Independent directors are arranged to communicate with accountants and audit supervisors individually at least once a year. The communication between the independent directors, the accountants, and the audit supervisors for this year is as follows:

Meeting Date	Attendees	Communication Matters	Communicate Results
114.03.12 Meeting with all Directors and Accountants	All Directors CPA: Chiang, Chia-Chi	(a)Communicate key audit matters and latest law regulation updates	All were fully discussed and explained, and the independent directors raised no objections.
114.03.12 AC	Independent Director and Audit Committee Member: Chang, Jun-En, Chang, Wen-Lung, Hsu, Wei-Ying Audit Supervisors: Yang, Hui-Ting	(a)Internal audit business report (b)2024 Internal Control System Declaration of the Company	Approved without objection by attending Audit Committee members.
114.05.08 AC		(a)Internal audit business report	
114.08.27 Meeting with all Directors and Accountants	All Directors CPA: Chang Chun-I	(a)Communicate key audit matters and latest law regulation updates	All were fully discussed and explained, and the independent directors raised no objections.
114.08.27 Meeting with Independent Directors and new Accountants	Independent Director: Chang, Jun-En, Chang, Wen-Lung, Hsu, Wei-Ying Audit Supervisors: Yang, Hui-Ting CPA: Chang Chun-I	(a)How to analyze the key points of financial statements (b)The impact of exchange rates on syndicated loans and the status of any extensions (c)Explanation of financial statement opinions and the audit process (d)How auditors assess a company's going concern status (e)Key considerations for excess limits on loans of funds and endorsements/guarantees	All were fully discussed and explained, and the independent directors raised no objections.
114.08.27 AC	Independent Director and Audit Committee Member: Chang, Jun-En, Chang, Wen-Lung, Hsu, Wei-Ying Audit Supervisors: Yang, Hui-Ting	(a)Internal audit business report	Approved without objection by attending Audit Committee members.
114.11.12 AC		(a)Internal audit business report	
114.12.12	All Directors	(a)Communicate key audit matters	All were fully

Meeting Date	Attendees	Communication Matters	Communicate Results
Meeting with all Directors and Accountants	CPA: Chang Chun-I	and latest law regulation updates	discussed and explained, and the independent directors raised no objections.
114.12.24 AC	Independent Director and Audit Committee Member: Chang, Jun-En, Chang, Wen-Lung, Hsu, Wei-Ying Audit Supervisors: Yang, Hui-Ting	(a)Internal audit business report (b)Proposal for the 2026 Audit Plan of the Company	Approved without objection by attending Audit Committee members.

A. There were a total of eight Board of Director's meetings held in 2025 and total of eleven Audit Committee, and the major resolutions are summarized as follows:

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
2025/02/24 (2025 1st Meeting)	(a)Proposal for extending the maturity of the syndicated loan at an amount of US$195 million coordinated by Land Bank of Taiwan Co., Ltd.		None	Approved through resolution of the attending Directors
	(b)Matters Related to the Loaning of Funds of the Company with TDICS	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2025/03/12 (2025 2ed Meeting)	(a)Proposal for 2024 Compensation of Directors and Employees' Compensation of the Company		None	Approved through resolution of the attending Directors
	(b)Relevant Matters Related to the Convention of the 2025 Annual Shareholders' Meeting of the Company			
	(c)Proposal for Amendment to the Company's the Articles of Association			

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
	(d)Proposal to establish a Sustainable Development Committee under the Board of Directors and to formulate the "Sustainable Development Committee Charter."			
	(e)Proposal for the Appointment of the Members to the First-Term Sustainable Development Committee.			
	(f)Proposal for the change to the designated and non-designated representatives of the company			
	(g) Proposal for changing attesting CPA to comply with the internal rotation policy of the accounting firm and the evaluation of the new CPA engaged by the company	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(h)Proposal for the 2024 Deficit Compensation of the Company	v		
	(i)Proposal for the 2024 Business Report and Consolidated Statements of the Company	v		
	(j)2024 Internal Control System Declaration of the Company	v		
	(k)Proposal for Amendment the "Regulations on Sustainable Information Management"	v		
2025/04/10 (2025 3rd Meeting)	(a)Matters Related to the Loaning of Funds of the Company with GP	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(b)Matters Related to the Loaning of Funds of the Company with GPT	v		
2025/05/08 (2025 4th Meeting)	(a)2024 Sustainability Report		None	Approved through resolution of the attending Directors
	(b)Proposal for Amendment Relevant Matters Related to the Convention of the 2025 Annual Shareholders' Meeting of the Company			

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
	(c)Proposal for Amending the Terms and Conditions of the US$195 Million Syndicated Loan Coordinated by Land Bank of Taiwan Co., Ltd.			
	(d)Proposal for the first quarter of 2025 Business Report of the Company	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(e)Proposal for Private Placement of Common Shares through Cash Capital Increase	v		
2025/07/02 (2025 5th Meeting)	(a)Matters Related to the Loaning of Funds of the Company with GP	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2025/08/27 (2025 6th Meeting)	(a)Proposal for extending the maturity of the US$195 Million Syndicated Loan Coordinated by Land Bank of Taiwan Co., Ltd.		None	Approved through resolution of the attending Directors
	(b)Proposal for the first half of 2025 Business Report and Consolidated Statements of the Company	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(c)Proposal for the first half of 2025 Earnings Distribution of the Company	v		
2025/11/07 (2025 7th Meeting)	(a)Proposal for Amending the Terms and Conditions and extending the maturity of the US$195 Million Syndicated Loan Coordinated by Land Bank of Taiwan Co., Ltd.	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2025/11/12 (2025 8th Meeting)	(a)Proposal for the third quarter of 2025 Business Report of the Company	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(b)Proposal to revoke the funds lending limit	v		

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
2025/12/01 (2025 9th Meeting)	(a)Proposal for capital injection in subsidiary Happy Magic International Limited	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2025/12/12 (2025 10th Meeting)	(a)Proposal to determine the pricing and related matters for the first issuance under the private placement of common shares through cash capital increase approved at the Company's 2025 Annual General Meeting of Shareholders	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2025/12/24 (2025 11th Meeting)	(a)Proposal for the 2026 Business Plan of the Company		None	Approved through resolution of the attending Directors
	(b)Proposal for the 2026 Budget of the Company			
	(c)Proposal for the 2026 Compensation of Directors and Managerial Officers of the Company			
	(d)Proposal for the 2026 Audit Plan of the Company	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
	(e)Proposal to amend certain provisions of the "Sustainable Development Practice Principles."	v		
	(f)Proposal for capital injection in subsidiary Happy Magic International Limited	v		