

Communication Principles between Independent Directors, Accountants, and Internal Auditors

一、Communication between Independent Directors and Accountants：

The signing accountant regularly attends the Audit Committee and Board of Directors meetings, personally communicates with independent directors regarding significant matters discovered during the financial report audit process, subsidiary financials, and overall operations. At least once a year, a private meeting is held exclusively with independent directors.

二、Communication between Independent Directors and Internal Audit

The company has established an internal audit department with dedicated audit personnel directly reporting to the Board of Directors. Their primary responsibilities include reviewing the company's internal control systems and reporting on the adequacy of the design and implementation of these controls. This scope encompasses all operations of the company and its subsidiaries.

The main responsibilities include: (1) Formulating the annual audit plan and regularly conducting audit operations in accordance with the annual audit plan approved by the Board of Directors. (2) Providing written audit reports to independent directors monthly, and periodically reporting on the internal audit execution to the Audit Committee.

Additionally, conducting a private session with independent directors at least once a year to report on the audit progress. (3) Reviewing the self-assessments conducted by various units and utilizing the comprehensive results as a basis for the Board of Directors to issue a statement on internal controls.

Symtek Automation Asia Co., Ltd

Closed-door meetings with Independent Directors, Accountants, and Internal Auditors

- 一、 Meeting Time : 2023/02/24(五)01:00 P.M.
- 二、 Meeting Venue : Third Floor Conference Room
- 三、 Audit Committee Members : 劉致宏、簡榮坤、何建德
- 四、 Attendees : 莊文源 Accountant、黃若晴 Manager、趙仁楓 Audit Supervisor
- 五、 Agenda :
 - 1. Explanation of the major findings from the audit of the financial statements for the fiscal year 111 by the accountant.
 - 2. Identification of key audit matters by the accountant – individual and consolidated.
 - 3. Audit results for the identified key audit matters.
 - 4. Explanation of the Audit Quality Indicators (AQI) by the accounting firm.
 - 5. Explanation of the pre-approval procedure for non-assurance services.
 - 6 Recent internal audit findings report.
- 六、 Communication Outcome and Response: Approved without objection by

independent directors.

Symtek Automation Asia Co., Ltd

Closed-door meetings with Independent Directors, Accountants, and
Internal Auditors

- 一、 Meeting Time : 2023/05/09(五)02:00 P.M
- 二、 Meeting Venue : Third Floor Conference Room
- 三、 Audit Committee Members : 劉致宏、簡榮坤、何建德
- 四、 Attendees : 莊文源 Accountant、楊清鎮 Accountant、黃若晴 Manager、趙仁楓 Audit Supervisor
- 五、 Agenda :
 - 1. Explanation of the major findings from the audit of the financial statements for the first quarter of the fiscal year 2023 by the accountant.
 - 2. Explanation of the valuation of financial assets measured at fair value through other comprehensive income in the first quarter.
 - 3. Changes in the valuation of accounts receivable.
 - 4. Disclosure and valuation of contract assets.
 - 5. Explanation of the pre-approval procedure for non-assurance services.
 - 6. Changes in the valuation of inventory.
 - 7. Explanation of the revision to the company's risk management policy.

六、 Communication Outcome and Response :

Independent Director's Recommendations: Regarding accounts receivable overdue for more than one year and inventory that has been stagnant for over a year, please have relevant business personnel respond with the current situation and reasons.

Company Response: The finance department sends relevant information to the concerned business personnel every month for tracking and understanding. The company will implement the recommendations of the independent directors accordingly.

Symtek Automation Asia Co., Ltd

Closed-door meetings with Independent Directors, Accountants, and Internal Auditors

- 一、 Meeting Time : 2023/12/26(二)02:00 P.M
- 二、 Meeting Venue : Third Floor Conference Room
- 三、 Audit Committee Members : 劉致宏、簡榮坤、何建德
- 四、 Attendees : 莊文源 Accountant、黃若晴 Manager、趙仁楓 Audit Supervisor
- 五、 Agenda :
 - 1. The responsibilities of governing authorities.
 - 2. Auditor's inspection team, rotation regulations, and independence statements.
 - 3. Quality management system of Deloitte
 - 4. Scope and methods of auditing.
 - 5. Group audit.
 - 6. Key audit matters and significant risks.
 - 7. Non-assurance services provided by auditors in the year 2023.
 - 8. International Financial Reporting Standards for Sustainability Disclosure Criteria.

伍、Communication of results and responses. :

Recommendations from independent directors. :

- (1) At the year-end inventory of mainland subsidiaries, please instruct the accountant to pay special attention to the inventory status.
- (2) For special situations regarding accounts receivable from major clients, further discussion on the reasonableness of collections is possible. Reference to practices of other suppliers with similar characteristics may be considered.
- (3) Please instruct the accountant to pay particular attention to agents, commissions, and overdue accounts receivable during the annual audit.

Accountant's response. : Regarding items (1) and (3), special attention will be given during the year-end inventory and on-site audit, with a detailed report to be presented in the next closed-door meeting.

Company's response. : In relation to item (2), the finance department and the accountant will further discuss with relevant departments and provide a subsequent report to the company.