

The date, agenda and the resolution of the Auditing Committee of Yieh Phui in 2025:

Date of Meeting	Contents of Motions	Resolution Results	The Company's actions in response to the opinions of the Remuneration Committee
<p>2025 1st meeting 2025.01.16</p>	<p>1. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion.</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>
<p>2025 2nd meeting 2025.03.12</p>	<p>1. Change in accounting policy for the Company's investment property, submitted for discussion. 2. Restatement of the consolidated financial statements for the first quarter of FY 2024, submitted for review. 3. Restatement of the consolidated financial statements for the second quarter of FY 2024, submitted for review. 4. Restatement of the consolidated financial statements for the third quarter of FY 2024, submitted for review. 5. The Company's FY 2024 business report, parent company financial statements, and consolidated financial statements, submitted for review. 6. Approval of the FY 2024 earnings distribution proposal. 7. Evaluation of the independence and competence of CPAs for FY</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>

	<p>2025 and discussion of CPA remuneration, submitted for approval.</p> <p>8. Submission of the Company’s FY 2024 “Statement on Internal Control System.”</p> <p>9. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion.</p>		
<p>2025 3rd meeting 2025.05.06</p>	<p>1. Proposal to lift the non-compete restriction on directors.</p> <p>2. Amendment to the Company’s FY 2024 loss offset proposal, submitted for discussion.</p> <p>3. The Company’s consolidated financial statements for the first quarter of FY 2025, submitted for review.</p> <p>4. Proposed amendment to the Company’s “Internal Control System for Shareholder Services,” submitted for discussion.</p> <p>5. Discussion of a loan of funds by the Company to Lien Hui Development Co., Ltd.</p> <p>6. Discussion of a loan of funds by the Company to Kuo Chang Enterprise Co., Ltd.</p> <p>7. The Company proposes to engage in derivative financial instrument transactions involving forward foreign</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>

	exchange contracts and currency swaps, submitted for discussion.		
2025 4th meeting 2025.07.02	<ol style="list-style-type: none"> Proposed amendments to the Company's "Internal Control System" and additions to self-assessment procedures. Discussion of a loan of funds by the Company to UNITED BRIGHTENING DEVELOPMENT CORP. Discussion of a loan of funds by the Company to KUO CHANG ENTERPRISE CO., LTD. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion. 	All attending committee members agreed to adopt the resolution	Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence
2025 5th meeting 2025.08.07	<ol style="list-style-type: none"> The Company's consolidated financial statements for the second quarter of FY 2025, submitted for review. The Company proposes to act as a joint and several guarantor and co-issuer of promissory notes for a syndicated credit facility application by its subsidiary, Yieh Phui (Hong Kong) Holding Co., Ltd. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion. 	All attending committee members agreed to adopt the resolution	Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence

<p>2025 6th meeting 2025.10.17</p>	<p>1. The Company proposes to participate in the capital increase of E Entertainment International Co., Ltd., submitted for discussion.</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>
<p>2025 7th meeting 2025.11.05</p>	<p>1. The Company's consolidated financial statements for the third quarter of FY 2025, submitted for review. 2. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion.</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>
<p>2025 8th meeting 2025.12.05</p>	<p>1. The Company's audit plan for FY 2026, submitted for discussion. 2. Discussion of a syndicated credit facility to be arranged with Taiwan Cooperative Bank as the lead and agent bank, submitted for discussion. 3. Change of the Company's signing CPAs, submitted for discussion. 4. The Company proposes to participate in the private placement subscription of common shares of Yieh United Steel Corp., submitted for discussion.</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>
<p>2025 9th meeting 2025.12.24</p>	<p>1. The Company proposes to engage in derivative financial instrument transactions involving forward foreign exchange contracts and currency swaps, submitted for discussion.</p>	<p>All attending committee members agreed to adopt the resolution</p>	<p>Reporting to the Board of Directors All Directors present at the meeting adopted the resolution without dissidence</p>

2025 Work Summary:

The Audit Committee held 9 meetings in 2025, mainly reviewing:

1. Quarterly financial statements.
2. Evaluation of the effectiveness of the internal control system.
3. Amendments and establishment of the Company's internal control system.
4. Material assets or derivatives trading.
5. Material loaning of funds, and provision of endorsements/guarantees.
6. Assessment of the compensation and independence of the CPAs.
7. The appointment of financial managers, accounting managers, or internal auditors.