The implementation status of the Audit Committee t of Kenda Rubber Ind. Co., Ltd.

The purpose of the Audit Committee is to oversee the fair presentation of the company's financial statements, the effective implementation of the internal control system, the hiring (and dismissal), independence (and suitability) of certificated public accountants, the Company's compliance with relevant laws and regulations or management of the existing or potential risks. The matters reviewed by the Audit Committee are in accordance with Article 14-5 of the Securities and Exchange Act.

The implementation status of the Audit Committee in 2024 is as follow:

1. Convene the quarterly Audit Committee meeting to oversee that the financial statements present fairly and evaluate the effectiveness of the internal control system.
2. Review the financial statements.
3. Review the endorsement and guarantee cases.
4. Evaluate the independence and suitability of the CPA.
5. Evaluate duration and amount of overdue of accounts receivable.
6. Review the earning distribution.
7. Review the company's loaning of fund to the subsidiaries.
8. Review the amendment to the Company’s internal control system manual and internal audit implementation rules manual.

There were five meetings held for the Audit Committee in 2024, the attendance of independent directors at these meetings was as follows:

Position	Name	Attendance in person	Attendance by proxy	Attendance rate in person (%)	Remarks
Independent Director	Hsieh, Chun-Mou	3	0	100%	2024.05.31 Resignation
Independent Director	Su, Ching-Yang	3	0	100%	2024.05.31 Resignation
Independent Director	Cho, Shih-Chao	5	0	100%	2024.05.31 Reappointment
Independent Director	Weng, Wen-Chi	2	0	100%	2024.05.31 New appointment
Independent Director	Yieh, Kaili	2	0	100%	2024.05.31 New appointment

Note 1: The actual attendance rate (%) is calculated based on the number of meetings of the Audit Committee held during the member's term and their actual attendance count.
Note 2: The shareholders' meeting on May 31, 2024, comprehensively re-elected the directors.