

2022 Summary of Communications Between
Independent Directors, Chief Auditors and Accountants

I. Summary of communications between independent directors and accountants:

Date	Attend	Subject of communication	Outcome
February 25, 2022	Independent directors: Da-Bai Shen, Chung-Ruei Chen CPA: Anny Lin	Summary of bilateral communications on corporate governance-related issues: Communication and discussion on matters such as the audited versions of the 2021 consolidated and parent-only financial reports, major adjusted entries and non-adjusted entries, information on related parties, customer declarations, independence of accountants... etc.	Noted with no further opinion.
December 02, 2022	Independent directors: Da-Bai Shen, Ming-Te Wu, Chung-Ruei Chen, I-Cheng Liu CPA: Anny Lin	Engaged in two-way communication on the following governance matters: 1. Communication Plan: Annual audit planning, annual audit summary. 2. The roles and responsibilities of engagement partner. 3. Audit program. 4. The independence of accountants. 5. Make important revisions to the relevant regulations on non-certification services and public charges in the International Code of Ethics for Professional Accountants (IESBA Code).	Noted with no further opinion

II. Summary of Communications Between Independent Directors and Chief Auditors:

Date		Subject of communication	Outcome
February 25, 2022	Independent directors: Da-Bai Shen, Chung-Ruei Chen Audit supervisor: Ling-Chuan Chang	1. Report on execution of internal audits from October 2020 through to January 2022. 2. Discussion about audit plan for Feb~Apr 2022. 3. Discussion of other matters.	1. No major anomalies. 2. Noted with no further opinion. 3. Noted with no further opinion.
May 9, 2022	Independent directors: Da-Bai Shen, Ming-Te Wu, Chung-Ruei Chen Audit supervisor:	1. Report on execution of internal audits from February 2022 through to March 2022.	1. No major anomalies. 2. Noted with no further

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	Ling-Chuan Chang	<ol style="list-style-type: none"> 2. Discussion about audit plan for Apr~ Jul 2022. 3. Discussion of other matters. 	<ol style="list-style-type: none"> opinion. 3. Noted with no further opinion.
August 11,2022	Independent directors: Da-Bai Shen, Ming-Te Wu, Chung-Ruei Chen, I-Cheng Liu Audit supervisor: Ling-Chuan Chang	<ol style="list-style-type: none"> 1. Report on execution of internal audits from April 2022 through to June 2022. 2. Discussion about audit plan for Jul~Sep 2022. 3. Discussion of other matters. 	<ol style="list-style-type: none"> 1. No major anomalies. 2. Noted with no further opinion. 3. Noted with no further opinion.
November 10, 2022	Independent directors: Da-Bai Shen, Ming-Te Wu, Chung-Ruei Chen, I-Cheng Liu Audit supervisor: Ling-Chuan Chang	<ol style="list-style-type: none"> 1. Report on execution of internal audits from July 2022 through to September 2022. 2. Discussion about audit plan for Oct~Dec 2022. 3. Proof that the Company has completed its appraisal of the effectiveness of the internal control system, leading to the making of the 2022 management's reports on internal control. 4. Discussion about the 2023 audit plan. 5. Discussion of other matters. 	<ol style="list-style-type: none"> 1. No major anomalies. 2. Noted with no further opinion. 3. Noted with no further opinion. 4. Noted with no further opinion. 5. Noted with no further opinion.