

2025.01.14 Chin Shen No. 11400042

Recipient: KENDA RUBBER IND. CO., LTD.

Subject: Our firm has been engaged to conduct an audit on the financial statements of the Company for 2025. In accordance with the provisions of the "Bulletin of Norm of Professional Ethics for Certified Public Accountant of the Republic of China No.10: Integrity, Objectivity and Independence" issued by the National Federation of Certified Public Accountants of the Republic of China, the members of the audit team declare that they have complied with the following regulations and there has been no violation of independence.

Explanation:

- I. The following descriptions are not true for the members of the audit team and their spouses and dependent relatives:
  1. Hold direct or indirect material financial interest in the Company.
  2. Have business relationship with the Company or its directors, supervisors or officers that affects independence.
- II. During the audit period, members of the audit team, their spouses and dependent relatives have not served as the directors, supervisors or officers of the Company or are in a position having a direct and significant influence over the audit work.
- III. Members of the audit team are not related to the directors, supervisors or officers of the Company by being spouses, linear blood relatives, linear relatives by marriage or collateral blood relatives within the 2nd degree of kinship.
- IV. No member of the audit team has received a gift or present of significant value from the Company or its directors, supervisors, officers or major shareholders (the value of which does not exceed normal standards of social etiquette).
- V. Members of the audit team have performed the necessary independence/conflict of interest procedures and no breach of independence or unresolved conflict of interest has been identified.

Deloitte & Touche Taiwan

Certified Public Accountant

TSENG Tung Yun



11309843 Chin Zhong No. 11309843

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Certified Public Accountant WANG Yi Wen

