

## Situation of Communication 2022

**1. Communications between the Independent Directors and Internal Auditor Supervisor Communicate with the internal audit supervisor on the internal audit findings at least once a quarter.**

Date	Meeting	Communicate with	Communication subject	Outcome
2022/12/27	Audit Committee	Internal audit supervisor	2023 Audit Plan	No objections
2022/11/08			3Q22 Audit Report	
2022/08/09			2Q22 Audit Report	
2022/05/10			1Q22 Audit Report	
2022/03/28			4Q21 Audit Report	

**2. Communications between the Independent Directors and CPAs Communicate with CPAs on the financial report audit at least once a year.**

Date	Meeting	Communicate with	Communication subject	Outcome
2022/12/27	Audit Committee	CPAs	<ol style="list-style-type: none"> <li>1. Annual audit planning.</li> <li>2. Communicated on key audit issues.</li> <li>3. Brief introduction of the Audit Quality Indicators (AQIs).</li> </ol>	No objections
2022/03/28			<ol style="list-style-type: none"> <li>1. Outcome of 2021 financial statement audit.</li> <li>2. Consolidated standalones for 2021.</li> <li>3. Key Audit Issues.</li> <li>4. Other issues.</li> </ol>	<p><b>Independent director Wu Chi Ming :</b></p> <ol style="list-style-type: none"> <li>1. Would like to learn more about the audit quality of overseas subsidiaries.</li> </ol>

			<p>5. Regulatory update.</p>	<p>2. Please provide ROI for overseas subsidiaries</p> <p><b>CPA :</b></p> <p>1. All overseas subsidiaries with the exception of DLS have been audited by C&amp;F, and other subsidiaries have been audited by Deloitte Taiwan. C&amp;F would provide the working paper for the audits. As for Deloitte Taiwan, apart from reviewing the working paper, Deloitte will also determine if the audit procedures were consistent.</p> <p>2. The requested information has been presented to the three independent directors on March 29, 2022.</p>
--	--	--	------------------------------	--