

# Kedge Construction Co., Ltd.

## Audit Committee members and operation status :

I. The Audit Committee of the company was established on June 15, 2020 with 3 members.

### Information of the Audit Committee members is as follows:

Condition Name	Professional qualifications and experience
Independent Directors Hung-Chin Huang	<ol style="list-style-type: none"><li>1. Convener of the Audit Committee and the Remuneration Committee. He has previously served in PwC Taiwan and served as Director of the Tax Agents Association. He is currently the Director of Heng Hui CPAs, Assistant Professor of Accounting Department of Fu Jen Catholic University, and Independent Director of Fu Jen Catholic University.</li><li>2. Possess a sound background in finance and accounting, as well as business judgment, Business administration, industry knowledge, financial accounting and decision-making leadership ability and experience.</li><li>3. Not subject to the provisions of Article 30 of the Company Act.</li></ol>
Independent Directors Shen-Yu Kung	<ol style="list-style-type: none"><li>1. Member of the Audit Committee, has previously served as an independent director of DONPON PRECISION INC. successively. Currently, he is the investment director of Gold Paper (China), representative of juristic person director of PharmaEssentia Corp., independent director of EVER POWER IPP CO., LTD., and independent director of Kindom Development Corp..</li><li>2. Possess a sound business background, and Business administration, industry knowledge, financial accounting and decision-making leadership ability and experience.</li><li>3. Not subject to the provisions of Article 30 of the Company Act.</li></ol>
Independent Directors Kuo-Feng Lin	<ol style="list-style-type: none"><li>1. Member of the Audit Committee and the Remuneration Committee. Currently, he is a Distinguished Professor of the Department of Civil Engineering of National Taiwan University, an independent director of Ruentex Engineering &amp; Const. Co and TaiMed Biologics, and an independent director of Kindom Development Corp.</li><li>2. Possessed extensive professional knowledge and technical background in the field of civil engineering, industry knowledge and decision-making leadership ability and experience.</li><li>3. Not subject to the provisions of Article 30 of the Company Act.</li></ol>

II. Term of the current committee member : From June 2, 2023 to June 1,2026.

Among them, the convener Hung-Chin Huang independent director has accounting and audit expertise, and meets the professional capabilities required by the committee.

**The Audit Committee held 5 times meetings during 2025 , and the membership attendance are as follows :**

Title	Name	Attendance in person	Attendance by Proxy	Actual Attendance rate
Convener	Hung-Chin Huang	5	0	100%
Member	Shen-Yu Kung	5	0	100%
Member	Gwo-Fong Lin	5	0	100%

III. The Audit Committee is set up to assist the Board of Directors in fulfilling its supervision of the quality and integrity of the Company in the execution of accounting, auditing, financial reporting procedures and financial controls.

The Audit Committee mainly considers the following items:

1. Financial Statements
2. Audit and accounting policies and procedures
3. Internal control systems and related policies and procedures
4. Material transactions in assets or derivatives
5. Material loaning of funds, and endorsements/guarantees
6. Placement or issuance of securities
7. Derivatives and cash investments
8. Legal compliance
9. Related-party transactions and potential conflicts of interests involving managers and directors
10. Complaint report
11. Fraud prevention and investigation report
12. Information security
13. Corporate risk management
14. Evaluation of the qualifications, independence, and performance of the CPAs
15. Appointment, discharge or remuneration of CPAs
16. Appointment or discharge of a finance manager, accounting manager or chief internal auditor
17. Performance Self-evaluation Questionnaire of the Audit Committee

### **Audit Committee's key work priorities for 2025:**

- Review of business reports, financial statements and earnings distribution: The Audit Committee reviews the business reports, financial statements and earnings distribution, and the convener of the Audit Committee issues an audit report.
- Review material asset transactions, major capital loans, and endorsement/guarantees.
- Evaluate the effectiveness of the internal control system.
- Appoint of CPAs (CPA Independence Evaluation): The Audit Committee formulated an independence and suitability evaluation form with reference to The Norm of Professional Ethics for Certified Public Accountant No. 10, "Integrity, Objectivity, and Independence," which was approved at the Board of Directors Meeting. The Board of Directors is of opinion that KPMG International Limited CPAs fulfilled the independence and suitability standards of the evaluation and are sufficient to be the Company's CPAs.
- Establish and amend the Articles of Association and relevant procedures.

### **IV. The Implementation Status of the Audit Committee in 2025 :**

Audit Committee	Resolutions	Audit Committee's major suggestions	Resolution of the Audit Committee	Company's response to the Audit Committees' opinions
The 2th Session The 10th Meeting 2025.03.06	<ol style="list-style-type: none"> <li>1. The company 2024 annual business report and financial statements</li> <li>2. Proposal on the Company's 2024 Profit Distribution</li> <li>3. Proposal for cash dividend distribution of the company's 2024 earnings</li> <li>4. Proposed to handle the case of converting surplus into capital and issuing new shares</li> <li>5. Amend some articles of the company's 「Articles of Association」</li> <li>6. The company 2024 「Internal Control System Statement」</li> <li>7. Revised some of the provisions of the Company's 「Corporate Governance Code of Practice」</li> <li>8. KPMG internal rotation accountant case</li> <li>9. Assess the independence and suitability of the certified public accountants appointed by the company</li> </ol>	None	All the committee members present unanimously approved the proposal	All the directors present unanimously approved the proposal

Audit Committee	Resolutions	Audit Committee's major suggestions	Resolution of the Audit Committee	Company's response to the Audit Committees' opinions
The 2th Session The 11th Meeting 2025.05.09	1.The company first quarter 2025 consolidated financial statements	None	All the committee members present unanimously approved the proposal	All the directors present unanimously approved the proposal
The 2th Session The 12th Meeting 2025.08.08	1.The company second quarter 2025 consolidated financial statements	None	All the committee members present unanimously approved the proposal	All the directors present unanimously approved the proposal
The 2th Session The 13th Meeting 2025.11.07	1. The company third quarter 2025 consolidated financial statements 2. Announce the company's acquiring right-of-use asset from related party 3. Revisions to the system manual and some procedures of the company's internal control system 4. Amendment to the Company's 「Annual Bonus Payment Rules」	None	All the committee members present unanimously approved the proposal	All the directors present unanimously approved the proposal
The 2th Session The 14th Meeting 2025.12.19	1. Formulate the company's 2026 audit plan 2. Assess the independence and suitability of the certified public accountants appointed by the company Proposal for cash dividend distribution of the company's 2024 earnings 3. New pre-approved non-confirmation service items 4. Company Accounting Supervisor Reshuffle 5. To lift non-compete restrictions for the Company's Directors 6. Revisions to the system manual and some procedures of the company's internal control system	None	All the committee members present unanimously approved the proposal	All the directors present unanimously approved the proposal