

Communication between CPAs and Walsin Lihwa's Independent Director in 2022

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 2022

Effective communication between CPAs and Walsin Lihwa's independent directors

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
February 18, 2022, Audit Committee	CPAs explained the key audit matters related to the 2021 individual and consolidated financial report and audit results.	Nil	The 2021 individual and consolidated financial report passed by the Audit Committee and submitted to the 19th session of the board during its 14 th term for discussion on February 22, 2022.
July 29, 2022, Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2022.	Nil	The consolidated financial statements in the 2nd quarter of 2022 passed by the Audit Committee and submitted to the 19th session of the board during its 20th term for discussion on August 5, 2022.
December 9, 2022, Specific Communication with CPAs	CPAs explained the scope of audit of the 2022 financial statements as well as the audit methodology and relevant findings, and discussed the key audit matters with the Audit Committee.	Nil	1. Confirmation of the key audit matters related to the 2022 financial statements 2. Assessment of CPAs submitted to the Audit Committee during the 2nd session of the board during its 25th term for discussion on January 6, 2023.