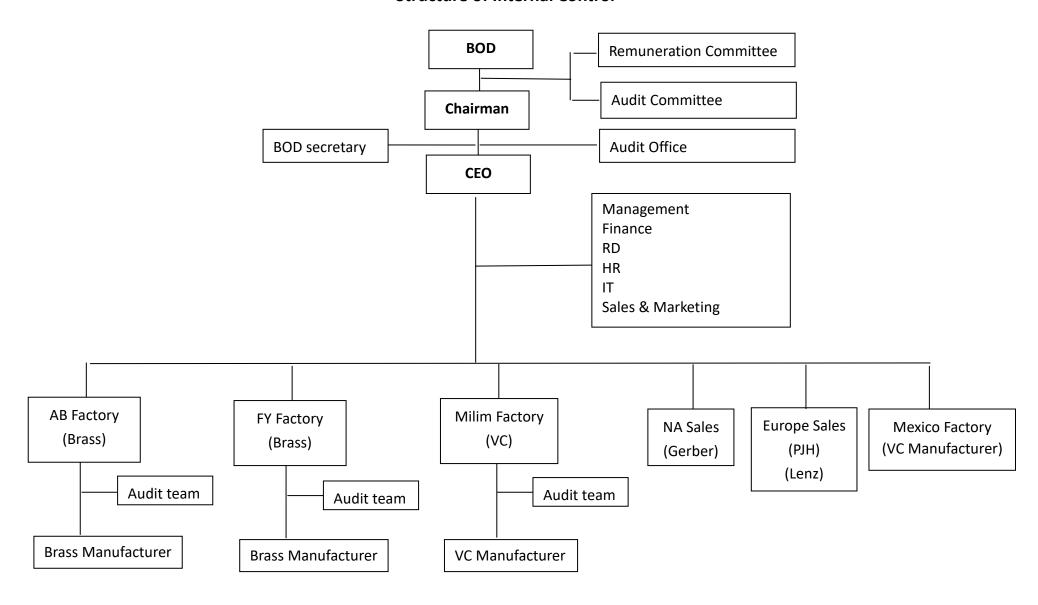
## **Globe Union Industrial Corp.**

## **Structure of Internal Control**



## Tasks and duties of the Audit Department

The purpose and responsibilities of the internal auditor are clearly defined in the internal audit procedures, and its content comply with the internal audit tasks and the mandatory elements of the professional practice framework. The internal audit supervisor review the internal audit procedures regularly according to yearly audit plan and report directly to the CEO and the board of directors for approval

The internal auditors shall communicate fully with the audited unit regarding the inspection results of the annual audit items, and shall faithfully disclose in audit reports any defects and irregularities of the internal control systems discovered in assessment and, after having presented the reports, follow up on the matters and prepare follow-up reports at least on a quarterly basis until such time as correction is made, to ensure that the relevant departments have taken appropriate corrective measures in a timely manner.