

Communication between Walsin Lihwa's Independent Directors and Chief Audit Executive in 2024

I. Policy for communication between Walsin Lihwa's Independent Directors and Chief Audit Executive

- a. The chief audit executive and independent directors shall, through the Audit Committee, convene at least once quarterly to report how internal audit and control at the company are executed. They may call ad hoc meetings anytime if any major abnormality or irregularity is identified.
- b. In addition to what is dealt with at the aforementioned regular meetings, the Audit Committee convener and the chief audit executive shall discuss how internal control at the company is executed on an as-needed basis quarterly.

II. Summary of communication between Independent Directors and Chief Audit Executive

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
February 15, 2024 Audit Committee	Report of audit execution in Q4 2023.	NA	Report of audit execution in Q4 2023 had been passed by the Audit Committee and reported to the board of directors.
April 26, 2024 Audit Committee	Report of audit execution in Q1 2024.	NA	Report of audit execution in Q1 2024 had been passed by the Audit Committee and reported to the board of directors.
July 26, 2024 Audit Committee	Report of audit execution in Q2 2024.	NA	Report of audit execution in Q2 2024 had been passed by the Audit Committee and reported to the board of directors.

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
November 1, 2024 Audit Committee	<ol style="list-style-type: none"> Report of audit execution in Q3 2024. Discussion of the 2025 Annual Audit Plan. 	<ol style="list-style-type: none"> NA NA 	<ol style="list-style-type: none"> Report of audit execution in Q3 2024 had been passed by the Audit Committee and reported to the board of directors. The 2025 Annual Audit Plan had been passed by the Audit Committee and submitted to the board of directors for discussion.
December 13, 2024 Exclusive meeting between Chief Audit Executive and Independent Directors	<ol style="list-style-type: none"> Report of audit execution summary in 2024. Internal audit transformation and digitalization. 	<ol style="list-style-type: none"> NA <p>A. Focus on IT and system related control and audits.</p> <p>B. Enhance the internal audit function of overseas subsidiaries and focus on post-investment management.</p> <p>C. Pay attention to compliance with ESG requirements.</p> 	<ol style="list-style-type: none"> NA <p>A. Digital auditing will be implemented, and IT system audits will be included as a focus in the 2025.</p> <p>B. Continue to monitor the development of internal audit functions in overseas subsidiaries and strengthen the effectiveness of post-investment management audits.</p> <p>C. Sustainability information management has been incorporated into the 2025 audit plan, and Internal Audit will continuously monitor topics related to ESG compliance.</p>