

PharmaEngine, Inc.

Communication between Independent Directors and Accountant

Date: December 8, 2025

Date	Meeting Type	Item	Result
Jan. 23, 2025	Meeting between independent directors and the accountant (a meeting with the corporate governance unit before the Audit Quality Indicators (AQI) and evaluations)	The accountant met with the three independent directors to discuss matters such as the implementation status of the AQI and to answer any questions the independent directors have.	The independent directors agreed with the answers provided by the accountant. The meeting went well. The meeting ended with no comments.
Feb. 25, 2025	Meeting between Audit Committee members and the accountant (pre-meeting for the Audit Committee meeting)	Discussion items as below: - 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 amendments, interpretation and disclosure of IFRS 18 financial statements, 2025 corporate governance practices include interpretation of the amended Article 14 of the Securities and Exchange Act, partial amendments of the Industrial Innovation Statute, and the impact of the permanent items of income tax. The meeting ended with no comments.

Feb. 25, 2025	13 th meeting of the 3 rd intake of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 2024 annual financial report and business report - The accountant answered and discussed questions raised by meeting participants regarding key audit items, recent regulation changes and impacts, and new financial statement reporting standards. - Internal control evaluation perimeter, method, and discoveries. 	<p>The independent directors agreed with the accountant's audit results and the 2024 non-consolidated financial report. The Audit Committee passed approval for the 2024 financial report and reported it to the Board of Directors. The report has been announced, published, and reported to competent authorities on schedule according to regulations. The meeting ended with no comments.</p>
Apr. 29, 2025	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 	<p>Announced and reported the related content of "Two major tax-related measures announced by the Ministry of Finance on April 17, 2025 to mitigate the impacts of the US reciprocal tariffs". The meeting ended with no comments.</p>
Apr. 29, 2025	14 th meeting of the 3 rd intake of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 1Q 2025 non-consolidated financial report and major audit adjustments for profit/loss items 	<p>The independent directors agreed with the accountant's audit results and the 1Q 2025 non-consolidated financial report. The Audit Committee passed approval for</p>

		<ul style="list-style-type: none"> - 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 1Q 2025 financial report and reported it to the Board of Directors. The report has been announced, published, and reported to competent authorities according to regulations. The meeting ended with no comments.
Jul. 29, 2025	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 IFRS18, corporate governance reminder includes 2026 corporate governance plan, updates of the “Company Act” and the “Securities and Exchange Act”, and the impact of the permanent items of the income tax. The meeting ended with no comments.
Jul. 29, 2025	2 nd meeting of the 4 th intake of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 2Q 2025 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 	The independent directors agreed with the accountant’s audit results and the 2Q 2025 non-consolidated financial report. The Audit Committee passed approval for the 2Q 2025 financial report and reported it to the Board of Directors. The report has been announced, published, and reported to competent authorities

		participants regarding key audit items, recent regulation changes and impacts on financial statements	according to regulations. The meeting ended with no comments.
Oct. 30, 2025	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 on the press release published by the Financial Supervisory Commission (FSC) on IFRS18, and the impact of the permanent items of the income tax. The meeting ended with no comments.
Oct. 30, 2025	3 rd meeting of the 4 th intake of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - 3Q 2025 non-consolidated financial report and major audit adjustments for profit/loss items - Financial statement details and key audit items 	The independent directors agreed with the accountant's audit results and the 3Q 2025 non-consolidated financial report. The Audit Committee passed approval for the 3Q 2025 financial report and reported it to the Board of Directors. The report has been announced, published, and reported to competent authorities according to regulations. The meeting ended with no comments.