

Communication between CPAs and Falcon's Independent Director in 2022

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 2022

Effective communication between CPAs and Falcon's independent directors.

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
2022/03/25 Audit Committee	CPAs explained the key audit matters related to the 2021 individual and consolidated financial report and audit results.	Nil	The 2021 individual and consolidated financial report passed by the Audit Committee and the board on March 25, 2022.
2022/08/09 Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2022.	Nil	The consolidated financial statements in the 2nd quarter of 2022 passed by the Audit Committee and the board on August 09, 2022.