

## **The communication between the independent directors and the internal audit manager and the CPA**

The Company's independent directors communicate with the CPA by the way of meetings, discussions, telephone calls or e-mails through the audit committee or separately to discuss the review results of the financial statements and related laws and regulations such as accounting, taxation, and securities management. If major issues occur, a meeting can be convened at any time.

The Company's independent directors communicate with the internal audit manager by the way of meetings, discussions, telephone calls or e-mails through the audit committee or separately to discuss the company's audit-related works, audit reports, and the condition of discovering problems and tracking improvements. If major issues occur, a meeting can be convened at any time.

### **(1) The major items of communication between the independent directors and the CPA**

Date	The Major Items of the Communication	The suggestions of independent directors and the Company's action to the suggestions
Mar. 16, 2021	The consolidated financial statement and independent auditor's report result for 2020 and Important audit events.	No suggestion from independent directors
Apr. 20, 2021	The consolidated financial statement and independent auditor's report result for the first quarter of 2021 and Important review events.	No suggestion from independent directors
Jul. 23, 2021	The consolidated financial statement and independent auditor's report result for the second quarter of 2021 and Important review events.	No suggestion from independent directors
Oct. 26, 2021	The consolidated financial statement and independent auditor's report result for the third quarter of 2021 and Important review events..	No suggestion from independent directors

### **(2) The major items of communication between the independent directors and the internal audit manager**

Date	The Major Items of the Communication	The suggestions of independent directors and the Company's action to the suggestions
Mar. 16, 2021	Implementation of the audit plan for the fourth quarter of 2020	No suggestion from independent directors
Apr. 20, 2021	Implementation of the audit plan for the first quarter of 2021	No suggestion from independent directors
Jul. 23, 2021	Implementation of the audit plan for the second quarter of 2021	No suggestion from independent directors
Oct. 26, 2021	Implementation of the audit plan for the third quarter of 2021	No suggestion from independent directors