

A - The ways of communications between the Independent Directors and the Internal Audit Officer and the CPA

- a. After having presented the audit and follow-up reports to the Chairman, the Internal Audit officer submits the same reports via email for review by the independent Directors on a monthly basis. The Internal Audit officer communicates with the Independent Directors in person at least quarterly.

The Internal Audit Officer presents the findings of the audit reports in the meetings of the Audit Committee and the Board of Directors. Ensure that all the Independent Directors have adequate access to how audit performs.

- b. In the meetings of the Audit Committee every half year, the CPAs present the findings and lack of internal control by checking or reviewing the financial statements of the Company and its subsidiaries to the Independent Directors.

B - Summary of communications between the Independent Directors and the Internal Audit Officer and the CPA

2020

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2020/03/10	<p>a. The findings of the audit reports from December 2019 to February 2020.</p> <p>b. The assessment of the effectiveness of the internal control system in 2019 and the agree to the "Internal Control System Statement" that is valid for the internal control design and implementation.</p>	<p>a. After discussing the audit results, there was no objection raised by the Independent Directors.</p> <p>b. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.</p>
2020/05/06	The findings of the audit reports from March to April 2020.	After discussing the audit results, there was no objection raised by the Independent Directors.
2020/05/28	The findings of the audit reports in May 2020.	After discussing the audit results, there was no objection raised by the Independent Directors.

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2020/08/05	The findings of the audit reports from June to July 2020.	After discussing the audit results, there was no objection raised by the Independent Directors.

Meeting Date	Communications focus between Independent Directors and the CPA	Results
2020/03/10	Individual financial statements and consolidated financial statements for the year 2019.	The CPA reported in the Audit Committee regarding "the communications matters with those charged with governance in the Audit Completion Stage." Among the topics reviewed, include: key audit matters, materiality, related party transactions, major accounting estimates, audit of group financial statements and summary of important financial information, etc., and answer the independent director's questions on the financial statements.
2020/08/05	Consolidated financial statements for the second quarter of 2020.	The CPA reported to the Audit Committee regarding "the communications matters with those charged with governance of the interim reporting review." Among the topics discussed: materiality, related party transactions and summary of important financial information, etc., and answer the independent director's questions on the financial statements.