

Keding Enterprises Co., Ltd.

Communication between independent directors, internal audit supervisors, and accountants

Communication Policy between independent directors, internal audit supervisors, and accountants.

1. As required by Article 3 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", each department of the Company carries out self-evaluation of the internal control system every year. An internal audit report is issued monthly and submitted first to the Chairman of the Board for review and then to the independent directors for reference. In addition, the chief internal auditor reports to the Board of Directors on the implementation of the audit work every quarter. Independent directors and the chief internal auditor also keep in touch with each other.

2. Summary of regular communication in 2024:

Date	Communication method	Communication item	Communication results
2024/03/12	Audit Committee	<ol style="list-style-type: none">1. Report on the results of implementation of review and revision of the internal audit paperwork procedures.2. Implementation of the audit work in the fourth quarter of 2023.3. Results of the self-evaluation of internal control system of 2023, and the implementation status of the "Statement of the Internal Control System".	<ol style="list-style-type: none">1. Independent directors were informed.2. No objection to the audit conclusion.3. The Statement of Internal Control System of 2023 was approved by the Audit Committee, submitted to and passed by the Board of Directors, and disclosed on the website designated by the competent authority within the specified time frame.
2024/05/09	Audit Committee	Implementation of the audit work in the first quarter of 2024.	No objection to the audit conclusion.
2024/08/09	Audit Committee	Implementation of the audit work in the second quarter of 2024.	No objection to the audit conclusion.
2024/11/11	Audit Committee	Implementation of the audit work in the third quarter of 2024.	No objection to the audit conclusion.