

KENDA RUBBER IND. CO., LTD.

Evaluation Form on the Independence of Certified Public Accountant

Assessment unit: Board of Directors Affairs Unit

Year of assessment: 2025

Assessment of appointed CPA firm and CPA:

Deloitte & Touche Taiwan / Wang, Yi-Wen, CPA and Tseng, Tung Yun, CPA

Assessed Items	Yes	No	Explanation
1. Not an employee of the Company or any of its affiliates.	✓		The answer is “no” for the CPA after investigation
2. Not a director or supervisor of the Company or its affiliates (except for the case where the independent directors of the Company or its parent or a subsidiary in which the Company directly or indirectly holds more than 50% of the voting shares).	✓		The answer is “no” for the CPA after investigation
3. Not a natural-person shareholder who holds shares, together with those held by the person’s spouse, minor children, or held by the person under others’ names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.	✓		The answer is “no” for the CPA after investigation
4. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 3 paragraphs.	✓		The answer is “no” for the CPA after investigation
5. Not a director, supervisor or employee of a corporate shareholder who directly holds more than five percent or more of the total number of issued shares of the Company, or a director, supervisor or employee of the top five corporate shareholders of the Company.	✓		The answer is “no” for the CPA after investigation
6. Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the Company.	✓		The answer is “no” for the CPA after investigation
7. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company.	✓		The answer is “no” for the CPA after investigation
8. Not been a person of any conditions defined in Article 30 of the Company Act.	✓		The answer is “no” for the CPA after investigation

9. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	✓		The answer is “no” for the CPA after investigation
10. Whether the "Confirmation of independence" issued by the appointed CPA and audit team is available.	✓		Acquired

◆ After the assessment, the appointed attesting CPA is not involved in any of the circumstances mentioned in the above independence assessment items. It is confirmed that the attesting CPA is independent and it is assured that the financial report issued is reliable.