

Communication status between independent directors and internal audit supervisors and CPAs

1. Communication policy
 - (1) Internal audit supervisors regularly sending various audit reports to independent directors (the Audit Committee).
 - (1.1) Audit plan.
 - (1.2) Training plan.
 - (1.3) Report on the performance of internal audit execution.
 - (2) CPA report in the Audit Committee.
 - (3) In the event of material matters, meetings will be held from time to time to communicate.
2. Communication meeting between independent directors and internal auditing officers as well as CPAs of 2021.

Date	Attendees	Item of communication	Results of communication
2021.11.05 Audit Committee	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •CPA: Shu-Chin Chiang •Internal audit supervisor: Zhi-wei Yang 	Communicate with key audit matter.	All independent directors present at the meeting had no objections

3. Other Implementation are summarized as below:

- (1) After the audit report and follow-up report are reviewed, both reports shall e-mail to the independent director for review before the end of the month following by the completion of the audit item. When the making audit matter report to the board of directors, the items and date that have been deliver to independent directors within the year shall be inspected.
- (2) When the major abnormalities in the execution of the company's finance or business discovered in the internal control system shall report to each independent director, and reported to the board of directors in the audit operating report. However, there are no major abnormalities were found in the audits this year.
- (3) When the board of directors' meeting convened every quarter, the audit matter report is carried out, the amendment the revision and the amendments to the internal control system shall approved by the audit committee in accordance of the regulation. The projects submitted in 2021 are summarized as follows:

Internal Control System/Internal Audit Implementation Rules	No.	Control/Audit Operation Item	No. of Operation Item/ Audit Item	Date of Approved by Audit Committee	Date of Approved by the Board of Directors
Internal Control System	1	Management Procedure of Preparing Financial Statement	CT-106 Revision	2021/11/05	2021/11/05
Internal Control Implementation Rules	1	Internal Audit Guidelines	AM-000 Revision	2021/11/05	2021/11/05
	2	Audit to the management procedure of preparing financial statement	AT-106 Revision	2021/11/05	2021/11/05

- (4) The audit committee has devoted considerable attention and supervision to the review, tracking and improvement of the internal control and related deficiencies. For example, if asking the internal audit

supervisor about the difficulty in collecting information when conducting the audit matters of the subsidiaries under the COVID-19 pandemic during the meeting.

(5) The results of the annual self-assessment of the company's internal control system were submitted to the audit committee for review and approval, none of the independent directors expressed objections.

(6) The internal audit supervisor regularly provides industry survey statistical information, such as TSIA and the Taiwan IC Industry Movement Observation Quarterly Report of 2021, the Company's operating performance for the last 2 month, to assist the independent directors with understanding the company's industry and operating status.