

Communication between Walsin Lihwa's Independent Directors and Chief Audit Executive in 2021

I. Policy for communication between Walsin Lihwa's Independent Directors and Chief Audit Executive

- a. The chief audit executive and independent directors shall, through the Audit Committee, convene at least once quarterly to report how internal audit and control at the company are implemented. They may call ad hoc meetings anytime if any major abnormality or irregularity is identified.
- b. In addition to what is dealt with at the aforementioned regular meetings, the Audit Committee convener and the chief audit executive shall discuss how internal control at the company is implemented on an as-needed basis quarterly.

II. Summary of communication between Independent Directors and Chief Audit Executive

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
February 19, 2021 Audit Committee	Report on audit implementation in the 4 th quarter of 2020	An alert to the Stainless Steel Business Group President that the group caused the majority of environmental and safety issues subject to regulatory authorities' penalties or improvement orders and improvement should be implemented accordingly	Independent directors' recommendations on improvement relayed by the Chief Audit Executive to the Stainless Steel Business Group President as a reference for improvement
April 7, 2021 Audit Committee	Updating the investment plan and the investment amount for plant establishment in Yantai	The Auditing Office's Inclusion of the plan implementation into its annual audit plan	Inclusion of the plan implementation status into the 2021 annual audit plan
April 26, 2021 Audit Committee	Report on audit implementation in the 1st quarter of 2021	<ol style="list-style-type: none"> 1. An external industrial safety consultancy's alert to the Yenshui and Taichung plants that their industrial safety issues should be addressed by the people in charge 2. Requirements for effective SOP implemented by employees and supervision of implementation by contractors 	The President's discussion with the plants' production, environmental and safety directors to review the causes of industrial safety issues over the years and explore solutions to improvement
July 28, 2021 Audit Committee	Report on audit implementation in the 2nd quarter of 2021	Nil	Report on audit implementation in the 2nd quarter of 2021 passed by the Audit Committee and submitted to the board for reporting

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
October 25, 2021 Audit Committee	<ol style="list-style-type: none"> Report on audit implementation in the 3rd quarter of 2021 Discussion of the 2022 annual audit plan Enactment of the Procedures for Communication between Independent Directors and Chief Audit Executive 	<ol style="list-style-type: none"> Nil Request for inclusion of the Nomination Committee operation into the 2022 annual audit plan Nil 	<ol style="list-style-type: none"> Report on audit implementation in the 3rd quarter of 2021 passed by the Audit Committee and submitted to the board for reporting Inclusion of the Nomination Committee operation into the 2022 annual audit plan passed by the Audit Committee and submitted to the board for discussion The Procedures for Communication between Independent Directors and Chief Audit Executive passed by the Audit Committee and submitted to the board for discussion
December 13, 2021 Exclusive meeting between Chief Audit Executive and Independent Directors	<ol style="list-style-type: none"> Major achievements in 2021 Objectives and foci for 2022 Taiwan Corporate Governance Association's recommendation on the Company's board performance assessment report provided on November 30, 2021 	<ol style="list-style-type: none"> Nil Nil Request for enabling Independent Directors' simultaneous access to what is received by the Company's complaint mailbox 	<ol style="list-style-type: none"> Nil Nil Readily availability of such simultaneous access