

A 、 Descriptions of the Communications between the Independent Directors, the Chief Audit Executive and CPAs

- a. After having presented the audit and follow-up reports to the Chairman, the Chief Audit Executive submits the same reports via email to the independent Directors for review on a monthly basis. In addition, the Chief Audit Executive communicates individually on internal control and audit-related matters and responds to the independent Directors' inquiries at least quarterly.

The Chief Audit Executive presents the findings of all audit reports in the meetings of the Audit Committee and Board of Directors to ensure that the Independent Directors can keep abreast of the company's latest internal audit status.

- b. The CPAs present audit results and other communication matters required by relevant laws and regulations to the Independent Directors in person every half year before the Audit Committee meeting begins. If the Independent Directors have any questions, they can immediately raise and receive answers.

B 、 Summary of individual communications between the Independent Directors and the Chief Audit Executive and the CPAs

Meeting Date	Communication focus between Independent Directors and the Chief Audit Executive	Results
2022/03/08 Audit Committee meeting	<p>a. The findings of the audit reports from December 2021 to January 2022.</p> <p>b. The assessment of the effectiveness of the internal control system design and implementation in 2021.</p>	<p>a. After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution.</p> <p>b. With the approval of the Audit Committee, the "Internal Control System Statement" has been submitted to the Board of Directors for approval in March.</p>
2022/05/04 Audit Committee meeting	The findings of the audit reports from February to March 2022.	After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution.

Meeting Date	Communications focus between Independent Directors and the CPAs	Results
2022/03/08 Audit Committee meeting	Individual financial statements and consolidated financial statements for the year 2021.	<p>Before the Audit Committee meeting, the CPA individually communicated "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.</p> <p>After reviewed and approved 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.</p>