



1. Description of the communications between the independent directors, the internal audit officer, and the independent auditors:

- (1) The internal audit officer submitted the audit reports and audit follow-up reports by e-mail to the independent directors on a monthly basis. The internal audit officer presented and communicated the audit results to the audit committee in the direct communication or other meetings, as well as reported internal audit activity report to the board of directors on a quarterly basis. The internal audit officer will immediately report via mobile phone or e-mail to the independent directors any material matter as necessary, and there were no aforementioned material matters during 2020. The communication channel between the independent directors and the internal audit officer functioned well.
- (2) The independent auditors quarterly reported to the independent directors regarding the audit or review results on the financial reports as well as other required communications in accordance with related regulations in the quarterly direct communication. In addition, the independent auditors reported their independence, annual audit strategy, key audit matters and the audit of internal controls in accordance with the requirements from Public Company Accounting Oversight Board ("PCAOB"). Furthermore, the independent auditors reported to the independent directors regarding their communications between the managements via Email. During 2020, there was no other unusual or significant matters that should be immediately reported to the independent directors. The communication channel between the independent directors and the independent auditors functioned well.

2. Summary of communications between the independent directors and the internal audit officer in the direct communication or other meetings:

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
2020/02/27	<ol style="list-style-type: none"> 1. Internal Audit Activity Report for the 4th quarter 2019 2. Whistleblowing Report for the 4th quarter 2019 3. Governmental Sanctions Report for the 4th quarter 2019 4. Audit Committee Pre-approval Report for the 4th quarter 2019 5. Review of the statement and effectiveness of the internal control system for 2019 6. Proposal for the adjustment of 2020 internal audit planning and methods in response to the COVID-19 Pandemic 	<ol style="list-style-type: none"> 1. No comments 2. No comments 3. More frequent audits on regulatory compliance of environment, health, and safety should be implemented. 4. No comments 5. No comments 6. No comments 	<ol style="list-style-type: none"> 1. Not applicable 2. Not applicable 3. Increase audit frequency for subsidiaries that are frequently fined. And the audit results shall be reported to the Board of Directors. 4. Not applicable 5. Not applicable 6. Not applicable
2020/03/23	<ol style="list-style-type: none"> 1. Review of audit planning for ad-hoc audits on environmental, health, and safety 2. Proposal for the amendment of policies and 	No comments	Not applicable

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
	<p>procedures for the Audit Committee pre-approval of audit and non-audit services performed by the independent auditor</p>		
2020/05/04	<ol style="list-style-type: none"> 1. Internal Audit Activity Report for the 1st quarter 2020 2. Whistleblowing Report for the 1st quarter 2020 3. Governmental Sanctions Report for the 1st quarter 2020 4. Audit Committee Pre-approval Report for the 1st quarter 2020 	<ol style="list-style-type: none"> 1. The Company and its subsidiaries should deploy dedicated unit that is responsible for ensuring regulatory compliance of appropriate positions and headcounts required by laws and regulations. 2. No comments 3. No comments 4. No comments 	<ol style="list-style-type: none"> 1. Reviewed and identified the positions required by laws and regulations, quantities of personnel of the Company and its subsidiaries to ensure compliance with applicable laws and regulations. Recommended all Human Resources Departments should

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
			<p>review, identify and comply with updated laws and regulations on a regular basis, and should regularly evaluate and continually improve related management procedures.</p> <p>2. Not applicable</p> <p>3. Not applicable</p> <p>4. Not applicable</p>
2020/08/05	<ol style="list-style-type: none"> 1. Internal Audit Activity Report for the 2nd quarter 2020 2. Whistleblowing Report for the 2nd quarter 2020 3. Governmental Sanctions Report for the 2nd quarter 2020 	<ol style="list-style-type: none"> 1. The causes of long outstanding findings should be further investigated. 2. Appropriate disposition measures 	<ol style="list-style-type: none"> 1. Performed the investigations immediately and requested the auditees to expedite the improvement.

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
	<p>4. Audit Committee Pre-approval Report for the 2nd quarter 2020</p>	<p>should be taken against suppliers violating regulations. In addition, relevant legal liabilities should be verified.</p> <p>3. The regulatory compliance mechanisms should be established and maintained for subsidiaries.</p> <p>4. Instead of stating the compliance with relevant regulatory requirements, the statement of independence issued</p>	<p>2. Relevant procedures and legal liabilities have been ascertained.</p> <p>3. Performed regulatory compliance projects for the subsidiaries that are frequently fined.</p> <p>4. For the engagement letters to be received thereafter, requests have been made to CPA to provide the statements of independence according to the requirements of the</p>

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
		by CPA should state that CPA didn't participate in any service that might lead to violation of their independence.	independent directors.
2020/09/15	Annual Audit Implementation Report of subsidiaries and adjustment of audit planning and scope of part of subsidiaries for 2020	No comments	Not applicable
2020/11/03	<ol style="list-style-type: none"> 1. Internal Audit Activity Report for the 3rd quarter 2020 2. Whistleblowing Report for the 3rd quarter 2020 3. Governmental Sanctions Report for the 3rd quarter 2020 4. Audit Committee Pre-approval Report for the 3rd quarter 2020 5. Proposal for the amendment of internal 	No comments	Not applicable

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
	audit implementation rules		
2020/12/10	<ol style="list-style-type: none"> Internal Audit Plan for 2021 Review of the accepted whistleblowing cases 	<ol style="list-style-type: none"> No comments Perform additional tests for the audit work. 	<ol style="list-style-type: none"> Not applicable Performed additional tests for the audit work according to the opinions of the independent directors.

3. Summary of communications between the independent directors and the independent auditors in the direct communication or other meetings:

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
2020/02/18	Report to the independent directors regarding the independent auditors' independence	No comments	Not applicable
2020/03/23	<ol style="list-style-type: none"> Report of annual regular services and obtaining independent directors' approval 	No comments	Not applicable

Date	Summary of Communications	Independent Directors' Comments	Corresponding Actions
	2. Report of independent auditors' annual proposal and related fees 3. Report of the audit result of U.S. Filing		
2020/05/04	Report of review result of 2020Q1 consolidated financial reports	No comments	Not applicable
2020/08/07	1. Report of review result of 2020Q2 consolidated financial reports 2. Report of the rotation of CPA since 2020Q3 to independent auditors	No comments	Not applicable
2020/11/03	Report of review result of 2020Q3 consolidated financial reports	No comments	Not applicable
2020/12/10	Report of auditors' annual audit strategy, key audit matters, independence and the result of interim internal audit to independent directors	No comments	Not applicable