

## **Communications of Independent Directors with Internal Auditors and CPAs**

### **1. Communication of independent directors with internal auditors.**

- A. Wistron completed the re-election of directors (including independent directors) at the 2021 Annual General Shareholders Meeting. The 5<sup>th</sup> Audit Committee consists of 5 independent directors, whose term of office is the same as that of the Board of Directors, from July 20, 2021 to July 19, 2024.
- 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
2021/03/23	Audit Committee	1. Audit reporting of 2020Q4 2. Computerized Information System Operations 3. Review the 2020 internal control self-assessment of the Company and its subsidiaries.	None
2021/05/07	Audit Committee	1. Audit reporting of 2021Q1 2. Report the sale and receipt cycle	None
2021/07/01	Audit Committee	Attend	None
2021/07/20	Audit Committee	Attend	None
2021/08/05	Audit Committee	1. Audit reporting of 2021Q2. 2. Report the property, plant and equipment cycle and production	None

Date	Event	Topic	Opinion of independent directors
		cycle	
2021/11/05	Audit Committee	1. Audit reporting of 2021Q3. 2. Report the labor and wage cycle	None
2021/11/05	Forum	Comparing the audit risks of defects of internal control system in 2020 and 2021, and proposed the direction of the 2022 audit plan	None
2021/12/23	Audit Committee	Discuss the proposal of 2022 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
2021/03/23	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 reported the matter of improving the company's financial reporting capabilities to in line with the corporate governance roadmap 3.0 3. The accountant explained the issues raised by the members of Audit Committee.
2021/05/07	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 2021Q1. 2. The accountant explained the relevant requirements for the annual self-closing financial information of listed companies and the application of the Special Act for Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel

Date	Event	Topic
		<p>Pathogens.</p> <p>3. The accountant explained the issues raised by the members of Audit Committee.</p>
2021/08/05	Audit Committee	<ol style="list-style-type: none"> <li>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 2021Q2.</li> <li>2. The accountant explained the content of the Q&amp;A on the recent revision of the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies”.</li> <li>3. The accountant explained the issues raised by the members of Audit Committee.</li> </ol>
2021/11/05	Forum	<p>The accountant declared their independence and state that the review process did not encounter significant difficulties and other significant occurrence.</p>
2021/11/05	Audit Committee	<ol style="list-style-type: none"> <li>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 2021Q3.</li> <li>2. The accountant reported the review plan of 2021 annual financial statement and communicated the coping strategies for unable to in-person review.</li> <li>3. The accountant explained the issues raised by the members of Audit Committee.</li> </ol>