

I、Communications among Independent Directors and the Company's Chief Auditor and CPA

1. The independent directors and CPA hold an audit committee meeting at least once a year. The CPA report to the independent directors on the financial status of the Company, the financial and overall operation of the subsidiaries and the result of the internal control audit, fully communicate for the major adjustment or the impact of the amendment act. In case of major anomalies, meetings may be held at any time.
2. Independent directors may appoint a professional CPA to audit the financial statements of the Company and issue an opinion to the independent directors for reference.
3. Chief Auditor meets with the independent directors at least quarterly, and reports the execution status of the company's annual audit plan as well as internal controls. In case of major anomalies, meetings may be held at any time.

II、Previous Independent Director and CPA Communication Situation Summary:

Date	Communication Focus	Suggestions and results
2021/02/25 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Explained the results of the financial statement and the key audit matters for 2020. (Independent Director and CPA have separate meetings.) 2. Explained the impact for the company of the changes in tax laws. (Independent Director and CPA have separate meetings.) 3. Discuss and respond to attendee questions. 	Without objection.
2021/05/06 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Discuss and respond to attendee questions for the financial statement. 	Without objection.
2021/06/30 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Discuss and respond to attendee questions for the financial statement related internal controls. 	Without objection.
2021/07/30 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Discuss and respond to attendee questions for the financial statement. 	Without objection.
2021/11/04 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Communicate the key audit matters for 2021. 2. Discuss and respond to attendee questions for the financial statement 	Without objection.

III、Communication outlines of chief auditor with the independent directors in the audit committee meeting

Date	Communication Outlines	Suggestions and results
2021/02/25 Audit Committee	<ol style="list-style-type: none"> 1. Chief auditor reported the Control Self- Assessment 	Without objection.

Meeting	<p>result of FET and its subsidiaries for the year of 2020.</p> <ol style="list-style-type: none"> 2. Chief auditor reported the progress of internal audit for the fourth quarter of 2020. 3. Chief auditor reported the follow-up status of audit findings. 	
2021/05/06 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Chief auditor reported the progress of internal audit for the first quarter of 2021. 2. Chief auditor reported the follow-up status of audit findings. 	Without objection.
2021/06/30 Audit Committee Meeting	<ol style="list-style-type: none"> 1. To discuss and approve the status update of the audit task in previous audit committee 	Without objection.
2021/07/30 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Chief auditor reported the progress of internal audit for the second quarter of 2021. 2. Chief auditor reported the follow-up status of audit findings. 	Without objection.
2021/11/04 Audit Committee Meeting	<ol style="list-style-type: none"> 1. Chief auditor reported the progress of internal audit for the third quarter of 2021. 2. Chief auditor reported the follow-up status of audit findings. 3. (Independent Director and Chief Auditor have separate meetings.) 	Without objection.