

The communications between the Independent Directors and CPAs:

A. Communication method

The Independent Directors and CPAs have at least four closed-door communication meetings every year. In case of abnormal occurrence, a meeting may be convened at any time. The Independent Directors and CPAs had four closed-door communication meetings in 2023, to report 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.

B. The summaries of communication in 2023:

NO	Date	Communication Content	The Company's Response
1	Mar. 14 Audit Committee	<ol style="list-style-type: none"> 1. CPAs Report: 2022 Financial Statement Report audit scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors. 	Submitted to Board Meeting.
2	May 12 Audit Committee	<ol style="list-style-type: none"> 1. CPAs Report: 2023 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. 	Submitted to Board Meeting.
3	Aug. 11 Audit Committee	<ol style="list-style-type: none"> 1. CPAs Report: 2023 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. 	Submitted to Board Meeting.
4	Nov. 13 Audit Committee	<ol style="list-style-type: none"> 1. CPAs Report: 2023 Q3 Financial Statement Report review scope and results. 2. CPAs discussed and communicated the problems raised by the independent directors. 	Submitted to Board Meeting.