



COASTER INTERNATIONAL CO., LTD

獨立董事與會計師之溝通

Communication between Independent Director and CPA

- According to Auditing Standard No. 39 "Communications with those Charged with Governance", a CPA should audit the Company's consolidated financial statements quarterly during the planning and completion stages as well as collect and organize all information to be given to the Audit Committee either orally or in writing.

Date	Communication Matters	Resolution
2018/08/10 The 1 ST meeting of 2 ND Term of Audit Committee	CPAs attended the meeting in person for discussing and communicating with Independent Directors on 2018Q2 consolidated finance statement and review report.	Approved Submit to 2-2 BOD for approval by resolution
2018/11/09 The 2 ND meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2018Q3 consolidated finance statement and review report.	Acknowledged Submit to 2-3 BOD for report
2019/03/28 The 3 RD meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussion and communication with Independent Directors on consolidated finance statement and audit report which ended December 31, 2018. The communication matters included auditing program, what finding in auditing work, and Key Audit Matters etc.	Approved Submit to 2-4 BOD for approval by resolution
2019/05/10 The 4 TH meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2019Q1 consolidated finance statement and review report.	Acknowledged Submit to 2-5 BOD for report
2019/08/07 The 5 TH meeting of 2 ND Term of Audit Committee	CPA Audrey Tseng, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q2 consolidated finance statement and report.	Approved Submit to 2-6 BOD for approval by resolution
2019/11/08 The 6 TH meeting of 2 ND Term of Audit Committee	CPA Audrey Tseng, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q3 consolidated finance statement and report.	Acknowledged Submit to 2-7 BOD for report



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Date	Communication Matters	Resolution
2020/03/27 The 7 TH meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussion and communication with Independent Directors on consolidated finance statement and audit report which ended December 31, 2019. The communication matters included auditing program, what finding in auditing work, and Key Audit Matters etc.	Approved Submit to 2-8 BOD for approval by resolution
2020/05/15 The 8 TH meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q1 consolidated finance statement and review report.	Acknowledged Submit to 2-9 BOD for report
2020/05/28 The 9 TH meeting of 2 ND Term of Audit Committee	No communication matter in this meeting.	None
2020/08/07 The 10 TH meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q2 consolidated finance statement and review report.	Approved Submit to 2-11 BOD for approval by resolution
2020/11/13 Pre-meeting in periodical Audit Committee	According the document No.1091703574 issued by the Taiwan Stock Exchange , listed company should have the ability to prepare the finance report and achieve the object, CIC shall propose the specific plan and report to BOD quarterly. In addition, CIC shall submit the improvement situation and CPA review suggestion to Taiwan Stock Exchange before ended of September, 2021 CPA Penny Pan and Independent Directors discussed CIC financial report preparation situation, improvement plan and suggestion.	Acknowledged Please pursuant the regulations.



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Date	Communication Matters	Resolution
2020/11/13 The 11 TH Meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q3 consolidated finance statement and review report.	Acknowledged Submit to 2-12 BOD for report
2021/03/23 The 12 TH Meeting of 2 ND Term of Audit Committee	CPA David Teng, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2020Q4 consolidated finance statement and audit report.	Approved Submit to 2-13 BOD for approval by resolution
2021/05/12 The 13 TH Meeting of 2 ND Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2021Q1 consolidated finance statement and review report.	Acknowledged Submit to 2-14 BOD for report
2021/08/27 The 1 ST Meeting of 3 RD Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2021Q2 consolidated finance statement and audit report.	Approved Submit to 3-1 BOD for approval by resolution
2021/11/10 The 2 ND Meeting of 3 RD Term of Audit Committee	CPA Penny Pan, who registered in PwC CPA Firm, attended the meeting in person for discussing and communication with Independent Directors on 2021Q3 consolidated finance statement and audit report.	Acknowledged Submit to 3-2 BOD for report