

Communication between CPAs and Walsin Lihwa's Independent Director in 2026

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 2026

Effective communication between CPAs and Walsin Lihwa's independent directors

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
January 16, 2026, Audit Committee	The CPAs' report on the year's audit planning.	Nil	Supplementary matters from the year-end 2025 meeting, and a reminder to increase the allocated hours for audit planning in fiscal year 2026.
February 24, 2026, Audit Committee	CPAs explained the key audit matters related to the 2025 individual and consolidated financial report and audit results.	Nil	The 2025 individual and consolidated financial reports passed by the Audit Committee and submitted to the 22th session of the 20th Board of Directors for discussion on February 26, 2026.
July 31, 2026, Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2026.	Nil	The consolidated financial statements in the 2nd quarter of 2026 passed by the Audit Committee and submitted to the 3th session of the board during its 21th term for discussion on August 7, 2026.