

Evergreen Steel Corp.

2023 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 2023, 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 on these meetings.

2. The summaries of communication status in 2023:

No.	Date and Meeting Type	Important Communication Content	The Company's Response
1	March 6, 2023 Communication meeting between independent directors and the chief internal auditor	1. The internal audit report from November, 2022 to January, 2023. 2. 2022 Internal Control System Statement.	1. The report was submitted to the Board Meeting. 2. The statement was submitted to the Board Meeting for discussion and approval after review.
2	May 3, 2023 Communication meeting between independent directors and the chief internal auditor	The internal audit report from February to March, 2023.	The report was submitted to the Board Meeting.

No.	Date and Meeting Type	Important Communication Content	The Company's Response
3	August 4, 2023 Audit Committee	The internal audit report from April to June, 2023.	The report was submitted to the Board Meeting.
4	November 10, 2023 Audit Committee	1. The internal audit report from July to September, 2023. 2. Revisions of the internal control systems and internal audit implementation rules.	1. The report was submitted to the Board Meeting. 2. The revisions were presented to the Board Meeting for discussion and approval after review.
5	December 20, 2023 Audit Committee	The internal audit report from October to November, 2023.	The report was submitted to the Board Meeting.