



COASTER INTERNATIONAL CO., LTD

獨立董事與會計師之溝通

Communication between Independent Director and CPA

- Internal Audit Office shall submit the last month audit report and improvement status to Independent Directors before end of month. Independent Directors can contact our Chief Auditor via E-mail or telephone.
- The Chief Auditor report the quarterly audit activities and improvement status in the regularly Audit Committee.
- Internal Audit Office shall provide further explanation information or perform project plan with Independent Directors request.

Date	Item	Result
2018/08/10 The 1 ST meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2018Q2	Acknowledged by all Independent Directors and report to BOD
2018/11/09 The 2 ND meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2018Q3	Acknowledged by all Independent Directors and report to BOD
	Audit Plan for 2019	Approved by all Independent Directors and submit to BOD for resolution
	Amendment the Asset Lease related procedures of the Internal Control System	Approved by all Independent Directors and submit to BOD for resolution
2019/03/28 The 3 RD meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2018Q4	Acknowledged by all Independent Directors and report to BOD
	Declaration of internal control system for 2018	Approved by all Independent Directors and submit to BOD for resolution
	Amendment the "Asset Acquisition and Disposition Procedures" , "Trading Derivatives Procedures" , "Loaning Capital to Other Procedures" , "Endorsements and Guarantees Procedures" .	Approved by all Independent Directors and submit to BOD for resolution



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Date	Item	Result
2019/05/10 The 4 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2019Q1	Acknowledged by all Independent Directors and report to BOD
2019/08/07 The 5 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2019Q2	Acknowledged by all Independent Directors and report to BOD
	Amendment of Internal Control System	Approved by all Independent Directors and submit to BOD for resolution
2019/11/08 The 6 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2019Q3	Acknowledged by all Independent Directors and report to BOD
	Audit Plan for 2020	Approved by all Independent Directors and submit to BOD for resolution
2020/03/27 The 7 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2019Q4	Acknowledged by all Independent Directors and report to BOD
	Declaration of internal control system for 2019	Approved by all Independent Directors and submit to BOD for resolution
2020/05/15 The 8 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2020Q1	Acknowledged by all Independent Directors and report to BOD
2020/05/28 The 9 TH meeting of 2 ND Term of Audit Committee	None	None
2020/08/07 The 10 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2020Q2	Acknowledged by all Independent Directors and report to BOD
	Amendment the Internal Control System and Internal Audit	Approved by all Independent Directors



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	Implementation Rules related financial report preparation process	and submit to BOD for resolution
2020/11/13 The 11 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2020Q3	Acknowledged by all Independent Directors and report to BOD
	Audit Plan for 2021	Approved by all Independent Directors and submit to BOD for resolution
2021/03/23 The 12 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2020Q4	Acknowledged by all Independent Directors and report to BOD
	Appointment and Dismissal of Internal Auditors	Approved by all Independent Directors and submit to BOD for resolution
	Declaration of internal control system for 2020	Approved by all Independent Directors and submit to BOD for resolution
	Amendment Authority Table for CIC	Approved by all Independent Directors and submit to BOD for resolution
2021/05/12 The 13 TH meeting of 2 ND Term of Audit Committee	Internal Audit Report for 2021Q1	Acknowledged by all Independent Directors and report to BOD
2021/08/27 The 1 ST meeting of 3 RD Term of Audit Committee	Internal Audit Report for 2021Q2	Acknowledged by all Independent Directors and report to BOD
	Amendment Authority Table for Subsidiary-COA, Inc.	Approved by all Independent Directors and submit to BOD for resolution
2021/08/27 The 2 ND meeting of 3 RD	Internal Audit Report for 2021Q3	Acknowledged by all Independent Directors and report to BOD



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Date	Item	Result
Term of Audit Committee	Audit Plan for 2022	Approved by all Independent Directors and submit to BOD for resolution