

Giantplus Technology Co., Ltd.

● **Communications between the independent directors, the Company's chief internal auditor and certified accountants:**

1. The internal audit and independent directors hold regular meetings at least once a quarter to provide reports on the implementation of internal audit and the operation of internal controls of the Company. Meetings can be convened at any time in the event of major abnormal events.
2. Accountants participate in the audit committee every year and report the results of the annual audit. Meetings can be convened at any time in the event of major abnormal events.

● **Summary of previous communication between independent directors and internal audit supervisors and results:**

1. The Company submits the audit report to the independent directors for review every month.
2. When the audit committee meetings and the board meetings are held regularly every quarter, the internal audit reports the audit business. The independent directors and the internal audit can fully communicate.

Date	Keynote
2023/03/15	<ul style="list-style-type: none">● Internal Audit Report for the Fourth Quarter of 2022● 2022 Internal Control Statement● 2022 Annual Business Report● 2022 Individual and consolidated financial reports● 2022 Earnings Distribution Proposal
2023/05/10	<ul style="list-style-type: none">● Internal Audit Report for the first quarter of 2023● Consolidated financial report for the first quarter of 2023
2023/08/09	<ul style="list-style-type: none">● Internal Audit Report for the second quarter of 2023● Consolidated financial report for the second quarter of 2023
2023/11/08	<ul style="list-style-type: none">● Internal Audit Report for the third quarter of 2023● 2024 Audit Plan● Consolidated financial report for the third quarter of 2023

● **Summary of communication between independent directors and accountants and results:**

1. The Company conducts the independent assessment of the visa accountant every year.
2. The certified accountant attended the audit committee to discuss and

communicate with the independent director on Mar 15, 2023.

3. Accountants Independence Assessment:

Assessment Items	Results	Independent
Whether the accountants have a direct or significant indirect financial interest with the Company	No	Yes
Whether the accountants have any financing or guarantee with the Company or its directors	No	Yes
Whether the accountants have a close business relationship and potential employment relationship with the Company	No	Yes
Whether the accountants have a kinship with the Company's directors, managers or persons who have a significant impact on the audit case	No	Yes
Whether the accountants and their audit team members currently or in the last two years have held positions of directors, managers or significant influence on the audit work in the Company	No	Yes
Whether the Company's gifts or special offers to members of the audit service team are normal social customs or business practices, and the value is not material and there is no motive or intention to influence professional decision-making or obtain confidential information	No	Yes
Whether the accountants have served as the lead accountant of the Company for no more than seven years, and at least two years have passed after rotation before returning to office	No	Yes
Whether the accountants have provided the Company with non-audit service items that may directly affect the audit work	No	Yes
Whether the Company has obtained a statement of independence from the accountant to the audit committee	Yes	Yes