

Communication between CPAs and Walsin Lihwa’s Independent Director in 2019

I. Policy for communication between CPAs and Walsin Lihwa’s independent directors

- a. Walsin Lihwa shall invite public certified accountants (CPAs) for certification of the company’s financial statements to attend its Audit Committee meetings at least twice every year to examine the financial statements of the company and its subsidiaries as well as their internal control conditions to report the examination findings to the Audit Committee. Sufficient communication shall also be sought as to any important adjusting journal entry or any law amendment that may affect the amounts recorded in the account.
- b. Whenever necessary, meetings with CPAs may be convened anytime.

II. Summary of communication between independent directors and CPAs in 2019

Effective communication between CPAs and Walsin Lihwa’s independent directors

Date	Key Points of Communication	Independent Directors’ Advices	Follow-ups and Results
February 15, 2019, Audit Committee	CPAs explained the key audit matters related to the 2018 individual and consolidated financial statements and audit results.	Nil	The 2018 individual and consolidated financial statements passed by the Audit Committee and submitted to the board for discussion
August 2, 2019, Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2019.	Nil	The consolidated financial statements in the 2nd quarter of 2019 passed by the Audit Committee and submitted to the board for report
November 27, 2019, Communication with CPAs	<ol style="list-style-type: none"> 1. CPAs explained the scope of audit of the 2019 financial statements as well as the audit methodology and relevant findings, and discussed the key audit matters with the Audit Committee. 2. Independent directors assessed and discussed the competence and independence of CPAs. 	Please discuss any significant issue with CPAs before the end of the year.	<ol style="list-style-type: none"> 1. Confirmation of the key audit matters related to the 2019 financial statements 2. Assessment of CPAs submitted to the Audit Committee during the most recent term for discussion