

Evergreen Steel Corp.

2024 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 2024, 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 2024:

| No. | Date and Meeting Type | Important Communication Content | The Company's Response |
|-----|--------------------------------------|---|---|
| 1 | March 11, 2024 Audit Committee | 1.The internal audit report from December, 2023 to January, 2024. 2.2023 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 13, 2024 Audit Committee | The internal audit report from February to March, 2024. | The report was submitted to the Board Meeting. |
| 3 | August 09, 2024 Audit Committee | The internal audit report from April to June, 2024. | The report was submitted to the Board Meeting. |
| 4 | November 12, 2024 Audit Committee | 1. The internal audit report from July to September, 2024. 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. |

| No. | Date and Meeting Type | Important Communication Content | The Company's Response |
|-----|--------------------------------------|---|--|
| 5 | December 26, 2024 Audit Committee | The internal audit report from October to November, 2024. | The report was submitted to the Board Meeting. |