

## Evergreen Steel Corp.

### 2025 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. Up to May 12, 2025, the independent directors and CPAs had two 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 2025:

No.	Date and Meeting Type	Important Communication Content	The Company's Response
1	March 10, 2025 Meeting for communication between independent directors and the CPAs	1. Audit scope and the conclusion of the CPAs' audit of 2024 Financial Report. 2. Financial status and performance after audit of 2024 financial report. 3. Description of Key Audit Matters of 2024. 4. Introduction of the system of quality management of the CPA firm. 5. 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
2	May 12, 2025 Meeting for communication between independent directors and the CPAs	1. Review type and scope of Q1 financial report of 2025. 2. Financial status and performance after review of 2025 Q1 financial report. 3. Discussion and communication between the CPAs and Independent Directors over the questions brought up by the Independent Directors.	None