

【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 2025 is summarized below :

Date	Meeting	Communication Highlights	Communication situation and results	Execution results on Directors' Recommendation
2025/02/20	Audit Committee Meeting	1.The company's 2024 financial statements. 2.Key audit matters. 3.IFRS Sustainability Disclosure Standards(S1/S2) and risk of inaccurate disclosure in sustainability report. 4. Audit Quality Indicators(AQI) report.	Discussed and Approved by all members of the audit committee	Independent directors have no comment.
2025/10/30	Audit Committee Meeting	1.The company's financial statements for the third quarter of 2025. 2.Key audit matters. 3.IFRS 18 Presentation and Disclosure of Financial Statements	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 2025 is summarized below :

Date	Meeting	Communication Highlights	Communication situation and results	Execution results on Directors' Recommendation
2025/01/17	Audit Committee Meeting	1.Reporting on internal audit activities in Nov.,2024.	Approved by the audit committee, and submit a report to the board of Directors.	Independent directors have no comment.
2025/02/20	Audit Committee Meeting	1.Reporting on internal audit activities in Oct & Dec.,2024.. 2.Statement of internal control of 2024.	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.
2025/03/28	Audit Committee Meeting	Reporting on internal audit activities in Jan.~Feb.,2025.	Approved by the audit committee, and submit a report to the board of Directors.	I Independent directors have no comment.
2025/05/05	Audit Committee Meeting	1.Reporting on internal audit activities in Mar.,2025. 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.
2025/08/07	Audit Committee Meeting	Reporting on internal audit activities in Apr.~Jun.,2025	Approved by the audit committee, and submit a report to the board of Directors.	Independent directors have no comment.
2025/10/30	Audit Committee Meeting	1. Reporting on internal audit activities in Jul. ~ Sep. 2025. 2. Revision for Standards for the internal control system and internal audit system as well. 3. Audit plan of 2026.	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.