

Communications of Independent Directors with Internal Auditors and CPAs

1. Communication of independent directors with internal auditors.

- A. Board of Directors, including 5 independent directors, were elected in the 2018 General Shareholders Meeting of Wistron. The 4th session of Audit Committee is consist of the 5 independent directors with term of office same as Board of Directors, from June 14, 2018 through June 13, 2021.
- B. The internal audit submitted the audit report to the independent directors for review every month. Any questions raised by the independent directors will be communicated and discussed immediately. In addition to reporting to the independent directors orally on the audit committee quarterly, they will also be consulted in advance through forums. We will also invite management units to attend the audit committee report if necessary.
- C. Communication between internal audit units and independent directors via email, phone or face-to-face meetings as needed.

2. The major matters of the communication between the independent directors and the internal auditors :

The internal audit unit of the company communicated well with the fourth independent director, as summarized below:

Date	Event	Topic	Opinion of independent directors
2019/03/25	Forum	1. In response to internal organizational adjustments, the audit unit reports the response method and consults to the independent directors.	None
2019/03/25	Audit Committee	1. Audit reporting of 2018Q4. 2. To report the management of information security operations and salary description of subsidiaries. 3. 2018 Internal Control System counterchecking.	None
2019/05/10	Audit Committee	1. Audit reporting of 2019Q1. 2. To report the finance cycle audit of subsidiaries.	None
2019/08/12	Audit	1. Audit reporting of 2019Q2.	None

Date	Event	Topic	Opinion of independent directors
	Committee	2. To report the purchasing and payment cycle and HR cycle of subsidiaries.	
2019/11/12	Forum	1. 2020 annual audit plan (including risk assessment guideline) discussion	None
2019/11/12	Audit Committee	1. Audit reporting of 2019Q3. 2. To report the management of accounting of subsidiaries.	None
2019/12/19	Audit Committee	1. To report and to discuss the annual audit plan proposal of 2020.	None

3. The major matters of the communication between the independent directors and the Accountants :

In Audit Committee meeting hold each quarterly, the accountants communicate with the independent directors on the matters about the review or audit results of quarterly financial statements and other relevant laws and regulations information.

Date	Event	Topic
2019/03/25	Audit Committee	<ol style="list-style-type: none"> 1. The accountant reported the scope of 2018Q4 financial report, check findings, planning matters and key audit matters, and explains the responsibility of the audit personnel to audit the financial report. 2. The accountant introduced to the Audit Committee that in order to cooperate with the "New Corporate Governance Roadmap", all listed companies shall establish a standard operational protocol for responding to requests from directors. 3. The accountant introduced to the Audit Committee about the newly amended regulations of "Regulations Governing the Acquisition and Disposal of Assets by Public Companies". 4. The accountant introduced to the Audit Committee about the new regulations on real economic activity for Cayman & BVI

		<p>companies.</p> <p>5. The accountant explained the issues raised by the members of Audit Committee.</p>
2019/05/10	Audit Committee	<ol style="list-style-type: none"> 1. The accountant reported the scope of 2019Q1 financial report, check findings, and explains the responsibility of the review personnel to audit the financial report. 2. The accountant explained with the Audit Committee regarding the question in paragraph 5 of Article 240 of "Company Law". 3. The accountant introduced to the Audit Committee about the draft amendment to partial provisions of "Regulations Governing Procedure for Board of Directors Meetings of Public Companies", "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies". 4. The accountant introduced to the Audit Committee about the amendment to "Securities and Exchange Act" and the policy of the election for directors and supervisors of all listed companies shall adopt the candidate nomination system from 2021. 5. The accountant explained the issues raised by the members of Audit Committee.
2019/08/12	Audit Committee	<ol style="list-style-type: none"> 1. The CPAs reported the scope of 2019Q2 financial report, check findings and explains the responsibility of the review personnel to audit the financial report. 2. The accountant introduced to the Audit Committee about the important contents of amendment to Article 14-5 and Article 36 of the "Securities and Exchange Act". 3. The accountant introduced to the Audit Committee about the amendment to "Statute for Industrial Innovation".

		4. The accountant explained the issues raised by the members of Audit Committee.
2019/11/12	Audit Committee	<ol style="list-style-type: none"> 1. The accountant reported the scope of 2019Q3 financial report, check findings, and explains the responsibility of the review personnel to audit the financial report. 2. The accountant reported the audit planning of 2019Q4 financial report. 3. The accountant introduced to the Audit Committee about the amendment to “Regulations on Deduction of Undistributed Earnings and Application for Tax Refund for Substantive Investment Made by a Profit-seeking Enterprise or a Limited Partnership”. 4. The accountant explained the issues raised by the members of Audit Committee.