

# Communications Status of Independent Directors and the Company's

## Chief Auditor and CPA :

### I 、 Communications among Independent Directors and the Company's Chief Auditor and CPA

1. The company holds an Audit Committee meeting every quarter, with all independent directors attending. The Certified Public Accountant (CPA) also attends the Audit Committee meetings to provide consultation. If there are any questions, the CPA responds to inquiries related to the financial statements raised by the attendees. Additionally, the independent directors and the CPA hold at least one separate meeting each year, during which the CPA reports to the independent directors on the company's financial status, key audit matters, and the impact of changes in tax and investment regulations on the company. In the event of significant irregularities, a meeting may be convened at any time.
2. Independent directors may appoint a professional CPA to audit the financial statements of the Company and issue an opinion to the independent directors for reference.
3. The Audit Committee holds quarterly meetings and convenes extraordinary meetings as needed. The Independent Directors receive monthly internal audit reports and quarterly briefings on audit activities and results from the Chief Auditor.

### II 、 Previous Independent Director and CPA Communication Situation Summary:

Date	Communication Focus	Results
2024/02/22 Audit Committee Meeting	The CPA attends the audit committee meeting for inquiry.	Without objection.
2024/05/03 Audit Committee Meeting	The CPA attends the audit committee meeting for inquiry.	Without objection.
2024/08/08 Audit Committee Meeting	The CPA responds to inquiries related to the financial statements made by the independent directors.	Without objection.
2024/11/07 Audit Committee Meeting	The CPA attends the audit committee meeting for inquiry.	Without objection.

Date	Communication Focus	Results
2024/02/22 Individual Meeting	1. Explained the results of the financial statement and the key audit matters for 2023. 2. Explained the impact for the company of the changes in tax laws.	Without objection.
2024/08/08 Individual Meeting	Explained to the new Independent Directors the determination process of the key audit matters.	Without objection.

### III 、 Communication outlines of chief auditor with the independent directors in the audit committee meeting

Date	Communication Focus	Results
2024/02/22 Audit Committee Meeting	1. Chief auditor proposed the Internal Control Statement for approval based on the results of the Internal Control Self-Assessment results of FET and its subsidiaries for the year of 2023. 2. Chief auditor reported the progress of internal audit for the fourth quarter of 2023.	Without objection.

2024/05/03 Audit Committee Meeting	Chief auditor reported the progress of internal audit for the first quarter of 2024.	Without objection.
2024/08/08 Audit Committee Meeting	Chief auditor reported the progress of internal audit for the second quarter of 2024.	Without objection.
2024/11/07 Audit Committee Meeting	Chief auditor reported the progress of internal audit for the third quarter of 2024.	Without objection.

Date	Communication Focus	Results
2024/11/07 Individual Meeting	<ol style="list-style-type: none"> <li>1. Introduction to Internal Audit Organization and Professional Skills</li> <li>2. Explanation of Audit Report Scoring Standards</li> </ol>	Amended Audit Report Scoring standards per Independent Directors' feedback