

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

1. The Independent Directors and Certified Public Accountant shall communicate with each other at least twice a year.
2. 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

1. Periodic -
 - 1.1 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.
 - 1.2 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.
2. Irregular -
 - 2.1 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.
 - 2.2 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 2022:

Date	Attendees	Matters of Communication	Result of Communication
2022/1/23 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director CHO Shih Chao, Independent Director	The 2nd 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 2021.	
		2. Payment affairs report.	
		3. Accounts payable - materials report.	
2022/3/23 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director CHO Shih Chao, Independent Director WANG Yi Wen, Certified Public Accountant TSENG Done Yuin, Certified Public Accountant	The 3rd 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 2022.	
		2. Special project management report for 2021.	
		3. Sales cycle - other receivables report.	
		4. Kunshan factory sales cycle - other receivables report.	
		5. Report on the headquarters and subsidiaries' self-assessment of internal control for 2021.	
6. Statement of internal control system for discussion.			
2022/5/11	HSIEH Chun	The 4th meeting of the 2nd session Audit Committee	The Independent

Internal Audit Special Report	Mou, Independent Director SU Ching Yang, Independent Director CHO Shih Chao, Independent Director	was held and the following matters were communicated:	Directors had no comments in the meeting
		1. Report on the implementation of internal audit for Jan-Mar 2022.	
		2. Special project management report for 2021.	
2022/8/10 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director CHO Shih Chao, Independent Director	The 5th 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-Jun 2022.	
2022/11/9 Internal Audit Special Report	HSIEH Chun Mou, Independent Director SU Ching Yang, Independent Director CHO Shih Chao, Independent Director WANG Yi Wen, Certified Public Accountant TSENG Tung Yun, Certified Public Accountant	The 6th 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-Sep 2022.	
		2. Statement of annual audit plan for 2023.	
		3. The company's KDS-OA-00-001 internal control system manual and KDS-OA-00-002 internal audit implementation detailed rules manual is proposed for discussion.	