

2023 Communications between the independent directors, the Company’s chief internal auditor and CPAs (which should include the audit materials, methods, and results pertaining to the Company’s finances and/or operations, etc.).

- (1) The independent directors will review the results of internal audit department on a monthly basis, and the chief internal auditor will report to the Audit Committee and directors on major findings in meetings of Audit Committee and meetings of Board of Directors. The chief internal auditor will regularly conduct audit business reports and discussions with the Audit Committee members on a quarterly basis. They will also address the issues raised by the Audit Committee members immediately after the monthly report is issued. The relevant supervisors will be invited for explanation, if necessary. The conclusions and the recommendations will be consolidated and reported in the meetings of Audit Committee and Board of Directors by the chief internal auditor. The instructions of the Audit Committee and the Board of Directors will be followed as the basis of implementation.
- (2) According to the “Communications with Those Charged with Governance” No. 39 of Statements on Auditing Standards and requirement of Letter No. Taiwan-Finance-Securities-VI-0930105373 of the Securities and Exchange Commission, Ministry of Finance issued by the Securities and Futures Bureau on March 11, 2004, the review or audit of the governance issues like the Company’s consolidated financial statements (including annual and parent company only financial statements) conducted quarterly during the planning and completion stages. These information must document in the working papers to communicate with the Audit Committees either in writing or in person.

The state of sole communications between the independent directors and the Company’s chief internal auditor and CPAs in 2023:

Date	Communication on important matters with the chief internal auditor	Communication on important matters with the CPAs
February 21, 2023	Sole communication between independent director and Company’s internal auditor	Sole communication between independent director and CPAs
Suggestion on important matters	None	None

The state of the sole communications between the independent directors and the Company’s chief internal auditor and CPAs in 2023:

Date of the Audit Committee’s Meetings	Communication on important matters with the chief internal auditor	Communication on important matters with the CPAs
February 21, 2023 The 15th in the 2nd term	1. Report and communication on the implementation state of audit of Q4 2022	1. CPAs attended the meeting in person to discuss and communicate with independent directors on the implementation state of the review of 2022 consolidated and individual financial statement. 2. It is proposed to pre-approve the non-assurance services (non-assurance services) that the Certified Public Accountants, their firms and firm affiliates and allied firms intend to

		provide to the Company and its subsidiaries.
April 26, 2023 The 16th in the 2nd term	1. Report and communication on the implementation state of audit of Q1 2023	1. CPAs attended the meeting in person to discuss and communicate with independent directors on the report of communication state in corporate governance and the review of Q1 2023 consolidated financial statement. 2. Independence evaluation of CPAs.
July 27th, 2023 The 1st in the 3rd term	1. Report and communication on the implementation state of audit of Q2 2023	1. CPAs attended the meeting in person to discuss and communicate with independent directors on the report of communication state in corporate governance and the review of Q2 2023 consolidated financial statement.
October 26, 2021 The 2nd in the 3rd term	1. Report and communication on the implementation state of audit of Q3 2023 with independent directors 2. Formulation of 2024 Audit Scheme.	1. CPAs attended the meeting in person to discuss and communicate with independent directors on the implementation state of the review of Q3 2023 consolidated financial statement. (individual communication)
Conclusion: The above-mentioned matters have been reviewed or approved by the Audit Committee and no objection from the independent directors.		