

## PharmaEngine, Inc.

### Communication between Independent Directors and Internal Audit Manager in 2023

Date	Meeting Type	Item	Result
Mar. 2, 2023	Pre-meeting for the Audit Committee meeting	Discussion items as below: <ul style="list-style-type: none"> <li>- Updated regulations and the impact on the Company</li> <li>- Changes within the management team and internal operations</li> <li>- Permanent items regarding the income tax</li> </ul>	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 <sup>th</sup> meeting of the 3 <sup>rd</sup> session of the Audit Committee	Discussion items as below: <ul style="list-style-type: none"> <li>- Internal audit report and integrity management implementation results for September-December 2022</li> </ul>	Reported internal audit report for September-December 2022 and discussed and the integrity management implementation results for the second half of 2022.
Apr. 27, 2023	Pre-meeting for the Audit Committee meeting	Discussion items as below: <ul style="list-style-type: none"> <li>- Updated regulations and the impact on the Company</li> </ul>	Announced and reported changes within the management team and internal operations, and the impact of the

		<ul style="list-style-type: none"> <li>- Changes within the management team and internal operations</li> <li>- Permanent items regarding the income tax and annual audit plan</li> </ul>	permanent items of the income tax.
Apr. 27, 2023	5 <sup>th</sup> meeting of the 3 <sup>rd</sup> session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> <li>- Internal audit report and integrity management implementation results for January-February 2023</li> </ul>	Reported and discussed internal audit report for January-February 2023.
Jun. 20, 2023	Independent meeting between the independent directors and the audit manager	Discuss with independent directors regarding correction measures for the other control systems within the internal control system.	Corrected the other control systems within the internal control system according to suggestions from the independent directors, reference attached.
Jul. 27, 2023	Pre-meeting for the Audit Committee meeting	<p>Discussion items as below:</p> <ul style="list-style-type: none"> <li>- Updated regulations and the impact on the Company</li> <li>- Changes within the management team and internal operations</li> <li>- Permanent items regarding the income tax</li> </ul>	Announced and reported regulation 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 <sup>th</sup> meeting of the 3 <sup>rd</sup> session of the Audit	<p>Discussion items as below:</p> <ul style="list-style-type: none"> <li>- Internal audit report and integrity management</li> </ul>	Reported and discussed internal audit report for March-June 2023.

	Committee	implementation results for March-June 2023	
Sep. 19, 2023	Independent meeting between the independent directors and the audit manager	Discussion the correction measures for “Circulation between Sales and Accounts Receivables” and “Circulation of Digital Information Systems”.	Discussed and collected feedback, scheduled to provide a proposal to the Audit Committee and the Board of Directors meeting in the following year.
Oct. 31, 2023	Pre-meeting for the Audit Committee meeting	Discussion items as below: <ul style="list-style-type: none"> <li>- Updated regulations and the impact on the Company</li> <li>- Changes within the management team and internal operations</li> <li>- Permanent items regarding the income tax and annual audit plan</li> </ul>	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 audited items and the independence of the accountant.
Oct. 31, 2023	7 <sup>th</sup> meeting of the 3 <sup>rd</sup> session of the Audit Committee	Discussion items as below: <ul style="list-style-type: none"> <li>- Internal audit report and integrity management implementation results for July-September 2023</li> <li>- 2024 Internal Audit Plan</li> </ul>	Reported and discussed internal audit report for July-September 2023, and passed the 2024 Internal Audit Plan.