

## **【Communication between independent directors, chief internal auditor, and certified public accountants(CPAs)】**

### **Independent directors communicate with Certified Public Accountants(CPAs) :**

- The CPAs are invited to attend Audit Committee meetings at least twice a year and to report to the Audit Committee on the review or audit results of our Company's and its affiliates' financial statements and the internal control audit status. The CPA shall fully communicate any material adjustments to entries or any amendments to laws and regulations.
- If necessary, a communication meeting may be called at any time with the CPAs.

### **The independent directors communicated well with CPAs.**

**A list of reported items for 2022 is summarized below :**

Date	Meeting	Communication Highlights	Communication situation and results	Execution results on Directors' Recommendation
2022/02/22	Audit Committee Meeting	1.The company's 2021 financial statements. 2.Key audit matters. 3.Communicate the important matters with those charged with governance regarding. 4. Internal control audit findings.	Discussed and Approved by all members of the audit committee	Independent directors have no comment.
2022/08/04	Audit Committee Meeting	1.The company's financial statements for the second quarter of 2022. 2.Responsibilities of the company's governance unit. 3.Guidelines and Statutes Introduction.	Discussed and Approved by all members of the audit committee	Independent directors have no comment.

## Independent directors communicate with Chief Internal Auditor :

- The chief internal auditor attends the Audit Committee meeting at least once a quarter, and reports to independent directors how internal audit and control are implemented at the company. An Ad hoc meeting may be held anytime in case of major abnormality.
- The company sends independent directors audit reports monthly and improvement action follow-up reports quarterly for review. Independent directors can also directly contact or communicate with the chief internal auditor via e-mail or telephone on the content of the report as necessary.

## The independent directors communicated well with chief internal auditor.

### A list of reported items for 2022 is summarized below :

Date	Meeting	Communication Highlights	Communication situation and results	Execution results on Directors' Recommendation
2022/01/13	Audit Committee Meeting	Reporting on internal audit activities in Dec.,2021.	Approved by the audit committee, and submit a report to the board of directors.	Independent directors have no comment.
2022/02/22	Audit Committee Meeting	1. Reporting on internal audit activities in Jan.,2022. 2. Statement of internal control of 2021	1. All independent directors have no objection. 2. Approved by the audit committee, and submit to the board of directors for resolution.	Independent directors have no comment.
2022/03/23	Audit Committee Meeting	Reporting on improvement action follow-up report.	Approved by the audit committee, and submit a report to the board of directors.	Independent directors have no comment .
2022/05/03	Audit Committee Meeting	Reporting on internal audit activities in Feb ~ Apr.,2022.	Approved by the audit committee, and submit a report to the board of directors.	Independent directors have no comment.
2022/06/01	Audit Committee Meeting	1. Reporting on internal audit activities in May, 2022. 2. Revision for Standards for the internal control system of shareholder services and internal audit system as well.	1. All independent directors have no objection. 2. Approved by the audit committee, and submit to the board of directors for resolution.	Independent directors have no comment.
2022/08/04	Audit Committee Meeting	Reporting on internal audit activities in Jun ~ Jul.,2022	Approved by the audit committee, and submit a report to the board of Directors.	Independent directors have no comment.

Date	Meeting	Communication Highlights	Communication situation and results	Execution results on Directors' Recommendation
2022/08/30	Audit Committee Meeting	<ul style="list-style-type: none"> <li>1. Reporting on internal audit activities in Aug., 2022.</li> <li>2. Reporting on improvement action follow-up report.</li> </ul>	All independent directors have no objection.	1.Independent directors have no comment.
2022/11/01	Audit Committee Meeting	<ul style="list-style-type: none"> <li>1. Change of the chief audit executive</li> <li>2. Reporting on internal audit activities in Sep. ~Oct, 2022.</li> <li>3. Revision for Standards for the internal control system and internal audit system of Management of Computer Operations、Management of the operation of the board of directors、Prevention of insider trading management as well.</li> </ul>	<ul style="list-style-type: none"> <li>1. All independent directors have no objection.</li> <li>2. Approved by the audit committee, and submit to the board of directors for resolution.</li> </ul>	Independent directors have no comment.
2022/12/14	Audit Committee Meeting	<ul style="list-style-type: none"> <li>1. Reporting on internal audit activities in Nov., 2022.</li> <li>2. Reporting on improvement action follow-up report.</li> </ul>	All independent directors have no objection.	1.Independent directors have no comment.