

(1) Communication between the independent directors, chief internal auditor

1. In addition to communicating through the audit committee, the independent directors and internal audit supervisors shall hold a forum at least once a year to review the Company's internal control system.
2. The internal audit report of the Company shall be delivered to the independent directors within two months from the end of the audit.
3. Summary of communication between independent directors and internal audit supervisors in 2023.

Date	Method	Matters	Results
2023.02.20	Audit Committee	<p>The subsidiary KGI Life (formerly "China Life") reported "contact with the independent director of the reinvested company CCB Life was lost" and KGI Bank reported "cross-border online credit card transactions were stolen" and the status of subsequent handling.</p> <p>The independent directors suggested the following: Continue to pay attention to the subsequent handling by the competent authorities.</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.
2023.03.27	Audit Committee	Comprehensive report on audit business in the second half of 2022	No objection.
2023.03.27	Audit Committee	<p>Report on the improvement of the continued inspection opinions of the FSC on the Company's general business inspection (Table B)</p> <p>The independent directors</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.

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		suggested the following: It is recommended to communicate with the competent authorities. Clear methods of handling management issues between the financial holding company and its subsidiaries should be established and followed.	

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2023.03.27	Audit Committee	<p>The Financial Examination Bureau, Financial Supervisory Commission, requested in a letter the proposal of specific improvement measures to effectively strengthen the audit function systematically.</p> <p>The independent directors suggested the following: Sampling inspections will be carried out in this year's project inspection according to the methods described.</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.
2023.03.27	Audit Committee	2022 Statement on Internal Control	No objection.
2023.05.22	Audit Committee	<p>The subsidiary KGI Life (formerly "China Life") reported a major incident in which "its resigned salesperson was suspected of forging (altering) insurance policies and cash orders" and its subsequent handling.</p> <p>The independent directors suggested the following:</p> <ol style="list-style-type: none"> 1. Business personnel are not allowed to handle policyholders' money. 2. Instill correct concepts in customers, supplemented by a APP query function, to reduce the occurrence of such incidents. 	We request the authority and responsibility unit to handle the matters according to the suggestions.

Date	Method	Matters	Results
2023.06.30	Audit Committee	The Financial Examination Bureau, Financial Supervisory Commission, sent a letter to the Company reporting the review status of the case to strengthen the audit function.	No objection.
2023.07.31	Audit Committee	Internal audit report.	No objection.
2023.07.31	Audit Committee	Report on the improvement of the continued inspection opinions of the FSC on the Company's general business inspection (Table B)	No objection.

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2023.07.31	Audit Committee	In response to the Company's organizational changes, amendments to the Company's 2023 Audit Plan are proposed.	No objection.
2023.08.21	Audit Committee	Report on the improvement of the continued inspection opinions of the FSC on the Company's general business inspection (Table B)	No objection.
2023.09.25	Audit Committee	Comprehensive report on audit business in the first half of 2023	No objection.
2023.09.25	Audit Committee	<p>The subsidiary KGI Bank reported a major incident and its subsequent handling of "when cooperating with Financial Information Service Co., Ltd. to conduct a disaster drill, the bank's personnel mistakenly selected non-drill functions, causing the bank's remittance function to temporarily fail."</p> <p>The independent directors suggested the following: Enhance employee education and training related to the subsidiary KGI Bank, and conduct a comprehensive review of other operational processes without review checkpoints.</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.
2023.10.30	Audit Committee	The Company "Comparison table of internal control	No objection

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		performance scores of all units of the company in 2023 and 2022” and “comparison table of comprehensive scores of internal audit operations of subsidiaries in 2023”	
2023.10.30	Audit Committee	<p>The subsidiary KGI Life (formerly "China Life") reported a major incident of "a salesperson suspected of misappropriating premiums".</p> <p>The independent directors suggested the following: It is hoped that the supervisors of each unit will pay attention to their colleagues and identify problems in a timely manner. Once the facts of the case are clarified, the Internal Audit Department will be asked to explain it to the committee.</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.
2023.11.20	Audit Committee	The subsidiary KGI Life (formerly "China Life") reported a major incident of "a former salesperson suspected of instigating policyholders to borrow policy loans".	No objection.
2023.11.20	Forum	<p>Review on the lack of internal control system of the Company in 2023</p> <p>The independent directors</p>	We request the authority and responsibility unit to handle the matters according

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		<p>suggested the following: When conducting audits, the audit unit should be thorough and meticulous. The severity of subsequent opinions and the opinions listed therein can be further discussed. Additionally, please strengthen the process of improving deficiencies. The subsidiary KGI Life (formerly "China Life") is asked to strengthen the management and education of salespeople.</p>	to the suggestions.
2023.12.18	Audit Committee	Report on the improvement of the continued inspection opinions of the FSC on the Company's general business inspection (Table B)	No objection.
2023.12.18	Audit Committee	The Company's "minutes of the forum on the review of the deficiency in internal control system in 2023"	No objection
2023.12.18	Audit Committee	<p>Report on the improvement of the continued inspection opinions of the FSC on the Company's general business inspection (Table B)</p> <p>The independent directors suggested the following: In the future, after KGI Life establishes standards for interaction and information provision with the financial</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.

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		holding company, please confirm that the standards do not conflict with the provisions of the Company's "Subsidiary Supervision Standards".	
2023.12.18	Audit Committee	<p>The Company's "2024 Audit Plan"</p> <p>The independent directors suggested the following: Regarding the significant isolated incident of suspected inducement by the former salesperson of the subsidiary KGI Life (formerly 'China Life') to policyholders to take out policy loans, please confirm whether the ratio of policy loans solicited by the former salesperson's recruited clients compared to other salespeople is abnormal.</p>	We request the authority and responsibility unit to handle the matters according to the suggestions.

Note:

- * If there is independent director resigned before the end of the year resigned date shall be indicated in the note column, and the rate of attendance in person (%) shall be calculated based on the number of meetings held during the terms of office and the number of attendance made in person.
- * If there is new election of independent director before the end of the year, the election date and whether such independent director is a previous member, a new member or a re-elected member shall be indicated in the note column. The actual attendance rate (%) shall be calculated based on the number of meetings held during the terms of office and the number of attendance made in person.