

NOVA TECHNOLOGY CORPORATION

I. The Company's internal audit have attended and presented the results at the quarterly Audit Committee and Board of Directors meetings. The internal audit have sent the audit and follow-up reports to the Independent Directors for review periodically.

II. The major items of communication between the Independent Dectors and the internal audit :

Date	Meeting	Attendees	Highlights of the communications	Result
2021/02/22	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li Internal auditing officer: Shih-Pang Wang	1. Annual Internal Audit Report for 2020. 2. The internal improvement tracking report for 2020 3. The Internal Control System Statement for 2020.	The Internal Control System Statement for 2020. approved by the Audit Committee and submitted to the board of directors for a resolution.
2021/05/05	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li Internal auditing officer: Shih-Pang Wang	1. The internal audit report for the first quarter of 2021. 2. The internal improvement tracking report for 2020. 3. The internal improvement tracking report for for the first quarter of 2021.	No Comments.
2021/08/02	1st Discussion between	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi	1. The audit explains the annual audit plan risk assessment planning operations.	1. Independent Director Yang: When will the Independent Directors and Internal Audit Symposium be imp

	<p>the Internal audit and the independent directors in 2021</p>	<p>Independent Director: Cheng Li Internal auditing officer: Shih-Pang Wang Internal auditor: Yi-Ping Lin</p>	<p>2. The audit explains the annual self-assessment work plan.</p> <p>3. The audit explains the common deficiencies and current implementation of internal control audits.</p>	<p>plemented?</p> <p>Internal audit: Symposium starting in 2019, Internal Audit will report to independent directors at the forum once a year.</p> <p>2. Independent Director Qiu: Rayzher has no previous audit record that can be used as a risk assessment. How is its risk assessment determined? Is it consistent with Novatech?</p> <p>Internal audit: The risk assessment factors and weights are evaluated for the detailed operations in the nine cycles. Rayzher 's 2022 audit plan will include the specified items, and then they will be referred to the board of directors.</p> <p>3. Independent Director Li: Will the audit plan for 2022 be reported in the third quarter of 2021?</p> <p>Internal audit: The board of directors resolution is expected to be su</p>
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	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li Internal auditing officer: Shih-Pang Wang	1. The internal audit report for the second quarter of 2021. 2.The internal improvement tracking report for the second quarter of 2021.	Independent Director Yang recommends: Please pay attention to repeating deficiencies, such as: deficiencies in the verification authority, and do not repeat them again.
2021/11/02	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li Internal auditing officer: Shih-Pang Wang	1. The internal audit report for the third quarter of 2021. 2.The internal improvement tracking report for the third quarter of 2021. 3. Annual audit plan of 2022. 4.Internal Audit Implementation Rules.	The 2022 Annual audit plan and Internal audit implementation rules are approved by the audit committee and submitted to the board of directors for resolution.