Phihong Technology Co.,Ltd.

Operation of the Compensation Committee:

1. The Compensation Committee of our company currently consists of 4 members, all of whom are independent directors.
2. The term of the current committee members is from August 11, 2026, to June 10, 2029. In the most recent year (from January 1, 2026, to December 31, 2026), the Compensation Committee held 3 meetings (A). The qualifications and attendance of the members are as follows:

Title	Name	Actual Attendance (B)	Proxy Attendance	Attendance Rate (%) (B/A)	Remarks
Convener	Wu Zhong-Shu	3	0	100.00%	Continued after re-election on 2026.6.11
Member	Hong Yu-Yuan	1	1	50.00%	No longer serving after re-election on 2026.6.11
Member	Lin Kui-Hong	3	0	100.00%	Continued after re-election on 2026.6.11
Member	Kang Hui-Mei	3	0	100.00%	Continued after re-election on 2026.6.11
Member	Chou, Ta-Jen	1	0	100.00%	Newly appointed after re-election on 2026.6.11

Other Notable Items:

1. **Board Decisions**: No instances where the board did not adopt or modify the recommendations of the Compensation Committee.
2. **Opposition or Reserved Opinions**: No instances where members had opposing or reserved opinions recorded or declared in writing.

Key Proposals and Resolutions in 2026:

Date	Key Proposal Summary	Resolution Result	Company Handling of Committee Opinions
2026/02/05	Review and approval of the 2025 business execution expenses for the Company's Directors and Independent Directors	Approved as proposed	None
	Review and approval of the salary adjustment for Mr. Vincent Chien, the Company's Deputy General Manager	Approved as proposed	None

Date	Key Proposal Summary	Resolution Result	Company Handling of Committee Opinions
	Review and approval of the allocation of the Company's 2025 year-end bonuses for managers	Approved as proposed	None
	Review and approval of the allocation of 2025 year-end bonuses for the Company's Directors and managers of Zerova	Approved as proposed	None
2026/06/05	Review and approval of the retirement benefit payment to the Company's Deputy General Manager	Approved as proposed	None
2026/08/12	Review and approval of salary adjustments for the Company's managers	Approved as proposed	None
	Review and approval of the 2026 salary adjustments for the Company's Directors and managers concurrently serving as managers of Zerova	Approved as proposed	None