

PharmaEngine, Inc.

Communication between Independent Directors and Accountant in 2023

Date	Meeting Type	Item	Result
Mar. 2, 2023	Meeting between Audit Committee members and the accountant (pre-meeting for the Audit Committee meeting)	Discussion items as below: <ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations - Permanent items regarding the income tax 	Announced and reported regulation amendment drafts of “Securities and Exchange Act” and “Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities”, and the impact of the permanent items of the income tax.
Mar. 2, 2023	4 th meeting of the 3 rd session of the Audit Committee	Discussion items as below: <ul style="list-style-type: none"> - 2022 annual financial report and business report - Accountant answered and discussed questions raised by meeting participants regarding key audit items, recent regulation changes and impacts, and new financial statement 	The independent directors agreed with the accountant’s audit results and the 2022 non-consolidated financial report. The Audit Committee passed approval for the 2022 financial report and reported to the Board of Directors. The report has been announced, published, and reported to competent authorities according to

		<p>reporting standards.</p> <ul style="list-style-type: none"> - Internal control evaluation perimeter, method, and discoveries. 	regulations.
Apr. 27, 2023	Meeting between Audit Committee members and the accountant (pre-meeting for the Audit Committee meeting)	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations - Permanent items regarding the income tax 	Announced and reported changes within the management team and internal operations, and the impact of the permanent items of the income tax.
Apr. 27, 2023	5 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 1Q 2023 non-consolidated financial report and major audit adjustments for profit/loss items - Internal control evaluation perimeter, method, and discoveries. - Accountant answered and discussed questions raised by meeting participants regarding key audit items, recent regulation changes and impacts on financial statements 	The independent directors agreed with the accountant's audit results and the 1Q 2023 non-consolidated financial report. The Audit Committee passed approval for the 1Q 2023 financial report and reported to the Board of Directors. The report has been announced, published, and reported to competent authorities according to regulations.
Jul. 27, 2023	Meeting between Audit Committee	Discussion items as below:	Announced and reported regulation

	members and the accountant (pre-meeting for the Audit Committee meeting)	<ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations - Permanent items regarding the income tax 	amendment of “Securities and Exchange Act”, recent domestic ESG achievements, changes within the management team and internal operations, and the impact of the permanent items of the income tax.
Jul. 27, 2023	6 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 2Q 2023 non-consolidated financial report and major audit adjustments for profit/loss items - Financial statement details and key audit items - Accountant answered and discussed questions raised by meeting participants regarding key audit items, recent regulation changes and impacts on financial statements 	The independent directors agreed with the accountant’s audit results and the 2Q 2023 non-consolidated financial report. The Audit Committee passed approval for the 2Q 2023 financial report and reported to the Board of Directors. The report has been announced, published, and reported to competent authorities according to regulations.
Oct. 31, 2023	Meeting between Audit Committee members and the accountant (pre-meeting for the Audit Committee meeting)	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations 	Announced and reported the impact of the permanent items of the income tax. Annual audit plan includes the role and responsibility of the main accountant, detailed audit items, initial view on key

		- Permanent items regarding the income tax	audited items and the independence of the accountant.
Oct. 31, 2023	7 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 3Q 2023 non-consolidated financial report and major audit adjustments for profit/loss items - Financial statement details and key audit items - 2024 audit plan and corporate governance matters 	<p>The independent directors agreed with the accountant's audit results and the 3Q 2023 non-consolidated financial report. The Audit Committee passed approval for the 3Q 2023 financial report and reported to the Board of Directors. The report has been announced, published, and reported to competent authorities according to regulations.</p>
Oct. 31, 2023	Meeting between Audit Committee members and the accountant (post-meeting for the Audit Committee meeting)	Post-Audit Committee meeting. The accountant met with the three independent directors alone and answered questions raised by the participants.	The independent directors understand the accountant's responses to their questions. The communication was well for both parties.