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 audit results and other communication matters required by relevant laws and regulations to the Independent Directors. CFO, Finance manager, Accounting manager and Internal Audit officer attend the Audit Committee meetings and reply to Independent Directors immediately if they have any questions.

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

2020

2019

2018

2017

2016

2020

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2020/03/10	a. The findings of the audit reports from December 2019 to February 2020. 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.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.
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.
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.
2020/11/04	The findings of the audit reports from August to September 2020.	After discussing the audit results, there was no objection raised by the Independent Directors.
2020/12/16	a. The findings of the audit reports from October to November 2020. b. Annual audit plan of 2021.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the " Annual audit plan " has been submitted to the Board of Directors for approval in December.

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. After review and approve by the Audit Committee, this matter has been submitted to the Board of Directors, announced as well as declared to the competent authority as scheduled.
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. After review and approve by the Audit Committee, this matter has been submitted to the Board of Directors, announced as well as declared to the competent authority as scheduled.

2019

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2019/03/07	c. The findings of the audit reports from January to February 2019. d. The assessment of the effectiveness of the internal control system in 2018 and the agree to the "Internal Control System Statement" that is valid for the internal control design and implementation.	c. After discussing the audit results, there was no objection raised by the Independent Directors. d. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.
2019/05/03	The findings of the audit reports from March to April 2019.	After discussing the audit results, there was no objection raised by the Independent Directors.
2019/05/29	The findings of the audit reports in May 2019.	After discussing the audit results, there was no objection raised by the Independent Directors.
2019/08/02	The findings of the audit reports from June to July 2019.	After discussing the audit results, there was no objection raised by the Independent Directors.
2019/11/01	The findings of the audit reports from August to October 2019.	After discussing the audit results, there was no objection raised by the Independent Directors.
2019/12/11	c. The findings of the audit reports in November 2019. d. Annual audit plan of 2020.	c. After discussing the audit results, there was no objection raised by the Independent Directors. d. After review by the Audit Committee, the " Annual audit plan " has been submitted to the Board of Directors for approval in December.

Meeting Date	Communications focus between Independent Directors and the CPA	Results
2019/03/07	Individual financial statements and consolidated financial statements for the year 2018.	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.
2019/08/02	Consolidated financial statements for the second quarter of 2019.	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.

2018

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2018/03/09	a. The findings of the audit reports from December 2017 to February 2018. b. The assessment of the effectiveness of the internal control system in 2017 and the agree to the "Internal Control System Statement" that is valid for the internal control design and implementation.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.
2018/05/04	The findings of the audit reports from March to April 2018.	The independent directors suggested that the company should develop and strengthen the system's active notification and reminder functions. The company intends to implement it according to its recommendations.
2018/05/29	The findings of the audit reports in May 2018.	a. Responded to the Independent Directors' previous assignment's subsequent processing situation. b. After discussing the audit results, there was no objection raised by the Independent Directors.
2018/08/03	The findings of the audit reports in June 2018.	After discussing the audit results, there was no objection raised by the Independent Directors.
2018/09/12	The findings of the audit reports from July to August 2018.	After discussing the audit results, there was no objection raised by the Independent Directors.
2018/11/01	The findings of the audit reports from September to October 2018.	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
2018/12/12	a. The findings of the audit reports from November to December 2018. b. Annual audit plan of 2019.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the " Annual audit plan " has been submitted to the Board of Directors for approval in December.

Meeting Date	Communications focus between Independent Directors and the CPA	Results
2018/03/09	Individual financial statements and consolidated financial statements for the year 2017.	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.
2018/08/03	Consolidated financial statements for the second quarter of 2018.	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.

2017

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2017/03/16	a. The findings of the audit reports from December 2016 to February 2017. b. The assessment of the effectiveness of the internal control system in 2016 and the agree to the "Internal Control System Statement" that is valid for the internal control design and implementation.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.
2017/05/10	The findings of the audit reports from March to April 2017.	After discussing the audit results, there was no objection raised by the Independent Directors.
2017/06/28	The findings of the audit reports from May to June 2017.	After discussing the audit results, there was no objection raised by the Independent Directors.
2017/08/11	The findings of the audit reports in July 2017.	After discussing the audit results, there was no objection raised by the Independent Directors.
2017/11/02	The findings of the audit reports from August to October 2017.	After discussing the audit results, there was no objection raised by the Independent Directors.
2017/12/15	a. The findings of the audit reports in November 2017. b. Annual audit plan of 2018.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the " Annual audit plan " has been submitted to the Board of Directors for approval in December.

Meeting Date	Communications focus between Independent Directors and the CPA	Results
2017/03/16	Individual financial statements and consolidated financial statements for the year 2016.	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.
2017/08/11	Consolidated financial statements for the second quarter of 2017.	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.

2016

Meeting Date	Communication focus between Independent Directors and the Internal Audit Officer	Results
2016/03/17	a. The findings of the audit reports for the first quarter of 2016. b. The assessment of the effectiveness of the internal control system in 2015 and the agree to the "Internal Control System Statement" that is valid for the internal control design and implementation.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.
2016/05/04	The findings of the audit reports in April 2016.	After discussing the audit results, there was no objection raised by the Independent Directors.
2016/06/21	The findings of the audit reports from May to June 2016.	After discussing the audit results, there was no objection raised by the Independent Directors.
2016/08/04	The findings of the audit reports in July 2016.	After discussing the audit results, there was no objection raised by the Independent Directors.
2016/11/03	The findings of the audit reports from August to October 2016.	After discussing the audit results, there was no objection raised by the Independent Directors.
2016/12/09	a. The findings of the audit reports in November 2016. b. Annual audit plan of 2017.	a. After discussing the audit results, there was no objection raised by the Independent Directors. b. After review by the Audit Committee, the " Annual audit plan " has been submitted to the Board of Directors for approval in December.

Meeting Date	Communications focus between Independent Directors and the CPA	Results
2016/03/17	Individual financial statements and consolidated financial statements for the year 2015.	The CPA discussed and communicated the questions raised by the participants.
2016/08/04	Consolidated financial statements for the second quarter of 2016.	The CPA discussed and communicated the questions raised by the participants.