

**Communication between
independent directors and internal auditors
in 2021**

Date	Communication content	Communication and results	The Company's treatment results to independent directors' opinions
2021.08.11 Board of directors	Internal audit status from June to July 2021, audit report items include: 1. 2021.06 Audit of derivative financial product trading operations. 2. Tracking table for improvement of internal control system deficiencies and abnormal events in the second quarter. 3. Use computerized information management operations for auditing. 4. 2021.07 Audit of derivative financial product trading operations. 5. Seal management operations.	● No dissent from all independent directors upon full communication upon full communication .	● Followed up by the Board of Directors
2021.08.11 Board of directors	Revised some articles of the "Internal Control System Handling Guidelines", "Internal Audit Implementation Rules", and "Internal Control System Self-Assessment Procedures".	● No dissent from all independent directors upon full communication upon full communication	● Followed up by the Board of Directors
2021.09.14 Board of directors	Internal audit status in August 2021, audit report items include: 1. 2021.08 Audit of derivative financial product trading operations. 2. Endorsement guarantees the work. 3. Loan funds to work with others. 4. Management of financial statement preparation process.	● No dissent from all independent directors upon full communication upon full communication .	● Followed up by the Board of Directors
2021.11.15 Board of directors	Internal audit status in September and October 2021. Audit report items include: 1. Engage in derivatives trading. 2. Related party transaction operations. 3. Track the improvement of internal control deficiencies and abnormal events in the third quarter. 4. Loan funds to work with others. 5. Endorsement guarantees the work.	● No dissent from all independent directors upon full communication upon full communication .	● Followed up by the Board of Directors
2021.11.15 審計委員會	Proposal for discussion of the 2022 "Internal Audit Operation Review Plan"	● No dissent from all independent directors upon full communication upon full	● Followed up by the Board of Directors

		communication	
2021.12.29 Board of directors	Internal audit status from October to December 2021, audit report items include: <ol style="list-style-type: none"> 1. Audit of sales and collection operations. 2. Derivative commodity trading. 3. Supervise and manage subsidiaries. 4. Operation and management of salary and remuneration committee. 5. Management of board meeting operations. 6. Prevent insider trading management. 	<ul style="list-style-type: none"> ● No dissent from all independent directors upon full communication upon full communication . 	<ul style="list-style-type: none"> ● Followed up by the Board of Directors