

## **Communication between Independent Directors, Chief Auditor and Certified Public Accountants**

### **A. Communication between independent directors and internal auditors**

- (a) The audit committee consists of all independent directors, having regular meetings with the chief auditor. Any instructions made from such meeting will be implemented by the audit division. Meeting minutes will be submitted to the Board for review.
- (b) The board of directors and chief auditor will attend the meetings.
- (c) Independent directors and the chief auditor will discuss and exchange views on the agenda during or prior to board meeting.
- (d) The Audit Division will report to the Board and audit committee every quarter in relation to audit status/practices of all subsidiaries and key audit items.
- (e) Each independent director will discuss the aforementioned item with chief auditor if necessary.

### **B. Between independent directors and CPAs**

The Company's CPAs report audit plans, findings and results to the Audit Committee and discuss the Company's financial and general business conditions by having meetings every year when performing audits of semi-annual and annual financial reports.

## Summaries of communication between Directors with Chief Auditor and CPAs

Date	Communication Method	Party Communicated	Matters Communicated	Result
March 31, 2016	Meeting	CPAs	1. Report the results of audit work for 2015 Financial Report. 2. Report the revised legislation, key audit matters and important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2015 Q3 and Q4.	Without further recommendations.
August 25, 2016	Meeting	CPAs	1. Report the results of audit work for 1H16 Financial Report 2. Report the revised legislation, key audit matters and important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2016 Q1 and Q2.	Without further recommendations.
December 29, 2016	Meeting	CPAs	Report applicable new audit report and communicate Key Audit Matters of 2016 financial report.	No Comments.
February 23, 2017	Meeting	CPAs	1. Report the results of audit work for 2016 Financial Report 2. Report the key audit matters of 2016 Financial Report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2016 Q3 and Q4.	Without further recommendations.
June 22, 2017	Meeting	CPAs	1. Key Audit Matters of 2017Q2 financial report. 2. Other important audit matters 3. Summary of 2016 Key Audit Matters of the industry 4. New audit items for 2017	No Comments.
August 31, 2017	Meeting	CPAs	1. Results of audit work for 2017Q2 Financial Report 2. Key Audit Matters of 2017Q2 Financial Report. 3. Events after the reporting period 4. Comparison with the industry	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2017 Q1 and Q2.	Without further recommendations.

Date	Communication Method	Party Communicated	Matters Communicated	Result
December 21, 2017	Meeting	CPAs	1. Key Audit Matters of 2017Q4 financial report. 2. Summary of 2017Q2 Key Audit Matters of the industry	No Comments.
February 22, 2018	Meeting	CPAs	1. Results of audit work for 2017 Financial Report 2. Key Audit Matters of 2017 Financial Report 3. Comparison with the industry 4. The impact of tax rate changes	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2017 Q3 and Q4.	Without further recommendations.
July 12, 2018	Meeting	CPAs	1. New audit report 2. Summary of 2017 Key Audit Matters of the industry 3. Key Audit Matters of 2018Q2 financial report.	No Comments.
August 30, 2018	Meeting	CPAs	1. Results of audit work for 2018Q2 Financial Report 2. Key Audit Matters of 2018Q2 financial report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2018 Q1 and Q2.	Without further recommendations.
December 20, 2018	Meeting	CPAs	1. Key Audit Matters of 2018Q4 financial report. 2. Summary of 2018Q2 Key Audit Matters of the industry	No Comments.
February 21, 2019	Meeting	CPAs	1. Results of audit work for 2018 Financial Report 2. Key Audit Matters of 2018 Financial Report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2018 Q3 and Q4.	Without further recommendations.
June 14, 2019	Meeting	CPAs	1. Summary of 2018 Key Audit Matters of the industry 2. Key Audit Matters of 2019Q2 financial report.	No Comments.

Date	Communication Method	Party Communicated	Matters Communicated	Result
August 29, 2019	Meeting	CPAs	1. Results of audit work for 2019Q2 Financial Report 2. Key Audit Matters of 2019Q2 financial report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2019 Q1 and Q2.	Without further recommendations.
December 26, 2019	Meeting	CPAs	1. Key Audit Matters of 2019Q4 financial report. 2. Summary of 2019Q2 Key Audit Matters of the industry	No Comments.
February 27, 2020	Meeting	CPAs	1. Results of audit work for 2019 Financial Report 2. Key Audit Matters of 2019 Financial Report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2019 Q3 and Q4.	Without further recommendations.
June 11, 2020	Meeting	CPAs	1. Key Audit Matters of 2020Q2 financial report. 2. Other important audit matters	No Comments.
August 20, 2020	Meeting	CPAs	1. Results of audit work for 2020Q2 Financial Report 2. Key Audit Matters of 2020Q2 financial report	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2020 Q1 and Q2.	Without further recommendations.
December 17, 2020	Meeting	CPAs	1. Key Audit Matters of 2020Q4 financial report. 2. Summary of 2020Q2 Key Audit Matters of the industry 3. Recently revised regulation and other important issues.	No Comments.
February 25, 2021	Meeting	CPAs	1. Results of audit work for 2020 Financial Report 2. Key Audit Matters of 2020 Financial Report 3. Recently revised regulation and other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2020 Q3 and Q4.	Without further recommendations.
June 17, 2021	Meeting	CPAs	1. Key Audit Matters of 2021Q2 financial report. 2. other important issues.	No Comments.

Date	Communication Method	Party Communicated	Matters Communicated	Result
August 18, 2021	Meeting	CPAs	1.Results of audit work for 2021Q2 Financial Report 2.Key Audit Matters of 2021Q2 financial report 3.Other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries,major extraordinary events,primary examination findings, and material findings in internal audit reports during 2021 Q1 and Q2.	Without further recommendations.
December 30, 2021	Meeting	CPAs	1. Key Audit Matters of 2021Q4 financial report. 2. Other important issues.	No Comments.
February 24, 2022	Meeting	CPAs	1. Results of audit work for 2021 Financial Report 2. Key Audit Matters of 2021 Financial Report 3. Other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2021 Q3 and Q4.	Without further recommendations.
June 23, 2022	Meeting	CPAs	1. Key Audit Matters of 2022Q2 financial report. 2. Other important issues.	No Comments.
August 18, 2022	Meeting	CPAs	1. Results of audit work for 2022Q2 Financial Report 2. Key Audit Matters of 2022Q2 Financial Report 3. Other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2022Q1 and Q2.	Without further recommendations.
November 17, 2022	Meeting	CPAs	1. Results of audit work for 2022Q3 Financial Report 2. Other important issues.	No Comments.
December 29, 2022	Meeting	CPAs	1.Key Audit Matters of 2022Q4 financial report 2.Other important issues	No Comments.
February 23, 2023	Meeting	CPAs	1.Results of audit work for 2022 Financial Report 2.Key Audit Matters of 2022 Financial Report 3.Other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2022 Q3 and Q4.	Without further recommendations.

Date	Communication Method	Party Communicated	Matters Communicated	Result
May 18, 2023	Meeting	CPAs	1. Results of audit work for 2023Q1 Financial Report. 2. Other important issues.	No Comments.
June 16, 2023	Meeting	CPAs	1. Key Audit Matters of 2023Q2 financial report. 2. other important issues.	No Comments.
August 24, 2023	Meeting	CPAs	1. Results of audit work for 2023Q2 Financial Report 2. Key Audit Matters of 2023Q2 Financial Report 3. Other important issues.	No Comments.
		Chief Auditor	Penalties imposed by the competent authorities on the company and its subsidiaries, major extraordinary events, primary examination findings, and material findings in internal audit reports during 2023 Q1 and Q2.	Without further recommendations.
November23, 2023	Meeting	CPAs	1. Results of audit work for 2023Q3 Financial Report 2. Other important issues.	No Comments.
December 28, 2023	Meeting	CPAs	1. Key Audit Matters of 2023Q4 financial report. 2. Other important issues.	No Comments.