

The communications between the independent directors and CPAs:

A. Communication method

The Independent Directors and CPAs had at least four closed-door meetings in 2022. The CPAs reported to the Independent Directors on the financial situation and the audit results of the Company and its subsidiaries, and to explain the materially adjusting journal entries and the influence of legislation amendment on accounts. In case of abnormal occurrence, a meeting may be convened at any time.

B. The summaries of communication in 2022:

The independent directors of the Company fully communicated with CPAs, and the contents are summarized as follows:

NO	Date	Communication Content	The Company's Response
1	Mar. 15 Audit Committee	1. CPAs Report: 2021 Q4 Financial Statement Report audit scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors.	None
2	May 6 Audit Committee	1. CPAs Report: 2022 Q1 Financial Statement Report review scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors. 3. Sharing updated regulations of Securities and Futures Bureau, FSC.	None
3	Aug. 5 Audit Committee	1. CPAs Report: 2022 Q2 Financial Statement Report review scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors. 3. Sharing updated regulations of Securities and Futures Bureau, FSC	None
4	Nov. 4 Audit Committee	1. CPAs Report: 2022 Q3 Financial Statement Report review scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors.	None