

Evergreen Steel Corp.

2021 Communication Status between Independent Directors and CPAs

1. Communication method

The independent directors and CPAs have at least four closed-door communication meetings every year. In case of emergency, the meeting may be convened at any time. In 2021, the independent directors and CPAs had four closed-door communication meetings for the CPAs' report on the financial situation and the audit results to the independent directors and for adequate communication over important adjustment of journal entries (if any) and the impact of amendments to regulations.

2. The summaries of communication status in 2021.

No.	Date	Important Communication Content	The Company's Response
1	2021.3.10	<ol style="list-style-type: none">1. Audit scope and the conclusion of the CPAs' audit of 2020 Financial Report2. Audit results of major accounts.3. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None
2	2021.5.13	<ol style="list-style-type: none">1. Review type and scope of Q1 financial report of 20212. Financial status and performance after review of 2021 Q1 financial report3. Recent regulatory amendments4. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None

No.	Date	Important Communication Content	The Company's Response
3	2021.8.5	<ol style="list-style-type: none"> 1. Review type and scope of Q2 financial report of 2021 2. Financial status and performance after review of 2021 Q2 financial report ◦ 3. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors. 	None
4	2021.11.9	<ol style="list-style-type: none"> 1. Review type and scope of Q3 financial report of 2021 2. Financial status and performance after review of 2021 Q3 financial report ◦ 3. Annual audit plan 4. Risk assessment ◦ 5. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors. 	None