

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	<ol style="list-style-type: none"> 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	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q3, Q4 2015.	No Comments.
August 25, 2016	Meeting	CPAs	<ol style="list-style-type: none"> 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	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q1, Q2 2016.	No Comments.
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	<ol style="list-style-type: none"> 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	The penalties imposed by Regulatory Authority for June 2016~February 2017. The material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q3, Q4 2016.	No Comments.
June 22, 2017	Meeting	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	The penalties imposed by Regulatory Authority for March 2017~June 2017. The material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q1, Q2 2017.	No Comments.

Date	Communication Method	Party Communicated	Matters Communicated	Result
December 21, 2017	Meeting	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q3, Q4 2017.	No Comments.
July 12, 2018	Meeting	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Results of audit work for 2018Q2 Financial Report 2. Key Audit Matters of 2018Q2 financial report 	No Comments.
		Chief Auditor	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q1, Q2 2018.	No Comments.
December 20, 2018	Meeting	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Results of audit work for 2018 Financial Report 2. Key Audit Matters of 2018 Financial Report 	No Comments.
		Chief Auditor	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q3, Q4 2018.	No Comments.
June 14, 2019	Meeting	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Results of audit work for 2019Q2 Financial Report 2. Key Audit Matters of 2019Q2 financial report 	No Comments.
		Chief Auditor	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q1, Q2 2019.	No Comments.
December 26, 2019	Symposium	CPAs	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Results of audit work for 2019 Financial Report 2. Key Audit Matters of 2019 Financial Report 	No Comments.
		Chief Auditor	The penalties imposed by Regulatory Authority, material contingencies, major deficiencies commented by Regulatory Authority and internal auditors for Q3, Q4 2019.	No Comments.