit plan and the execution status of special audit projects, the internal audit unit shall submit the audit reports for the preceding month to all independent directors for their review by the end of each month.

(2) Pre-Audit Committee Briefings

Prior to the convening of an Audit Committee meeting, the head of internal audit shall, via telephone, provide briefings to certain independent directors on the key points of the audit reports to be submitted to the Audit Committee, and shall promptly discuss and respond to any questions raised by the independent directors.

(3) Formal Reporting at Audit Committee Meetings

The head of internal audit shall attend Audit Committee meetings and shall independently report to the independent directors on the execution status of internal audit activities. Any inquiries raised by the independent directors shall be promptly addressed and discussed during the meeting.

(4) Irregularly Direct Communication Channels

When deemed necessary, independent directors and the head of internal audit may engage in direct communication at any time through telephone calls, emails, or meetings to discuss relevant matters.

II. Communications in 2025

Date	The Major Items of the Communications	Situation	Result
2025/2/24	1. Implementation status of self-assessment and review of internal control system in 2024 2. The internal audit reports for December 2024 and January 2025 3. Follow-up improvement report for the 2024 Q4 4. Subsidiary audit reports and improvement measures	Independent directors provide instructions and suggestions	Report to the Board of Directors
2025/3/19	1. Enhancement of the corporate governance framework and internal audit function 2. Proposal of an overall management framework for subsidiary governance, internal control systems, and audit mechanisms	Independent directors gave instructions	The review committee will be convened for communication on March 26.
2025/3/26	1. Strengthening corporate governance and the internal audit function 2. Institutionalized management of subsidiary governance, internal control systems, and audit mechanisms	Independent directors proposed comprehensive recommendations.	Report to the Board of Directors

Date	The Major Items of the Communications	Situation	Result
	3. Design, implementation, and continuous improvement mechanisms of the internal control system		
2025/3/31	The internal audit reports for February 2025	The independent directors had no comments or suggestions.	Report to the Board of Directors
2025/5/6	1. The internal audit reports for March 2025 2. Follow-up improvement report for the 2025 Q1 3. Subsidiary audit report and improvement measures	The independent directors had no comments or suggestions.	Report to the Board of Directors
2025/6/6	1. The internal audit reports for April 2025 2. Audit report of the Company and its subsidiaries 3. Improvement measures for previous audits of subsidiaries	Independent directors provide instructions and suggestions	Included in improvements and follow-up reports to the Board of Directors
2025/7/14	1. The internal audit reports for May and June 2025 2. Follow-up improvement report for the 2025 Q2 3. Improvement measures for previous audits 4. Improvement measures for previous audits of Marketech and its subsidiaries	Independent directors provide instructions and suggestions	Included in improvements and follow-up reports to the Board of Directors
2025/8/11	1. The internal audit reports for July 2025 2. Improvement measures for previous audits 3. Subsidiary audit reports and improvement measures	Independent directors provide instructions and suggestions	Included in improvements and follow-up reports to the Board of Directors
2025/10/16	1. The Company's written internal control and its development and revision process 2. Summary report of audit findings over the past year 3. Content of the meeting between independent directors and the head of internal audit on September 12, 2025	Independent directors provide instructions and suggestions	Report to the Board of Directors
2025/11/5	1. The internal audit reports for July to September 2025 2. Responsible unit's response to the audit for July 2025	Independent directors provide instructions and suggestions	Included in improvements and follow-up reports to the Board of

Date	The Major Items of the Communications	Situation	Result
	3. Special audit projects reports for October 2025 4. Follow-up improvement report for the 2025 Q3 5. Special audit projects reports of subsidiaries for September 2025 6. Improvement measures for previous audits of subsidiaries		Directors
2025/12/23	1. The internal audit reports for October and November 2025 2. Improvement measures for previous special audit projects 3. Improvement measures for previous audits of subsidiaries 4. Follow-up improvement of outstanding projects; self-inspection results from responsible units 5. Follow-up improvement reports of subsidiaries 6. Drafting the 2026 audit plan based on risk assessment results	Independent directors provide instructions and suggestions	Included in improvements and follow-up reports to the Board of Directors