The excerpt of 2023 communication between the Independent Directors and the internal audit supervisor and CPAs is as follows:

Date	Attendees	Major meeting agendas	Independent Directors' Suggestion and React
March 2, 2023	Independent Director Yea-Kang Wang Cheng-Ping Yu Nai-Ming Liu Chiu-Chun Lai CPA： Hui-Chih Kou Audit Supervisor： Szu-Miao Liu Audit staff： Chia-Chi Wang、 Yih-Yun Suen	● Audit findings of 2022 Consolidated financial report 1. Independence. 2. The responsibility of auditor and the type of audit opinion issued. 3. The audit scope. 4. Audit findings. 5. Update and summarization of recent audit standards.	No objections.
		● CPA performs discussion and communication with interviewees on questions raised.	No objections
November 2, 2023	Independent Director Yea-Kang Wang Cheng-Ping Yu Nai-Ming Liu Chiu-Chun Lai CPA： Hui-Chih Kou Audit Supervisor： Szu-Miao Liu Audit staff： Yih-Yun Suen	● Report for review result of 3Q23 consolidated financial reports 1. Independence. 2. The responsibility of auditor. 3. Type of review conclusion issued 4. Review scope. 5. Findings on interim review. 6. FY 2023 audit plan and communication matters.	No objections
		● CPA performs discussion and communication with interviewees on questions raised.	