

## Communication between independent directors and CPA

| Date  | Gist of communication  | Suggestions and actions taken by the Company          |
|---|--|---|
| 2020.07.30 (1th meeting of second-term Audit Committee) | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover.</li> <li>• CPA and independent directors discussed the evaluation of COVID-19 impact .</li> </ul>   | •None of the independent directors expressed dissent. |
| 2020.02.07 (18th meeting of first-term Audit Committee) | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed 2019 audit findings on key audit matters (KAM).</li> <li>• CPA and independent directors discussed the reasonableness of allowance for inventory write-downs and the receivable turnover.</li> </ul>  | •None of the independent directors expressed dissent. |
| 2019.07.26 (13th meeting of first-term Audit Committee) | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed the reasonableness of allowance for inventory write-downs, the inventory turnover, and the receivable turnover.</li> </ul>  | •None of the independent directors expressed dissent. |
| 2019.01.31 (10th meeting of first-term Audit Committee) | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed 2018 audit findings on key audit matters (KAM).</li> <li>• CPA and independent directors discussed the reasonableness of allowance for inventory write-downs.</li> <li>• CPA and independent directors discussed the impact from the initial adoption of IFRS 16 "Leases".</li> </ul> | •None of the independent directors expressed dissent. |
| 2018.07.27 (7th meeting of first-term Audit Committee)  | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed the appropriateness of allowance for doubtful accounts and inventory write-downs, and provision for product warranties.</li> </ul>  | •None of the independent directors expressed dissent. |
| 2018.03.23 (5th meeting of first-term Audit Committee)  | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed the evaluation of IFRS 16 "Leases".</li> </ul>  | •None of the independent directors expressed dissent. |
| 2018.02.02 (4th meeting of first-term Audit Committee)  | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed 2017 audit findings on key audit matters (KAM).</li> <li>• CPA and independent directors discussed the application of IFRS 9, IFRS 15 and IFRS 16.</li> </ul>   | •None of the independent directors expressed dissent. |
| 2017.12.21 (key audit matters meeting)                  | <ul style="list-style-type: none"> <li>• CPA and independent directors discussed 2017 audit items on key audit matters (KAM).</li> </ul>   | •None of the independent directors expressed dissent. |