

Statement on the effectiveness of the System of Quality Management of KPMG Taiwan as of 30 September 2025

As required by the International Auditing and Assurance Standards Board (IAASB)'s International Standard on Quality Management (ISQM1) and KPMG International Limited Policy, KPMG Taiwan (the "Firm") has responsibility to design, implement and operate a System of Quality Management for audits or reviews of financial statements, or other assurance or related services engagements performed by the Firm. The objectives of the System of Quality Management are to provide the Firm with reasonable assurance that:

- The Firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the Firm or engagement partners are appropriate in the circumstances.

KPMG International Limited has quality management policies and procedures that all KPMG member firms have agreed to comply with and aim to support the consistent performance of quality engagements. See [KPMG International's Transparency Report](#) for further details.

The Firm also outlines how its System of Quality Management supports the consistent performance of quality engagements in the KPMG Taiwan Transparency Report.

Integrated quality monitoring and compliance programs enable KPMG to identify and respond to findings and quality deficiencies both in respect of individual engagements and the overall System of Quality Management.

If deficiencies are identified when KPMG performs its annual evaluation of the System of Quality Management, KPMG evaluates the severity and pervasiveness of the identified deficiencies by investigating the root causes, and by evaluating the effect of the identified deficiencies individually and in the aggregate, on the System of Quality Management, with consideration of remedial actions taken as of the date of the evaluation.

Based on the annual evaluation of the Firm's System of Quality Management as of 30 September 2025, the Firm identified a deficiency that was evaluated as having an effect on its System of Quality Management that was severe but not pervasive.

This deficiency related to a failure to operate effective controls to identify prohibited services on engagements that are subject to US SEC Independence requirements. This meant that the Firm and engagement team did not critically challenge, evaluate and respond to the potential independence risks. As this failure was limited to US SEC independence requirements, it did not impact engagements performed under other independence standards.

As of 30 September 2025, except for this matter that has a severe but not pervasive effect, the System of Quality Management provides the Firm with reasonable assurance that the objectives of the System of Quality Management are being achieved.

Jeff Chen
Country Senior Partner

3 December 2025

KPMG 台灣所品質管理制度有效性聲明(2025.09.30)

根據國際審計與確信準則委員會 (IAASB) 發布的國際品質管理準則1號 (ISQM1) 及KPMG全球總部政策，KPMG 台灣所 (以下簡稱「本所」) 對所執行財務資訊之查核或核閱案件、其他確信案件或相關服務案件之設計、付諸實行及執行之品質管理制度負有責任。品質管理制度之目的在為本所在以下方面提供合理確信：

- 本所及其人員依專業準則及適用之法令規範履行其責任，並依該等準則及法令規範執行案件。
- 本所或案件會計師能於當時情況下出具適當之報告。

KPMG全球總部已建立所有KPMG會員所同意一致遵循之品質管理制度。請參詳[KPMG全球總部透明度報告](#)。

本所亦於出具之透明度報告中闡述本所品質管理制度如何為交付高品質案件提供支持。請參詳本所透明度報告。

透過品質與風險管理遵循評估計畫，本所能辨識案件層面和整體品質管理制度層面的發現及缺失。

若本所在對品質管理制度進行年度評估時辨識出缺失，本所透過調查缺失的根本原因、評估辨識出的缺失單獨或累計起來對品質管理制度的影響，考慮截止到評估日已採取的改正措施，來評估已辨識缺失的嚴重程度和廣泛性。

根據本所對於截至2025年9月30日之品質管理制度進行年度評估，本所辨識出一項缺失，經評估該缺失對品質管理制度之影響為嚴重但不廣泛。

該項缺失涉及未能有效執行控制措施，以辨識適用美國證券交易委員會(US SEC)獨立性要求之案件中所禁止的服務。這意謂本所及查核團隊未能嚴格挑戰、評估並因應潛在的獨立性風險。由於此項缺失僅限於受US SEC獨立性要求之案件，故並未影響依其他獨立性準則執行之案件。

截至2025年9月30日，除上述對品質管理制度有嚴重但不廣泛之事項外，本所品質管理制度可對達成品質管理制度之目的提供合理確信。

陳俊光

安侯建業聯合會計師事務所主席

2025年12月3日