

Phihong Technology Co.,Ltd.

Operation of the Audit Committee:

In the most recent year (from January 1, 2025, to December 31, 2025), the Audit Committee held 7 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	7	0	100.00%	Continued after re-election on 2023.6.9
Independent Director	Lin Kui-Hong	7	0	100.00%	Continued after re-election on 2023.6.9
Independent Director	Wu Zhong-Shu	7	0	100.00%	Newly appointed after re-election on 2023.6.9
Independent Director	Kang Hui-Mei	7	0	100.00%	Newly appointed as director on 2024.6.12, appointed to various functional committees on 2024.8.12

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
2025/1/15	Proposal on the Company's 2025 Fiscal Year Operating Budget	None	Approved as proposed	None
	Proposal to Appoint the Company's 2025 Auditors and Approve Their Fees			
	Proposal on the 2025 Pre-Approval of Non-Assurance Services			
	Proposal on Assessment of the Independence and Competence of the Company's Accountants			
	Proposal to Amend the "Procedures for Transactions with Related Parties"			
	Proposal Regarding the Disposition of Toyochō Office by Phihong Japan			

Date	Agenda Item Summary	Independent Director's Opinion or Major Suggestion	Resolution Result	Company Handling of Committee Opinions
2025/3/11	Proposal on the Company's 2024 Annual Business Report and Financial Statements (Including Consolidated and Individual Statements)	None	Approved as proposed	None
	Proposal on the Distribution of Earnings for the 2024 Fiscal Year			
	Proposal on the 2024 Internal Control System Statement			
	Proposal on the Retroactive Public Offering of Common Shares for the 2021 Private Placement			
	Proposal to Amend Certain Provisions of the Company's Articles of Association			
	Proposal on the Company's Fund Lending to 100% Direct and Indirect Overseas Subsidiaries of Zerova			
	Proposal on Fund Lending by Zerova Singapore to Its 100% Direct and Indirect Overseas Subsidiaries			
2025/4/10	Proposal to Execute the Fifth Share Repurchase of the Company's Shares and Cancellation Thereof	None	Approved as proposed	None
	Proposal to Amend Certain Provisions of the Company's Articles of Association			
2025/5/13	Proposal on the Company's Consolidated Financial Statements for Q1 2025	None	Approved as proposed	None
2025/7/24	Proposal to Revise the Company's 2025 Operating Budget	None	Approved as proposed	None
	Proposal to Set the Record Date for the Company's Treasury Stock Repurchase and Capital Reduction			
2025/8/12	Proposal on the Company's Consolidated Financial Statements for Q2 2025	None	Approved as proposed	None
	Proposal on Providing Guarantee for Pihong Vietnam			
	Proposal on Adjustment of Interest on Fund Lending from Subsidiary "Phihong Electronics (Suzhou) Co., Ltd." to "Dongguan Dahong Electronics Co., Ltd."			

Date	Agenda Item Summary	Independent Director's Opinion or Major Suggestion	Resolution Result	Company Handling of Committee Opinions
2025/11/7	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 2025			
	Proposal on the Company's Fund Lending to Pihong Japan (PHJ)			
	Proposal on Fund Lending from Subsidiary Pihong Suzhou (PHZ) to Pihong Dongguan (PHC)			
	Proposal on the Company's 2026 Audit Plan			
	Proposal to Revise "Payroll Cycle Controls" and "Payroll Audit Procedures"			
	Proposal on Subsidiary Pihong Vietnam (PHV)'s Investment in Land in Vietnam			
	Proposal on the Company's Cash Capital Injection into Pihong Vietnam (PHV)			
	Proposal to Amend the Company's "Authority Matrix"			

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 2025 Audit Committee Meetings (Y: Attended in person, Δ: Proxy attendance)

Board Meeting Independent Director	2025/ 1/15	2025/ 3/11	2025/ 4/10	2025/ 5/13	2025/ 7/24	2025/ 8/12	2025/ 11/7	Remarks
Hong Yu-Yuan	Y	Y	Y	Y	Y	Y	Y	Continued after re-election on 2023.6.9
Lin Kui-Hong	Y	Y	Y	Y	Y	Y	Y	Continued after re-election on 2023.6.9
Wu Zhong-Shu	Y	Y	Y	Y	Y	Y	Y	Newly elected after re-election on 2023.6.9
Kang Hui-Mei	Y	Y	Y	Y	Y	Y	Y	Newly elected as independent director on 2024.6.12, and appointed as functional committee member on 2024.8.12

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.