



COASTER INTERNATIONAL CO., LTD

審計委員會 Audit Committee

● Major Resolutions of Audit Committee

| Meeting Date | Proposal | Article 14-5 of Securities and Exchange Act | Resolution | Response of Company |
|---|---|---|------------|--|
| 2018/08/10 1 ST of 2 ND Term | 2018Q2 consolidated financial statement | NA | Approved | Submit to the 2-2 BOD for approval by resolution |
| | Capital lending to COA, Inc. with a maximum amount of USD3 million | ✓ | Approved | Submit to the 2-2 BOD for approval by resolution |
| | Capital lending to COA Asia, Inc. with a maximum amount of USD3 million | ✓ | Approved | Submit to the 2-2 BOD for approval by resolution |
| 2018/11/09 2 ND of 2 ND Term | Audit plan for 2019 | ✓ | Approved | Submit to the 2-3 BOD for approval by resolution |
| | Amendment the Asset Lease related procedures of the Internal Control System | ✓ | Approved | Submit to the 2-3 BOD for approval by resolution |
| | Business plan and budget for 2019 | NA | Approved | Submit to the 2-3 BOD for approval by resolution |
| 2019/03/28 3 RD of 2 ND Term | Business report and consolidated financial statement for the year ended December 31, 2018 | ✓ | Approved | Submit to the 2-4 BOD for approval by resolution |
| | Surplus earning distribution and/or the loss offsetting of 2018 | NA | Approved | Submit to the 2-4 BOD for approval by resolution |
| | Assessment result of independence and suitability of the CPA engaged by the company regularly | ✓ | Approved | Submit to the 2-4 BOD for approval by resolution |
| | Declaration of internal control system for 2018 | ✓ | Approved | Submit to the 2-4 BOD for approval by resolution |
| | Amendment the "Assets Acquisition and Disposition Procedures" , "Trading Derivatives Procedures" , "Loaning Capital to Others Procedures" , | ✓ | Approved | Submit to the 2-4 BOD for approval by resolution |



COASTER INTERNATIONAL CO., LTD

審計委員會 Audit Committee

| Meeting Date | Proposal | Article 14-5 of Securities and Exchange Act | Resolution | Response of Company |
|---|---|---|------------|--|
| | "Endorsements and Guarantees Procedures" | | | |
| 2019/05/10 4 TH of 2 ND Term | Extension of inter-company loans of funds-COA Asia, Inc. capital lending to COA, Inc. USD 5 million | ✓ | Approved | Submit to the 2-5 BOD for approval by resolution |
| 2019/08/07 5 TH of 2 ND Term | 2019Q2 consolidated financial statement | NA | Approved | Submit to the 2-6 BOD for approval by resolution |
| | Capital lending to COA, Inc. with a maximum amount of USD3 million | ✓ | Approved | Submit to the 2-6 BOD for approval by resolution |
| | Amendment the Internal Control System | ✓ | Approved | Submit to the 2-6 BOD for approval by resolution |
| 2019/11/08 6 TH of 2 ND Term | Engagement of the PwC CPA firm and the audit fee of 2019 | ✓ | Approved | Submit to the 2-7 BOD for approval by resolution |
| | Audit plan for 2020 | ✓ | Approved | Submit to the 2-7 BOD for approval by resolution |
| | Business plan and budget for 2020 | NA | Approved | Submit to the 2-7 BOD for approval by resolution |
| | COA, Inc. to apply for credit line from the related parties of the company | ✓ | Approved | Submit to the 2-7 BOD for approval by resolution |
| 2020/03/27 7 TH of 2 ND Term | Business report and consolidated financial statement for the year ended December 31, 2019 | ✓ | Approved | Submit to the 2-8 BOD for approval by resolution |
| | Surplus earning distribution and/or the loss offsetting of 2019 | NA | Approved | Submit to the 2-8 BOD for approval by resolution |
| | Assessment result of independence and suitability of the CPA engaged by the company regularly | ✓ | Approved | Submit to the 2-8 BOD for approval by resolution |
| | Declaration of internal control system for 2019 | ✓ | Approved | Submit to the 2-8 BOD for approval by resolution |



COASTER INTERNATIONAL CO., LTD

審計委員會 Audit Committee

| Meeting Date | Proposal | Article 14-5 of Securities and Exchange Act | Resolution | Response of Company |
|--|--|---|------------|---|
| 2020/05/15 8 TH of 2 ND Term | The inter-company loans of funds-COA Asia, Inc. capital lending to COA, Inc. in limit USD 6 million | ✓ | Approved | Submit to the 2-9 BOD for approval by resolution |
| | Borrowing in COA, Inc. and related party | ✓ | Approved | Submit to the 2-9 BOD for approval by resolution |
| 2020/05/28 9 TH of 2 ND Term | COA, Inc. to apply for loan from the related parties of the company | ✓ | Approved | Submit to the 2-10 BOD for approval by resolution |
| 2020/08/07 10 TH of 2 ND Term | 2020Q2 consolidated financial statement | NA | Approved | Submit to the 2-11 BOD for approval by resolution |
| | Capital lending to COA, Inc. in limit USD 2 million | ✓ | Approved | Submit to the 2-11 BOD for approval by resolution |
| | Amendment the Internal Control System and Internal Audit Implementation Rules related financial report preparation process | ✓ | Approved | Submit to the 2-11 BOD for approval by resolution |
| | Amendment the business plan and budget for second half of 2021 | NA | Approved | Submit to the 2-11 BOD for approval by resolution |
| 2020/11/13 11 TH of 2 ND Term | Audit plan for 2021 | ✓ | Approved | Submit to the 2-12 BOD for approval by resolution |
| | Business plan and budget for 2021 | NA | Approved | Submit to the 2-12 BOD for approval by resolution |
| | Amendment the Internal Control System of COA, Inc. | ✓ | Approved | Submit to the 2-12 BOD for approval by resolution |
| 2021/03/23 12 TH of 2 ND Term | Established " Regulations of Appointment and Dismissal of Internal Auditors" | NA | Approved | Submit to the 2-13 BOD for approval by resolution |
| | Declaration of internal control system for 2020 | ✓ | Approved | Submit to the 2-13 BOD for approval by resolution |



COASTER INTERNATIONAL CO., LTD

審計委員會 Audit Committee

| Meeting Date | Proposal | Article 14-5 of Securities and Exchange Act | Resolution | Response of Company |
|--|---|---|------------|---|
| | Business report and consolidated financial statement for the year ended December 31, 2020 | ✓ | Approved | Submit to the 2-13 BOD for approval by resolution |
| | Surplus earning distribution and/or the loss offsetting of 2020 | NA | Approved | Submit to the 2-13 BOD for approval by resolution |
| | Assessment result of independence and suitability of the CPA engaged by the company regularly | ✓ | Approved | Submit to the 2-13 BOD for approval by resolution |
| | Amendment Approval Authority Table of CIC | NA | Approved | Submit to the 2-13 BOD for approval by resolution |
| 2021/05/12 13 TH of 2 ND Term | The inter-company loans of funds-COA Asia, Inc. capital lending to COA, Inc. in limit USD 6 million | ✓ | Approved | Submit to the 2-14 BOD for approval by resolution |
| | Cancellation of treasury stock | ✓ | Approved | Submit to the 2-14 BOD for approval by resolution |
| 2021/08/27 1 ST of 3 RD Term | Amendment Approval Authority Table of COA, Inc. | NA | Approved | Submit to the 3-2 BOD for approval by resolution |
| | 2021Q2 consolidated financial statement | ✓ | Approved | Submit to the 3-2 BOD for approval by resolution |
| | Capital lending to COA, Inc. in limit USD 2 million | ✓ | Approved | Submit to the 3-2 BOD for approval by resolution |
| 2021/11/10 2 ND of 3 RD Term | 2021Q3 consolidated financial statement | ✓ | Approved | Report to the 3-3 BOD |
| | Audit plan for 2022 | ✓ | Approved | Submit to the 3-3 BOD for approval by resolution |
| | Business plan and budget for 2022 | NA | Approved | Submit to the 3-3 BOD for approval by resolution |