

Communication between CPAs and Falcon's Independent Director in 2023

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 2023

Effective communication between CPAs and Falcon's independent directors.

Date	Key Points of Communication	Independent Directors' Advices	Follow-ups and Results
2023/03/21 Audit Committee	CPAs explained the key audit matters related to the 2022 individual and consolidated financial report and audit results.	Nil	The 2022 individual and consolidated financial report passed by the Audit Committee and the board on March 21, 2023.
2023/08/09 Audit Committee	CPAs explained the audit results of the consolidated financial statements in the 2nd quarter of 2023.	Nil	The consolidated financial statements in the 2nd quarter of 2023 passed by the Audit Committee and the board on August 09, 2023.