

獨立董事與內部稽核主管溝通情形良好，主要溝通事項摘要如下：

113 年度重要溝通事項摘要如下：

日期	溝通方式	溝通重點	溝通情形及結果	公司對獨立董事意見之處理執行結果
15/03/2024	審計委員會第 3 屆第 9 次	1.本公司 2023 年全年內部稽核計劃執行情形報告 2.本公司 2023 年度之「內部控制制度有效性考核」及「內部控制制度聲明書」案	審計委員會全體出席委員同意洽悉	獨立董事無意見
13/05/2024	審計委員會第 3 屆第 10 次	1.本公司 2024 年內部稽核計劃 1-4 月執行情形報告	審計委員會全體出席委員同意洽悉	獨立董事無意見
23/08/2024	審計委員會第 3 屆第 11 次	1.本公司 2024 年內部稽核計劃 1-7 月執行情形報告	審計委員會全體出席委員同意洽悉	獨立董事無意見
11/11/2024	審計委員會第 3 屆第 12 次	1.本公司 2024 年內部稽核計劃 1 月-10 月執行情形報告 2.本公司 2025 年度內部稽核計畫案	審計委員會全體出席委員同意洽悉	獨立董事無意見

獨立董事與簽證會計師溝通情形良好，主要溝通事項如下：

113 年度主要溝通事項摘要如下：

日期	溝通方式	溝通重點	溝通情形及結果	公司對獨立董事意見之處理執行結果
15/03/2024	會計師與治理單位溝通座談會	1. 重要會計準則或解釋函、證管法令及稅務法令更新 2. 永續相關議題	-	-
	審計委員會第 3 屆第 9 次	1. 本公司 2023 年度營業報告書及財務報表案 2. 本公司 2023 年度盈虧撥補案 3. 簽證會計師之獨立性評估暨 2024 年度報酬案	審計委員會全體出席委員同意洽悉	獨立董事無意見
13/05/2024	會計師與治理單位溝通座談會	重要會計準則或解釋函、證管法令及稅務法令更新	-	-
	審計委員會第 3 屆第 10 次	1. 本公司 2024 年第一季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見
23/08/2024	會計師與治理單位溝通座談會	1. IFRS 永續揭露準則導入計畫 2. 重要會計準則或解釋函、證管法令及稅務法令更新	-	-
	審計委員會第 3 屆第 11 次	1. 本公司 2024 年第二季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見
	獨立董事與簽證會計師溝通	-	-	-
11/11/2024	會計師與治理單位溝通座談會	1. 年度查核規劃 2. 重要會計準則或解釋函、證管法令及稅務法令更新	-	-
	審計委員會第 3 屆第 12 次	1. 本公司 2024 年第三季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見

The communication between independent directors with the internal audit director.

The summary of important communication matters in 2024:

Date	Communication Method	Important communication matters	Communication situation and results	The opinions of independent directors
15/03/2024	The 9th Meeting of the 3rd Term Audit Committee.	1. The 2023 IA Report. 2. The 2023 Statements of Internal Control System.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
13/05/2025	The 10th Meeting of the 3rd Term Audit Committee.	1. The 2024 Jan-April IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
23/08/2024	The 11th Meeting of the 3rd Term Audit Committee.	1. The 2024 Jan-July IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
11/11/2024	The 12th Meeting of the 3rd Term Audit Committee.	1. The 2024 Jan-Oct IA Report. 2. The Audit Plan for 2025.	All members of the Audit Committee attended the communication.	Independent directors no opinion.

The communication between independent directors with the certified public accountant.

The summary of important communication matters in 2024:

Date	Communication Method	Important communication matters	Communication situation and results	The opinions of independent directors
15/03/2024	Communication between Accountants and Corporate Governance department.	1.Update of Important accounting standards or interpretation letters, securities laws and tax laws. 2. Sustainability-related issues.	-	-
	The 9th Meeting of the 3rd Term Audit Committee.	1.2023 Consolidated Financial Statements and Annual Report. 2.Annual Earnings Distributions for the year 2023. 3.The assessment of the Independence and the 2024 annual remuneration of Certified Public Accountant.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
13/05/2024	Communication between Accountants and Corporate Governance department.	Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 10th Meeting of the 3rd Term Audit Committee.	1.2024 Q1 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.
23/08/2024	Communication between Accountants and Corporate Governance department.	1. IFRS Sustainability Disclosure Standards Implementation Plan. 2. Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 11th Meeting of the 3rd Term Audit Committee.	1.2024 Q2 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.

	Communication between independent directors with the certified public accountant	-	-	-
11/11/2024	Communication between Accountants and Corporate Governance department.	1. Annual audit plan. 2.Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 12th Meeting of the 3rd Term Audit Committee.	1.2024 Q3 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.