

Status of communication between independent directors, internal audit supervisor and CPA

1. Method of communication between independent directors, internal audit supervisor and CPA:

- After the internal audit supervisor has submitted an audit report and follow-up report, he/she should provide the completed audited items to the independent directors for their review by the end of the following month. Should the independent directors require clarification of the audit and follow-up, they could contact the internal audit supervisor at any time. The internal auditor shall report audit results to the Audit Committee on a quarterly basis and discuss relevant matters in person with the committee.
- The independent directors must communicate with the CPA once a year through the Audit Committee or the Board of Directors' Meeting. The CPA shall report to the independent directors the results of financial statement audit and other pertinent legal requirements while the Audit Committee shall also evaluate the selection, independence, and fitness of the engaged CPA.

2. Summary of the communication between independent directors and internal audit supervisor:

Date	Key point of communication	Results
March 19, 2018	Report on audits carried out between 2017/11/3~2018/1/31, internal audit self-evaluation review results and internal audit declaration	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
May 9, 2018	Report on audits carried out between 2018/2/1~2018/4/30	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
August 9, 2018	Report on audits carried out between 2018/5/1~2018/7/31	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
November 8, 2018	Report on audits carried out between 2018/8/1~2018/10/30 and the compilation of Audit Plan for 2018	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
March 22, 2019	Report on audits carried out between 2018/11/1~2019/1/31, internal audit self-evaluation review results and internal audit declaration	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
May 13, 2019	Report on audits carried out between 2019/2/1~2019/4/30	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
August 13, 2019	Report on audits carried out between 2019/5/1~2019/7/31	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.
November 11, 2019	Report on audits carried out between 2019/8/1~2019/10/18 and the compilation of Audit Plan for 2019	All matters were reviewed and approved by the Audit Committee where upon independent directors raised no objection or further instruction.

3. Summary of the communication between independent directors and CPA:

Date	Key point of communication	Results
March 19, 2018	Report on the key audit items for 2017 consolidated and individual financial statements	Financial reports have been approved by the Audit Committee and the Board of Directors' Meeting, and be announced and filed with competent authority in statutory period
March 22, 2019	Report on the key audit items for 2018 consolidated and individual financial statements	Financial reports have been approved by the Audit Committee and the Board of Directors' Meeting, and be announced and filed with competent authority in statutory period

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