

(1) Items listed in Article 14-5 of the Securities and Exchange Act:

Meeting date (Session)	Content of Motion	Items listed in Article 14-5 of the Securities and Exchange Act	Resolution of the audit committee and the Company's response
1/17/2019 24 <sup>th</sup> Meeting of the 2 <sup>nd</sup> Term	1. The loan of €1.48 M to LDC ROME HOTELS S.R.L., which the Company holds 40% of its shares.	V	All members attended the meeting agreed to pass the motion items and submitted to the Board of Directors in which all attended directors approved without objection.
2/20/2019 25 <sup>th</sup> Meeting of the 2 <sup>nd</sup> Term	1. The amendments to the authorization chart for the "Duty Delegation Management Regulations". 2. The transfer of partial shares of the Company's subsidiary, Chia Hsin Construction & Development Corporation.	V	
3/27/2019 26 <sup>th</sup> Meeting of the 2 <sup>nd</sup> Term	1. The 2018 internal control statement. 2. The draft of 2018 business report and financial statements. 3. The extension of the current CPAs and the service fee. 4. The proposal of 2018 earnings distribution of cash dividends for acceptance.	V	
5/9/2019 27 <sup>th</sup> Meeting of the 2 <sup>nd</sup> Term	1. The amendments to the "Articles of Incorporation". 2. The amendments to the "Procedures for Acquisition of Disposal of Assets". 3. The amendments to the "Procedures for Lending Funds to Other Parties and Endorsements/Guarantees".	V	
7/11/2019 1 <sup>st</sup> Meeting of the 3 <sup>rd</sup> Term	1. The assignment of Mr. Jason K.L. Chang, Mr. Chih-Te Chen and Mr. Pan Howard Wei-Hao as the directors of Chia Hsin Property Management Development Corp. 2. The appointment of Jason K.L. Chang, Chairman of the Company and Pan	V	

	<p>Howard Wei Hao as members of the Subsidiary Supervisory Committee.</p> <p>3. The appointment of key personnel including the Finance Officer Accounting Officer, Audit Division Officer and managers of the Company.</p> <p>4. The loan of €1.97 million to LDC ROME HOTELS S.R.L., which the Company holds 40% of its shares.</p> <p>5. The guarantee endorsement of a mid to long term credit line of JPY 1.5 billion and a short-term credit line of JPY 1 billion taken out from Taishin International Bank, Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK.</p> <p>6. The contract signing of the Management Agreement of InterContinental Okinawa Chura SUN Project of the Company's 100% own subsidiary CHC Ryukyu Development GK with IHG Japan (Management) LLC of InterContinental Hotel Groups.</p>		
<p>8/13/2019 2nd Meeting of the 3rd Term</p>	<p>1. Review the company's consolidated financial statements for the second quarter of 2019.</p> <p>2. The revision of budget for the second half of 2019.</p> <p>3. The request of the Company's subsidiary Chia Hsin Property Management &amp; Development Corporation for the Company to remain as the endorser and drawer of its promissory notes for the loan from the First Commercial Bank.</p> <p>4. The endorsement of a short term credit line of JPY 600 million taken out from CTBC Bank Tokyo Branch for the Company's newly established</p>	<p>V</p>	

	<p>subsidiary CHC Ryukyu COLLECTIVE KK in Japan.</p> <p>5. The extension of the Cement Storage Service Agreement signed with Taiwan Cement Corporation.</p>		
<p>11/13/2019 3rd Meeting of the 3rd Term</p>	<p>1. The subscription of shares issued by the Company's subsidiary, YJ International Corporation for capital increase by cash in the amount of NTD 700 million.</p>	V	
<p>12/13/2019 4th Meeting of the 3rd Term</p>	<p>1. The extension of contracts signed with Tong Yang Chia Hsin International Corporation for Management of Keelung Storage and Transport Center and Cement Storage Service at the Port of Taichung.</p> <p>2. The 2020 Audit Plan.</p> <p>3. The endorsement of the short term loan taken out from CTBC Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan.</p> <p>4. The endorsement of the short term loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan.</p> <p>5. The endorsement of the short term loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan.</p> <p>6. The endorsement of the short term loan taken out from CTBC Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan.</p> <p>7. The 2020 Budget.</p>	V	

(1) Communication status between the independent directors and the audit division officer for 2019 were listed as follows:

Meeting date	Main communication items	Discussion results
1/17/2019 (BOD)	Execution report and communications regarding the audit for Oct, 2018.	Noted
2/20/2019 (BOD)	The amendments to the authorization chart for the "Duty Delegation Management Regulations".	After discussion, the item was proposed to the BOD for resolution.
3/27/2019 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for Nov & Dec, 2018. 2. The 2018 internal control statement.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
5/9/2019 (BOD)	Execution report and communications regarding the audit for Jan & Feb, 2019.	1. Independent director's suggestion: strengthen the description of the ratio or amount of sample items in the audit report. 2. Handling situation: Done
6/21/2019 (Discussion meeting)	After the shareholders meeting, the independent directors and audit division officer discussed and exchanged opinions on the contents of the audit report.	1. Business visits to subsidiaries were planned for further understandings of subsidiaries' operation. 2. On 7/25, the independent director had a business visit to a subsidiary.
7/11/2019 (BOD)	Execution report and communications regarding the audit for Mar & Apr, 2019.	Noted
8/13/2019 (BOD)	Execution report and communications regarding the audit for May, 2019.	1. Independent Director's suggestion: Regarding the backup and storage of data, suggests to use cloud backup services to improve data security and save shipping costs. 2. Handling situation: In addition to the current backup method, IT division has evaluated and increased the cloud backup mechanism for transnational data.
10/1/2019 (Phone & Email Discussion)	Assist the audit committee chair to complete the relevant information about the "audit committee	Noted

	operation and needs survey" questionnaire.	
11/13/2019 (BOD)	<ol style="list-style-type: none"> <li>1. Execution report and communications regarding the audit for Jun~Aug, 2019.</li> <li>2. The adoption of "Whistle blowing Policy".</li> </ol>	<ol style="list-style-type: none"> <li>1. Noted.</li> <li>2. Independent Director's suggestion: Regarding the establishment of the whistleblower mailbox, considering the confidentiality and the feelings of the whistleblower; it is recommended to set the mailbox in the external cloud.</li> <li>3. Handling situation: With the consent of the board of directors, the Whistleblower Policy has been revised to include the suggestion of the independent directors.</li> </ol>
12/13/2019 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> <li>1. Execution report and communications regarding the audit for Sep, 2019.</li> <li>2. The 2020 Audit Plan.</li> </ol>	<ol style="list-style-type: none"> <li>1. Noted.</li> <li>2. Exchange opinions on the audit plan for the next year and the audit focus of the new business entity.</li> </ol>

(2) Communication status between independent directors and CPAs for 2019 were listed as follows:

Meeting date	Main communication items	Discussion results
1/7/2019 (Discussion meeting)	<ol style="list-style-type: none"> <li>1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2018</li> <li>2. In accordance with the application of IFRS 16 from 1/1/2019, CPAs explained the impact assessment to management.</li> </ol>	Noted
3/27/2019 (Audit committee meeting)	<ol style="list-style-type: none"> <li>1. The CPAs explained the contents of the 2018 consolidated financial report and the type of audit opinion issued.</li> <li>2. The CPAs explained and communicated the questions raised by the participants.</li> </ol>	Noted and proposed to BOD for resolution
8/13/2019 (Audit committee meeting)	<ol style="list-style-type: none"> <li>1. The CPAs explained the contents of the review of the consolidated financial report for the second quarter of 2019.</li> <li>2. The CPAs explained and communicated the questions raised by the participants.</li> </ol>	Noted and proposed to BOD for resolution

12/13/2019 (Discussion meeting)	<ol style="list-style-type: none"><li data-bbox="406 145 1125 302">1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2019.</li><li data-bbox="406 302 1125 394">2. The CPAs explained and communicated the questions raised by the participants.</li></ol>	Noted
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