

Communication between Independent Directors, Audit Supervisor and Accountants

1. Communication between Independent Directors and Audit Supervisor

The internal audit supervisor attends the audit committee on a quarterly basis to report on audit business, and communicates with independent directors via the Audit Committee. In addition, an “audit report” is prepared on a monthly basis, and the electronic file of the report is submitted to each independent director for review. Upon the occurrence of any abnormality, it is necessary to track the deficiencies of internal control and the improvement. A tracking report shall be prepared on a quarterly basis to be submitted to each independent director until the improvement is fully completed and achieved. If independent directors have any questions or instructions after reviewing the electronic file of the audit report, they will inquire or inform the audit supervisor for further processing.

2024 Communication between Independent Directors and Audit Supervisor

Date: Dec. 11, 2024
Present: Independent Directors WU, HUI-YING, CHEN, CHIH-WEI, LI, WEN-HUNG, WANG, and HSIAO-LEI; Audit Manager: HUI RU HUANG
Discussed Item: Audit plan with description of risk issues

2. Communication Independent Directors and Accountants

Independent directors communicate with accountants via the Audit Committee. Accountants will explain the issuance of the first, second, and third quarters and annual financial reports and discuss the situation and trend of future legal amendments with independent directors.

Communication between independent directors, accountants and internal audit supervisors in 2024

Date: December 11, 2024
Present: Independent Directors WU, HUI-YING, CHEN, CHIH-WEI, LI, WEN-HUNG, WANG, and HSIAO-LEI
LU, YI-CHEN, CPA of Deloitte Taiwan
In attendance: HUANG, HUI-JU, Assistant Audit Manager
Discussed Items:

- Responsibilities of governance units
- Inspection scope and method
- Significant accounting estimates and litigation cases
- Identification of significant risks
- Key inspection items
- Introduction to IFRS S1/S2
- Summarize