

Communication between Independent Directors and Internal Audit Supervisors and CPAs:

1. The audit supervisor shall directly communicate with the independent directors as needed, and the communication is good.
2. In addition to receiving monthly audit reports, the independent directors also meet with the audit supervisor at quarterly meetings, where the supervisor reports on the important business activities of the company and its subsidiaries. The execution and effectiveness of the audit activities have been fully communicated.
3. Regular "Audit Committee Meetings" are held, with the audit supervisor attending and reporting relevant proposals to the independent directors as required.
4. The CPAs report to the independent directors on the results of the financial statements audits and their findings during the annual meeting.

I. Summary of Communication between Independent Directors and Internal Audit Supervisor:

Date	Communication Content	Communication Outcome
3/26/2024	<ol style="list-style-type: none">1. Execution of the audit report according to the annual audit plan up to February.2. Explanation of the content of the "2023 Audit Plan Implementation Report."	No objections.
5/9/2024	<ol style="list-style-type: none">1. Execution of the audit report according to the annual audit plan up to April.2. 2. Explanation of the routine internal control audit by the stock exchange for the first quarter of 2024, which identified deficiencies and matters requiring follow-up. The Company responded on April 25, 2024 stating that it would track the improvement of these deficiencies and follow up as soon as possible.	Independent directors advised attention to the improvement of the deficiencies. The Company completed all corrective actions by June 20, 2024.
8/13/2024	<ol style="list-style-type: none">1. Execution of the audit report according to the annual audit plan up to July.2. 2. Explanation of the handling of the Controlled Foreign Corporation (CFC) regime for subsidiaries during the business income tax settlement in May.	No objections.
11/12/2024	<ol style="list-style-type: none">1. Execution of the audit report according to the annual audit plan up to October.2. 2. Explanation of the addition of "Sustainable Information Management" as part of the internal control system to be completed by the end of 2024.	Independent directors suggested paying attention to sustainable information related to the shipping industry. The Company responded to the board of directors regarding sustainability information related to the shipping industry during the board meeting on December 24, 2024, led by the Chairman of the Sustainability Development Committee.

II. Summary of Communication between Independent Directors and CPAs:

Date	Communication Content	Communication Outcome
2/22/2024	<ol style="list-style-type: none">1. The CPAs provided explanations regarding significant audit adjustments for the company's financial and profit and loss statements for the year 2023.	The annual financial statements have been approved by the Audit Committee and submitted to the Board of Directors for approval,

Date	Communication Content	Communication Outcome
	<ol style="list-style-type: none"> <li data-bbox="384 120 995 188">2. The CPAs discussed and communicated the questions raised by the attendees. <li data-bbox="384 188 995 255">3. Communication of key audit matters in the audit report. 	<p data-bbox="1062 120 1453 226">after which it was announced and reported to the regulatory authorities on time.</p>
8/13/2024	<ol style="list-style-type: none"> <li data-bbox="384 271 995 412">1. The CPAs provided explanations regarding significant audit adjustments for the company's financial and profit and loss statements for the second quarter of 2024. <li data-bbox="384 412 995 479">2. The CPAs discussed and communicated the questions raised by the attendees. 	<p data-bbox="1062 271 1485 553">The financial statements for the second quarter of 2024 have been approved by the Audit Committee and submitted to the Board of Directors for approval, after which it was announced and reported to the regulatory authorities on time.</p>