

Chlitina Holding Limited

Communications Between Independent Directors and External Auditors in Fiscal Year 2024

1. The Company’s Audit Committee is composed entirely of independent directors. Each year, the external auditor regularly (at least once) reports to the Independent Directors on the Company’s financial condition, the financial status of its domestic and overseas subsidiaries, overall operations, and internal control audit results. The auditor also communicates thoroughly regarding any significant adjusting entries or the impact of regulatory amendments on accounting records. In the event of major irregularities, a meeting may be convened.
2. Status of Communications Between Independent Directors and External Auditors in 2024

Date	Communication Item	Result of Communication
2024.3.10	<div>1. The external auditor provided explanations regarding significant audit adjustments to the Company’s 2023 financial statements and results of operations, and reported on the scope, methodology, and matters relating to the review and assessment of the internal control system.</div> <div>2. The external auditor engaged in discussions and communications on questions raised by meeting participants.</div> <div>3. Communication of key audit matters identified in the audit report.</div> <div>4. Explanations of the impact of recent significant regulatory amendments and the applicability of new pronouncements.</div> <div>5. Reminders regarding corporate governance evaluation.</div> <div>6. Presentation of information on Audit Quality Indicators (AQIs).</div>	The Audit Committee has approved the annual financial reports, which were subsequently submitted to the Board of Directors for approval, and duly announced and filed with the competent authority within the prescribed period.