

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：

112 年度重要溝通事項摘要如下：

日期	溝通方式	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
21/03/2023	審計委員會 第3屆第4次	1. 本公司 2022 年全年度內部稽核計劃執行情形報告 2. 本公司 2022 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
11/05/2023	審計委員會 第3屆第5次	1. 本公司 2023 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
24/08/2023	審計委員會 第3屆第7次	1. 本公司 2023 年內部稽核計劃 1-7 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
09/11/2023	審計委員會 第3屆第8次	1. 本公司 2023 年內部稽核計劃 1 月-10 月執行情形報告 2. 本公司 2024 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：

112 年度主要溝通事項摘要如下：

日期	溝通方式	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
21/03/2023	會計師與治理單位溝通座談會	1. 重要會計準則或解釋函、證管法令及稅務法令更新 2. 公司治理 3.0 審計品質指標 (AQI) 揭露	-	-
	審計委員會第 3 屆第 4 次	1. 本公司 2022 年度營業報告書及財務報表案 2. 本公司 2022 年度盈餘分配案 3. 簽證會計師之獨立性評估暨 2023 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
11/05/2023	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 3 屆第 5 次	1. 本公司 2023 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
24/08/2023	會計師與治理單位溝通座談會	1. 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 7 次	1. 本公司 2023 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
09/11/2023	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 8 次	1. 本公司 2023 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 2023:

<b>Date</b>	<b>Communication Method</b>	<b>Important communication matters</b>	<b>Communication situation and results</b>	<b>The opinions of independent directors</b>
21/03/2023	The 4th Meeting of the 3rd Term Audit Committee.	1. The 2022 IA Report. 2. The 2022 Statements of Internal Control System.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
11/05/2023	The 5th Meeting of the 3rd Term Audit Committee.	1. The 2023 Jan-April IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
24/08/2023	The 7th Meeting of the 3rd Term Audit Committee.	1. The 2023 Jan-July IA Report.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
09/11/2023	The 8th Meeting of the 3rd Term Audit Committee.	1. The 2023 Jan-Oct IA Report. 2. The Audit Plan for 2024.	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 2023:

<b>Date</b>	<b>Communication Method</b>	<b>Important communication matters</b>	<b>Communication situation and results</b>	<b>The opinions of independent directors</b>
21/03/2023	Communication between Accountants and Corporate Governance department.	1.Update of Important accounting standards or interpretation letters, securities laws and tax laws. 2. Corporate Governance 3.0 Audit Quality Indicators (AQI) Revealed	-	-
	The 4th Meeting of the 3rd Term Audit Committee.	1.2022 Consolidated Financial Statements and Annual Report. 2.Annual Earnings Distributions for the year 2022. 3.The assessment of the Independence and the 2023 annual remuneration of Certified Public Accountant.	All members of the Audit Committee attended the communication.	Independent directors no opinion.
11/05/2023	Communication between Accountants and Corporate Governance department.	Updates of Important Regulatory.	-	-
	The 5th Meeting of the 3rd Term Audit Committee.	1.2023 Q1 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.
24/08/2023	Communication between Accountants and Corporate Governance department.	1. Update of Important accounting standards or interpretation letters, securities laws and tax laws.	-	-
	The 7th Meeting of the 3rd Term Audit Committee.	1.2023 Q2 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.

09/11/2023	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 8th Meeting of the 3rd Term Audit Committee.	1.2023 Q3 Consolidated Financial Statements	All members of the Audit Committee attended the communication.	Independent directors no opinion.