

Keding Enterprises Co., Ltd.

Communication between Independent Directors and Accountants

Communication Policy between independent directors and accountants.

1. The results of the audit of financial statements and other mandatory communication items interchange between the Audit Committee and the Company's attesting CPAs semi-annually.

2. Summary of regular communication in 2024:

Date	Communication item	Communication results
2024/03/12	CPAs' reporting on the review of the Company's consolidated financial statements for 2023. <ol style="list-style-type: none">1. The consolidated financial statements for the 2023.2. Communication on the key audit matters in the independent auditors' report.3. Significant accounting policies, significant accounting estimates, and significant events or transactions.4. Significant Risks and Key Audit Matters.5. Reminder about the applicability of laws and regulations.6. Audit Quality Indicators (AQI) report.	
2024/11/11	CPAs' reporting on the review of the Company's consolidated financial statements for the nine months ended September 30, 2024. <ol style="list-style-type: none">1. The consolidated financial statements for the 9 months ended September 30, 2024.2. Communication on the key audit matters in the independent auditors' report.3. Significant accounting policies, significant accounting estimates, and significant events or transactions.4. Significant Risks and Key Audit Matters.5. Audit Fees of Independent Auditors.6. Reminder about the applicability of laws and regulations.	Approved by the Audit Committee, submitted to and approved by the Board of Directors, and disclosed and filed with the competent authority in time.