

## 1、 Communication between independent directors, internal auditors and independent auditors

- (1) The company's internal auditors present the audit reports to their independent directors by post or e-mail monthly, the independent directors approve or provide the suggestion according to the audit reports.
- (2) The company's internal audit supervisor shall prepare and discuss the findings of their quarterly audit results to independent directors on the Audit Committee.
- (3) Before the Audit Committee reviews the company's semi-annual and annual financial reports, the independent auditors shall report to the independent directors on the financial status of the company, the financial and overall operation of domestic and overseas subsidiaries' company, and the internal control audit, and communicate on the major adjustment entries and the impact of legal amendments on the accounting situation.
- (4) The internal audit supervisor, independent auditors and independent directors shall communicate well with each other.

## 2、 Communication between independent directors and internal auditor

The communication between the company's independent directors, independent auditors and the internal auditors works well.

Date	Attendants	Major Matters of the Communication	Communicate results
26/1/2021 Pre-board meeting	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Internal auditor-</i>	The internal audit reports for October to December 2020	No objections

	Guan-wen Lu		
23/3/2021 Committee meetings	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Internal auditor-</i> Guan-wen Lu	1. The internal audit reports for January to February 2021 2. The assessment of effectiveness of internal control and the internal control declaration for 2020	No objections
11/5/2021 Audit Committee meetings	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Internal auditor-</i> Guan-wen Lu	The internal audit reports for March 2021	No objections
10/8/2021 Audit Committee meetings	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Internal auditor-</i> Guan-wen Lu	The internal audit reports for April to June 2021	No objections
9/11/2021 Audit Committee meetings	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Internal auditor-</i> Guan-wen Lu	The internal audit reports for July to September 2021	No objections

### 3、 Communication between the independent directors and the independent auditors

The communication between the independent directors and the independent auditors works well.

Date	Attendants	Major Matters of the Communication	Communicate results
26/1/2021 Written communication	<i>Independent director-</i> Yi-Hsiung Huang, Jen-Chyuan Lee, Hsieng-Cheng Tseng <i>Independent auditor-</i> Chia-Ling Chiang <i>Internal auditor-</i> Guan-wen Lu	Annual audit plan and key audit matter from the CPA's audit of the Company's 2020 consolidated financial reports  1. Audit scope and methods 2. Group audit 3. Analysis of fraud factors 4. Significant risk identification and key audit matter 5. Independence 6. Preparation of financial statements	No objections
23/3/2021 Pre-board meeting	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Independent auditor-</i> Chia-Ling Chiang <i>Internal auditor-</i> Guan-wen Lu	1. Responsibilities of auditors for auditing financial statements 2. Audit procedures, scope and opinion of financial statements in 2020 3. Independence 4. Key audit matter 5. The matters of communications on board of directors in accordance with Statement of Auditing Standards No.62 6. Major operating results and financial ratios-consolidated 7. Agenda item-Preparation of financial statements 8. Report of regulatory developments	No objections
10/8/2021 Pre-board	<i>Independent director-</i>	1. Auditors responsibilities of financial statements review	No objections

meeting	Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Independent auditor-</i> Chia-Ling Chiang <i>Internal auditor-</i> Guan-wen Lu	2. Audit procedures, scope and opinion of financial statement in 2021 Q1 & Q2 3. Independence of auditors 4. Major findings from CPA’s review 5. Major operating results 6. Agenda item-Preparation of financial statements	
9/11/2021 Pre-board meeting	<i>Independent director-</i> Yi-Hsiung Huang Jen-Chyuan Lee Hsieng-Cheng Tseng <i>Independent auditor-</i> Chia-Ling Chiang <i>Internal auditor-</i> Guan-wen Lu	1. Audit scope and methods 2. Group audit 3. Analysis of fraud factors 4. Significant risk identification and key audit matter 5. Independence 6. “Corporate governance 3.0-blueprint of sustainable development” 7. Report of regulatory developments	No objections