



Separate Communications Between Independent Directors and the Audit Supervisor and Accountant in 2025

Date	Attendees	Communication Matters	Outcome of the discussion
2025.03.12 Audit Committee	Independent Director Chen Wei-Yu Independent Director Lin Tian-Shiou Independent Director Chen, Che-Sheng Audit Supervisor Peng, Lien-Chu Visa Accountant Juan Lu, Man-Yu	1. Audit Report for the Fourth Quarter of 2024. 2. Draft Consolidated Financial Statements for the Year 2024 and Draft Annual Report for the Year 2024. 3. Draft Internal Control Statement for the Year 2024.	Passed without objection as presented
2025.05.06	Independent Director Chen Wei-Yu Independent Director Lin Tian-Shiou Independent Director Chen, Che-Sheng Audit Supervisor Peng, Lien-Chu Visa Accountant Juan Lu, Man-Yu	1. Audit Report for the Fourth Quarter of 2024. 2. Draft Consolidated Financial Statements for the Year 2024 and Draft Annual Report for the Year 2024. 3. Draft Internal Control Statement for the Year 2024.	Passed without objection as presented
2025.08.07	Independent Director Chen Wei-Yu Independent Director Lin Tian-Shiou Independent Director Chen, Che-Sheng Audit Supervisor Peng, Lien-Chu Visa Accountant Juan Lu, Man-Yu	1. Discussion of the Q1 2025 Audit Report. 2. Discussion of the Q1 2025 Consolidated Financial Report.	Passed without objection as presented
2025.11.06	Independent Director Chen Wei-Yu Independent Director Lin Tian-Shiou Independent Director Chen, Che-Sheng Audit Supervisor Peng, Lien-Chu Visa Accountant Juan	1. Discussion of the Third Quarter Audit Report for 2025. 2. Discussion of the Third Quarter Consolidated Financial Report for 2025.	Passed without objection as presented

	Lu,Man-Yu		
2025.12.24 Independent Symposium	Independent Director Chen Wei-Yu Independent Director Lin Tian-Shiou Independent Director Chen, Che- Sheng Audit Supervisor Peng,Lien-Chu Visa Accountant Juan Lu,Man-Yu	1. Report on the Audit Committee's Interpretation of the Audit Quality Indicators (AQIs) Guidance. 2. Discussion of the 2026 Audit Plan.	Discussion and communication regarding matters raised by independent directors

The Company assesses the independence and suitability of its certifying accountants by attaching the following documents: the accountant's declaration, the certifying accountant review and assessment form, with reference to the 'Guidelines for the Exercise of Powers by Independent Directors and Audit Committees' issued by the Corporate Governance Association of China and the Audit Quality Indicators (AQIs). This assessment was submitted to the Audit Committee for resolution on 25 December 2024 and subsequently submitted to the Board of Directors for resolution on the same date.

The Review and Assessment Form for the Statutory Auditor evaluates the following three key dimensions, assessing each item individually:

1. Independence assessment (13 questions, 42% weighting).
2. Competence assessment (9 questions, 29% weighting).
3. Review of work performance assessment results (9 questions, 29% weighting).

Assessment Findings:

The 2024 Annual Financial Report has been certified by Ms. Lu Man-yu and Mr. Tsai Yi-tai, Chartered Accountants of PwC Taiwan. Following assessment, both Chartered Accountants meet the Company's standards for independence and competence. No breaches of independence have been identified, and they are deemed fully qualified to serve as the Company's certifying accountants.