

1. Communication between the independent directors, chief internal auditor
 - A. In addition to communicating through the audit committee, the independent directors and internal audit supervisors shall hold a forum at least once a year to review the Company's internal control system.
 - B. The internal audit report of the Company shall be delivered to the independent directors within two months from the end of the audit.
 - C. Summary of communication between independent directors and internal audit supervisors in 2025.

| Date | Method | Matters | Results |
|------------|---|---|--|
| 2025.03.24 | Audit Committee/ Wei Chung, Tyzz-Jiun Duh and Shih-Chieh Chang | Comprehensive report on audit business in the second half of 2024 1. Digital auditing represents a key future trend. It is recommended that digital audit practices (such as methodologies and tools) be documented to serve as reference materials for audit personnel and newly appointed internal auditors. 2. Some deficiencies have yet to be fully remediated. Please expedite the improvements. | 1. The status and cases of digital auditing development was reported at the Independent Directors and Internal Auditors Symposium for the First Half of 2025. 2. Handled according to the suggestion. |
| 2025.03.24 | Audit Committee/ Wei Chung, Tyzz-Jiun Duh and Shih-Chieh Chang | 2024 Statement on Internal Control | No objection. |
| 2025.04.24 | Audit Committee/ Wei Chung, Tyzz-Jiun Duh and Shih-Chieh Chang | In response to an official request from the Financial Supervisory Commission (FSC) and in line with organizational changes, amendments to the Company's 2025 Audit Plan are proposed. | No objection. |
| 2025.06.13 | Symposium/ Wei Chung, Shih-Chieh Chang and James Hsieh | The Independent Directors and Internal Auditors Symposium for the First Half of 2025 The independent directors suggested the following: 1. Thank you all for your contributions and efforts in reducing the Company's risks to an acceptable level. 2. Working as an auditor is not easy. It requires strengthening communication and coordination with the audited units to put them at ease and facilitate the smooth progress of the audit. 3. We urge digital auditors to share their auditing tools and methods to enhance the digital auditing capabilities of our auditing colleagues. | Handled according to the suggestion. |

| Date | Method | Matters | Results |
|------------|---|--|--------------------------------------|
| | | <p>4. Should audit personnel be required, please have the General Auditor submit the request.</p> <p>5. The New Taiwan Dollar has appreciated strongly recently. We urge everyone to pay close attention to the impact of exchange rates on financial reporting.</p> | |
| 2025.08.18 | Audit Committee/ Wei Chung, Shih-Chieh Chang and James Hsieh | The Company's "minutes of Independent Directors and Internal Auditors Symposium for the First Half of 2025" | No objection. |
| 2025.09.30 | Audit Committee/ Wei Chung, Shih-Chieh Chang and James Hsieh | <p>Comprehensive report on audit business in the first half of 2025</p> <p>The independent directors suggested the following:</p> <p>All units should prevent the recurrence of similar deficiencies. Colleagues are also reminded to exercise particular caution to avoid violations of the Gender Equality in Employment Act.</p> | Handled according to the suggestion. |
| 2025.11.17 | Audit Committee/ Wei Chung, Shih-Chieh Chang and James Hsieh | The Company's "Comparison table of internal control performance scores of all units of the company in 2025 and 2024" and "Comparison table of comprehensive scores of internal audit operations of subsidiaries in 2025" | No objection. |
| 2025.11.17 | Symposium/ Wei Chung, Shih-Chieh Chang and James Hsieh | <p>The Independent Directors and Internal Auditors Symposium for the Second Half of 2025</p> <p>The independent directors suggested the following:</p> <ol style="list-style-type: none"> 1. The second line of control should be strengthened to ensure that risks can be effectively intercepted in advance. 2. The communication mechanism with the audited units should be enhanced. Audit opinions must be fully discussed and communicated to reach a consensus. | Handled according to the suggestion. |
| 2025.12.19 | Audit Committee/ Wei Chung, Shih-Chieh Chang and James Hsieh | The Company's "minutes of Independent Directors and Internal Auditors Symposium for the Second Half of 2025" | No objection. |
| 2025.12.19 | Audit Committee/ Wei Chung, Shih-Chieh Chang and James Hsieh | <p>The Company's "2026 Audit Plan"</p> <p>The independent directors suggested the following:</p> <p>The competent authority has recently announced the key focus areas for financial inspections across various industries in 2026. "Fraud prevention" was identified as a priority area. Please ensure special attention is paid to this matter.</p> | Handled according to the suggestion. |

Note:

- * If there is independent director resigned before the end of the year resigned date shall be indicated in the note column, and the rate of attendance in person (%) shall be calculated based on the number of meetings held during the terms of office and the number of attendance made in person.
- * If there is new election of independent director before the end of the year, the election date and whether such independent director is a previous member, a new member or a re-elected member shall be indicated in the note column. The actual attendance rate (%) shall be calculated based on the number of meetings held during the terms of office and the number of attendance made in person.

(2) Communication between independent directors and CPAs

A. Policy on communication between independent directors and CPAs

The audit committee of the company is composed of all independent directors. The CPAs communicate and discuss with the independent directors on the audit scope and method of the financial report, audit results, key audit matters, recent major issues of IFRS and the impact of the revision of relevant laws and regulations, so that the independent directors can immediately grasp the financial situation of the Company.

B. Summary of communication between independent directors and the CPAs in 2025.

| Date | Method | Matters | Results |
|------------|-----------------|---|--|
| 2025.02.27 | Meeting | <ol style="list-style-type: none"> 1. Audit of consolidated financial reports in 2024. 2. Other communication matters including regulatory updates, Audit Quality Indicators (AQI), the Global Minimum Tax regime, and the re-designation of financial assets upon the initial application of IFRS 17. | The financial report was submitted to the Audit Committee and the Board for approval. |
| 2025.03.10 | Audit Committee | <ol style="list-style-type: none"> 1. Audit of consolidated financial reports in 2024. 2. The audit results of the consolidated financial report and key audit matters in 2024, as well as other communication matters such as cybersecurity regulations and IT audits responses. 3. The CPAs communicate with independent directors individually. | After approved by the Audit Committee, the financial report was submitted to the Board for approval. |
| 2025.05.19 | Audit Committee | <ol style="list-style-type: none"> 1. Review of consolidated financial reports in the first quarter of 2025. 2. The review results of the consolidated financial report in the first quarter of 2025, and regulatory update communications regarding the “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries” and the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. 3. The communication matters of key audit matters in the first half of 2025. | After approved by the Audit Committee, the financial report was submitted to the Board for approval. |
| 2025.08.18 | Audit Committee | <ol style="list-style-type: none"> 1. Audit of consolidated financial reports in the second quarter of 2025. 2. The audit results of the consolidated financial report and key audit matters in the second quarter of 2025, and regulatory update communications, including adjustments to the basis for the calculating of policy reserves, Regulations Governing the Preparation of Financial Reports by Financial Holding Companies, | After approved by the Audit Committee, the financial report was submitted to the Board for approval. |

| Date | Method | Matters | Results |
|------------|-----------------|---|--|
| | | <p>Regulations Governing the Preparation of Financial Reports by Publicly Issued Banks, Disclosure Requirements for information on Capital Adequacy and Risk Management of Domestic Banks, Regulations Governing Information to be Published in Annual Reports of Financial Holding Companies.</p> <p>3. The CPAs communicate with independent directors individually.</p> | |
| 2025.11.17 | Audit Committee | <ol style="list-style-type: none"> 1. Review of consolidated financial reports in the third quarter of 2025. 2. The review results of the consolidated financial report in the third quarter of 2025, and regulatory update communications, including the 7th Taiwan Life Insurance Industry Experience Mortality Table, the establishment of digital-only insurance companies and related regulations, the Regulations Governing Capital Adequacy of Insurance Companies, the Directions for selective transitional measures for Capital resources and Risk capital of Insurance Companies, the Regulations Governing the Calculation and Payment of Supervisory Fees, Examination Fees and other Charges by the Financial Supervisory Commission. 3. The communication matters of key audit matters in 2025. | After approved by the Audit Committee, the financial report was submitted to the Board for approval. |