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

The purpose of the Audit Committee is to observe 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 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 2026 is as follows:

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 accounts receivable.
6. Review the proposal for distribution of earnings.
7. Review the capital increase proposals for the subsidiary.
8. Supervision and oversight of risk management.

There were five meetings held for the Audit Committee in 2026, 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 (Convenor)	Cho, Shih-Chao	5	0	100%	
Independent Director	Weng, Wen-Chi	5	0	100%	
Independent Director	Yieh, Kaili	5	0	100%	