



# 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 <sup>ST</sup> of 2 <sup>ND</sup> 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 <sup>ND</sup> of 2 <sup>ND</sup> 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 <sup>RD</sup> of 2 <sup>ND</sup> 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



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Meeting Date	Proposal	Article 14-5 of Securities and Exchange Act	Resolution	Response of Company
	"Endorsements and Guarantees Procedures"			
2019/05/10 4 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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



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Meeting Date	Proposal	Article 14-5 of Securities and Exchange Act	Resolution	Response of Company
2020/05/15 8 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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 <sup>TH</sup> of 2 <sup>ND</sup> 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