

I. Frequency of the communication between the Independent Directors and Certified Public Accountant:

- The Independent Directors shall communicate with the Internal Audit Supervisor individually for at least four times a year.

II. Communication between the Independent Directors and Internal Audit Supervisor

- Periodic -
 - The completed "Audit Report" is submitted to the members of the Audit Committee for inspection in an electronic form on a monthly basis. If there is any queries or instruction, the Internal Audit Supervisor will be informed of the queries or instructed to handle the matter by e-mail or telephone.
 - The "Audit Report", status of audit, audit findings and the status of improvement of any abnormalities will be presented to the Audit Committee on a quarterly basis.
- Irregular -
 - Communicate by phone, email or meetings normally on how to enhance the value of the Company's audit and improve the efficiency and effectiveness of the Company's operation, and notify the members of the Audit Committee of any major irregularities according to law.
 - The channels of communication between the Internal Audit Supervisor of the Company and the Audit Committee are diversified and unobstructed.

Summary of communication between the Independent Directors and Internal Audit Supervisor for 2023:

Date	Attendees	Matters of Communication	Result of Communication
2023/1/17 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, video conference CHO Shih Chao, Independent Director	The 7th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit in Q4 2022.	
		2. Headquarters payment affairs report.	
		3. Headquarters purchase affairs - materials report.	
		4. Subsidiary Kunshan factory shipment affairs report.	
2023/3/10 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 8th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit for Jan-Feb 2023.	
		2. Unclosed special project management report for 2022.	
		3. Report Kunshan factory project of internal audit.	
		4. Report on the headquarters and subsidiaries' self-assessment of internal control for 2022.	
2023/5/10 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 9th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		1. Report on the implementation of internal audit for Jan-Mar 2023.	
		2. Special project management report for 2022.	

Date	Attendees	Matters of Communication	Result of Communication
	Director		
2023/8/8 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 11th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		<ol style="list-style-type: none"> <li data-bbox="561 398 1216 488">1. Report on the implementation of internal audit for Apr-Jun 2023. <li data-bbox="561 495 1216 584">2. Kunshan factory (KC) report on the driver case. 	
2023/11/8 Internal Audit Special Report	HSIEH Chun Mou, Independent Director, personal leave SU Ching Yang, Independent Director, CHO Shih Chao, Independent Director	The 12th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	The Independent Directors had no comments in the meeting
		<ol style="list-style-type: none"> <li data-bbox="561 719 1216 786">1. Report on the implementation of internal audit for Jul-Sep 2023. 	
		<ol style="list-style-type: none"> <li data-bbox="561 792 1216 860">2. Report on the drunk driving case of truck driver Zhang of Warehouse Division I. 	
		<ol style="list-style-type: none"> <li data-bbox="561 866 1216 934">3. Report on the case where GP data was deleted by the supplier from 2017 to 2019. 	
		<ol style="list-style-type: none"> <li data-bbox="561 956 1216 1010">4. Statement of annual audit plan for 2024. 	