
Communication between CPAs and Walsin Lihwa's Independent Director in 2024

I. Policy for communication between CPAs and Walsin Lihwa's independent directors

- a. Walsin Lihwa shall invite certified public accountants (CPAs) for certification of the company's financial statements to attend its Audit Committee meetings at least twice every year to examine the financial statements of the company and its subsidiaries as well as their internal control conditions to report the examination findings to the Audit Committee. Sufficient communication shall also be sought as to any important adjusting journal entry or any law amendment that may affect the amounts recorded in the account.
- b. Whenever necessary, meetings with CPAs may be convened anytime.

II. Summary of communication between independent directors and CPAs in 2024

Effective communication between CPAs and Walsin Lihwa's independent directors

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
February 16, 2024, Audit Committee	CPAs explained the key audit matters related to the 2023 individual and consolidated financial report and audit results.	Nil	The 2023 individual and consolidated financial report passed by the Audit Committee and submitted to the 20th session of the board during its 8 th term for discussion on February 23, 2024.