

## Communication between independent directors, internal audit officer and CPA

### 一、Communication between independent directors, internal audit officer and CPA：

1. After the audit report and tracking report are reported to the chairman of the board of directors, the internal audit officer of the Company sends them to each independent director for review via e-mail on a monthly basis, and communicates with and replies to each independent director's inquiries in person on a quarterly basis.
2. The Company's internal audit officer sits in the Board of Directors' meetings and presents audit reports. Each independent director keeps abreast of the Company's internal audits in a timely manner.
3. CPAs reported to the independent directors on the audit results of the Company's financial reports and other communication matters required by the relevant laws and regulations, and the finance officer and the audit officer were also present at each meeting, and the independent directors were able to raise and receive responses to any questions they had immediately.

In addition to the above, the internal audit officer and CPAs may also directly contact the independent directors as necessary, have good communication.

### 二、2022 year communication between independent directors, internal audit officer and CPA：

Date	Attendees	Communication matters	Communicate results
24/01/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI	1. Internal audit execution results report for the fourth quarter of 2021 2. Schedule the base date for the Company's issuing new shares in a capital increase from the employee's exercising their stock warrants in the 4th quarter of 2021. 3. The Company plans to construct a factory in Yilan Science Park. 4. Evaluation of the independence and competency of the CPAs.	1. Report matters to be informed. 2.Passed unanimously. 3.Passed unanimously. 4.Passed unanimously.
23/02/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / Yeh, Tsui Miao CPA、JHANG,YI-WUN Manager	1. The accountant completed the 2021 financial report review and communicated with the governance unit. 2. The Company's issuing the 2021 "Statement of Internal Control System". 3. The Company's 2021 Financial Statements. 4. The Company's 2021 business report. 5. The Company's 2021 earnings distribution proposal. 6. The Company's increased capital in 2021 from earnings with new shares issued 7. Amendments to the Company's "Procedures for the Acquisition and Disposal of Assets".	1. Report matters to be informed. 2.Passed unanimously. 3.Passed unanimously. 4.Passed unanimously. 5.Passed unanimously. 6.Passed unanimously. 7.Passed unanimously.
05/05/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI	1. The accountant completed the 2022 1st quarter financial report review and communicated with the governance unit. 2. The Company's 2022 1st quarter financial report. 3. Set the Company's 1st quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase.	1. Report matters to be informed. 2.Passed unanimously. ◦ 3.Passed unanimously. ◦

Date	Attendees	Communication matters	Communicate results
06/07/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI	<ol style="list-style-type: none"> <li>1. Set the Company's 2nd quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase.</li> <li>2. The Company's 2022 profit transfer to capital increase, new share issuance allotment base date, and cash dividend distribution base date is hereby presented for discussion.</li> <li>3. The Company passed a proposal to issue the 1st employee stock option certificate in 2022 and formulate stock subscription methods.</li> </ol>	<ol style="list-style-type: none"> <li>1. Passed unanimously. ◦</li> <li>2. Passed unanimously. ◦</li> <li>3. Passed unanimously. ◦</li> </ol>
05/08/2022 Communicate between independent Director and internal audit officer	Independent Director/ Lin, Wei-Li Internal audit officer / LI,RUEI-CI	For operational items such as the sales cycle and purchasing cycle, since the daily operation data has been built into the ERP, a full audit will be carried out using computer auditing (EXCEL) during the audit period, coupled with paper audits; and timely communication with the units being audited. Communicate audit results and record major audit issues for future audits.	<ol style="list-style-type: none"> <li>1. Communicate with the supervisor of the unit being inspected before the audit, indicating that good auditing can also assist the unit supervisor's management performance, and at the same time improve the operational efficiency of each operation process to replace the traditional audit method.</li> <li>2. The audit office can use Cross Check to improve the quality of work reports to meet internal and external expectations.</li> <li>3. The audit work can gradually move towards "automated" inspection.</li> </ol>
05/08/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / JHANG,YI-WUN Manager	<ol style="list-style-type: none"> <li>1. The accountant completed the 2022 2st quarter financial report review and communicated with the governance unit.</li> <li>2. The accountant completed the 2022 2st quarter financial report review and communicated with the governance unit.</li> <li>3. Proposal to change the Company's head of accounting.</li> <li>4. The Company's 2022 2nd quarter financial report proposal.</li> <li>5. Proposal to amend the Company's "Internal control system."</li> <li>6. Proposal to ratify and revise the Company's 2022 first employee stock option certificate issuance and share subscription method.</li> <li>7. Proposal to pass the first employee stock option certificate in 2022 to obtain the list of subscribed employees (no managers) and the number of shares subscribed.</li> </ol>	<ol style="list-style-type: none"> <li>1. Report matters to be informed.</li> <li>2. Report matters to be informed.</li> <li>3. Passed unanimously. ◦</li> <li>4. Passed unanimously. ◦</li> <li>5. Passed unanimously. ◦</li> <li>6. Passed unanimously. ◦</li> <li>7. Passed unanimously. ◦</li> </ol>
04/11/2022 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / JHANG,YI-WUN Manager	<ol style="list-style-type: none"> <li>1. The accountant completed the 2022 3st quarter financial report review and communicated with the governance unit.</li> <li>2. The Company's 2022 3rd quarter financial report proposal.</li> <li>3. Set the Company's 3rd quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase.</li> <li>4. Drafted the Company's 2023 audit plan.</li> </ol>	<ol style="list-style-type: none"> <li>1. Report matters to be informed.</li> <li>2. Passed unanimously. ◦</li> <li>3. Passed unanimously. ◦</li> <li>4. Passed unanimously. ◦</li> </ol>

二、2023 year communication between independent directors, internal audit officer and CPA :

Date	Attendees	Communication matters	Communicate results
13/01/2023 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / Yeh, Tsui Miao CPA、JHANG,YI-WUN Manager	1. Set the Company's 4th quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase. 2. Assessing the independence and suitability of CPAs.	1.Passed unanimously. ◦ 2.Passed unanimously. ◦
23/02/2023 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / Yeh, Tsui Miao CPA、JHANG,YI-WUN Manager	1.The accountant completed the review of the 2022 financial report and communicated with the governance unit. 2. Internal audit execution results report for the fourth quarter of 2022. 3. Proposal to amend the Company's "Internal control system." 4. The Company's issuing the 2022 "Statement of Internal Control System." 5. The Company's 2022 financial statements. 6. The Company's 2022 business report. 7. The Company's 2022 earnings distribution proposal. 8. The Company's increased capital in 2022 from earnings with new shares issued. 9. Proposal to preapprove certification CPAs, their firms, and firm affiliates to provide non-assurance services to the Company, its subsidiaries, and its major affiliates.	1. Report matters to be informed. 2. Report matters to be informed. 3.Passed unanimously. ◦ 4.Passed unanimously. ◦ 5.Passed unanimously. ◦ 6.Passed unanimously. ◦ 7.Passed unanimously. ◦ 8.Passed unanimously. ◦ 9.Passed unanimously. ◦
05/05/2023 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / JHANG,YI-WUN Manager	1. The accountant completed the 2023 1st quarter financial report review and communicated with the governance unit. 2. The Company's 2023 1st quarter financial report. 3. Set the Company's 1st quarter 2023 employee stock option certificates to implement the new share issuance base date for capital increase. 4. The company plans to purchase real estate	1. Report matters to be informed. 2.Passed unanimously. ◦ 3.Passed unanimously. ◦ 4.Passed unanimously. ◦
05/05/2023 Communicate between independent Director and internal audit officer	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Internal audit officer / LI,RUEI-CI	2023 OTC internal control actual review report.	Please handle it in accordance with relevant regulations.
04/08/2023 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li、Lo, Su-Shun Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / Yeh, Tsui Miao CPA、JHANG,YI-WUN Manager	1. The accountant completed the 2023 2st quarter financial report review and communicated with the governance unit. 2. The accountant completed the 2023 2st quarter financial report review and communicated with the governance unit. 3. The Company's 2023 2nd quarter financial report proposal. 4. The Company's 2023 profit transfer to capital increase, new share issuance allotment base date, and cash dividend distribution base date is hereby presented for discussion. 5. Proposal to amend the Company's "Internal control system." 6. Subsidiary Innodisk Europe B.V. plans to invest in establishing a German subsidiary	1. Report matters to be informed. 2. Report matters to be informed. 3.Passed unanimously. ◦ 4.Passed unanimously. ◦ 5.Passed unanimously. ◦ 6.Passed unanimously. ◦