

GlobalWafers Co., Ltd.

Communication Between Independent Directors, Chief Internal Auditor, and Certified Public Accountant

1. Communication Policy Between Independent Directors, Chief Internal Auditor, and Certified Public Accountant

- (1) The Company's Chief Internal Auditor regularly communicates the results of audit reports and the status of follow-up reports to members of the Audit Committee.
- (2) Each quarter, the Company's Certified Public Accountant delivers reports to independent directors at Audit Committee meetings, covering the review or audit results of the Company's and its subsidiaries' financial statements and other matters required by laws and regulations.

2. Summary of Communication Between Independent Directors and Chief Internal Auditor in 2025

Date	Subject	Recommendations and Results
2025.02.25 Audit Committee	2024 Internal Audit Business Report 2024 Statement of Internal Control System	No objections
2025.05.06 Audit Committee	2025 Q1 Internal Audit Business Report	No objections
2025.08.05 Audit Committee	2025 Q2 Internal Audit Business Report	No objections
2025.11.04 Audit Committee	2025 Q3 Internal Audit Business Report 2026 Internal Audit Plan	No objections

3. Summary of Communication Between Independent Directors and Certified Public Accountant in 2025

Date	Subject	Recommendations and Results
2025.02.25 Audit Committee	Audit Results for 2024 Consolidated and Standalone Financial Statements; Review and Discussion of Accounting Principles Applied and Implications of Newly Updated Regulations	No objections
2025.05.06 Audit Committee	Audit Results for 2025 Q1 Consolidated and Standalone Financial Statements; Review and Discussion of Accounting Principles	No objections

	Applied and Implications of Newly Updated Regulations	
2025.08.05 Audit Committee	Audit Results for 2025 Q2 Consolidated and Standalone Financial Statements; Review and Discussion of Accounting Principles Applied and Implications of Newly Updated Regulations	No objections
2025.11.04 Audit Committee	Audit Results for 2025 Q3 Consolidated and Standalone Financial Statements; Review and Discussion of Accounting Principles Applied and Implications of Newly Updated Regulations	No objections