

(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
03/29/2021 12 th Meeting of the 3 rd Term	<ol style="list-style-type: none"> 1. The 2020 internal control statement. 2. The draft of 2020 business report and financial statements. 3. The continuing appointment of the current CPAs and the service fee. 4. The proposal of 2020 earnings distribution. 5. The amendments to the Internal Control System. 	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.
08/12/2021 13 th Meeting of the 3 rd Term	<ol style="list-style-type: none"> 1. Review the Company's consolidated financial statements for the second quarter of 2021. 2. Endorsed the promissory note for the invested company, LDC ROME HOTELS S.R.L. 3. The extension of the Cement Storage Service Agreement signed with Taiwan Cement Corporation. 	V	
11/9/2021 14 th Meeting of the 3 rd Term	<ol style="list-style-type: none"> 1. The endorsement of the loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan. 2. The endorsement of the loan taken out from CTBC Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan. 3. The endorsement of the loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan. 4. The endorsement of the loan taken out from CTBC Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan. 	V	

<p>12/14/2021 15th Meeting of the 3rd Term</p>	<ol style="list-style-type: none"> 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. 2. The extension of Storage and Transport Agreement with the Company' subsidiary Chia Pei International Corp. 3. To sign 2022 annual equipment usage fee agreement with its subsidiary, Chia Pei International Corp. 4. The amendments to the authorization part for the "Administrative Measures for Duty Authorization". 5. The 2022 Audit Plan. 6. The 2022 Budget. 	<p style="text-align: center;">V</p>	
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(1) Communications between the independent directors and the audit division officer for 2021 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
01/19/2021 (BOD)	Execution report and communications regarding the audit for October, 2020.	Noted
03/29/2021 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> 1. Execution report and communications regarding the audit for November and December, 2020. 2. The 2020 internal control statement. 3. The amendments to the Internal Control System. 	<ol style="list-style-type: none"> 1. Noted 2. After discussion, the statement was proposed to the BOD for resolution
05/07/2021 (BOD)	Execution report and communications regarding the audit for January and February, 2021.	Noted
07/20/2021 (Tel. & mail)	Notify and assist independent directors in completing the "Questionnaire for the Audit Committee of Listed/OTC Companies".	Provide necessary information to independent directors
08/12/2021 (BOD)	Execution report and communications regarding the audit for March - May, 2021.	Noted
11/09/2021 (BOD)	Execution report and communications regarding the audit for June - August, 2021.	Noted
12/14/2021	1. Execution report and communications regarding the audit for September, 2021.	1. Noted

(BOD & Audit committee meeting)	2. Revise the authorization chart for the “Administrative Measures for Duty Authorization”. 3. The 2022 Audit Plan.	2. After discussion, the statement was proposed to the BOD for resolution
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(4) Communications between independent directors and CPAs for 2021 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
03/29/2021 (Individual symposium)	1. The CPAs explained the contents of the 2020 consolidated financial report and explanation of key audit matters and types of audit opinion issued. 2. The CPAs explained and communicated the questions raised by the independent directors.	Noted
08/12/2021 (Audit committee meeting)	1. The CPAs explained the contents of the review of the consolidated financial report for the second quarter of 2021. 2. The CPAs explained and communicated the questions raised by the participants.	Noted and proposed to BOD for resolution
12/14/2021 (BOD)	1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2021. 2. The CPAs explained and communicated the questions raised by the participants.	Noted