

## **Communication between the Audit Committee and Certified Public Accountants**

### **1. Policy on the Communication between the Audit Committee and Certified Public Accountants:**

The audit committee of the Company is composed of all independent directors. In order to improve the efficiency and effectiveness of its operations and strengthen the interaction with the certified public accountant (CPA), the audit committee has formulated the Communication Procedures between the Audit Committee and Certified Public Accountants to monitor if the Company's financial statements are appropriately expressed and the independence and performance of the CPAs.

The communication items regulated by the Communication Procedures between the Audit Committee and the Certified Public Accountants are as follows:

- (1) When planning the audit -- The CPAs shall be present at the pre-audit meeting and ask if there are additional audit instructions, and shall also inform the independent directors of the audit plan.
- (2) During the audit -- If any significant abnormality is found, it shall be immediately reported to the members of the audit committee.
- (3) Before completing the audit report -- The CPAs shall report to the members of the audit committee at the post-audit meeting.
- (4) The CPAs shall maintain close contact with the chairman or convener of this committee at any time to inform about new special regulations, products and businesses of the industry.
- (5) The CPAs shall meet with the members of the audit committee individually on a regular basis or when necessary.

According to the aforementioned Procedures, the independent directors of the Company and the CPAs meet at least four times a year. The CPAs report to the independent directors on the financial status and internal control checks of the major subsidiaries of this financial holding group and communicates fully whether there are any significant adjustments to the entries or legal amendments that have significant impact on this financial holding group.

### **2. Communication between the Audit Committee and Certified Public Accountants**

Date	Communication Focus	Communication Results
March 11, 2024	1. The CPAs explained the audit process and	In accordance with the independent directors'

	<p>results for the year 2023.</p> <p>2. Inquired about the application of the <i>Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise</i> to the Group.</p> <p>3. Inquired about the procedure for assessing the impairment of goodwill for the year in measuring the recoverable amount of a cash-generating unit.</p> <p>4. Inquired about the application of the materiality of the CPAs' financial statement audits to the audit process.</p> <p>5. The CPAs addressed and discussed the questions asked by the independent directors.</p>	<p>recommendations, the CPAs shall act accordingly.</p>
<p>November 6, 2023</p>	<p>1. The CPAs explained the audit process and results in the third quarter of 2023.</p> <p>2. Described the details and progress of the lending cases transferred to non-performing loans by the bank subsidiary</p>	<p>In accordance with the independent directors' recommendations, the CPAs shall act accordingly.</p>

	<p>during the quarter.</p> <p>3. Described the progress and accounting treatment of the litigation of the securities overseas subsidiary.</p> <p>4. Described the strategy or approach of the life insurance subsidiary's investment-linked products in response to changes in foreign exchange rates and interest rates.</p> <p>5. The CPAs addressed and discussed the questions asked by the independent directors.</p>	
<p>August 11, 2023</p>	<p>1. The CPAs explained the audit process and results in the second quarter of 2023.</p> <p>2. Described the progress and accounting treatment of the litigation of the securities overseas subsidiary.</p> <p>3. Discussed the manner in which adjustments to the fair value valuation parameters of the Group's unlisted stocks are disclosed in the financial statements.</p> <p>4. The CPAs addressed</p>	<p>In accordance with the independent directors' recommendations, the CPAs shall act accordingly.</p>

	and discussed the questions asked by the independent directors.	
May 4, 2023	<ol style="list-style-type: none"> <li>1. The CPAs explained the audit process and results in the first quarter of 2023.</li> <li>2. Inquired the CPAs if there is a description paragraph for an emphasis of matter in the financial statement opinion. The CPAs stated that the review is an unqualified review report with no emphasis of matter.</li> <li>3. Described the progress of the litigation of the securities overseas subsidiary.</li> <li>4. The CPAs addressed and discussed the questions asked by the independent directors.</li> </ol>	In accordance with the independent directors' recommendations, the CPAs shall act accordingly.

1. The communication situations of all previous post-audit meetings.
2. Other regular and irregular communication: The CPAs sit in the audit committee monthly to provide advice. In addition, the CPAs also from time to time addressed and discussed the items asked by the independent directors.

**3. Communication between Individual Members of the Audit Committee and Certified Public Accountants in 2023**

Date	Communication Focus	Communication Results
December 19, 2023	<ol style="list-style-type: none"> <li data-bbox="624 398 970 1189">1. The CPAs have assessed the materiality, significant accounting estimates, significant risks, and the focus of the Group’s financial reporting for the year under review, and the CPAs have communicated with the governance unit to discuss the critical audit issues of the Company’s 2023 consolidated financial statements.</li> <li data-bbox="624 1211 970 2004">2. The communication with the audit committee, the Group independent directors of the board, and management for the year, such as communication with the Group independent directors prior to the issuance of each quarterly report, and the attendance of the CPAs at the monthly audit committee meetings, etc.</li> </ol>	In accordance with the independent directors’ recommendations, the CPAs shall act accordingly.

	<ol style="list-style-type: none"><li>3. Auditing quality indicators.</li><li>4. CPAs, their audit team, and appointed experts.</li></ol>	
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