Phihong Technology Co.,Ltd.

Operation of the Audit Committee:

In the most recent year (from January 1, 2026, to December 31, 2026), the Audit Committee held 6 meetings (A). The attendance of the independent directors is as follows:

Title	Name	Actual Attendance (B)	Proxy Attendance	Attendance Rate (%) (B/A)	Remarks
Independent Director	Hong Yu-Yuan	3	1	75.00%	Continued after re-election on 2026.6.11
Independent Director	Lin Kui-Hong	6	0	100.00%	No longer serving after re-election on 2026.6.11
Independent Director	Wu Zhong-Shu	6	0	100.00%	Continued after re-election on 2026.6.11
Independent Director	Kang Hui-Mei	6	0	100.00%	Continued after re-election on 2026.6.11
Independent Director	Chou, Ta-Jen	2	0	100.00%	Newly appointed after re-election on 2026.6.11

Other Notable Items:

1. **Operation of the Audit Committee**: The dates, agenda items, independent directors' opposing opinions, reserved opinions, or major suggestions, resolution results, and the company's handling of the Audit Committee's opinions should be stated:

Date	Agenda Item Summary	Independent Director's Opinion or Major Suggestion	Resolution Result	Company Handling of Committee Opinions
2026/2/5	Proposal on the Company’s 2026 Fiscal Year Operating Budget	None	Approved as proposed	None
	Proposal on the Company’s Endorsement and Guarantee for Phihong Japan			
	Proposal on the Company’s Fund Lending to Zerova’s Direct and Indirect Wholly-Owned Overseas Subsidiaries			
	Proposal on Fund Lending by Zerova Singapore to Its Direct and Indirect Wholly-Owned Overseas Subsidiaries			
	Proposal to Appoint the Company’s 2026 Auditors and Approve Their Fees			
	Proposal on the 2026 Pre-Approval of Non-Assurance Services			

Date	Agenda Item Summary	Independent Director's Opinion or Major Suggestion	Resolution Result	Company Handling of Committee Opinions
	Proposal on Assessment of the Independence and Competence of the Company's Accountants			
	Proposal on the Company's Cash Capital Increase in Its Subsidiary PHV			
2026/3/12	Proposal on the Company's 2025 Annual Business Report and Financial Statements (Including Consolidated and Individual Financial Statements)	None	Approved as proposed	None
	Proposal on the Distribution of Earnings for the 2025 Fiscal Year			
	Proposal on the 2025 Internal Control System Statement			
	Proposal to Lift the Non-Competition Restrictions on Newly Appointed Directors			
2026/5/7	Proposal on the Company's Consolidated Financial Statements for Q1 2026	None	Approved as proposed	None
	Proposal to Establish the "Regulations Governing the Management of Sustainability Information"			
2026/6/5	Proposal Regarding the Transfer of Real Estate from Subsidiary PHE to PHC	None	Approved as proposed	None
2026/8/12	Proposal on the Company's Consolidated Financial Statements for Q2 2026	None	Approved as proposed	None
	Proposal on the Company's Cash Capital Increase in Its Subsidiary PHQ			
	Proposal on the Company's Endorsement and Guarantee for Phihong Vietnam			
	Proposal on Fund Lending from Subsidiary PHC to PHE			
2026/11/9	Proposal on the Promotion of the Company's Chief Accounting Officer	None	Approved as proposed	None
	Proposal on the Company's Consolidated Financial Statements for Q3 2026			
	Proposal on the Company's Endorsement and Guarantee for Phihong Japan			
	Proposal on the Company's 2027 Audit Plan			
	Proposal to Amend the "Procedures for Ethical Management and Guidelines for Reporting and Handling Unethical Conduct" (formerly the "Procedures for			

Date	Agenda Item Summary	Independent Director's Opinion or Major Suggestion	Resolution Result	Company Handling of Committee Opinions
	Reporting and Handling Illegal, Unethical or Dishonest Conduct")			
	Proposal on the Company's Proposed Investment in Black Marble Capital Management Co., LTD			

Note: Except for the aforementioned items, there are no other resolutions passed by more than two-thirds of all directors without the approval of the Audit Committee.

Attendance of Independent Directors at the 2026 Audit Committee Meetings (Y: Attended in person, Δ: Proxy attendance)

Audit Committee / Independent Director	2026/2/5	2026/3/12	2026/5/7	2026/6/5	2026/8/12	2026/11/9	Remarks
Hong Yu-Yuan	Δ	Y	Y	Y			Continued after re-election on 2026.6.11
Lin Kui-Hong	Y	Y	Y	Y	Y	Y	No longer serving after re-election on 2026.6.11
Wu Zhong-Shu	Y	Y	Y	Y	Y	Y	Continued after re-election on 2026.6.11
Kang Hui-Mei	Y	Y	Y	Y	Y	Y	Continued after re-election on 2026.6.11
Chou Ta-Jen					Y	Y	Newly appointed after re-election on 2026.6.11

2. **Execution of Recusal by Independent Directors on Conflict of Interest Proposals**: The names of the independent directors, the content of the proposals, the reasons for recusal, and their participation in voting should be stated: None.