

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
2022/02/23	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li	1.Annual Internal Audit Report for 2021. 2.The internal improvement tracking report for 2021 3.The Internal Control System Statement for 2021.	The Internal Control System Statement for 2021. approved by the Audit Committee and submitted to the board of directors for a resolution.
2022/05/03	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li	1.The Internal Audit Report for the first quarter of 2022. 2. The Internal Improvement Tracking Report for 2021. 3.The Internal Improvement Tracking Report for for the first quarter of 2022.	No Comments.

2022/08/02	1st Discussion between the Internal audit and the independent directors in 2022	<p>Independent Director: Hui-Yin Chiu</p> <p>Independent Director: Sheng-Yung Yang</p> <p>Independent Director: Chih-Yi Chi</p> <p>Independent Director: Cheng Li</p> <p>Internal auditing officer: Shih-Pang Wang</p> <p>Internal auditor: Yi-Ping Lin</p>	<ol style="list-style-type: none"> 1. 2023 Annual Audit Plan and risk assessment. 2. The scope of self-assessment in 2022. 3. Inspection of common defects in internal control inspection. 	<ol style="list-style-type: none"> 1. Independent Director Yang: After the risk assessment factors and weights are set, what should be implemented? What are the criteria for weights? Internal audit: After scoring according to the risk assessment factors and weights, the detailed tasks of the nine major cycles of the audit plan for the next year are determined according to the assessment results. The risk assessment weights can be fine-tuned. Regulations stipulate that all audit items are included in the audit plan, and other detailed operations are determined according to the risk assessment. 2. Independent Director Yang : What is the current auditing manpower of the company? Internal audit:: The company currently has a total of 2 people including Internal auditing officer. 3. Independent Director Li : The subsidiary
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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	1. The Internal Audit Report for the second quarter of 2022. 2.The Internal Improvement Tracking Report for the second quarter of 2022.	No Comments.
2022/11/01	Audit Committee	Independent Director: Hui-Yin Chiu Independent Director: Sheng-Yung Yang Independent Director: Chih-Yi Chi Independent Director: Cheng Li	1. The Internal Audit Report for the third quarter of 2022. 2.The Internal Improvement Tracking Report for the third quarter of 2022. 3. Annual Audit Plan of 2023. 4.Internal Control System-Computerized Information System	The 2023 Annual Audit Plan and Internal Control System - Computerized Information System are approved by the audit committee and submitted to the board of directors for resolution.