

A、Descriptions of the Communications between the Independent Directors and the Chief Audit Executive, and the 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
2023/03/07 Audit Committee meeting	<p>a. The findings of the audit reports from January to February 2023.</p> <p>b. The assessment of the effectiveness of the internal control system design and implementation in 2022.</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>
2023/05/05 Audit Committee meeting	The findings of the audit reports from March to April 2023.	After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution.

Meeting Date	Communication focus between Independent Directors and the Chief Audit Executive	Results
2023/05/31 Board of Directors (note)	The findings of the audit reports in May 2023.	After communication, the Independent Directors had no opinion on the results of the audit business execution.
2023/08/02 Audit Committee meeting	The findings of the audit reports from June to July 2023.	After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution.
2023/11/01 Audit Committee meeting	The findings of the audit reports from August to September 2023.	After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution.
2023/12/15 Audit Committee meeting	a. The findings of the audit reports from October to November 2023. b. Annual audit plan of 2024.	a. After individual communication before the Audit Committee meeting, the Independent Directors had no opinion on the results of the audit business execution. b. With the approval of the Audit Committee, the "Annual audit plan " has been submitted to the Board of Directors for approval in December.

(note) Due to re-election of directors, the audit committee was in preparation.

Meeting Date	Communications focus between Independent Directors and the CPAs	Results
2023/03/07 Audit Committee meeting	Individual financial statements and consolidated financial statements for the year 2022.	<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 including key audit matters, materiality, related party transactions, major accounting estimates, audit of group financial statements and summary of important financial information, etc., and answered the independent director's questions on the financial statements.</p> <p>After review and approval 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>
2023/08/02 Audit Committee meeting	Consolidated financial statements for the second quarter of 2023.	<p>Before the Audit Committee meeting, the CPA individually communicated to the Audit Committee regarding "the communications matters with those charged with governance of the interim reporting review" among the topics including materiality, related party transactions and summary of important financial information, etc., and answered the independent director's questions on the financial statements.</p> <p>After review and approval 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>