

I. Frequency of the communication between the Independent Directors and Certified Public Accountant:

1. The Independent Directors shall communicate with the Internal Audit Supervisor individually for at least four times a year.

II. Communication between the Independent Directors and Internal Audit Supervisor

1. Periodic -
 - 1.1 The completed "Audit Report" is submitted to the members of the Audit Committee for inspection in an electronic form on a monthly basis. If there is any queries or instruction, the Internal Audit Supervisor will be informed of the queries or instructed to handle the matter by e-mail or telephone.
 - 1.2 The "Audit Report", status of audit, audit findings and the status of improvement of any abnormalities will be presented to the Audit Committee on a quarterly basis.
2. Irregular -
 - 2.1 Communicate by phone, email or meetings normally on how to enhance the value of the Company's audit and improve the efficiency and effectiveness of the Company's operation, and notify the members of the Audit Committee of any major irregularities according to law.
 - 2.2 The channels of communication between the Internal Audit Supervisor of the Company and the Audit Committee are diversified and unobstructed.

Summary of communication between the Independent Directors and Internal Audit Supervisor for 2024:

Date	Attendees	Matters of Communication	Result of Communication
2024/1/31 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 13th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit in Q4 2023.	
		2. Tianjin factory special project logistics cost audit report.	
		3. Headquarters material payment affairs report.	
2024/3/11 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 14th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit for Jan-Feb 2024.	
		2. Report on the headquarters and subsidiaries' self-assessment of internal control for 2023.	
2024/5/9 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 15th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit in Q1 2024.	

Date	Attendees	Matters of Communication	Result of Communication
2024/8/8 Internal Audit Special Report	CHO Shih Chao, Independent Director	The 1st meeting of the 3rd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
	Weng, Wen-Chi, Independent Director	1. Report on the implementation of internal audit in Q2 2024.	
	Yieh, Kaili, Independent Director	2. Audit report.	
2024/11/11 Internal Audit Special Report	CHO Shih Chao, Independent Director	The 2nd meeting of the 3rd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
	Weng, Wen-Chi, Independent Director	1. Report on the implementation of internal audit in Q3 2024.	
	Yieh, Kaili, Independent Director	2. Audit report. 3. Statement of annual audit plan for 2025.	