Audit Committee

Nov. 13, 2026

The Audit Committee is composed of the entire number of independent directors. The main function of the Committee is to supervise the presentation of the financial reports, performance of certificated accountants, implementation of the internal control system, compliance with laws and regulations, and management of the existing or potential risks of the corporation. The Committee will convene at least once quarterly to determine under its powers ruled in Audit Committee Charter. The Committee shall consist of three members and one of the members shall serve as convener. The term of the Committee members shall be the same as the independent directors.

Chinese Maritime Transport Ltd. established the Audit Committee since May 12, 2022.
The second term (May 2025~ May 2028) of committee members are Mr. Donald Kuo-Liang Chao, Ms. Angela Jen-Yin Moh and Mr. Kennon Keat-Loon Koay.

1. The main function of the Audit Committee is to supervise the following matters:

   (1) Fair presentation of the financial reports of the Corporation.
   (2) The hiring (and dismissal), independence, and performance of certificated public accountants of the Corporation.
   (3) The effective implementation of the internal control system of the Corporation.
   (4) Compliance with relevant laws and regulations by the Corporation.
   (5) Management of the existing or potential risks of the Corporation.

2. Second-Term Audit Committee Meeting Status (As of the date of update)

Position	Name	Attendance in Person	Attendance By Proxy	Attendance Rate (%)	Remarks
Convener	Donald Kuo-Liang Chao	8	-	100	Independent Director
Committee Member	Angela Jen-Yin Moh	8	-	100	Independent Director
Committee Member	Kennon Keat-Loon Koay	8	-	100	Independent Director

3. Audit Committee Performance Evaluations:

(1) Evaluation Cycle: Annual
(2) Evaluation Period: Jan. 1, 2025 to Dec. 31, 2025
(3) Evaluation Method: evaluation questionnaire Corporate Governance Officer based on the operation of each committee during the evaluation period
(4) Evaluation Criteria: composition of the committee and awareness of responsibilities, level of participation in company operations, quality of functional committee decisions, and internal controls
(5) Evaluation Results: The evaluation result of functional committee operation in 2025 averaged 4.91 out of 5, and the Audit Committee was deemed to be operating effectively with a score of 4.93 out of 5. These results had been submitted to the board on March 12, 2026.