

## 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.
  - (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   |
|---------------------------|--|
| 2019.02.25                | 1. Internal audit report of the fourth quarter of 2018<br>2. 2018 declaration of internal control system   |
| 2019.04.25                | Internal audit report of the first quarter of 2019   |
| 2019.07.25                | Internal audit report of the second quarter of 2019  |
| 2019.10.30                | 1. Internal audit report of the third quarter of 2019<br>2. 2020 annual audit plan   |
| 2019.01.01~<br>2019.12.31 | 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. |

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

| Date       | Communication Highlights  |
|------------|---|
| 2019.02.25 | The audit results of the consolidated financial statements and financial statements for 2018 and the legislation or changes of the relevant laws and regulations  |
| 2019.04.25 | The review results of the consolidated financial statements for the first quarter of 2019 and the legislation or changes of the relevant laws and regulations   |
| 2019.07.25 | The review results of the consolidated financial statements for the second quarter of 2019 and the legislation or changes of the relevant laws and regulations  |
| 2019.10.30 | 1. The review results of the consolidated financial statements for the third quarter of 2019 and the legislation or changes of the relevant laws and regulations<br>2. Evaluation of the CPAs' independence and suitability |