## Operations of the Audit Committee

A total of 5 meetings of the Audit Committee were held in 2025. The attendance of independent directors is stated as follows:

| Title | Name | Attendance in Person | Attendance by Proxy | Attendance Rate (%) | Remarks |
|---|---|---|---|---|---|
| Independent director (Convener) | Chin-Tang Liu | 5 | - | 100% | Reelected on 2025/06/17 |
| Independent director | Chin-Liang Wang | 5 | - | 100% | Reelected on 2025/06/17 |
| Independent director | Yi-Bing Lin | 4 | 1 | 80% | Reelected on 2025/06/17 |
| Independent director | Shing-Hai Wei | 2 | - | 100% | Elected on 2025/06/17 |

Other matters to be disclosed by the Audit Committee:

I.Concerning the circumstances and other resolution not approved by the Audit Committee but approved by two-thirds or more of all directors, as referred to in Article 14-5 of the Securities and Exchange Act:

A. The circumstances referred to in Article 14-5 of the Securities and Exchange Act;

| Date | Meeting | Resolution | Opinion of All Independent Directors and the Company's Response to Independent Directors |
|---|---|---|---|
| March 3,2025 | 12th Meeting of 2nd Committee | Update of the general principles of the company's pre-approved non-assurance services policy. | None of the independent directors has expressed opposition or qualified opinions. |
| | | Approved the independent auditors' independence and competence evaluation. | |
| | | Approved the 2024 Business report and financial statements. | |
| | | Approved the 2024 Internal Control System Statement. | |
| | | Approved the 2024 Earning | |

| Date | Meeting | Resolution | Opinion of All Independent Directors and the Company's Response to Independent Directors |
|---|---|---|---|
| | | Distribution. | |
| | | Approved for established the matters related to the exercised the employee stock options in the Fourth Quarter of 2024 converting share capital. | |
| | | Approved the decision not to proceed with the private placement of common shares approved at the 2024 annual shareholders' meeting. | |
| | | Approved the issuance of new restricted employee shares. | |
| | | Approved the amendments to the ” Procedures for Loaning Funds to Others”. | |
| Mar 26, 2025 | 13th Meeting of 2nd Committee | Approved Zyxel Group’s endorsement and guarantee to the subsidiary, Zyxel Communications Corporation. | |
| May 5, 2025 | 14th Meeting of 2nd Committee | Approved the changes for the positions of Financial and Accounting Officer and other related roles. | |
| | | Approved the First Quarter of 2025 consolidated financial statements. | |
| | | Approved for established the matters related to the exercised the employee stock options in the First Quarter of 2025 converting share capital. | |
| | | Approved to lift the non-competition restrictions on Zyxel | |

| Date | Meeting | Resolution | Opinion of All Independent Directors and the Company's Response to Independent Directors |
|---|---|---|---|
| | | Group's 6th Board of Directors. | |
| August 4, 2025 | 1st Meeting of 3rd Committee | Approved the Second Quarter of 2025 consolidated financial statements. | None of the independent directors has expressed opposition or qualified opinions. |
| | | Approved for established the matters related to the exercised the employee stock options in the Second Quarter of 2025 converting share capital. | |
| | | Approved Zyxel Group’s additional loan to the subsidiary, MitraStar Technology Corporation. | |
| | | Approved Zyxel Group’s additional loan to the subsidiary, Zyxel Communications Corporation. | |
| | | Approved to lift the non-competition restrictions on Zyxel Group's managers. | |
| November 3, 2025 | 2nd Meeting of 3rd Committee | Approved the professional fees of the independent auditors retained by Zyxel Group. | |
| | | Approved the Third Quarter of 2025 consolidated financial statements. | |
| | | Approved the matters regarding the allocation details of new shares with restricted stock awards. | |
| | | Approved for established the matters related to the exercised the employee stock options in the Third Quarter of 2025 converting share capital. | |
| | | Approved the amendment to the | |

| Date | Meeting | Resolution | Opinion of All Independent Directors and the Company's Response to Independent Directors |
|---|---|---|---|
| | | internal control system. | |
| | | Approved 2026 internal audit plan. | |

B. Any other resolution not approved by the Audit Committee but approved by two-thirds or more of all directors: none.

II. Status of independent directors' recusing themselves due to a conflict of interest: none.

III. Communication between independent directors and internal audit officers as well as independent auditors:

A. Convene the meeting with independent directors, independent auditors and internal audit officers separately at least once per year to communicate with each other on the Company's business and finance.

B. Communication between internal audit officers and independent directors:

1.Internal audit officers regularly send audit reports and tracking reports to independent directors. If the independent directors have any suggestions or questions after receiving the audit report, they will communicate with internal audit officers irregularly.

2.Internal audit officers report the annual internal audit plan and implementation to the Audit Committee quarterly.

C. Communication between independent auditors and independent directors：
Independent auditors attend the Audit Committee quarterly, report audit results, and discuss discoveries in the audit.

D. Others: In the event of major exception occurred, or matters that independent directors, internal audit officers and independent auditors consider necessary to communicate independently, meetings may be held at any time.

E. The independent directors asked the internal and independent auditors in the separate communication meeting whether they encountered obstacles during the audit process, and the auditors replied that there was no relevant matter during the audit process.

Communication between independent directors and independent auditors as well as internal audit officers in 2025:

| Date | Attendees | Items | Results |
|---|---|---|---|
| 2025.03.03 Audit Committee | Independent Director- Chin-Tang Liu<br>Independent Director - Chin-Liang Wang<br>Independent Director - Yi-Bing Lin<br>Internal Audit Officer- Jessica Chen<br>CPA- Hai-Ning Huang | Audit Results and Internal Control Audits of the 2024 Consolidated Financial Statements and Parent-Company-Only Financial Statements | Acknowledged. |
| | | Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit) | |
| | | Report for 2024 internal control system self-inspection result | |
| | | 2024 Internal Control System Statement | |
| | | Internal Audit Execution Report | |
| 2025.05.05 Audit Committee | Independent Director- Chin-Tang Liu<br>Independent Director - Chin-Liang Wang<br>Internal Audit Officer- Jessica Chen<br>CPA- Hai-Ning Huang<br>CPA- Ji-Long Yu | Review results of the First Quarter of 2025 Consolidated Financial Statement | Acknowledged. |
| | | Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit) | |
| | | Internal Audit Execution Report | |
| 2025.08.04 Audit Committee | Independent Director - Chin-Tang Liu<br>Independent Director - Chin-Liang Wang<br>Independent Director - Yi-Bing Lin<br>Independent Director - Shing-Hai Wei<br>Internal Audit Officer- Jessica Chen<br>CPA- Hai-Ning Huang | Review results of the Second Quarter of 2025 Consolidated Financial Statements | Acknowledged. |
| | | Communicate with governance units (to discuss and communicate the impacts posed by new and amended laws and regulations, and discoveries in the audit) | |
| | | Internal Audit Execution Report | |

| Date | Attendees | Items | Results |
|---|---|---|---|
| 2025.11.03 Audit Committee | Independent Director - Chin-Tang Liu<br>Independent Director - Chin-Liang Wang<br>Independent Director - Yi-Bing Lin<br>Independent Director - Shing-Hai Wei<br>Internal Audit Officer- Jessica Chen<br>CPA- Hai-Ning Huang | Review results of the Third Quarter of 2025 Consolidated Financial Statements | Acknowledged. |
| | | 2025 communication matters in the Group's audit at the end of the period | |
| | | Communicate with governance units (to discuss and communicate the audit plan, impacts posed by new and amended laws and regulations, and discoveries in the review) | |
| | | Internal Audit Execution Report | |
| | | 2026 internal audit plan | |