

【Annex IV】

United Radiant Technology Corporation

Report on the communication between independent directors and chief internal auditor and accountant - the entire year of 2025

Date	communication method	Communication object	Communication matters	Communicate results
The whole year of 2025	Communicate By E-mail	Chief internal auditor	Submit audit business execution report monthly.	No comments or follow the suggestions.
January 10, 2025	Board of Directors and Audit Committee	Accountant	The company will handle the liquidation and dissolution of its subsidiary Firsthill Limited.	No comments.
February 21, 2025	Board of Directors and Audit Committee	Chief internal auditor	1. Audit business execution report from November 2024 to January 2025. 2. Internal Control System Statement in 2024.	No comments.
		Accountant	1. Communication matters with governance units in 2024. 2. Business report and final accounts form in 2024. 3. Pre-approval of non-assurance services provided by certified public accountants, their firms and their affiliated companies to our company and subsidiaries.	No comments.
May 2, 2025	Individual Meeting	Chief internal auditor	1. Communication on audit business execution status from February to April 2025. 2. Communication on tracking of audit deficiencies in December 2024 and January 2025.	No comments.
		Accountant	Communication on the Preparation Process of Consolidated Financial Report for the First Quarter of 2025.	No comments.
May 2, 2025	Board of Directors and Audit Committee	Chief internal auditor	1. Audit business execution report from February to April 2025. 2. Tracking of audit deficiencies in December 2024 and January 2025.	No comments.
		Accountant	1. Communication matters with governance units in the first quarter of 2025. 2. Consolidated Financial Report for the First Quarter of 2025.	No comments.
May 19, 2025	Individual Meeting	Chief internal auditor	Modify the internal control system of "Payroll Cycle - Payroll Operation" and communicate the internal audit implementation details.	No comments.
	Board of Directors and Audit Committee		Modify the internal control system and internal audit implementation rules of "Payroll Cycle - Payroll Operations".	No comments.
August 5, 2025	Individual Meeting	Chief internal auditor	Communication on audit business execution status from May to July 2025.	No comments.
	Board of Directors and Audit Committee		Audit business execution report from May to July 2025.	No comments.
November 7, 2025	Individual Meeting	Chief internal auditor	1. Communication on audit business execution status from August to October 2025. 2. Project audit report-business secret management.	No comments.
		Accountant	Communication on the preparation process of the consolidated financial report for the third quarter of 2025.	No comments.

Date	communication method	Communication object	Communication matters	Communicate results
	Board of Directors and Audit Committee	Chief internal auditor	<ol style="list-style-type: none"> <li>1. Audit business execution report from August to October 2025.</li> <li>2. Tracking of audit deficiencies in July 2025.</li> <li>3. Project audit report-Business secret management review results.</li> <li>4. Audit Plan in 2026.</li> </ol>	Audit Committee: Matters have been handled in accordance with the recommendations of independent directors. Board of Directors: No comment.
		Accountant	<ol style="list-style-type: none"> <li>1. Communication matters with governance units in the third quarter of 2025.</li> <li>2. Consolidated Financial Report for the Third Quarter of 2025.</li> </ol>	No comments.