



COASTER INTERNATIONAL CO., LTD

審計委員會 Audit Committee

● Work Content in Audit Committee

Year	Subject	Proposal		Date
2018	Appropriate expression of financial statements and reports of the Company	Discussion item	-Approved the 2018Q2 consolidated financial statement	2018/08/10
		Report item	-Acknowledged the 2018Q3 consolidated financial statement	2018/11/09
	Effective enforcement of internal control of the Company	Discussion item	-Approved the audit plan for 2019	2018/11/09
			-Approved the Asset Lease related procedures of the Internal Control system	2018/11/09
2019	Compliance with relevant laws, regulations and rules by the Company -Article 14-5 of Securities and Exchange Act : A material monetary loan, endorsement, or provision of guarantee	Discussion item	-Approved the capital lending to COA, Inc. with a maximum amount of USD 3 million	2018/08/10
			-Approved the capital lending to COA Asia, Inc. with a maximum amount of USD 3 million	2018/08/10
	Appropriate expression of financial statements and reports of the Company	Discussion item	-Approved the consolidated financial statement for the year ended December 31, 2018	2019/03/28
		Report item	-Acknowledged the 2019Q1 consolidated financial statement	2019/5/10
		Discussion item	-Approved the 2019Q2 consolidated financial statement	2019/08/07
		Report item	-Acknowledged the 2019Q3 consolidated financial statement	2019/11/08
	Appointment(dismissal), impartiality and performance of the certifying accountant	Discussion item	-Approved the assessment result of independence and suitability of the CPA engaged by the company regularly	2019/3/28
			-Approved the adjustment amount of 2019 audit fee	2019/11/08



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	Effective enforcement of internal control of the Company	Discussion item	-Approved the declaration of internal control system for 2018	2019/03/28
			-Approved the amendment of "Assets Acquisition and Disposition Procedures" , "Trading Derivatives Procedures" , "Loaning Capital to Others Procedures" , "Endorsements and Guarantees Procedures"	2019/03/28
			-Approved the amendment of Internal Control System	2019/08/07
			-Approved audit plan for 2020	2019/11/08
	Compliance with relevant laws, regulations and rules by the Company -Article 14-5 of Securities and Exchange Act : A material monetary loan, endorsement, or provision of guarantee	Discussion item	-Approved extension of inter-company loans of funds-COA Asia, Inc. capital lending to COA, Inc. USD 5 million	2019/05/10
			-Approved the capital lending to COA, Inc. with a maximum amount of USD 3 million	2019/08/07
			-Approved the COA, Inc. to apply for credit line from the related party of company	2019/11/08
	Compliance with relevant laws, regulations and rules by the Company -Article 219 of Company Act : Supervisors shall audit the various statements and records prepared for submission to the shareholders' meeting by the board of directors, and shall make a report of their findings and opinions at the meeting of shareholders (Article 14-4 of Securities and Exchange Act : Company established an audit committee, the provisions	Discussion item	-Approved the 2018 business report	2019/03/28
			-Approved the surplus earning distribution and/or the loss offsetting of 2018	2019/03/28



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	regarding supervisors in laws and regulations shall apply mutatis mutandis to the audit committee)			
2020	Appropriate expression of financial statements and reports of the Company	Discussion item	-Approved the consolidated financial statement for the year ended December 31, 2019	2020/03/27
		Report item	-Acknowledged the 2020Q1 consolidated financial statement	2020/05/15
		Discussion item	-Approved the 2020Q2 consolidated financial statement	2020/08/07
		Report item	-Acknowledged the 2020Q3 consolidated financial statement	2020/11/13
	Appointment(dismissal), impartiality and performance of the certifying accountant	Discussion item	-Approved the assessment result of independence and suitability of the CPA engaged by the company regularly	2020/03/27
	Effective enforcement of internal control of the Company	Discussion item	-Approved the declaration of internal control system for 2019	2020/03/27
			-Approved the amendment of Internal Control System and Internal Audit Implementation Rules related financial report preparation process.	2020/08/07
			-Approved the Audit plan for 2021	2020/11/13
			-Approved the amendment of Internal Control System of COA, Inc.	2020/11/13
	Compliance with relevant laws, regulations and rules by the Company -Article 14-5 of Securities and Exchange Act : A material monetary loan, endorsement, or provision of guarantee	Discussion item	-Approved the inter-company loans of funds-COA Asia, Inc. capital lending to COA, Inc. in limit USD 6 million	2020/05/15
			-Approved the borrowing in COA, Inc. and related party	2020/05/15