

1. Communications of Independent Directors with Internal Auditors and Certified Public Accountants (CPAs)

- A. The internal auditor reports the audit committee on a regular basis and submits the audit report and tracking report to the independent directors for reviewing, according to the progress of the audit plan. Any questions or instructions raised by the independent directors will be communicated and discussed immediately.
- B. The Company invites CPAs to attend the audit committee at least four times a year, to communicate and discuss quarterly and annually financial report reviews or audit results, important accounting standards or interpretation letters, securities regulation laws and tax law updates etc.

2. The major matters of the communication between the independent directors and the internal auditors:

The internal auditors of the company communicated well with the independent directors. The major topics for fiscal year 2019 are summarized as below:

Date	Event	Topic	Opinion of independent directors
2019/12/24	Forum	2020 audit plan discussion (including risk assessment)	None
2019/11/16	Audit Committee	1. Audit reporting of 2019 Q3 2. Audit key point summary of 2019 Q4	None
2019/08/09	Audit Committee	1. Audit reporting of 2019 Q2 2. Audit key point summary of 2019 Q3	None
2019/05/02	Audit Committee	1. Audit reporting of 2019 Q1 2. Audit key point summary of 2019 Q2	None
2019/03/20	Audit Committee	1. Audit reporting of 2018 Q4 2. Audit key point summary of 2019 Q1	None

3. The major matters of the communication between the independent directors and the CPAs:

The independent directors communicated well with the CPAs. The major topics for fiscal year 2019 are summarized as below:

Date	Event	Topic	Opinion of independent directors
2019/11/06	Audit Committee	1. CPAs explained the review of 2019 Q3 consolidated financial report and communicated with independent directors. 2. CPAs made a declaration of following the Independence Rule, explained and	Q3 financial report was approved by the audit committee and submitted to the board of director. The report announced as scheduled and reported to authority.

		<p>communicated with independent directors regarding to the annual audit plan, the drafts of deduction of undistributed earnings, and tax refund, etc.</p>	
2019/08/09	Audit Committee	<ol style="list-style-type: none"> 1. CPAs explained the review of 2019 Q2 consolidated financial report and communicated with independent directors. 2. CPAs made a declaration of following the Independence Rule, explained and communicated with independent directors regarding to key audit matters, Wiwynn's U.S. internal control audit, important accounting standards or interpretation letters, securities regulation laws and tax law updates, etc. 	<p>Q2 financial report was approved by the audit committee and submitted to the board of director. The report announced as scheduled and reported to authority.</p>
2019/05/02	Audit Committee	<ol style="list-style-type: none"> 1. CPAs explained the review of 2019 Q1 consolidated financial report and communicated with independent directors. 2. CPAs made a declaration of following the Independence Rule, explained and communicated with independent directors regarding to important accounting standards or interpretation letters, securities regulation laws and tax law updates, etc. 	<p>Q1 financial report was approved by the audit committee and submitted to the board of director. The report announced as scheduled and reported to authority.</p>
2019/03/20	Audit Committee	<ol style="list-style-type: none"> 1. CPAs explained the audit of 2018 non-consolidated and consolidated financial reports and communicated with independent directors. 2. CPAs made a declaration of following the Independence Rule, explained and communicated with independent directors regarding to important accounting standards or interpretation letters, securities regulation laws and tax law updates, etc. 	<p>The annual financial report was approved by the audit committee and submitted to the board of director. The report announced as scheduled and reported to authority.</p>