

## Communication between Walsin Lihwa's Independent Directors and Chief Audit Executive in 2023

### 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 executed. 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 executed 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 20, 2023 Audit Committee	Report of audit execution in Q4 2022.	NA	Report of audit execution in Q4 2022 had been passed by the Audit Committee and reported to the board of directors.
April 28, 2023 Audit Committee	Report of audit execution in Q1 2023.	NA	Report of audit execution in Q1 2023 had been passed by the Audit Committee and reported to the board of directors.
August 4, 2023 Audit Committee	Report of audit execution in Q2 2023.	NA	Report of audit execution in Q2 2023 had been passed by the Audit Committee and reported to the board of directors.

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
October 27, 2023 Audit Committee	<ol style="list-style-type: none"> <li>Report of audit execution in Q3 2023.</li> <li>Discussion of the 2024 Annual Audit Plan.</li> </ol>	<ol style="list-style-type: none"> <li>NA</li> <li>NA</li> </ol>	<ol style="list-style-type: none"> <li>Report of audit execution in Q3 2023 had been passed by the Audit Committee and reported to the board of directors.</li> <li>The 2024 Annual Audit Plan had been passed by the Audit Committee and submitted to the board of directors for discussion.</li> </ol>
December 22, 2023 Exclusive meeting between Chief Audit Executive and Independent Directors	<ol style="list-style-type: none"> <li>Major achievements in 2023.</li> <li>Objectives and foci for 2024.</li> <li>Progress Report of IT Audit Project.</li> </ol>	<ol style="list-style-type: none"> <li>NA</li> <li>NA</li> <li>It is appreciated that the project has made great progress compared with last year. To strengthen the use of computer audit tools then enhance the audit value accordingly.</li> </ol>	<ol style="list-style-type: none"> <li>NA</li> <li>NA</li> <li>Continue to execute the project according to the planned schedule and deepen the implementation of computer audit tools.</li> </ol>