ESMT 晶豪科技股份有限公司

Elite Semiconductor Microelectronics Technology Inc.

Communications between the Independent Directors and the Head of Internal Audit and Accountant

The Head of Internal Audit reports the audit report to the individual independent directors for deficiencies and im suggestions found in the audit operation on a monthly basis. In addition, the Head of Internal Audit explains and disc Company's financial and business conditions from time to time. No material events have occurred. Relevant reporting reported together in the Audit Committee and the Board of Directors. The period allows the corporate governance uni understand the Company's risk assessment and control status. There are no major abnormalities in the 2025 audit resu independent directors have no objections. The previous communication situation is as follows:

1. Communication between Independent Directors (Audit Committee Members) and the Internal Audit Officer / Chief Internal Auditor

Date of meeting	Nature and discussed issues	Independent Directors' Suggestion
2025.02.26	1. Report on the internal audit progress. 2. Company's Statement of Self-assessment of Internal Control System for 2024.	The Independent Directors have no opinions and suggestions.
2025.04.29	Report on the internal audit progress.	
2025.07.30	Report on the internal audit progress.	
2025.10.29	Report on the internal audit progress.	
2025.12.17	1. Report on the internal audit progress. 2. Discussion on the Company's 2026 audit plan.	

2. Communication between Independent Directors and CPAs

The Company's CPAs communicate with the governance unit after the quarterly audit or review. In addition, at least two decree announcements are held in the Company each year (obtained the Certificate of the Republic of China Securities and Futures Market Development Foundation). The independent directors and accountants of the Company maintain smooth communication. Communication in 2025 is as follows:

Date of meeting	Nature and discussion topics	Independent Directors' Suggestion
2025.02.26	Communicate with the governance unit after the review of 2024 consolidated financial report and individual financial report Respond and discuss questions raised by participants	The Independent Directors have no opinions and suggestions.
2025.04.29	Communicate with the governance unit after reviewing the consolidated financial report for the first quarter of 2025 Respond and discuss questions raised by participants	
2025.07.30	Communicate with the governance unit after reviewing the consolidated financial report for the second quarter of 2025 Respond and discuss questions raised by participants	
2025.10.29	Communicate with the governance unit after reviewing the consolidated financial report for the third quarter of 2025 Respond and discuss questions raised by participants	