

## 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 audit results of financial statement 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:

Audit Committee	Content of discussion	Results
4 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2022.3.15	1. Report on operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
	2. To approve the Internal Control System Statement for the year 2021	The proposal was approved by the Audit Committee and will be resolved by the Board of Directors
5 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2022.5.11	1. Report on operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
6 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2022.8.12	1. Report on operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
7 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2022.11.11	1. Report on operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
	2. To propose for approval of annual audit plan for year 2023	The proposal was approved by the Audit Committee and will be resolved by the Board of Directors

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

Audit Committee	Content of discussion	Results
4 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2022.3.15	1. To approve the 2021 Audited Consolidated Financial Statements and Parent Company Only Financial Statements <ul style="list-style-type: none"> <li>• Explanation of key audit items</li> <li>• Explanation of statements and major accounting items</li> </ul>	The proposal was approved by the Audit Committee and will be resolved by the Board of Directors

**4. Status of individually communication between independent directors, internal audit supervisor and CPA:**

Forum	Object	Communication focus	Results
2022.11.11	Internal audit supervisor	1. Annual Manpower Planning and Education and Training Promotion of Internal Audit Office	Agree to strengthen the professional training of auditors and fill the vacancies.
		2. Proposed amendments to the Risk Management Regulations in accordance with the latest regulations of the competent authorities and consultation with independent directors	Agreed to establish a risk management committee in accordance with the recommendation of the competent authority, and all three independent directors agreed to be members.
	CPA	1. Annual audit plan 2. Independence 3. Audit Quality Indicators in 2022	The independent directors have no issue with content of communication

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