

Communication between Walsin Lihwa's Independent Directors and Chief Audit Executive in 2025

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 14, 2025 Audit Committee	Report of audit execution in Q4 2024.	NA	Report of audit execution in Q4 2024 had been passed by the Audit Committee and reported to the Board of Directors.
May 2, 2025 Audit Committee	Report of audit execution in Q1 2025.	NA	Report of audit execution in Q1 2025 had been passed by the Audit Committee and reported to the Board of Directors.
July 31, 2025 Audit Committee	Report of audit execution in Q2 2025.	NA	Report of audit execution in Q2 2025 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
October 31, 2025 Audit Committee	<ol style="list-style-type: none"> Report of audit execution in Q3 2025. Discussion of the 2026 Annual Audit Plan. 	NA	<ol style="list-style-type: none"> Report of audit execution in Q3 2025 had been passed by the Audit Committee and reported to the Board of Directors. The 2026 Annual Audit Plan had been passed by the Audit Committee and submitted to the Board of Directors for discussion.
December 26, 2025 Exclusive meeting between Chief Audit Executive and Independent Directors	<ol style="list-style-type: none"> 2025 Work Accomplishments. Strategic Plan for 2026. 	<ol style="list-style-type: none"> NA (1) Improve the response rate of the Internal Audit Service Survey. (2) Strengthen collaboration and mechanisms for internal audit work in Europe. 	<ol style="list-style-type: none"> NA (1) Follow up and actively collect outstanding questionnaires to improve the overall survey response rate. (2) proceed in accordance with the Directors' recommendations and implement the actions after defining specific execution details.