

獨立董事與內部稽核主管溝通情形良好，主要溝通事項摘要如下：

111 年度重要溝通事項摘要如下：

日期	溝通方式 (審計委員會屆-次)	溝通重點	溝通情形及結果	公司對獨立董事意見之處理 執行結果
22/03/2022	審計委員會 第2屆第15次	1. 本公司 2021 年全年度內部稽核計劃執行情形報告 2. 本公司 2021 年度之「內部控制制度有效性考核」及「內部控制制度聲明書」案	審計委員會全體出席委員同意洽悉	獨立董事無意見
12/05/2022	審計委員會 第2屆第16次	1. 本公司 2022 年內部稽核計劃 1-4 月執行情形報告	審計委員會全體出席委員同意洽悉	獨立董事無意見
08/07/2022	審計委員會 第3屆第1次	1. 本公司 2022 年內部稽核計劃 1-6 月執行情形報告	審計委員會全體出席委員同意洽悉	獨立董事無意見
25/08/2022	審計委員會 第3屆第2次	1. 本公司 2022 年內部稽核計劃 1 月-7 月執行情形報告	審計委員會全體出席委員同意洽悉	獨立董事無意見
09/11/2022	審計委員會 第3屆第3次	1. 本公司 2022 年內部稽核計劃 1 月-10 月執行情形報告 2. 本公司 2023 年度內部稽核計畫案	審計委員會全體出席委員同意洽悉	獨立董事無意見

獨立董事與簽證會計師溝通情形良好，主要溝通事項如下：

111 年度主要溝通事項摘要如下：

日期	溝通方式 (審計委員會屆-次)	溝通重點	溝通情形及結果	公司對獨立董事意見之處理 執行結果
22/03/2022	會計師與治理單位溝通座談會	1. 審計準則公報第 75 號之主要影響 2. 重要會計準則或解釋函、證管法令及稅務法令更新	-	-
	審計委員會第 2 屆第 15 次	1. 本公司 2021 年度營業報告書及財務報表案 2. 本公司 2021 年度盈餘分配案 3. 簽證會計師之獨立性評估暨 2022 年度報酬案	審計委員會全體出席委員同意洽悉	獨立董事無意見
12/05/2022	會計師與治理單位溝通座談會	重要法規更新	-	-
	審計委員會第 2 屆第 16 次	1. 本公司 2022 年第一季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見
08/07/2022	會計師與治理單位溝通座談會	半年報查核規劃	-	-
25/08/2022	會計師與治理單位溝通座談會	1. 審計準則公報第 75 號對公司之主要影響 2. 重要法規更新	-	-
	審計委員會第 3 屆第 2 次	1. 本公司 2022 年第二季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見
09/11/2022	會計師與治理單位溝通座談會	1. 年度查核規劃 2. 重要會計準則或解釋函、證管法令及稅務法令更新	-	-
	審計委員會第 3 屆第 3 次	1. 本公司 2022 年第三季之合併財務報表案	審計委員會全體出席委員同意洽悉	獨立董事無意見

The communication between independent directors with the internal audit director.

The summary of important communication matters in 2022:

Date	Communication Method (Audit Committee Meeting)	Important communication matters	Communication situation and results	The opinions of independent directors
22/03/2022	The 15th Meeting of the 2nd Term Audit Committee.	1. The 2021 IA Report. 2. The 2021 Statements of Internal Control System.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
12/05/2022	The 16th Meeting of the 2nd Term Audit Committee.	1. The 2022 Jan-April IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
08/07/2022	The 1st Meeting of the 3rd Term Audit Committee.	1. The 2022 Jan-June IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
25/08/2022	The 2nd Meeting of the 3rd Term Audit Committee.	1. The 2022 Jan-July IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
09/11/2022	The 3rd Meeting of the 3rd Term Audit Committee.	1. The 2022 Jan-Oct IA Report. 2. The Audit Plan for 2023.	All members of the Audit Committee attended the communication.	Independent directors no opinion.

The communication between independent directors with the certified public accountant.

The summary of important communication matters in 2022:

Date	Communication Method (Audit Committee Meeting)	Important communication matters	Communication situation and results	The opinions of independent directors
22/03/2022	Communication between Accountants and Corporate Governance department.	1. The main impact of Auditing Standards Bulletin No. 75. 2.Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 15th Meeting of the 2nd Term Audit Committee.	1.2021 Consolidated Financial Statements and Annual Report. 2.Annual Earnings Distributions for the year 2021. 3.The assessment of the Independence and the 2022 annual remuneration of Certified Public Accountant.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
12/05/2022	Communication between Accountants and Corporate Governance department.	Updates of Important Regulatory.	-	-
	The 16th Meeting of the 2nd Term Audit Committee.	1.2022 Q1 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.
08/07/2022	Communication between Accountants and Corporate Governance department.	Mid-Year report review plan	-	-
25/08/2022	Communication between Accountants and Corporate Governance department.	1. The main impact of Auditing Standards Bulletin No. 75 on the company. 2.Updates of Important Regulatory.	-	-

	The 2nd Meeting of the 3rd Term Audit Committee.	1.2022 Q2 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.
09/11/2022	Communication between Accountants and Corporate Governance department.	1. Annual audit plan. 2.Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 3rd Meeting of the 3rd Term Audit Committee.	1.2022 Q3 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.