

The communication situation between the independent directors and the internal audit officer and the CPA in 2023

1. Communication between the independent directors and the internal audit officer

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 23, 2023	The 16th Session of the 2nd Audit Committee	The audit supervisor reports the audit items and results for December 2022; the independent directors agreed with the contents of the report.
May 03, 2023	The 17th Session of the 2nd Audit Committee	The audit supervisor reports the audit items and results for the first quarter of 2023; the independent directors agreed with the contents of the report.
Jun. 20, 2023	The 1st Session of the 3rd Audit Committee	The audit supervisor reports the audit items and results for April to May, 2023; the independent directors agreed with the contents of the report.
Aug. 03, 2023	The 2nd Session of the 3rd Audit Committee	The audit supervisor reports the audit items and results for June 2023; the independent directors agreed with the contents of the report.
Nov. 02, 2023	The 3rd Session of the 3rd Audit Committee	The audit supervisor reports the audit items and results for the third quarter of 2023; the independent directors agreed with the contents of the report.
Dec. 21, 2023	The 4th Session of the 3rd Audit Committee	The audit supervisor reports the audit items and results for October to November, 2023; the independent directors agreed with the contents of the report.
Nov. 02, 2023	Communication meeting between independent directors, internal audit officer and CPA	The independent directors confirm matters of concern with the internal audit officer and require the internal audit officer to compile and report relevant control operations to relevant departments.

2. Communication between the independent directors and the CPA

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 23, 2023	The 16th Session of the 2nd Audit Committee	The CPA reports on the financial statements for the year ended December 31, 2022 includes a description of significant risks and key audit matters, other communication matters and statements of independence, and introduction of new laws and regulations.
May 03, 2023	The 17th Session of the 2nd Audit Committee	The CPA reports on the results of the review of the consolidated financial statements as of and for the first quarter of 2023, as well as other communication matters and statements of independence, and description of sustainable development action plan.
Aug. 03, 2023	The 2nd Session of the 3rd Audit Committee	The CPA reports on the results of the review of the consolidated financial statements as of and for the second quarter of 2023, as well as other communication matters and statements of independence.
Nov. 02, 2023	The 3rd Session of the 3rd Audit Committee	The CPA reports on the results of the review of the consolidated financial statements as of and for the third quarter of 2023, as well as other communication matters, statements of independence, and a description of significant risks and key audit matters.
Nov. 02, 2023	Communication meeting between independent directors, internal audit officer and CPA	Communication of M31's significant risks by the CPA.