

PharmaEngine, Inc.

Communication between Independent Directors and Internal Audit Manager

Date: December 21, 2025

Date	Meeting Type	Item	Result
Jan. 8, 2025	Meeting between independent directors and the internal audit manager	Discussion items as below: -2024 performance of the Audit Office -2025 key performance indicators (KPIs) -2025 training plan	Presented the 2024 performance of the Audit Office, 2025 key performance indicators (KPIs), and 2025 training plan for a discussion with independent directors. The meeting ended with no comments.
Feb. 25, 2025	Pre-meeting for the Audit Committee meeting	The accountant reported the items 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	Discussion items as below: - Internal audit report and integrity management implementation results for October-December 2024	Reported internal audit report for October-December 2024 and discussed and the integrity management implementation results for 2024. The meeting ended with no comments.
Feb. 29, 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 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.
Apr. 29, 2025	14 th meeting of the 3 rd intake of the Audit Committee	Discussion items as below: - - Internal audit report and integrity management implementation results for January-March 2025	Reported internal audit report for January-March 2025 for discussion with the independent directors. The meeting ended with no comments.
Jul. 29, 2025	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	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

		tax	meeting ended with no comments.
Jul. 29, 2025	2 nd meeting of the 4 th intake of the Audit Committee	Discussion items as below: - Internal audit report results for April-June 2025	Reported internal audit report for April-June 2025 for discussion with the independent directors. The meeting ended with no comments.
August 5, 2025	Meeting between independent directors and the internal audit manager	Discussed the comprehensiveness of the internal audit structure and provided suggestions	Provided the response to the suggestions given by the independent directors. The meeting ended with no comments.
Oct. 30, 2025	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 - Annual audit plan	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	Discussion items as below: - Internal audit report results for July-September 2025	Reported internal audit report for July-September 2025 for discussion with the independent directors. The meeting ended with no comments.