

Evergreen Steel Corp.

2021 Communication Status between Independent Directors and Chief Internal Auditor

1. Communication method

The independent directors and the chief internal auditor have at least four closed- door communication meetings every year. In 2021, the independent directors and the chief internal auditor had five closed-door communication meetings and the chief internal auditor reported the results of internal audit and operation of internal control during these meetings.

2. The summaries of communication status in 2021.

No.	Date	Important Communication Content	The Company's Response
1	2021.3.10	1. The internal audit report from Dec. 2020 to Jan. 2021. 2. 2020 Internal Control System Statement. 3. Revisions of the internal control systems and the implementation rules.	1. The report was submitted to the Board Meeting. 2. The Internal Control System Statement were presented to the Board Meeting for discussion and approval. 3. The revisions were presented to the Board Meeting for discussion and approval.
2	2021.5.13	The internal audit report from Feb. 2021 to Mar. 2021.	The report was submitted to the Board Meeting.
3	2021.8.5	The internal audit report from Apr. 2021 to Jun. 2021.	The report was submitted to the Board Meeting.
4	2021.11.9	1. The internal audit report from Jul. 2021 to Sep. 2021. 2. Revisions of the internal control systems and the implementation rules.	1. The report was submitted to the Board Meeting. 2. The revisions were presented to the Board Meeting for discussion and approval.
5	2021.12.21	The internal audit report from Oct. 2021 to Nov. 2021.	The report was submitted to the Board Meeting.