

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.
 - (3) Chief internal auditor shall report to the Audit Committee regarding annual audit plan and execution results.
 - (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) 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.

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

Date	Communication Highlights	Resolution
2020.02.24	1. Internal audit report of the fourth quarter of 2019 2. 2019 declaration of internal control system	There are no comments at this meeting
2020.04.24	Internal audit report of the first quarter of 2020	There are no comments at this meeting
2020.07.27	1. Internal audit report of the second quarter of 2020 2. Performance appraisal of Audit Officer	There are no comments at this meeting
2020.10.26	1. Internal audit report of the third quarter of 2020 2. The modified 2020 annual audit plan 3. 2021 annual audit plan 4. The modified Internal Control System and Implementation Rules for Internal Audits 5. The change of Internal Audit Officer	There are no comments at this meeting
2020.01.01~ 2020.12.31	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.

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

Date	Communication Highlights	Resolution
2020.02.24	The audit results of the consolidated financial statements and financial statements for 2019 and the legislation or changes of the relevant laws and regulations	Consolidated and standalone financial reports of 2019 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.
2020.04.24	The review results of the consolidated financial statements for the first quarter of 2020 and the legislation or changes of the relevant laws and regulations	Consolidated financial reports of 2020Q1 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.
2020.07.27	The review results of the consolidated financial statements for the second quarter of 2020 and the legislation or changes of the relevant laws and regulations	Consolidated financial reports of 2020Q2 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.
2020.10.26	<ol style="list-style-type: none"> 1. The review results of the consolidated financial statements for the third quarter of 2020 and the legislation or changes of the relevant laws and regulations 2. Evaluation of the CPAs' independence and suitability 	Consolidated financial reports of 2020Q3 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.