

Communication matters between independent directors, chief internal auditor 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, chief internal auditor 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
2023.02.23	Audit Committee & Board Meeting	1. Internal audit report. 2. 2022 declaration of internal control system.	There are no comments at this meeting.
2023.05.02	Audit Committee & Board Meeting	Internal audit report.	There are no comments at this meeting
2023.08.10	Audit Committee & Board Meeting	Internal audit report.	There are no comments at this meeting
2023.10.31	Audit Committee & Board Meeting	1. Internal audit report. 2. 2024 annual audit plan.	There are no comments at this meeting.
2023.01.01~ 2023.12.31		1. 12 audit and follow-up reports were sent to the Audit Committee for review. The 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.	Internal audit executed and reported in accordance with the instructions of the Audit Committee.

Date	Meeting	Communication Highlights	Resolution
		<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>	

3. Communication between independent directors and CPAs in the most recent year:

Date	Meeting	Communication Highlights	Resolution
2023.02.23	Audit Committee & Board Meeting	The audit results of the consolidated financial statements and financial statements for 2022 and the legislation or changes of the relevant laws and regulations	The consolidated financial statements and financial statements for 2022 were reported to the Board of Directors after being approved by the Audit Committee, and publicly announced and reported to the authority as scheduled.
2023.05.02	Audit Committee	The review results of the consolidated financial statements for the first quarter of 2023 and the legislation or changes of the relevant laws and regulations	The consolidated financial statements for 2023 Q1 were reported to the Board of Directors after being approved by the Audit Committee, and publicly announced and reported to the authority as scheduled.
2023.05.02	Project Meeting	Assurance Services and Non-Assurance Services	There are no comments at this meeting.
2023.08.10	Audit Committee & Board Meeting	The review results of the consolidated financial statements for the second quarter of 2023 and the legislation or changes of the relevant laws and regulations	The consolidated financial statements for 2023 Q2 were reported to the Board of Directors after being approved by the Audit Committee, and publicly announced and reported to the authority as scheduled.
2023.10.31	Audit Committee	The review results of the consolidated financial statements for the third quarter of 2023 and the legislation or changes of the relevant laws and regulations	The consolidated financial statements for 2023 Q3 were reported to the Board of Directors after being approved by the Audit Committee, and publicly announced and reported to the authority as scheduled.
2023.10.31	Project Meeting	Communication meeting	There are no comments at this meeting.