

## Communication between CPAs and Falcon's Independent Director in 2024

### I. Policy for communication between CPAs and Falcon's independent directors

- a. Falcon shall invite certified public accountants (CPAs) for certification of the company's financial statements to attend its Audit Committee meetings at least twice every year to examine the financial statements of the company and its subsidiaries as well as their internal control conditions to report the examination findings to the Audit Committee. Sufficient communication shall also be sought as to any important adjusting journal entry or any law amendment that may affect the amounts recorded in the account.
- b. Whenever necessary, meetings with CPAs may be convened anytime.

### II. Summary of communication between independent directors and CPAs in 2024

Effective communication between CPAs and Falcon's independent directors.

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
2024/03/11 Audit Committee	CPAs explained the key audit matters related to the 2023 individual and consolidated financial report and audit results.	None.	The 2023 individual and consolidated financial report passed by the Audit Committee and the board on March 11, 2024.
2024/05/10 Audit Committee	1.CPAs explained the audit results of the consolidated financial statements in the Q1 of 2023. 2.The company's 113-year certification of public accountants and the procedures and general policies agreed in advance by Ernst & Young and its affiliated companies for non-confidential services.	None.	The consolidated financial statements in the Q1 of 2024 passed by the Audit Committee and the board on May 10, 2024.

<p>2024/08/06 Audit Committee</p>	<p>CPAs explained the audit results of the consolidated financial statements in the Q2 of 2024.</p>	<p>None.</p>	<p>The consolidated financial statements in the Q2 of 2024 passed by the Audit Committee and the board on August 06, 2024.</p>
<p>2024/11/11 Audit Committee</p>	<p>CPAs explained the audit results of the consolidated financial statements in the Q3 of 2024.</p>	<p>None.</p>	<p>The consolidated financial statements in the Q3 of 2024 passed by the Audit Committee and the board on November 11, 2024.</p>