



PharmaEngine, Inc.

Communication between Independent Directors and Internal Audit Manager

Date: November 5, 2024

Date	Meeting Type	Item	Result
Jan. 18, 2024	Meeting between independent directors and the internal audit manager	Discuss with independent directors regarding correction measures for the other control systems within the internal control system.	Corrected the internal control system according to suggestions from the independent directors, reference attached. The meeting ended with no comments.
Jan. 20, 2024	Meeting between independent directors and the internal audit manager	Discussion items as below: -2023 performance of the Audit Office -2024 key performance indicators (KPIs) -2024 training plan	Presented the 2023 performance of the Audit Office, 2024 key performance indicators (KPIs), and 2024 training plan for a discussion with independent directors. The meeting ended with no comments.
Feb. 29, 2024	Pre-meeting for the Audit Committee meeting	The accountant reported the items below: - Updated regulations and the impact on the Company - Changes within the management team and internal operations	Announced and reported regulation amendments (published on December 8, 2023), reminder of the Securities and Exchange Act Article 14-5, corporate governance implementation items for

		<ul style="list-style-type: none"> - Permanent items regarding the income tax 	2024, early preparation for corporate governance implementation items for 2025, and the impact of the permanent items of income tax. The meeting ended with no comments.
Feb. 29, 2024	8 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Internal audit report and integrity management implementation results for October-December 2023 	Reported internal audit report for October-December 2023 and discussed and the integrity management implementation results for 2023. The meeting ended with no comments.
Apr. 25, 2024	Pre-meeting for the Audit Committee meeting	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations - Permanent items regarding the income tax 	Announced and reported the impact of the permanent items of the income tax. The meeting ended with no comments.
Apr. 25, 2024	9 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Internal audit report results for January-March 2024 	Reported internal audit report for January-March 2024 for discussion with the independent directors. The meeting ended with no comments.
Jul. 25, 2024	Pre-meeting for the Audit	Discussion items as below:	Announced and reported regulation

	Committee meeting	<ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations - Permanent items regarding the income tax 	amendments on securities and exchange, and amendments on tax regulations, recent development in the ESG field, introduction on the plan to adopt IFRS, internal control and management of sustainability data, and the impact of the permanent items of the income tax. The meeting ended with no comments.
Jul. 25, 2024	10 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Internal audit report results for April-June 2024 	Reported internal audit report for April-June 2024 for discussion with the independent directors. The meeting ended with no comments.
Jul. 31, 2024	Meeting between independent directors and the internal audit manager	Discussed 2024 mid-year performance results of the Audit Office with independent directors.	Presented the 2024 mid-year performance results of the Audit Office for a discussion with independent directors. The meeting ended with no comments.
Oct. 31, 2024	Pre-meeting for the Audit Committee meeting	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Updated regulations and the impact on the Company - Changes within the management team and internal operations 	Announced and reported on the amendments of “Regulation Governing Information to be Published in Annual Reports of Public Companies”, and the impact of the permanent items of the

		<ul style="list-style-type: none"> - Permanent items regarding the income tax - Annual audit plan 	income tax. The meeting ended with no comments.
Oct. 31, 2024	11 th meeting of the 3 rd session of the Audit Committee	<p>Discussion items as below:</p> <ul style="list-style-type: none"> - Internal audit report results for July-September 2024 - 2025 audit plan 	Reported internal audit report for July-September 2024 to the independent directors. The 2025 audit plan was discussed and approved by the independent directors. The meeting ended with no comments.