



倍利科技股份有限公司

V5 TECHNOLOGIES

Communication between independent directors, internal audits, and the CPAs:

- a. Internal auditors present the execution and improvement of the audit plan to independent directors at least 4 times per year at Audit Committee meetings. The head of internal audit also regularly reports to the independent directors on important audit work of the Company and its subsidiaries at quarterly meetings and communicates and exchanges opinions on the effectiveness of the Company's internal control implementation. In the event of any serious violation, the internal audit should report to the independent directors timely and a meeting shall be convened when needed. A summary of the communication status and results between the Independent Directors and the head of internal audit for the most recent year (2025):

Agenda Item 1:

Presentation to the Independent Directors on the Company's Enterprise Risk Management (ERM) Initiative, Including Risk Assessment, Mitigation Measures, Implementation Results, and Continuous Improvement Actions for Discussion.

Agenda Item 2:

Discussion on the Current Status of the Company's ISO 27001 Information Security Management System (ISMS) and Measures for the Protection of Trade Secrets.

The CPAs report at least once per year to independent directors individually on the audit of the Company's financial reports and fully discuss with independent directors the review or audit of the Company's financial reports or financial, tax, and internal control-related issues. A summary of the communication status and results between the Independent Directors and the CPA (Certified Public Accountant) for the most recent year (2025):

Agenda Item 1:

Review of Q2 2026 Financial Statements and FY2026 Audit Plan; Discussion with Independent Directors

Agenda Item 2:

Report on Recent Updates to Securities Regulations