

**Confirmation of Audit Participant Information Required Work Paper (12/21)**

This work paper is being completed by a (check the appropriate box):

- Component Team** ☐
- Other Participant** ☐
- KPMG Specialist/Specific Team Member(s)** ☒
- Staff Member (No Partner or Manager Involvement)** ☐

To: Han, Sang Hyun	Office: KPMG Samjong Accounting Corp.	
From: Seo, Moo Seong	Office or Location: KPMG Samjong Accounting Corp.	Date May 16, 2022

I. Identification

U.S Issuer Client's Name:	LG Display Co., Ltd. ('the Group')
U.S. Issuer Client's Year-End:	December 31, 2021
Exact Legal name of Audit Participant:	KPMG Samjong Accounting Corp.
City and State, or City and Country, of Audit Participant's Headquarters' Office:	Seoul, Republic of Korea
Period Covered:	For the year ended December 31, 2021

II. Confirmation

With respect to the lead audit engagement team's audit for the period ending as of the Client's year-end (referred to in Section I of this confirmation), we confirm the following^{1,2}:

¹Component teams, KPMG specialists, specific team members and other participants are responsible for identifying and including other participants utilized in the conduct of their work in order to ensure the completeness and accuracy of the confirmation being submitted but are not required to obtain a confirmation workpaper from the other participants identified. The lead audit engagement team is responsible for sending the confirmation workpaper to other participants identified by component teams, KPMG specialists, specific team members and other participants in the confirmation workpaper. However, to assist the lead audit engagement team in receiving a timely response, the component team may facilitate the request for completion of this confirmation work paper by other participants and copying the lead engagement team.

² Where this confirmation is used to confirm the audit participants when certain audit procedures are requested (e.g. an inventory observation, process walkthrough, control testing or other specific procedures), the participant is not a component auditor, and non-partner and non-manager level resources are the only resources used, the following may be used as substitute language for the confirmation:



- We understand that PCAOB Rule 3211, *Auditor Reporting of Certain Audit Participants* (Rule 3211), requires the auditor to file with the PCAOB a report on Form AP for audit reports it issues for an issuer in accordance with the instructions to that form.
 - We understand that PCAOB Auditing Standard 1301, *Communications with Audit Committees* (AS 1301) paragraph 10(d) requires the auditor to communicate to the audit committee the entity names (legal entity names), locations, and planned responsibilities of other independent public accounting firms, or other persons, who are not employed by the auditor, that perform audit procedures in the current period audit.
 - We confirm the audit participant information included in Section I above of this confirmation is accurate.
 - We confirm that we have not:
 - Used the work of any KPMG or non-KPMG legal entity/entities (including non-KPMG specialists), or staff/resources of any KPMG or non-KPMG legal entity/entities, in completing the work requested by the lead audit engagement team (for example, such work may include, but not limited to, inventory observations, process walkthroughs, control testing, confirmations or other procedures), other than the legal entity/entities we have included in the attached Audit Participant Information Template (the Template);
 - Used or consulted with any KPMG specialists, whether considered employed or engaged, as described in KPMG Audit Execution Guide - PCAOB (KAEG-P) or KAM-US Topic 65 – “Specialists and Specific Team Members” from any KPMG legal entity/entities other than those included in the Template.
 - Used or consulted with any specific team members, as described in KAEG-P or KAM-US Topic 65 – “Specialists and Specific Team Members” (as applicable), from any KPMG legal entity/entities other than those we have included in the Template.
- KAEG-P* and KAM-US Topic 65 – “Specialists and Specific Team Members” describe specific team members as individuals (or firms) with special skill or knowledge in the field of accounting or auditing and includes examples such as accounting advisory services, income taxes, information risk management and forensics personnel.
- Been invoiced nor expected to be invoiced by any other KPMG or non-KPMG legal entity/entities for assistance in completing the work requested by the lead audit engagement team, other than the legal entity/entities we have included in the Template (e.g. KPMG AG Wirtschaftsprüfungsgesellschaft, in instances where iRADAR is used for valuation services or invoiced by another firm that does not share a time recording system).

I confirm that I have not:

Used the work of any KPMG or non-KPMG legal entity/entities (includes non-KPMG specialists), or staff/resources of any KPMG or non-KPMG legal entity/entities, in completing the work requested by the lead audit engagement team (or substitute the party that requested the work for ‘lead audit engagement team’), other than the legal entity/entities included in the attached Template.



- Used the work of any shared service center (often times a non-accounting firm) in completing the work requested by the lead audit engagement team other than the shared service centers we have included in the Template.
- We confirm that the Template includes a complete list of all legal entity/entities and other participants that participated in completing the work requested by the lead audit engagement team in relation to this audit in accordance with Rule 3211 and AS 3101.
- We confirm that we have inquired of each audit participant included in the Template, if they have used any of the following in completing the work requested by the lead audit engagement team or us in relation to this audit:
 - KPMG or non-KPMG legal entity/entities,
 - staff/resources from any KPMG or non-KPMG legal entity/entities, including specialists, specific team members, other participants or shared service centers.

Based on such inquiries, no other legal entity/entities was/were used by each audit participant, other than the legal entity/entities included in the Template.

- We confirm that the Template includes the hours incurred to complete the work requested by the lead audit engagement team, in accordance with Rule 3211. Specifically, we confirm that when we have used any non-accounting firm participants (e.g. shared service centers (often non-accounting firms), KPMG tax or advisory legal entities) we have identified those resources specifically and included those hours incurred in the Template.

Signed

Seo, Moo Seong

Participating engagement partner name or other participant name (Please Print)

KPMG Samjong Accounting Corp.

Firm legal name

Republic Of Korea

Country

Signed

Kim, Hwi Woong

Participating manager name or other participant name (Please Print)

KPMG Samjong Accounting Corp.

Firm legal name

Republic Of Korea

Country