

## Communication Between Independent Directors, CPAs, and Internal Auditor

### Communication methods between Independent Directors, CPAs, and Internal Auditor

1. Independent directors have direct communication channels with the CPAs and internal auditor, and communication is excellent.
2. At the first meeting of the Audit Committee each year, the CPAs report to the independent directors on the results of their review or audit of the company's and its subsidiaries' annual financial statements, internal control audits, the impact of IFRS revisions and publication on the company, and other relevant legal requirements. They also discuss whether the absence of financial statement adjusting entries or legal revisions affects the accounting methods.  
Furthermore, discussion meetings between independent directors and CPAs are held as needed, depending on IFRS revisions and publication, updates to financial and tax laws, internal control issues, or other requirements.
3. In addition to submitting monthly audit reports and follow-up reports on improvements to audit deficiencies to the independent directors, the chief internal audit attends every Audit Committee meeting and Board meeting to explain the audit work, results, and follow-up status to the independent directors.

### Summary of communication between independent directors and CPAs

Date	Key points of communication	Resolution
February 18, 2025 The Audit Committee Pre-Meeting	<ol style="list-style-type: none"><li>1. Audited of 2024 Financial Statements.</li><li>2. Quality management guide No. 1 (ISQM1/TWSQM 1).</li><li>3. Updated to the Securities Regulatory Act.</li><li>4. Tax law updated.</li><li>5. Ernst &amp; Young Audit Quality Indicators (AQI) information.</li></ol>	2024 Financial Statements were approved by the Audit Committee and submitted to the Board of Directors.
April 16, 2025 The Audit Committee Pre-Meeting	<ol style="list-style-type: none"><li>1. Reviewed of the Financial Statements for the first quarter of 2025.</li><li>2. Updates to the Securities Regulatory Act.</li><li>3. Latest updates on IFRS S1/S2</li></ol>	2025Q1 Financial Statements were approved by the Audit Committee and submitted to the Board of Directors.
July 23, 2025 The Audit	<ol style="list-style-type: none"><li>1. Reviewed of the financial statements for the second quarter of 2025.</li></ol>	2025Q2 Financial Statements were approved

Date	Key points of communication	Resolution
Committee Pre-Meeting	2. Updated to the Securities Regulatory Act.	by the Audit Committee and submitted to the Board of Directors.
October 22, 2025 The Audit Committee Pre-Meeting	1. Reviewed of the financial statements for the third quarter of 2025. 2. Updated to the Securities Regulatory Act.	2025Q3 Financial Statements were approved by the Audit Committee and submitted to the Board of Directors.

### Summary of Communication Between Independent Directors and Internal Auditor

Date	Key points of communication	Resolution
February 21, 2025 The Audit Committee Meeting	2024 Internal Control System Statement.	Approved by the Audit Committee and submitted to the Board of Directors.
	Reported on the implementation of 2024Q4 Internal audit.	Noted
April 22, 2025 The Audit Committee Meeting	Reported on the implementation of 2025Q1 Internal audit.	Noted
July 29, 2025 The Audit Committee Meeting	Reported on the implementation of 2025Q2 internal audit.	Noted
October 28, 2025 The Audit Committee Meeting	Reported on the implementation of 2025Q3 Internal audit.	Noted
	2026 Audit Plan.	Approved by the Audit Committee and submitted to the Board of Directors.