

## Communication between independent directors and CPAs in 2023

Date	Communication content	Result of implementation
2023.02.24 Audit Committee	1. Interpretation of the newly revised sections of the IESBA Code on the Policy on Pre-approval of Non-assurance Services and Disclosure of Audit Fees 2. Audit Quality Index (AQI).	Followed up by the Audit Committee
2023.03.23 Financial report meeting	Communicate and discuss the audit results of the 2023 parent-only and consolidated financial report.	No inconsistent opinion
2023.05.11 Audit Committee	Audit findings on the consolidated financial statements for Q1 2023.	No inconsistent opinion
2023.08.11 Audit Committee	Audit findings on the consolidated financial statements for Q2 2023.	No inconsistent opinion
2023.11.10 Audit Committee	Audit findings on the consolidated financial statements for Q3 2023.	No inconsistent opinion