

Communication between independent directors and CPA

Date	Gist of communication	Suggestions and actions taken by the Company
2026.08.06(Pre-meeting of the 1st Meeting of the fourth-term Audit Committee)	• CPA and independent directors discussed the 2026 Q2 consolidated financial statements review results. • CPA and independent directors discussed the changes in accounting estimates.	•None of the independent directors expressed dissent.
2026.02.10 (pre-meeting of 20th meeting of third-term Audit Committee)	• CPA and independent directors discussed 2025 audit planning and findings on key audit matters (KAM). • CPA and independent directors discussed the relevant requirements of IFRS 18.	•None of the independent directors expressed dissent.
2025.08.05 (pre-meeting of 16th meeting of third-term Audit Committee)	• CPA and independent directors discussed the 2025 Q2 consolidated financial statements review results. • CPA and independent directors discussed the amendments of Statute for Industrial Innovation.	•None of the independent directors expressed dissent.
2025.02.18 (pre-meeting of 12th meeting of third-term Audit Committee)	• CPA and independent directors discussed 2024 audit planning and findings on key audit matters (KAM).	•None of the independent directors expressed dissent.
2024.08.01 (pre-meeting of 9th meeting of third-term Audit Committee)	• CPA and independent directors discussed the 2024 Q2 consolidated financial statements review results. • CPA and independent directors discussed the audit workflow of Japan. • CPA and independent directors discussed the subsidiaries supervision and sustainable information management.	•None of the independent directors expressed dissent.
2024.03.08 (7st meeting of third-term Audit Committee)	• CPA and independent directors discussed the pre-approval policy of non-assurance services (NAS).	•None of the independent directors expressed dissent.
2024.02.06 (2nd meeting of third-term Audit Committee)	• CPA and independent directors discussed 2023 audit planning and findings on key audit matters (KAM). • CPA and independent directors discussed the IFRS Sustainability Disclosure Standards. • CPA and independent directors discussed the audit quality indicators (AQI)	•None of the independent directors expressed dissent.
2023.08.03 (1st meeting of third-term Audit Committee)	• 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.	•None of the independent directors expressed dissent.
2023.02.16 (17th meeting of second-term Audit Committee)	• 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)	•None of the independent directors expressed dissent.
2023.02.02	• CPA and Allen Hsu, the convener of the Audit Committee discussed 2022 findings on key audit matters (KAM).	•None
2022.08.04 (14th meeting of second-term Audit Committee)	• 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.	•None of the independent directors expressed dissent.
2022.02.11 (10th meeting of second-term Audit Committee)	• 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.	•None of the independent directors expressed dissent.

Date	Gist of communication	Suggestions and actions taken by the Company
2021.08.05 (7th meeting of second-term Audit Committee)	• 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	•None of the independent directors expressed dissent.
2021.02.18 (4th meeting of second-term Audit Committee)	• 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.	•None of the independent directors expressed dissent.
2020.07.30 (1th meeting of second-term Audit Committee)	• 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 .	•None of the independent directors expressed dissent.
2020.02.07 (18th meeting of first-term Audit Committee)	• 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.	•None of the independent directors expressed dissent.
2019.07.26 (13th meeting of first-term Audit Committee)	• CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover.	•None of the independent directors expressed dissent.
2019.01.31 (10th meeting of first-term Audit Committee)	• 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".	•None of the independent directors expressed dissent.

Note: Regular communication every six months