

Communication between Walsin Lihwa's Independent Directors and Chief Audit Executive in 2022

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 18, 2022 Audit Committee	Report on audit implementation in the 4th quarter of 2021	Nil	Report on audit implementation in the 4th quarter of 2021 passed by the Audit Committee and submitted to the board for reporting
April 29, 2022 Audit Committee	Report on audit implementation in the 1st quarter of 2022	Nil	Report on audit implementation in the 1st quarter of 2022 passed by the Audit Committee and submitted to the board for reporting
July 29, 2022 Audit Committee	Report on audit implementation in the 2nd quarter of 2022	Nil	Report on audit implementation in the 2nd quarter of 2022 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 24, 2022 Audit Committee	<ol style="list-style-type: none"> Report on audit implementation in the 3rd quarter of 2022 Discussion of the 2023 annual audit plan 	<ol style="list-style-type: none"> Nil Nil 	<ol style="list-style-type: none"> Report on audit implementation in the 3rd quarter of 2022 passed by the Audit Committee and submitted to the board for reporting The 2023 annual audit plan passed by the Audit Committee and submitted to the board for discussion
December 9, 2022 Exclusive meeting between Chief Audit Executive and Independent Directors	<ol style="list-style-type: none"> Major achievements in 2022 Objectives and foci for 2023 	<ol style="list-style-type: none"> <ol style="list-style-type: none"> (1) Ongoing follow-ups of how environmental, health, and safety issues are addressed and improved (2) Ongoing follow-ups of risk management as well as promotion of business integrity and ethical management Computer auditors to be increased to strengthen audit effectiveness 	<ol style="list-style-type: none"> <ol style="list-style-type: none"> (1) Ongoing follow-ups being implemented (2) Ongoing follow-ups being implemented Existing employees' computer audit competency to be strengthened and prioritization of the recruitment of computer auditors in the future