

## I. Frequency of the communication between the Independent Directors and Certified Public Accountant:

The Independent Directors and Certified Public Accountant shall communicate with each other at least twice a year.

## II. Communication between the Independent Directors and Certified Public Accountant

### Summary of communication between the Independent Directors (governing body) and Certified Public Accountant for 2022:

Date	Matters of Communication	Result of Communication
2022/3/23	The 3rd meeting of the 2nd session Audit Committee was held and the following matters were communicated:	
	1. Report on the results of the Independent Auditors' Report of consolidated financial statements and standalone financial statements for the year ended December 31, 2021.	The consolidated financial statements and standalone financial statements are expected to be approved by the Board of Directors and an unqualified audit report will be issued after the date of approval of the financial statements.
	2. Key audit matters report - appropriateness of revenue cut-off.	The Independent Directors had no comments in the meeting.
	3. Other communication matters - management's accounting estimates and accounting principles.	
	4. Other communication matters - Adjustments for material misstatements not recorded in the accounts.	
5. Other communication matters - declaration of independence.		
2022/11/9	The 6th meeting of the 2nd session Audit Committee was held and the following matters were communicated:	
	1. The accountants report on the results of the consolidated financial statements for the third quarter of fiscal year 2022.	The financial statements are expected to be released after the approval of the Board of Directors and an unqualified audit report will be issued after the date of approval of the financial statements.
	2. Key audit matters.	The Independent Directors had no comments in the meeting.
	2.1 2022 Key audit matters - appropriateness of revenue cut-off.	
3. Audit Quality Indicators (AQI).		