Paragon Technologies

Communication between Independent Directors, Audit Supervisor, and Accountants

1. At least once a year, a separate meeting is convened between the accountants, audit supervisor, and independent directors to discuss the completed internal audit findings, external audit opinions, and communicate regarding any deficiencies identified during the audit for that year. The communication and opinions are documented and included in the board report.

2. The internal audit supervisor regularly reports to the Audit Committee on

(1) The annual internal audit plan.

(2) Periodic updates on the execution of internal audit activities to the Audit Committee.

3. The accountants attend the Audit Committee at least once a year to report on the annual audit results.

4. Other matters: In the event of significant abnormal incidents or when the independent directors, audit supervisor, and accountants deem it necessary to have independent communication, meetings can be convened on an ad-hoc basis.

Paragon Technologies

Communication between Independent Directors and Accountants in the Year 2026.

DATE	ATTENDEES	COMMUNICATION MATTERS	COMMUNICATION RESULTS
115.3.9 Audit Committee	Independent Director Liu, Yu-Zhen Independent Director Zhang, Dong-Long Accountant Deloitte Weng, Po-Wen Assistant Manager Deloitte Huang, Xian-Chen	Audit Results of the Financial Statements for the Year 2025.	No objections, approved as proposed.
115.5.8 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Independent Director Zhang, Dong-Long Accountant Deloitte Yu, Meng-Kuei Assistant Manager Deloitte Huang, Xian-Chen	Audit Results for the Financial Statements of the first quarter of the year 2026.	No objections, approved as proposed.
115.8.6 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Accountant Deloitte Weng, Po-Wen	Audit Results for the Financial Statements of the second quarter of the year 2026.	No objections, approved as proposed.

DATE	ATTENDEES	COMMUNICATION MATTERS	COMMUNICATION RESULTS
115.11.5 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Assistant Manager Deloitte Huang, Xian-Chen Manager Deloitte Chang, Shu-Yuan	Audit Results for the Financial Statements of the third quarter of the year 2026.	No objections, approved as proposed.

Communication between Independent Directors and the Head of Internal Audit in the Year 2026.

DATE	ATTENDEES	COMMUNICATION MATTERS	COMMUNICATION RESULTS
115.3.9 Audit Committee	Independent Director Liu, Yu-Zhen Independent Director Zhang, Dong-Long Audit Manager Li, Bing-long	Internal Audit Operational Review and Improvement Status for the Year 2025.	No comments were raised during this meeting.
115.5.8 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Independent Director Zhang, Dong-Long Audit Manager	Internal audit work items and audit priorities for the first quarter of 2026.	No comments were raised during this meeting.

DATE	ATTENDEES	COMMUNICATION MATTERS	COMMUNICATION RESULTS
	Li, Bing-long		
115.8.6 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Audit Manager Li, Bing-long	Internal audit work items and audit priorities for the second quarter of 2026.	No comments were raised during this meeting.
115.8.6 Audit Committee	Independent Director Zheng, Qin-Xin Independent Director Liu, Yu-Zhen Independent Director Su, Cong-Min Audit Manager Li, Bing-long	Internal audit work items and audit priorities for the third quarter of 2026.	No comments were raised during this meeting.