

Communication status between independent directors and internal audit supervisors and CPAs

1. Communication policy

- (1.1) Separate meeting between independent directors and internal audit supervisors and CPAs
- Convene at least once per year. Report and communications on key audit matter.
 - CPAs present the audit plan and audit resulting (including significant accounting policies, critical accounting judgments and key sources of estimation and uncertainty).
- (1.2) Regular meeting between independent directors and internal audit supervisors (convene at least once per year)
- Internal audit plan.
 - Report on the performance of internal audit execution.
 - Training plan.
- (1.3) CPAs present the findings of their review or audit reports during the Audit Committee meetings at least once a year.
- (1.4) The Internal audit supervisors, CPAs and Independent directors can contact or to convene a meeting as needed.

2. The communication channels between the independent directors, internal auditing supervisors as well as CPAs of 2022.

Date	Attendees	Item of communication	Results of communication
2022/03/17 Audit Committee	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •Internal audit supervisor: Zhi-wei Yang 	1. Report and communications on Implementation of the internal control system.	1. No objections from the independent directors.
2022/08/08 Audit Committee	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •Internal audit supervisor: Zhi-wei Yang 	1. Report and communications on the amendment to the company's internal audit implementation rules.	1. No objections from the independent directors.

<p>2022/11/07 Separate meeting</p>	<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 	<p>1. Internal audit supervisor present the internal audit plan and execution</p> <ul style="list-style-type: none"> •Report on 2023 internal audit plan. •Report on internal audit execution. •Report on Training status. •Report on Corporate Governance Evaluation for the most recent years <p>2.CPAs present the findings of their review or audit reports ◦</p>	<ol style="list-style-type: none"> 1. No objections from the independent directors. 2. No objections from the independent directors.
<p>2022/11/07 Audit Committee</p>	<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 	<ol style="list-style-type: none"> 1. Report and communications on key audit matter. 2. Report and communications on the amendment to the company’s internal control system and internal audit implementation rules. 	<ol style="list-style-type: none"> 1. No objections from the independent directors. 2. No objections from the independent directors.