

Communication between CPAs and Walsin Lihwa’s Independent Director in 2020

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

- a. Walsin Lihwa shall invite certified public 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 2020

Effective communication between CPAs and Walsin Lihwa’s independent directors

Date	Key Points of Communication	Independent Directors’ Advices	Follow-ups and Results
January 8, 2020, Audit Committee	Independent directors assessed and discussed the annual remuneration for CPAs and the competence and independence of CPAs	Nil	Annual commission and assessment of CPA passed by the Audit Committee and submitted to the 18th session of the board during its 18th term for discussion on January 10, 2020.
February 17, 2020, Audit Committee	CPAs explained the key audit matters related to the 2019 individual and consolidated financial report and audit results.	Nil	The 2019 individual and consolidated financial report passed by the Audit Committee and submitted to the 18th session of the board during its 19th term for discussion on February 27, 2020.
July 27, 2020, Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2020.	Nil	The consolidated financial statements in the 2nd quarter of 2020 passed by the Audit Committee and submitted to the 19th session of the board during its 2nd term for report on February 27, 2020.
December 9, 2020, Communication with CPAs	<ol style="list-style-type: none"> 1. CPAs explained the scope of audit of the 2020 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. 	<ol style="list-style-type: none"> 1. Communication between CPAs and Walsin Lihwa’s Internal Audit Director on internal control issues 2. Changes in important laws and regulations to be timely informed by CPAs 	<ol style="list-style-type: none"> 1. Confirmation of the key audit matters related to the 2020 financial statements 2. Assessment of CPAs submitted to the Audit Committee during the 2nd session of the board during its 6th term for discussion on January 13, 2021.