

The communication situation between the independent directors and the internal audit officer and the CPA in 2024

1. Communication between the independent directors and the internal audit officer

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 27, 2024	The 5th Session of the 3rd Term	The audit officer reports the audit items and results for December 2023; the independent directors agreed with the contents of the report.
Mar. 06, 2024	The 6th Session of the 3rd Term	The audit officer reports the audit items and results for January 2024; the independent directors agreed with the contents of the report.
May 07, 2024	The 7th Session of the 3rd Term	The audit officer reports the audit items and results for February to March, 2023; the independent directors agreed with the contents of the report.
May 27, 2024	The 8th Session of the 3rd Term	The audit officer reports the audit items and results for April 2024; the independent directors agreed with the contents of the report.
Aug. 06, 2024	The 9th Session of the 3rd Term	The audit officer reports the audit items and results for May to June 2024; the independent directors agreed with the contents of the report.
Nov. 06, 2024	The 11th Session of the 3rd Term	The audit officer reports the audit items and results for the third quarter of 2024; the independent directors agreed with the contents of the report.
Dec. 20, 2024	The 12th Session of the 3rd Term	The audit officer reports the audit items and results for October to November, 2024; the independent directors agreed with the contents of the report.
Nov. 06, 2024	Communication meeting between independent directors, internal audit officer and CPA	The independent directors and the internal audit supervisor confirmed the process for establishing the internal control system of subsidiaries, as well as the management of subsidiaries and audit operations. In response to recent focus areas emphasized by the regulatory authorities raised by the CPA, including the revision of internal control systems for compliance with regulations and the implementation of internal controls, subsidiary supervision, and related party identification guidelines, immediate revisions to the internal control system were required, along with audits of implementation practices.

2. Communication between the independent directors and the CPA

Date	Communication Method	Matters of communication, opinions of independent directors and follow-up actions
Feb. 27, 2024	The 5th Session of the 3rd Term	The CPA reported on the quality management system (SQM) of Deloitte Accounting Firm, the significant risks and key audit matters in the 2023 financial statements, a summary of audit conclusions, other communication matters, a statement of independence, and an introduction to the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards IFRS S1/S2.
May 07, 2024	The 7th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the first quarter of 2024, as well as other communication matters and statements of independence.
Aug. 06, 2024	The 9th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the second quarter of 2024, as well as other communication matters and statements of independence.
Nov. 06, 2024	The 11th Session of the 3rd Term	The CPA reports on the results of the review of the consolidated financial statements as of and for the third quarter of 2024, as well as other communication matters, statements of independence.
Nov. 06, 2024	Communication meeting between independent directors, internal audit officer and CPA	The CPA provided updates on the recent focus areas of regulatory authorities, including the revision of internal control systems for regulatory compliance, the implementation of internal controls, subsidiary supervision, and related party identification guidelines. The regulatory authority may impose fines, request special audits by CPAs, or issue letters requiring companies to amend their internal control procedures if deficiencies are identified during regulatory audits. The independent directors, considering that these matters pertain to the operational aspects of the company, emphasized the need to schedule additional meetings for discussion to achieve effective management outcomes.