

Evergreen Steel Corp.

2023 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 2023, 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 2023:

No.	Date and Meeting Type	Important Communication Content	The Company's Response
1	March 6, 2023 Meeting for communication between independent directors and the CPAs	1. Audit scope and the conclusion of the CPAs' audit of 2022 Financial Report. 2. Financial status and performance after review of 2022 financial report. 3. Description of Audit Quality Indicators (AQIs). 4. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None
2	May 3, 2023 Meeting for communication between independent directors and the CPAs	1. Review type and scope of Q1 financial report of 2023. 2. Financial status and performance after review of 2023 Q1 financial report. 3. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None

No.	Date and Meeting Type	Important Communication Content	The Company's Response
3	August 4, 2023 Meeting for communication between independent directors and the CPAs	1. Review type and scope of Q2 financial report of 2023. 2. Financial status and performance after review of 2023 Q2 financial report. 3. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None
4	November 10, 2023 Meeting for communication between independent directors and the CPAs	1. Review type and scope of Q3 financial report of 2023. 2. Financial status and performance after review of 2023 Q3 financial report. 3. Annual audit plan. 4. Regulations updates. 5. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None