

Communications between Independent Directors and the chief internal auditor and CPAs of the Company

1. The communication between Independent Directors and the chief internal auditor is on monthly basis. Based on the annual auditing plan, the chief internal auditor shall submit reports, including the execution results of the said auditing plan and the internal audit missing tracking situation report, to Independent Directors (The Audit Committee comprises all three Independent Directors of the Company) via email. Should unusual matters, likely to cause material breach of regulations or material damage to the Company, occur, the chief internal audit shall report to all Independent Directors.

Date	Attendant	Items	Opinion of the Audit Committee
23 Feb, 2022 Audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Tsai, Rong Dong Auditor: Lin, Wei-Xian	Dec 2021 audit report. Consent to issue report of "Statement of Internal Control System" that is valid for the design and implementation of the year 2021 internal control system	Agree
27 April, 2022 Audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Tsai, Rong Dong Auditor: Lin, Wei-Xian	Report on the improvement of internal control lacks and abnormal matters in 2021 Jan to Mar 2022 audit report.	Agree
27 July, 2022 Pre-audit committee	Independent director: Shen, Bing ; Auditor: Lin, Wei-Xian	April to June 2022 audit report.	Agree
27 July, 2022 Audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Chen, Hsi-Chia Auditor: Lin, Wei-Xian	April to June 2022 audit report.	Agree
28 Oct, 2022 Audit committee	Independent director: Shen, Bing ; Cheng, Duen-	July to September 2022 audit report.	Agree

	Chian ; Chen, Hsi-Chia Auditor: Lin, Wei-Xian	Internal control self-assessment and implementation status report of year 2022.	
21 Dec, 2022 Audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Chen, Hsi-Chia Auditor: Lin, Wei-Xian	Oct to Nov 2022 audit report.	Agree

2. At least once per year, the CPAs of the Company shall commute the financial situation of the Company and its subsidiaries, the operating results of the Group, and the auditing results in the Audit Committee meetings. The CPAs shall maintain thorough and sufficient communications with the Audit Committee, including, but are not limited to, the effects of material adjustments of journal entries and regulation changes.

The summary of meeting minutes of the CPAs reporting to the Audit Committee:

Date	Attendant	Items	Opinion of the Audit Committee
23 Feb, 2022 Pre-audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Tsai, Rong Dong CPA : Chen,Yi-Chun ;	1. Independence 2. Scope of audit 3. Audit findings. 4. Concerns from regulatory. 5. Other notes. 6. The renew of critical accounting principles, or explanatory letter 、 regulations of supervision and tax codes.	Agree
21 Dec, 2022 Pre-audit committee	Independent director: Shen, Bing ; Cheng, Duen-Chian ; Chen, Hsi-Chia CPA : Chen,Yi-Chun, Chiang,Chung-Yi	1. Independence 2. Strategy of audit scheme. 3. The renew of critical accounting principles, or explanatory letter 、 regulations of supervision and tax codes.	Agree