

## Communication Between Independent Directors and The Chief Internal Auditor

Independent directors and the chief internal auditor contacted and communicate with each other via e-mail, telephone or meetings as needed. Any material abnormal events should be reported to the independent directors or prompt a meeting to be convened. Communication channels are diverse and open. The Company submitted the audit report or follow-up report of the previous month in writing to independent directors for review. Independent directors gave responses or opinions based on the necessity of the report. The chief auditor of the Company attended regularly the quarterly meetings of the Audit Committee, and reported audits performed and the results to the independent directors. The communication records in 2021 are summarized as follows:

| Date              | Communication method | Communication subject   | Recommendations and results   |
|-------------------|----------------------|---|---|
| January 5, 2021   | Audit Committee      | Audit report October -November 2020   | No opinions.<br>Moved to be presented to the Board of Directors.  |
| February 25, 2021 | Meeting              | Communication regarding the audited 2020 consolidated financial statements with the governance departments  | No opinions.  |
|                   | Audit Committee      | 1. Audit report December 2020 to January 2021<br>2. 2020 internal control system effectiveness assessment and "internal control system statement" | 1. No opinions.<br>Moved to be presented to the Board of Directors.<br>2. No opinions.<br>Submitted to the Board of Directors for discussion. |
| March 18, 2021    | Audit Committee      | Audit report February 2021  | No opinions.<br>Moved to be presented to the Board of Directors.  |
| April 27, 2021    | Meeting              | Communication regarding the approved 2021 Q1 consolidated financial statements with the governance departments                                    | No opinions.  |
|                   | Audit Committee      | Audit report March 2021   | No opinions.<br>Moved to be presented to the Board of Directors.  |
| June 25, 2021     | Audit Committee      | Audit report April - May 2021   | No opinions.<br>Moved to be presented to the Board of Directors.  |
| August 6, 2021    | Meeting              | Communication regarding the approved 2021 Q2 consolidated financial statements with the governance departments                                    | No opinions.  |

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|-------------------|-----------------|--|---|
|                   | Audit Committee | 1. Audit report June 2021<br>2. "Internal Control System" Amendment  | 1. No opinions.<br>Moved to be presented to the Board of Directors.<br>2. No opinions.<br>Submitted to the Board of Directors for discussion.   |
| October 20, 2021  | Email           | Communication regarding the 2022 internal audit plan   | No opinions.  |
| November 5, 2021  | Meeting         | Communication regarding the approved 2021 Q3 consolidated financial statements with the governance departments | No opinions.  |
|                   | Audit Committee | 1. Audit report July -September 2021<br>2. 2022 internal audit plan  | 1. No opinions.<br>Moved to be presented to the Board of Directors. °<br>2. No opinions.<br>Submitted to the Board of Directors for discussion. |
| November 23, 2021 | Audit Committee | Audit report October 2021  | No opinions.<br>Moved to be presented to the Board of Directors.  |

## Communication Between Independent Directors and CPAs

In addition to reporting to independent directors for the audit or review of financial reports, the Company's CPAs hold at least one legal advocacy briefing at the Company each year to update the financial and taxation laws and the response measures for the corresponding impacts. In normal times, independent directors and CPAs can communicate with each other via e-mail, telephone or meeting at any time as needed. The Company's independent directors communicated well with CPAs. The communication records in 2021 are summarized as follows:

| Date              | Main Points of Communication  | Independent Directors' Opinions                        |
|-------------------|---|--|
| February 25, 2021 | <ul style="list-style-type: none"> <li>● Explaining the findings and results of the review of the 2020 consolidated and standalone financial reports and communicating key review matters</li> <li>● Responding to and discussing the issues raised by the participants.</li> </ul> | Independent Directors had no opinions and suggestions. |
| Apr 27, 2021      | <ul style="list-style-type: none"> <li>● Explaining the findings and results of the review of the 2021 Q1 consolidated financial report</li> <li>● Responding to and discussing the issues raised by the participants.</li> </ul>   | Independent Directors had no opinions and suggestions. |
| August 6, 2021    | <ul style="list-style-type: none"> <li>● Explaining the findings and results of the review of the 2021 Q2 consolidated financial report</li> <li>● Responding to and discussing the issues raised by the participants.</li> </ul>   | Independent Directors had no opinions and suggestions. |
| November 5, 2021  | <ul style="list-style-type: none"> <li>● Explaining the findings and results of the review of the 2021 Q3 consolidated financial report</li> <li>● Responding to and discussing the issues raised by the participants.</li> </ul>   | Independent Directors had no opinions and suggestions. |