



Dyaco International Inc.

2025 operations of the Audit Committee

1. Committee member term: The 2nd term from May 28, 2020 to May 27, 2023. The 3rd term from May 26, 2023 to May 25, 2026.
2. The purpose of the Audit Committee is to assist the Board in fulfilling its role of overseeing the quality and integrity of the Company's performance in relation to accounting, auditing, financial reporting processes and financial controls.
3. Audit Committee' s annual work plan for 2025 is as follows.
 - (1) Financial statements.
 - (2) The policies and procedures for auditing and accounting.
 - (3) The policies and procedures for internal controls.
 - (4) The material asset ot derivatives transactions.
 - (5) The material loaning of funds and endorsements/guarantees.
 - (6) The offering, issuance, or private placement of equity-type securities.
 - (7) The status of derivatives transactions and investments.
 - (8) Regulation compliance.
 - (9) Risk management.
 - (10) The evaluation of the independence and suitability of its CPA.
 - (11) The hiring or dismissal of an attesting CPA, or the compensation given thereto.
 - (12) Regular communications between the Chief Internal Auditor and the CPA.
 - (13) The performance assessment of the Audit Committee.
4. Audit Committee' s highlight of 2025:
 - (1) Review financial statements: The Board of Directors prepared the annual business report, the financial statements, and the earnings distribution proposal for the year 2025. The financial statements were audited and the audit report was issued by Deloitte. The above-mentioned business report, financial statements and earnings distribution proposal were forwarded to the Audit Committee for auditing, and the Audit Committee found that the same were prepared in accordance with the rules.
 - (2) The hiring of the CPA: The Audit Committee prepared CPA independence evaluation form with reference to Certified Public Accountant Act §47 and the Code of Professional Ethics Statement No. 10 on Integrity, Impartiality, Objectivity and Independence. The form evaluated the independence, competence and suitability of the CPA from the aspects of being a related party, having a business relationship, or having a financial interest with the Company.

The 14rd meeting of the 3rd Audit Committee on December 29, 2025, and the 17rd meeting of the 12th Board on December 29, 2025 approved that CPA Chen, Chung-Che and CPA Tsou, Yi-Yun with KPNG met the criteria for independence evaluation and were qualified to act as the Company's certified public accountants.



Dyaco International Inc.

2025 operations of the Audit Committee

5. Seven Audit Committee meetings were convened in 2025 (A). The members' qualification and attendance status are as follows

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate in Person (%) 【 B / A 】	Note
Independent Director	Wang, Kai-Li	7	-	100%	Appointed on May 26, 2023
Independent Director	Wang, Chih-Cheng	7	-	100%	Appointed on May 26, 2023
Independent Director	Tu, Chi-Yao	7	-	100%	Appointed on May 26, 2023
Independent Director	Wu, Jiin-Po	7	-	100%	Appointed on May 26, 2023

6. Other required notes for the meetings:

(1). In the event of either of the following situations, dates, sessions, motions, resolutions of the meetings, and the Company' s responses to the Audit Committee' s opinions should be noted:

A. Matters listed in the Securities and Exchange Act §14-5.

Board Meeting Dates	Resolution	Any Independent Director Had a Dissenting Opinion or Qualified Opinion
The 10 th meeting of the 3 rd Audit Committee on February 13, 2025	Reviewed the sixth case of treasury share transfer to managers and employees .	None
	Independent directors' opinions: None .	
	Resolution outcome: Approved by all attending committee members. .	
	The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.	
The 11 th meeting of the 3 rd Audit Committee on March 12, 2025	(1). Loaning of funds for the subsidiaries of the Company.	None
	(2). Approval of 2023 annual financial statements and business report.	None
	(3). Cash dividend distribution for 2024. .	None
	(4). Profit distribution statement for 2024. .	None
	(5). Approval of 2023 statement of internal control system.	None
	(6). Apply for bank loans.	None
	(7). Loan of funds from subsidiary Fuel Spirit to subsidiary Cardio Fitness	None
	(8). Amendment to the "Articles of Incorporation" .	None
	Independent directors' opinions: None .	
	Resolution outcome: Approved by all attending committee members. .	
The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.		
The 12 th meeting of the 3 rd Audit Committee on May 13, 2025	(1).Loaning of funds for the subsidiaries of the Company.	None
	(2).Approval of 2024 the first quarter consolidated financial statements.	None
	(3).Apply for bank loans. .	None
	(4).Renewal of endorsement and guarantee by subsidiary Winglong.	None
	(5).Renewal of endorsement and guarantee by subsidiary IUVO.	None
	(6). Loan of funds from subsidiary Fuel Spirit to subsidiary City Sport.	None
	(7).The Company' s capital increase and reduction for subsidiary Dyaco UK.	None
	(8).Establishment of the Employee Stock Ownership Trust Committee of Dyaco.	None
	Independent directors' opinions: None .	
	Resolution outcome: Approved by all attending committee members. .	



Dyaco International Inc.

2025 operations of the Audit Committee

	The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.	
The 13 th meeting of the 3 rd Audit Committee on August 12, 2025	(1).Loaning of funds for the subsidiaries of the Company.	None
	(2).Approval of 2024 the second quarter consolidated financial statements.	None
	(3).Apply for bank loans. °	None
	(4).The Company provides a loan to subsidiary Cardio Fitness	None
	(5).The Company conducts a capital reduction for subsidiary Sole Inc. and subsidiary Sole Fitness (FES) to offset losses.	None
	(6).Subsidiary Cikayda leases Factory 1 in Dajia from the Company.	None
	(7).Cash capital increase for subsidiary ECikayda.	None
	(8).Additional budget proposal for the construction of the Company' s Dajia Factory 2.	None
	Independent directors' opinions: None. °	
	Resolution outcome: Approved by all attending committee members. °	
	The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.	
The 14 th meeting of the 3 rd Audit Committee on September 13, 2025	Subsidiary Dyaco CA acquired real estate from a related party	None
	Independent directors' opinions: None. °	
	Resolution outcome: Approved by all attending committee members. °	
	The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.	
The 15 th meeting of the 3 rd Audit Committee on November 13, 2025	(1).Loaning of funds for the subsidiaries of the Company.	None
	(2).Approval of 2024 the third quarter consolidated financial statements.	None
	(3). Apply for bank loans. °	None
	(4). Subsidiary Fuel Spirit provides a loan to subsidiary Sweatband.com Ltd.	None
	(5). Restructuring of the UK subsidiary' s investment structure.	None
	(6). Subsidiary Sole Fitness leases warehouse space from subsidiary Spirit.	None
	(7). Amendment of the internal control .	None
	Independent directors' opinions: None. °	
	Resolution outcome: Approved by all attending committee members. °	
	The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.	
The 16 th meeting of the 3 rd Audit Committee on December 13, 2025	(1). Apply for bank loans. °	None
	(2).Renewal of endorsement and guarantee by subsidiary President Plastic Products MFG. Co., Ltd.	None
	(3).Renewal of endorsement and guarantee by subsidiary IUVO.	None
	(4).The Company provides a loan to subsidiary City Sport.	None
	(5).Establishment of operational procedures for subsidiary IUVO' s loans to third parties.	None
	(6).Subsidiary Juchen provides a loan to subsidiary Cikayda.	None
	(7).Addition of management procedures for the Information Security Committee.	
	Independent directors' opinions: None. °	
	Resolution outcome: Approved by all attending committee members. °	
		The Company's handling of the opinions of the Audit Committee: All directors attending the meeting agreed to pass.

B. Besides the above-mentioned matters, any matter that was not passed by the Audit Committee but was adopted with the approval of two-thirds or more of all Board directors: None.

(2). In the event of recusals of independent directors due to conflicts of interests, the name of the



Dyaco International Inc.

2025 operations of the Audit Committee

independent directors, the motion, the grounds for recusal and the participation in voting should be noted: None.

- (3). Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of financial position or operations, etc.)

A. Communications between the independent directors and the CPA

Date	Attendee	Summary
May 12, 2025	<u>Independent Director</u> Wang, Kai-Li Wang, Chih-Cheng Wu, Jiin-Po Tu, Chi-Yao <u>KPMG CPA</u> Chen, Chung-Che	<u>Communications between the Independent Directors and the CPA</u> 1. Conclusion of the auditor's review report on the Q1 2025 financial statements. 2. Key audit matters. <u>Independent Directors' Response</u> If the CPA has any difficulties or significant communication issues during the audit, the finance department should do its best to assist. <u>The Company Follow-up</u> Full cooperation with CPA in the audit.
Decem ber 29, 2025	<u>Independent Director</u> Wang, Kai-Li Wang, Chih-Cheng Wu, Jiin-Po Tu, Chi-Yao <u>KPMG CPA</u> Chen, Chung-Che Tsou, Yi-Yun	<u>Communications between the Independent Directors and the CPA</u> 1. Statement of independence. 2. Annual audit planning. 3. Identification of key audit matters. <u>Directors' Response</u> If the CPA has any difficulties or significant communication issues during the audit, the finance department should do its best to assist. <u>The Company Follow-up</u> Full cooperation with CPA in the audit.

B. Communications between the independent directors and the chief internal auditor

a. Separate meetings between independent directors and the internal audit team

Date	Attendee	Summary
December 29, 2025	<u>Independent Director</u> Wang, Kai-Li Wang, Chih-Cheng Wu, Jiin-Po Tu, Chi-Yao <u>Chief Internal Auditor</u> Yang, Ai-Chi	<u>Communications between the Independent Directors and the CIA</u> 1. Follow-up on matters from the previous meeting. 2. Audit plan for 2026. 3. Audit projects for 2026. <u>Independent Directors' Response</u> 1. Reminded that audit procedures should cover key operating cycles of major subsidiaries. 2. Recommended that the integration of subsidiaries' financial and accounting systems, as well as the process for preparing consolidated financial statements, be included as key audit focus areas. <u>Company's Subsequent Actions</u> The Company has optimized the audit planning process in accordance with the independent directors' recommendations and will proceed accordingly

b. Audit Committee

The chief internal auditor submits the audit report to independent directors on a monthly basis, and reports to the Audit Committee and the Board of Directors on major findings of the internal control system. The chief internal auditor communicates with the Audit Committee the audit on a regular basis and responds to the Audit Committee members' questions after the release of monthly audit report. Relevant supervisors are invited to attend the meetings if necessary, and



Dyaco International Inc.

2025 operations of the Audit Committee

the chief internal auditor summarizes conclusions as well as suggestions and reports to the Audit Committee and the Board of Directors. The instructions of the Audit Committee and the Board of Directors are the guideline for implementation.

Audit Committee Meeting Date	Attended Independent Director	Attended Chief Internal Auditor	Summary	Resolution
March 12, 2025	Wang, Chih-Cheng Wang, Kai-Li Wu, Jiin-Po Tu, Chi-Yao	Yang, Ai-Chi	Audit Execution Report of the Internal Audit Office for Q4 2024	Reported to the Board of Directors after the Audit Committee' s approval.
May 13, 2025	Wang, Chih-Cheng Wang, Kai-Li Wu, Jiin-Po Tu, Chi-Yao	Yang, Ai-Chi	Audit Execution Report of the Internal Audit Office for Q1 2025.	Reported to the Board of Directors after the Audit Committee' s approval.
August 12, 2025	Wang, Chih-Cheng Wang, Kai-Li Wu, Jiin-Po Tu, Chi-Yao	Yang, Ai-Chi	Audit Execution Report of the Internal Audit Office for Q2 2025.	Reported to the Board of Directors after the Audit Committee' s approval.
November 11, 2025	Wang, Chih-Cheng Wang, Kai-Li Wu, Jiin-Po Tu, Chi-Yao	Yang, Ai-Chi	Audit Execution Report of the Internal Audit Office for Q3 2025.	Reported to the Board of Directors after the Audit Committee' s approval.
December 29, 2025	Wang, Chih-Cheng Wang, Kai-Li Wu, Jiin-Po Tu, Chi-Yao	Yang, Ai-Chi	Review of the Internal Audit Plan for 2026.	Reported to the Board of Directors after the Audit Committee' s approval.

7. Evaluation of the Audit Committee

The Company conducted an evaluation of the Company's functional committee at the end of the year and the Audit Committee members were assessed on the following five aspects:

- (1). Involvement in the Company' s operations
- (2). Awareness of the Audit Committee' s duties
- (3). Enhancement of the quality of the Audit Committee' s decision-making
- (4). Makeup of the Audit Committee and election of members
- (5). Internal controls

The weighted average score for the 2025 overall performance of the Board of Directors was 5 out of 5 and is expected to report the result to the Board at its first quarter meeting in 2026.