

Communication between the independent directors and the accountants:

The Company's certified public accountants report the results of audits or reviews of the financial statements for the quarter and other communications required by relevant laws and regulations at each quarterly Audit Committee meeting. It will also be reported to the independent directors of the Audit Committee immediately if have any special circumstances.

There were no special circumstances in FY2023. The communication between the Audit Committee and the certified public accountants of the Company is in good condition.

Meeting Date	Attendance	Communication with Certified Public Accountants	Communication Results
2023/03/14	Wang Shih-kun Chen Yung-Lung Chow Shiy-Eung Audit Supervisor	Discussion on financial statement audit for FY2022. Including any questions or difficulties with the audit and the response from operations, and discussion and communication regarding the impact of the new amended ordinance.	No objection

2023/05/12	Wang Shih-kun Yang Po Min Chen Yung-Lung Lui Yee Chun Audit Supervisor	Discussion on the financial statement audit of the Q1 2023. Including any questions or difficulties with the audit and the response from operations, and discussion and communication regarding the impact of the new amended ordinance.	No objection
2023/08/22	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu Joun-Fu Lui Yee Chun Audit Supervisor	Discussion on the financial statement audit of the Q2 2023. Including any questions or difficulties with the audit and the response from operations, and discussion and communication regarding the impact of the new amended ordinance.	No objection

2023/11/08	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu Joun-Fu Hsieh Min Zhong Audit Supervisor	Discussion on the financial statement audit of the Q3 2023. Including any questions or difficulties with the audit and the response from operations, and discussion and communication regarding the impact of the new amended ordinance. 2023 Annual Report Audit Planning Report (including communication of key audit issues)	No objection
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Communication between the Independent Directors and the Internal Audit Supervisor:

The Company's Internal Audit Supervisor communicates the results of the audit reports with the independent directors of the Audit Committee on a regular basis and makes an internal audit report at the quarterly Audit Committee meeting. It will also be reported to the independent directors of the Audit Committee immediately if have any special circumstances.

There were no special circumstances in fiscal year 2023. The communication between the Company's Audit Committee and the head of internal audit is in good condition.

Meeting Date	Attendance	Communication with Certified Public Accountants	Communication Results
2023/03/14	Wang Shih-kun Chen Yung-Lung Audit Supervisor	Q4 2022 Internal Audit Operations Reporting and Communication. Consideration of the 2022 “Statement of Internal Control System”.	No objection
2023/05/12	Wang Shih-kun Yang Po Min Chen Yung-Lung Audit Supervisor	Q1 2023 Internal Audit Operations Reporting and Communication.	No objection
	Wang Shih-kun		

2023/08/22	Yang Po Min Chen Yung-Lung Chiu Joun-Fu Audit Supervisor	Q2 2023 Internal Audit Operations Reporting and Communication.	No objection
2023/11/08	Wang Shih-kun Yang Po Min Chen Yung-Lung Chiu Joun-Fu Audit Supervisor	Q3 2023 Internal Audit Operations Reporting and Communication. Reviewed the Internal Audit Plan for 2024.	No objection