

## Independent Non-Executive Director

Given Ken's previous SEC audit partner and US Capital markets roles, he has dealt face to face with audit committees of global companies for over 20 years. This qualifies Ken to be an ideal candidate to serve not only on the audit committee of board of directors, but he is also considered a **Qualified Financial Expert** to satisfy the audit committee requirements imposed by the US SEC and other regulatory jurisdictions. Ken also is an experienced board and audit committee member himself.

Ken is qualified, capable and experienced in discharging the roles and responsibilities of an audit committee. His interests include:

- **Setting an appropriate audit committee agenda** – During Ken's time as a partner in the US National Office of KPMG, he was the original author of KPMG's audit committee newsletter which provided guidance on setting the audit committee agenda, best practices and emerging trends in corporate governance. Ken also led a roundtable discussion in Frankfurt, Germany with the chairmen of the Top 20 German listed companies to address audit committee composition, best practices and agenda matters.
- **Evaluating audit committee effectiveness** – Ken has provided candid feedback to the boards of directors of the companies he has served in Germany, Taiwan, Singapore and the US, and has provided suggestions for improving corporate governance over financial reporting.
- **Financial reporting compliance** – Ken's significant financial reporting expertise in both IFRS and US GAAP coupled with his extensive years of service dealing with the US SEC and International Forum of Independent Audit Regulators (**IFIAR**) puts him a unique position to understand and advise on hot topics and best practices.
- **Risk management including:**
  - cyber security
  - succession planning for CEOs
  - geopolitical risks and its impact on business - Ken's extensive experience living and working in Europe and Asia has all allowed him to understand different cultures, political environments, business practices and responses to difficult situations. Consequently, Ken as developed a unique ability understand, address, explain in simple terms and develop solutions to complex risk management matters
  - internal investigations into potential fraudulent financial reporting- Ken has significant experience in dealing with external legal counsel and audit committees to develop the proper scope, appropriate time line and necessary resource requirements for internal investigations conducted in China, Japan, South Korea, Singapore, Germany and the US.

Being physically located in Hawaii makes it efficient for Ken to travel to Asia and the US mainland to attend board meetings.