

Communication between independent directors and CPA

Date	Gist of communication	Suggestions and actions taken by the Company
2023.08.03 (1st meeting of third-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the 2023 Q2 consolidated financial statements review results. • CPA and independent directors discussed how to price the carbon. • CPA and independent directors discussed the amendments of Statute for Industrial Innovation. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2023.02.16 (17th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2022 audit planning and findings on key audit matters (KAM). • CPA and independent directors discussed the pre-approval policy of non-assurance services (NAS). • CPA and independent directors discussed the audit quality indicators (AQI) 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2023.02.02 (telephone conference)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2022 findings on key audit matters (KAM) . 	<ul style="list-style-type: none"> •No comments at this meeting
2022.08.04 (14th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the major accounting treatment changed of subsidiary Nuvoton in this quarter. • CPA and independent directors discussed the regulation of CFC. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2022.02.11 (10th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2021 audit findings on key audit matters (KAM). • CPA and independent directors discussed the reasonableness of materiality, and significant risk. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2021.08.05 (7th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover. • CPA and independent directors discussed the relevant regulations on Statement of Profit Distribution 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2021.02.18 (4th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2020 audit findings on key audit matters (KAM). • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2020.07.30 (1th meeting of second-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover. • CPA and independent directors discussed the evaluation of COVID-19 impact . 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2020.02.07 (18th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2019 audit findings on key audit matters (KAM). • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs and the receivable turnover. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2019.07.26 (13th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2019.01.31 (10th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2018 audit findings on key audit matters (KAM). • CPA and independent directors discussed the reasonableness of allowance for inventory write-downs. • CPA and independent directors discussed the impact from the initial adoption of IFRS 16 "Leases". 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2018.07.27 (7th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the appropriateness of allowance for doubtful accounts and inventory write-downs, and provision for product warranties. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2018.03.23 (5th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed the evaluation of IFRS 16 "Leases". 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.
2018.02.02 (4th meeting of first-term Audit Committee)	<ul style="list-style-type: none"> • CPA and independent directors discussed 2017 audit findings on key audit matters (KAM). • CPA and independent directors discussed the application of IFRS 9, IFRS 15 and IFRS 16. 	<ul style="list-style-type: none"> •None of the independent directors expressed dissent.

Note: Regular communication every six months