

## Status of communication between independent directors, internal audit supervisor and CPA

### 1. Method of communication between independent directors, internal audit supervisor and CPA:

After the internal audit supervisor has submitted an audit report and follow-up report, he/she should provide the completed audited items to the independent directors for their review by the end of the following month. Should the independent directors require clarification of the audit and follow-up, they could contact the internal audit supervisor at any time. The internal auditor shall report audit results to the Audit Committee on a quarterly basis and discuss relevant matters in person with the committee.

The independent directors must communicate with the CPA once a year through the Audit Committee or the Board of Directors Meeting. The CPA shall report to the independent directors the audit results of financial statement and other pertinent legal requirements while the Audit Committee shall also evaluate the selection, independence, and fitness of the engaged CPA.

### 2. Summary of the communication between independent directors and internal audit supervisor:

Audit Committee	Content of discussion	Results
15 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2024.2.29	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
16 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2024.3.12	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
	2. To approve the the Internal Control System Statement for the year 2023	The proposal was approved by the Audit Committee and will be resolved by the Board of Directors
17 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2024.4.16	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
18 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2024.5.13	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
2 <sup>nd</sup> Meeting (4 <sup>th</sup> Term) 2024.8.13 (Note)	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
3 <sup>rd</sup> Meeting (4 <sup>th</sup> Term) 2024.11.12 (Note)	1. Report on the operational status of the internal audit activities	The report was reviewed by the Audit Committee whereupon independent directors raised no objection or further instruction.
	2. To propose for approval of annual audit plan for the year 2025	The proposal was approved by the Audit Committee and will be resolved by the Board of Directors

Note : The management team will not be present when the internal audit supervisor communicates with the independent directors in the audit committee.

### 3. Summary of the communication between independent directors and CPA:

Audit Committee	Content of discussion	Results
15 <sup>th</sup> Meeting (3 <sup>rd</sup> Term) 2024.2.29 (Note)	1. To approve the Audited Consolidated Financial Report and Parent Company Only Financial Report for the year 2023 <ul style="list-style-type: none"> <li>• Statement of Independence</li> <li>• Responsibilities of the Auditors for the Audit of the Financial Statements</li> <li>• Types of Audit Opinions Issued</li> <li>• Scope of the Audit (including Key Audit Matters)</li> <li>• Audit Findings</li> <li>• Update on Key Accounting Standards, Securities Regulations, and Tax Legislation</li> </ul>	The independent directors had no issue with the content of the communication. The proposal was approved by the Audit Committee and be resolved by the Board of Directors.
2 <sup>nd</sup> Meeting (4 <sup>th</sup> Term) 2024.8.13	1. To approve the 1H 2024 Consolidated Financial Review Report <ul style="list-style-type: none"> <li>• Types of Review Conclusions Issued</li> <li>• Scope of the Review</li> <li>• Findings of the Review</li> <li>• Implementation Plan for IFRS Sustainability Disclosure Standards</li> <li>• Update on Key Accounting Standards, Securities Regulations, and Tax Legislation</li> </ul>	The independent directors had no issue with the content of the communication. The proposal was approved by the Audit Committee and be resolved by the Board of Directors.
3 <sup>rd</sup> Meeting (4 <sup>th</sup> Term) 2024.11.12	1. To approve the 3Q 2024 Consolidated Financial Review Report <ul style="list-style-type: none"> <li>• Types of Review Conclusions Issued</li> <li>• Scope of the Review</li> <li>• Review Findings</li> <li>• Annual Audit Plan</li> <li>• Update on Key Accounting Standards, Securities Regulations, and Tax Legislation</li> </ul>	The independent directors had no issue with the content of the communication. The proposal was approved by the Audit Committee and be resolved by the Board of Directors.

Note: The management team will not be present when the CPAs communicate with the independent directors in the audit committee.