

Communication matters between independent directors, internal audit officer and CPAs

1. Communication matters between independent directors, chief internal auditor and CPAs:
 - (1) Chief internal auditor shall report to the Audit Committee regarding the formulation and amendments of internal control system.
 - (2) Chief internal auditor shall report to the Audit Committee regarding the implementation and results of the annual self-inspection per year.
 - (3) Chief internal auditor shall report to the Audit Committee regarding annual audit plan and execution results quarterly.
 - (4) Chief internal auditor shall report to the Audit Committee regarding the findings of each audit operation and the follow-ups to the improvement.
 - (5) Chief internal auditor shall provide to the Audit Committee regarding the formulation and amendments of relevant regulations.
 - (6) Chief internal auditor shall report on the implementation and results of the audit project assigned by the Audit Committee.
 - (7) Chief internal auditor shall report and communicate with independent directors individually on the latest internal audit report before Audit Committee (Meeting at least once a quarter.
 - (8) CPAs will report on the results of the quarterly or annual financial reports and the legislation or changes of the relevant laws and regulations in the quarterly audit committee meeting.
 - (9) Independent directors, internal audit office and CPAs may communicate independently anytime if necessary.

2. Communication between independent directors and the chief internal auditor in the most recent year:

Date	Meeting	Communication Highlights	Resolution
2021.02.22	Audit Committee	1. Internal audit report of the fourth quarter of 2020 2. 2020 declaration of internal control system	There are no comments at this meeting
2021.03.25	Audit Committee	Internal audit report of 2021	There are no comments at this meeting
2021.04.26	Audit Committee	Internal audit report of the first quarter of 2021	There are no comments at this meeting
2021.08.06	Audit Committee	Internal audit report of the second quarter of 2021	Independent directors reminded of information security management and control.
2021.11.02	Key audit matters meeting	2021 audit items on key audit matters (KAM)	There are no comments at this meeting.
2021.11.02	Audit Committee	1. Internal audit report of the third quarter of 2021 2. 2022 annual audit plan	There are no comments at this meeting
2021.01.01~ 2021.12.31		1. 12 audit and follow-up reports were sent to the Audit Committee for review. The	Internal audit executed and reported in accordance with the

		<p>Convener of the Audit Committee gave advice on each audit report. Internal audit executed and reported in accordance with the instructions of the Audit Committee.</p> <p>2. To report and communicate with independent directors individually on the latest internal audit report before Audit Committee.</p> <p>3. To report and communicate with the Audit Committee individually on internal control actions of the Company and subsidiaries by email/con-call each month.</p>	instructions of the Audit Committee.
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3. Communication between independent directors and CPAs in the most recent year:

Date	Meeting	Communication Highlights	Resolution
2021.02.22	Audit Committee & Board Meeting	The audit results of the consolidated financial statements and financial statements for 2020 and the legislation or changes of the relevant laws and regulations	Consolidated and standalone financial reports of 2020 were reported to the Board of Directors after being approved by the Audit Committee, and was publicly announced and reported to the authority as scheduled.
2021.04.26	Audit Committee	The review results of the consolidated financial statements for the first quarter of 2021 and the legislation or changes of the relevant laws and regulations	Consolidated financial reports of 2021Q1 was reported to the Board of Directors after being approved by the Audit Committee, and was publicly announced and reported to the authority as scheduled.
2021.08.06	Audit Committee & Board Meeting	The review results of the consolidated financial statements for the second quarter of 2021 and the legislation or changes of the relevant laws and regulations	Consolidated financial reports of 2021Q2 was reported to the Board of Directors after being approved by the Audit Committee, and was publicly announced and reported to the authority as scheduled.
2021.11.02	Audit Committee	1. The review results of the consolidated financial statements for the third quarter of 2021 and the legislation or changes of the	Consolidated financial reports of 2021Q3 was reported to the Board of Directors after being approved by the Audit Committee, and was publicly

		relevant laws and regulations 2. Evaluation of the CPAs' independence and suitability	announced and reported to the authority as scheduled.
2021.11.02	Key audit matters meeting	2021 audit items on key audit matters (KAM)	There are no comments at this meeting.