

I. Internal Audit Organization

The internal audit unit of our company is called the Audit Department, which is under the jurisdiction of the Board of Directors. Its main responsibilities include examining and reviewing the deficiencies in the company's internal controls, evaluating the adequacy and effectiveness of internal controls to improve organizational operations, enhancing corporate oversight, and assisting the Board of Directors and management in achieving established organizational objectives.

Currently, the Audit Department is staffed with a dedicated Audit Manager and two Audit Personnel. The audit personnel meets the qualifications required by the regulatory authorities, and the appointment of the internal audit manager has been reported and approved by the Board of Directors. The internal audit manager also undergoes continuous professional development courses in internal auditing every year to maintain their professional qualifications.

II. Internal Audit Operations

1. The Audit Department conducts its internal audit operations by the regulations of the competent authority and the company's "Internal Control System," "Implementation Rules for Internal Audits," and relevant self-inspection norms.
2. Annually, during the fourth quarter, the audit unit conducts a risk assessment by legal requirements. Based on the assessment results and instructions from the Audit Committee and Board of Directors, the audit plan for the following year is formulated, which includes statutory audit items.
3. The audit operations are reported to the competent authority within the prescribed deadlines through the "Public Information Observation Station." This includes the list of audit personnel, the annual audit plan, the actual execution of the audit plan, improvements made to internal control deficiencies and anomalies, and the internal control system statement.
4. After the completion of the internal audit operations, an audit report is prepared, and it is reviewed by the audited units and the audit manager. After approval from the management, the audit report is submitted to the Audit Committee members for review by the end of the following month. Discoveries of deficiencies or anomalies from the plan are tracked quarterly based on the improvement deadlines provided by the audited units.
5. The Audit Manager regularly reports on the execution of audit operations to the Audit

Committee and the Board of Directors (at least quarterly).

6. Every year, the Audit Department supervises the self-inspection operations of various internal units and subsidiaries and reviews the self-inspection reports. The results of self-inspections are provided to the Chairman of the company, the Audit Committee, and the Board of Directors to assess the overall effectiveness of the company's internal control system. Based on this, the company issues the "Internal Control System Statement," which is published in the company's annual report and publicly available documents, as required.