

Aurotek Corporation

Independent Directors' Communications with the Internal Auditors and the Independent Auditors in 2023

The Company convenes at least two annual meetings between the independent directors and the auditors, without the presence of management.

1. Communication between Independent Directors and internal audit supervisors:

(No directors or management were present during the symposium)

Date	Method	Communication focus	Implementation result
March 16, 2023	Symposium	<ol style="list-style-type: none"> Progress of the annual audit plan implementation Explanation of audit findings and improvement results. 2022 "Assessment of the Effectiveness of the Internal Control System" and "Declaration of Internal Control System." Other matters for discussion or instructions. 	Independent Directors had no opinion on this matter.
November 8, 2023	Symposium	<ol style="list-style-type: none"> Complete the audit draft and report as planned. Complete the 2024 annual audit plan. Internal control self-assessment commenced in 2023. 	Independent Directors had no opinion on this matter.
March 16, 2023	Audit Committee	<ol style="list-style-type: none"> Internal audit report. 2022 "Assessment of the Effectiveness of the Internal Control System" and "Declaration of Internal Control System." 	Independent Directors had no opinion on this matter.
May 11, 2023	Audit Committee	Internal audit report	Independent Directors had no opinion on this matter.
August 10, 2023	Audit Committee	<ol style="list-style-type: none"> Internal audit report. Establishment of the "Risk Management Policy" of the Company. 	Independent Directors had no opinion on this matter.
November 8, 2023	Audit Committee	<ol style="list-style-type: none"> Internal audit report. The Company's 2023 risk management policy implementation report. The Company's 2024 internal audit plan. 	Independent Directors had no opinion on this matter.

2. Communication between Independent Directors and CPAs:

(No directors or management were present at the symposium):

Date	Method	Communication focus	Implementation result
March 16, 2023	Symposium	Scope of audit; audit results; independent auditors' independence; financial analysis; and recent legal information.	Independent Directors had no opinion on this matter.
November 8, 2023	Symposium	Scope of audit; audit results; independent auditors' independence; financial analysis; and recent legal information.	Independent Directors had no opinion on this matter.