CMT
Operation of Audit Committee

The audit committee met 5 times in 2026(A) (Note 1). Attendance of independent directors:

Title	Name	Meetings Attended (B)	Attendance by Proxy	Attendance Rate (%)(B/A) (Note 2)	Remarks
Independent Director	Donald Kuo-Liang Chao	5	0	100	Successive terms
Independent Director	Angela Jen-Yin Moh	5	0	100	Full attendance since appointment (new independent director)
Independent Director	Kennon Keat-Loon Koay	5	0	100	Full attendance since appointment(new independent director)

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

   (1) Any matter under Article 14-5 of the Securities and Exchange Act

Date and Session	Proposals	Audit Committee Resolution	Company's Response to Opinion of Independent Directors
Mar. 12, 2026 4th Session of 2nd Committee	● Review of 2025 parent company only and consolidated financial statements ● Engagement of and remuneration to CPA and list of expected non-assurance services needed in 2026 ● the equity adjustment plan for the trucking subsidiaries ● Self-assessment the design and operating effectiveness of	Approved	Approved by all board members at the 5th session of the 18th board on Mar. 12, 2026

	the internal control system and Internal Control System Statement of 2025		
Apr. 21, 2026 5th Session of 2nd Committee	● Authorization for two subsidiaries to enter into new shipbuilding contracts and the provision of performance guarantees by CMTUK	Approved	Approved by all board members at the 6th session of the 18th board on Apr. 21, 2026
May 11, 2026 6th Session of 2nd Committee	● Review of Q1 2026 consolidated financial statements ● The proposal for the subsidiary's application for a fund loan from the Company	Approved	Approved by all board members at the 7th session of the 18th board on May 11, 2026
Aug. 13, 2026 7th Session of 2nd Committee	● Review of Q2 2026 consolidated financial statements	Approved	Approved by all board members at the 8th session of the 18th board on Aug. 13, 2026
Nov. 13, 2026 8th Session of 2nd Committee	● Authorization for four subsidiaries to enter into new shipbuilding contracts and the provision of performance guarantees by CMTUK ● Review of Q3 2026 consolidated financial statements ● Change of the attesting CPA	Approved	Approved by all board members at the 9th session of the 18th board on Nov. 13, 2026

(2) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors: None.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest (specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted): None.

3. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.) was disclosed on the Company's website: https://cmt.tw/ch/internal-audit/。

Note 1: The independent directors of the 18th board of directors, who serve as the members of the Company's second audit committee, were elected at the Company's shareholders' meeting on May 28, 2025. On the

same date, the members of the audit committee elected Donald Kuo-Liang Chao as convener and committee chair for the current term.

Note 2: (1) If any independent director left office before the end of the fiscal year, specify the date that they left office in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of audit committee meetings held and the number they attended in person during the period they were in office.

(2) If any by-election for independent directors was held before the end of the fiscal year, the names of the new and old independent directors should be filled in the table, with a note stating whether the independent director left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of meetings held and the number attended in person during the period of each such person's actual time in office.