

The Communication Status between Independent Directors, the Chief Internal Auditor, and the CPA

1. The Communication Principles between Independent Directors, the Audit Supervisor Auditor, and the Certified Public Accountant (CPA) :
 - 1.1 The independent directors of the Company, in addition to receiving monthly audit reports, have the Audit Supervisor Auditor submit the annual audit plan and the execution status of audit operations on a quarterly basis to the Audit Committee. Furthermore, there is at least one separate communication meeting held annually between the independent directors and the Audit Supervisor Auditor.
 - 1.2 The CPA reports to the independent directors and explains the audit results of the annual financial statements.
 - 1.3 Independent directors may, as needed, communicate with the audit supervisor and auditor at any time to facilitate thorough communication.

2. Communication between the Independent Directors (i.e., the Audit Committee) and the Internal Audit Supervisor are as follows :

Date	Attendees	Subject Matters	Result
03/10/2023 Audit Committee	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai Allen Y Chao	Fourth quarter 2022 Report on the implementation status of internal audit.	Noted and no other suggestions
		2022 Internal Control System Statements (Including Internal Control Self-Assessment Results Report)	Passed as per the unanimous agreement of all attending committee members.
05/09/2023 Audit Committee	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai Allen Y Chao	First quarter 2023 Report on the implementation status of internal audit.	Noted and no other suggestions
08/09/2023 Audit Committee	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai	Second quarter 2023 Report on the implementation status of internal audit.	Noted and no other suggestions

Date	Attendees	Subject Matters	Result
	Allen Y Chao		
11/09/2023 Audit Committee	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai Allen Y Chao	Third quarter 2022 Report on the implementation status of internal audit.	Noted and no other suggestions
		Amendment of the Company's 2023 internal audit plan.	Passed as per the unanimous agreement of all attending committee members.
		The Company's 2024 audit plan.	Passed as per the unanimous agreement of all attending committee members.
11/09/2023 Discussion Session	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai Allen Y Chao	Deficiency Improvement and Tracking Status	The independent directors provide recommendations on auditing and internal control design.
		Other Internal Control Issues	

3. Communication between the Independent Directors (i.e., the Audit Committee) and the CPA is as follows:

Date	Attendees	Subject Matters	Result
03/10/2023 Audit Committee	Independent Director: Kuo-Pin Kao Yu-Sheng Tsai Allen Y Chao	The status of the 2022 financial report review.	Noted and no other suggestions