

**D-Link Corporation**  
**Communication between Independent Directors and the Internal Auditor in 2023**

Date	Session of Meeting	Attendee	Communication Focus	Independent Directors' Suggestions and Results
2023.02.22	Audit Committee (2-17)	<b>Independent Director</b> Richard Chen Richard Lee Chun-Hsiung Chu  <b>Internal Auditor</b> Richard Yang	1. Report on the implementation of the 2022 Q4 audit plan. 2. The latest implementation status of the audit and reporting items stipulated by laws and regulations. 3. The Company issued the 2022 Statement on Internal Control, and the internal auditor explained to the independent directors the change of the signatory (from the President to CEO).	No opinion.
2023.05.10	Audit Committee (2-19)	<b>Independent Director</b> Richard Chen Richard Lee Chun-Hsiung Chu  <b>Internal Auditor</b> Richard Yang	1. Report on the implementation of the 2023 Q1 audit plan. 2. The latest implementation status of the audit and reporting items stipulated by laws and regulations. 3. Review the ESG sustainability report. 4. Based on the sampling results of the TIPS review team from the Institute for Information Industry, partial texts of the Internal Audit Procedures and the Internal Audit System and Implementation have been revised, and operation forms have been added.	No opinion.
2023.08.14	Audit Committee (3-1)	<b>Independent Director</b> Richard Chen Richard Lee Chun-Hsiung Chu  <b>Internal Auditor</b> Richard Yang	1. Report on the implementation of the 2023 Q2 audit plan.	Independent Director Chun-Hsiung Chu further inquired about the management status of the existing employee attendance.  After the audit supervisor provided additional explanations, no further comments have been made.

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			<ul style="list-style-type: none"> <li>2. The latest implementation status of the audit and reporting items stipulated by laws and regulations.</li> <li>3. In accordance with the TIPS certification application process for this fiscal year, an audit team has been formed to conduct project audits as required by management regulations.</li> <li>4. Participated in the operation of the Risk Management meeting, assisting in supervising the implementation</li> </ul>	No opinion.
2023.11.14	Audit Committee (3-2)	<p><b>Independent Director</b> Richard Chen Richard Lee Chun-Hsiung Chu</p>	<ul style="list-style-type: none"> <li>1. Report on the implementation of the 2023 Q3 audit plan.</li> </ul>	<p>Independent Director Chun-Hsiung Chu recommends implementing a systematic operational control system in the legal department to manage intellectual property rights and prevent human errors. No further comments have been made. Update: The Director's suggestion has been forwarded to the appropriate department for further planning and evaluation.</p>
		<p><b>Internal Auditor</b> Richard Yang</p>	<ul style="list-style-type: none"> <li>2. The TIPS project audit for this fiscal year has been completed, and the certification application result is "passed." Relevant non-compliance and observation items are being continuously monitored.</li> <li>3. Participated in the third quarter Risk Management meeting to understand the current risks and their management status, and assisted in supervising the implementation.</li> </ul>	No opinion.