NOVA TECHNOLOGY CORPORATION

- I. The Committee shall be composed of the entire number of independent directors. Each quarter, the Company's independent auditors present the findings of their review or audit reports regarding the financial results and internal control of the Company and its subsidiaries. The independent auditors are also required to communicate to the Independent Directors the impact of IFRSs updates and announcements, any issues under applicable laws and regulations that might affect the financial reports, as well as whether to adjust the entries.
- II. The major items of communication between the independent directors and the independent auditors :

Date Meeting	Attendees	The Major Items of the Communication	Result
Feb. 23,1st MeetingIndependent2022between theIndependentindependentauditors and theIndependentindependentIndependentIndependentindependentIndependentIndependentindependentIndependentIndependent	endent Director: Chih-Yi Chi endent Director: Sheng-Yung Yang (Presented by visual communication network) endent Director: Cheng Li endent Director: Hui-Yin Chiu al auditing officer: Shih-Pang Wang inting Firms: Hai-Ning Huang CPA \ Hua-Cheng Zeng	 The Major Items of the Communication 1. The Company's independent auditors explained the financial position, financial performance and the cash flow for the year ended December 31, 2021. Also explained the responsibility of audit the consolidated financial statements. 2. The Company's independent auditors explained the audit results about the consolidated financial statements for the year December 31, 2021. 3. The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4. The independent auditors explained the company's financial index and compared with other competitors. 5. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations. 	ResultThere were nocomments at thismeeting.The consolidatedfinancial statementsapproved by the auditcommittee and the boardof directors. The relatedinformation will beuploaded withinstatutory period.

Date	Meeting	Attendees	The Major Items of the Communication	Result
May. 03, 2022	2 nd Meeting between the independent auditors and the independent directors in 2022	Independent Director: Chih-Yi Chi (Presented by visual communication network) Independent Director: Sheng-Yung Yang (Presented by visual communication network) Independent Director: Cheng Li (Presented by visual communication network) Independent Director: Hui-Yin Chiu (Presented by visual communication network) Internal auditing officer: Shih-Pang-Wang Accounting Firms: Chien-Hui Lu CPA (Presented by visual communication network) \ Hua-Cheng Zeng (Presented by visual communication network)	 The Company's independent auditors presented the financial position, financial performance and the cash flow for three months ended March 31, 2022. Also explained the responsibility of review the consolidated financial statements. The Company's independent auditors explained the review results about the consolidated financial statements for three months ended March 31, 2022. The independent auditors explained the key audit matters, changes in accounting estimates and errors. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations. 	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.
Aug. 02, 2022	1 rd Independent Meeting between the independent auditors and the independent directors in 2022	Independent Director: Chih-Yi Chi (Presented by visual communication network) Independent Director: Sheng-Yung Yang (Presented by visual communication network) Independent Director: Cheng Li (Presented by visual communication network) Independent Director: Hui-Yin Chiu (Presented by visual communication network) Accounting Firms: Chien-Hui Lu CPA (Presented by visual communication network) Pin-Jhen Yu (Presented by visual communication network) Pin-Jhen Yu	 The Company's independent auditors presented the financial position, financial performance and the cash flow for six months ended June 30, 2022. Also explained the responsibility of review the consolidated financial statements. The Company's independent auditors explained the review results about the consolidated financial statements for six months ended June 30, 2022. The independent auditors explained the key audit matters, changes in accounting estimates and errors. 	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.

Meeting	Attendees		The Major Items of the Communication	Result
		4.	The Company's independent auditors explained	
			and communicated the effect of newly revised	
			laws and regulations.	
3 rd Meeting	Independent Director: Chih-Yi Chi	1.	The Company's independent auditors presented	There were no
between the	Independent Director: Sheng-Yung Yang		the financial position, financial performance and	comments at this
independent	Independent Director: Cheng Li		the cash flow for nine months ended September	meeting.
auditors and the	Independent Director: Hui-Yin Chiu		30, 2022. Also explained the responsibility of	The consolidated
independent	Internal auditing officer: Shih-Pang Wang		review the consolidated financial statements.	financial statements
directors in 2022 Accounting Firms: Cheng-Hsueh Chen CPA	2.	The Company's independent auditors explained	approved by the audit	
	communication network)		the review results about the consolidated financial	committee and the board
	Pin-Jhen Yu (Presented by visual communication network)		statements for six months ended September 30,	of directors. The related
			2022.	information will be
		3.	The independent auditors explained the key audit	uploaded within
			matters, changes in accounting estimates and	statutory period.
		errors.		
		4.	The Company's independent auditors explained	
			-	
	between the independent auditors and the independent	between the independent Independent Director: Sheng-Yung Yang Independent Independent Director: Cheng Li independent Independent Director: Hui-Yin Chiu independent Internal auditing officer: Shih-Pang Wang Accounting Firms: Cheng-Hsueh Chen CPA (Presented by visual communication network) Pin-Jhen Yu (Presented by visual	3 rd Meeting Independent Director: Chih-Yi Chi 1. between the Independent Director: Sheng-Yung Yang 1. independent Independent Director: Cheng Li 1. auditors and the Independent Director: Cheng Li 1. independent Independent Director: Cheng Li 1. independent Independent Director: Hui-Yin Chiu 1. independent Internal auditing officer: Shih-Pang Wang 2. Accounting Firms: Cheng-Hsueh Chen CPA (Presented by visual communication network) \blackstriangle 2. 9in-Jhen Yu (Presented by visual communication network) 3.	3rd Meeting between the independentIndependent Director: Chih-Yi Chi Independent Director: Sheng-Yung Yang Independent Director: Cheng Li1. The Company's independent auditors presented the financial position, financial performance and the cash flow for nine months ended September 30, 2022. Also explained the responsibility of review the consolidated financial statements.2022Internal auditing officer: Shih-Pang Wang Accounting Firms: Cheng-Hsueh Chen CPA (Presented by visual communication network) \rightarrow Pin-Jhen Yu (Presented by visual communication network)1. The Company's independent auditors presented the financial position, financial performance and the cash flow for nine months ended September 30, 2022. Also explained the responsibility of review the consolidated financial statements.2. The Company's independent auditors explained the review results about the consolidated financial statements for six months ended September 30, 2022.3. The independent auditors explained the key audit matters, changes in accounting estimates and