

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、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	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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.

Date	Attendees	Communication matters	Communicate results
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	<ol style="list-style-type: none"> 1. Internal audit execution results report for the 2023 1st. 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 	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Internal audit execution results report for the 2023 2st. 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 	<ol style="list-style-type: none"> 1. Report matters to be informed. 2. Report matters to be informed. 3. Passed unanimously. 4. Passed unanimously. 5. Passed unanimously. 6. Passed unanimously.
03/11/2023 Audit Committee	Independent Director/Young, Kai-Charn、Wang, Yin-Tien、Lin, Wei-Li Financial Officer / Wang, Li-Cheng Internal audit officer / LI,RUEI-CI PricewaterhouseCoopers, Taiwan / Yeh, Tsui Miao CPA、LI,CHENG-EN Manager	<ol style="list-style-type: none"> 1. Internal audit execution results report for the 2023 3st. 2. The Company's 2023 3rd quarter financial report proposal. 3. Drafted the Company's 2024 audit plan. 4. Proposal regarding amount adjustment for the subsidiary Innodisk Europe BV to invest in and establish a subsidiary in Germany. 	<ol style="list-style-type: none"> 1. Report matters to be informed. 2. Passed unanimously. 4. Passed unanimously. 5. Passed unanimously. 6. Passed unanimously.

三、2024 year communication between independent directors, internal audit officer and CPA :

Date	Attendees	Communication matters	Communicate results
22/02/2024 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、LI,CHENG-EN Manager	<ol style="list-style-type: none"> 1. Internal audit execution results report for the fourth quarter of 2023. 2.The accountant completed the review of the 2023 financial report and communicated with the governance unit. 3.The Company’s issuing the 2023 “Statement of Internal Control System.” 4. The Company’s 2023 financial statements. 5. Proposal to replace the appointed CPAs of PwC Taiwan through internal rotation adjustment. 6. Assessing the independence and suitability of CPAs. 7. The Company’s 2023 business report. 8. The Company’s 2023 earnings distribution proposal. 9. The Company’s capital increase from earnings with new shares issued in 2023 10. The stock release planning proposed in response to the future application for listing on TWSE/TPEX by the subsidiary, Aetina Corporation 	<ol style="list-style-type: none"> 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. 10.Passed unanimously.