

Communications of Independent Directors with Internal Auditors and CPAs

1. Communication of independent directors with internal auditors.

- A. The 4th Audit Committee consists of 5 independent directors, whose term of office is the same as that of the Board of Directors, from June 14, 2018 to 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
2020/03/24	Audit Committee	1. Audit reporting of 2019Q4 2. Report the purchase cycle and information flow security inspection 3. Review the 2019 internal control self-assessment of the Company and its subsidiaries.	None
2020/05/13	Audit Committee	1. Audit reporting of 2020Q1 2. Report the Research and development (R&D) cycle and Sale cycle of subsidiaries	None
2020/08/12	Audit Committee	1. Audit reporting of 2020Q2. 2. Report the information flow security inspection and purchase cycle of subsidiaries	None
2020/11/12	Forum	Proposed the direction of the 2021 audit plan	None

Date	Event	Topic	Opinion of independent directors
2020/11/12	Audit Committee	1. Audit reporting of 2020Q3. 2. Report the finance cycle and finance cycle and production cycle of subsidiaries	None
2020/12/23	Audit Committee	Discuss the proposal of 2020 annual audit plan	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
2020/03/24	Audit Committee	1. The accountant declared their independence and the responsibility for auditing the financial report, and explain the audit scope, key audit matters and audit findings of the 2020 financial report. 2. The accountant explained the impact of the covid-19 on financial reporting 3. The accountant explained the amendment of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", requiring disclosure of major shareholder information in financial reports 4. The accountant explained the issues raised by the members of Audit Committee.
2020/05/13	Audit Committee	1. The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2020Q1. 2. The accountant explained the amendment of "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies " and "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies".

Date	Event	Topic
		3. The accountant explained the issues raised by the members of Audit Committee.
2020/08/12	Audit Committee	<ol style="list-style-type: none"> 1. The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2020Q2. 2. The accountant explained the recent concerns on financial reports and the review points on the self-compiling of financial reports. 3. The accountant explained the content of the Q&A on the recent revision of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies”. 4. The accountant explained the issues raised by the members of Audit Committee.
2020/11/12	Audit Committee	<ol style="list-style-type: none"> 1. The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2020Q3. 2. The accountant reported the review plan of 2020 annual financial statement. 3. The accountant explained the amendment of " Regulations Governing the Preparation of Financial Reports by Securities Issuers" and “Corporate Governance Roadmap 3.0”. 4. The accountant explained the issues raised by the members of Audit Committee.