

Communication between Independent Directors and the Chief Internal Auditor

Independent Directors and the Chief Internal Auditor contacted and communicate with each other via e-mail, telephone or meetings as needed. Any material abnormal events should be reported to the independent directors or prompt a meeting to be convened. Communication channels are diverse and open. The Company submitted the audit report or follow-up report of the previous month in writing to independent directors for review. Independent directors gave responses or opinions based on the necessity of the report. The chief auditor of the Company attended regularly the quarterly meetings of the Audit Committee, and reported audits performed and the results to the independent directors. The communication records in 2023 are summarized as follows:

Date	Communication method	Communication subject	Recommendations and results
January 6, 2023	Audit Committee	Audit report November 2022.	No opinions. Moved to be presented to the Board of Directors.
February 13, 2023	Audit Committee	Audit report December 2022.	No opinions. Moved to be presented to the Board of Directors.
February 23, 2023	Meeting	Communication regarding the audited 2022 consolidated financial statements with the governance departments.	No opinions.
	Audit Committee	1. Audit report January 2023. 2. 2022 internal control system effectiveness assessment and "Internal Control System Statement".	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion.
April 19, 2023	Audit Committee	Audit report February-March 2023.	No opinions. Moved to be presented to the Board of Directors.
May 4, 2023	Meeting	Communication regarding the 2023 Q1 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
	Audit Committee	Audit report April 2023.	No opinions. Moved to be presented to the Board of Directors.
August 2, 2023	Meeting	Communication regarding the 2023 Q2 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.

	Audit Committee	1. Audit report May-June 2023. 2. "Internal Control System" Amendment.	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion.
August 17, 2023	Audit Committee	Audit report July 2023.	No opinions. Moved to be presented to the Board of Directors.
September 14, 2023	Audit Committee	Audit report August 2023.	No opinions. Moved to be presented to the Board of Directors.
September 20, 2023	Audit Committee	Audit report September 2023.	No opinions. Moved to be presented to the Board of Directors.
September 28, 2023	Audit Committee	Audit report September 2023.	No opinions. Moved to be presented to the Board of Directors.
October 5, 2023	Audit Committee	Audit report September 2023.	No opinions. Moved to be presented to the Board of Directors.
November 2, 2023	Meeting	Communication regarding the 2023 Q3 consolidated financial statements and independent auditors' review report with the governance departments.	No opinions.
	Audit Committee	Audit report October 2023.	No opinions. Moved to be presented to the Board of Directors.
November 3, 2023	Email	Communication regarding the proposal of 2024 internal audit plan.	No opinions.
November 14, 2023	Audit Committee	1. Audit report October 2023. 2. 2024 internal audit plan.	1. No opinions. Moved to be presented to the Board of Directors. 2. No opinions. Submitted to the Board of Directors for discussion.
December 22, 2023	Audit Committee	Audit report November 2023.	No opinions. Moved to be presented to the Board of Directors.

Communication between Independent Directors and CPAs

In addition to reporting to independent directors for the audit or review of financial reports, the Company's CPAs updated the financial and taxation laws and the response measures for the corresponding impacts when needed. In normal times, independent directors and CPAs can communicate with each other via e-mail, telephone or meeting at any time as needed. The Company's independent directors communicated well with CPAs. The communication records in 2023 are summarized as follows:

Date	Main Points of Communication	Independent Directors' Opinions
February 23, 2023	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2022 consolidated and standalone financial reports and communicating key review matters ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
May 4, 2023	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2023 Q1 consolidated financial report ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
August 2, 2023	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2023 Q2 consolidated financial report ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.
November 2, 2023	<ul style="list-style-type: none"> ● Explaining the findings and results of the review of the 2023 Q3 consolidated financial report ● Responding to and discussing the issues raised by the participants. 	Independent Directors had no opinions and suggestions.