2024

南茂科技
永續報告書

SUSTAINABILITY REPORT



ChipMOS
南茂科技

CONTENTS

About This Report 1
Message from the Chairman 2
Sustainable Strategies 3
2024 ESG Performance 4
2024 Awards and Honors 5
Thematic Report 1 6
Thematic Report 2 8
Thematic Report 3 10

01 Mode of Operations 12
1.1 About ChipMOS 14
1.2 Main Products and Services 15
1.3 Operational Performance and Tax Governance 19
1.4 External Initiatives and Organizational Engagement 22

02 Sustainable ChipMOS 24
2.1 Sustainability Policies and Actions 25
2.2 Stakholder Communication and Materiality Analysis 30
2.3 Sustainability Objective Management and SDGs 36
2.4 Sustainable Value Management 38

03 Sound Governance 40
3.1 Corporate Governance 42
3.2 Ethical Management 49
3.3 Risk Management 50
3.4 Information Security Management 56

04 Environmental Friendliness 60
4.1 Climate Governance 64
4.2 Climate Change and Energy Management 67
4.3 Maintaining Biodiversity 81
4.4 Water Resources Management 83
4.5 Recycling 92
4.6 Green Products 101

05 Customer Service and Sustainable Supply Chain 102
5.1 Customer Service 103
5.2 Product Quality 106
5.3 Supply Chain Management 108
5.4 Conflict Mineral Management 119

06 Inclusive Workplace 120
6.1 Attraction and Retention of Talents 122
6.2 Employee Incentives and Benefits 131
6.3 Talent Development 140
6.4 Safeguarding Human Rights 146
6.5 Healthy and Safe Workplace 152
6.6 Social Engagement 164

Appendix 1: Index of GRI Standards 170
Appendix 2: SASB Standards_Semiconductors 173
Appendix 3: Sustainability Disclosure Indicators for Semiconductors Industry 174
Appendix 4: Climate-related Disclosures for TWSE/TPEx Listed Companies 174
Appendix 5: Sustainable Development Goals (SDGs) Index 175
Appendix 6: Independent Assurance Opinion Statement 176
Appendix 7: ISO-Certified Fabs at ChipMOS 177
Appendix 8: 2022-2024 Awards and Honors 178

About This Report

GRI 2-1~2-5

Thank you for reading the ChipMOS TECHNOLOGIES INC. (hereinafter referred to as "ChipMOS") 2024 ESG Report (hereinafter referred to as "the Report"). This Report is the 11th report issued by ChipMOS to explain ChipMOS governance, environmental and social management practices and performance, and to continue to demonstrate to all stakeholders ChipMOS's commitment and determination to achieve sustainable development.

◎ Reporting Period

This Report covers the corporate sustainability results and performance of ChipMOS from January 1, 2024, to December 31, 2024. ChipMOS publishes ESG reports on an annual basis.

- Current Release: August 2025
- Previous Release: August 2024
- Next Release: Expected August 2026

◎ Report Boundary and Scope

The entities of the consolidated financial statements of ChipMOS include (1) ChipMOS (2) 100% owned subsidiary ChipMOS U.S.A., Inc. (3) 100% owned subsidiary ChipMOS TECHNOLOGIES (BVI) LTD. and (4) 100% indirectly owned subsidiary ChipMOS SEMICONDUCTORS (Shanghai) LTD. The report boundary of this Report is primarily ChipMOS. ChipMOS U.S.A., Inc., ChipMOS TECHNOLOGIES (BVI) LTD. and ChipMOS SEMICONDUCTORS (Shanghai) LTD. are outside the scope of this Report. For the purposes of this report, the term "all fabs" refers to all of ChipMOS' operating sites in Taiwan. This includes the Tainan fab., which comprises Tainan fab. 2, and the Zhubei fab, which refers to Zhubei fab. 1. Any adjustments to the data scope will be explained within the report. This report does not restate information from previous reports. In 2024, our sustainability topics were determined using the AA1000 principles, resulting in eight material topics, the same number as in 2023. For details on the changes to the 2024 material topics and their boundaries, please refer to Chapter 2.2 Stakeholder Communication and Materiality Analysis.

◎ Principles of Compiling the Report

This Report follows the GRI Sustainability Reporting Initiative (GRI)'s Sustainability Reporting Standards, the standards for semiconductor industry established by the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD). Relevant contents and references to the applicable standards are provided in Appendix 1~4.

◎ External Guarantee and Assurance

Report Quality

To ensure the quality of information disclosed, this report has undergone internal audit and external verification:

Stage 1	Internal audit: The data disclosed in the report has been audited by the Audit Office.
Stage 2	The Report has been verified by the British Standards Institution (BSI Taiwan) to be in accordance with the spirit of the GRI Standards, the AA1000 AS v3 Application Type II High Assurance Level, and SASB Type I Application Type Moderate Assurance Level. A Statement of Assurance is provided in Appendix 6.

Financial Data

The financial data disclosed in this Report was obtained from the consolidated financial statements audited and attested by PricewaterhouseCoopers, Taiwan in accordance with the Regulations Governing the Preparations of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission ("IFRSs").

International Standards Management System

In order to enhance the credibility of the data quality, relevant data from 2024 in this Report has been verified by a third party and obtained from international standard management systems such as ISO 9001, IATF 16949, ISO 26262 and ISO 50001. The fab data of each international standard system through third-party verification is provided in Appendix 7. If there is data estimation, it will be indicated in the relevant chapters.

◎ Contact Information and Feedback

We sincerely look forward to your continued guidance and encouragement, and we are committed to sustainable development for all our readers who are interested in ChipMOS. To promote paperless environmental protection, this Report is published in PDF format on the Company's website for readers and stakeholders to download and peruse. We welcome your valuable comments and suggestions.

ChipMOS TECHNOLOGIES INC. ESG Committee

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ChipMOS website- ESG section

ChipMOS CSR FB Fan Page

Message from the Chairman GRI2-22

The industry environment in 2024 was characterized by a slower recovery in end demand due to a weaker-than-expected recovery in the economy, and with the geopolitical influences, the supply chain continues to adjust excess inventories. ChipMOS revised its capital expenditure downwards in a prudent manner, and coped with changes in the environment by positioning itself and equipping itself with core competencies, paying attention to market trends and develop relevant technologies. ChipMOS recognizes that operational and sustainability strategies are the key to long-term business success. In terms of operation strategy, we continue to work on high-end display ICs and automotive-related fields, and in response to the development of forward-looking technologies such as AI and Internet of Everything, we actively invest in the development of related technologies by leveraging our competitive advantages in order to expand our business growth momentum. At the same time, through intelligent assistance, we can effectively improve production efficiency and quality. In terms of sustainability strategy, the Company actively integrates environmental, social and corporate governance policies and objectives into its business operations, and strives to enhance the resilience and sustainability of all ESG aspects while complying with regulatory obligations.

Resilience of Corporate Governance

ChipMOS firmly believes that good corporate governance is the cornerstone of sustainable business operation. The Company implements transparent decision-making process, effective risk management, engages in business activities based on the principle of honesty and integrity, and continuously maintains the Board of Directors diversification, which enables to provide more comprehensive advices and decisions with different professional backgrounds, thereby enhancing the Company’ s resilience. In 2024, the Board of Directors performance and sustainability evaluation was excellent which conducted by an external professional team, and the evaluation also recognized the effective functioning of the Board and its various committees in fulfilling their respective roles and responsibilities. This also strengthens the Company's determination to continue to improve the governance structure,and to ensure that ChipMOS continue to grow steadily and create more benefit for all shareholders.

Deployment for Green Operations

Climate issues as a long-term risk. ChipMOS attaches great importance to the climate issues and actively investing in related development with five major pillars: green energy, energy management, water resource management, circular economy, and green production. In 2024, ChipMOS made an important breakthrough in the promotion of recycling economy, and was the first company in the packaging and testing industry to obtain the Recycled Claim Standard(RCS). We work with the downstream supply chain to reproduce the silicon sludge into products that are returned to the factory for use which successfully achieved a win-win situation in terms of both economy and environmental protection.ChipMOS also continues to work with the customers of our testing products about the packaging material recycling and plastic reduction projects, in an effort to increase the value of reusing resources and reduce the impact on the environment.In terms of net-zero emissions strategy, we will progressively achieve net-zero emissions by 2050 through renewable energy construction programs, proactive energy conservation programs, and continuous evaluation of the feasibility of other energy sources.

Bolster capacity for sustainability

ChipMOS values the social responsibility and endeavors to employee care and social engagement.In terms of employees, we actively create a happy and friendly workplace by taking care of the health and safety of our employees, providing training and development programs, promoting work-family balance, and developing competitive bonus and incentives. The Employee Stock Ownership Trust program launched in 2023 aims to help employees accumulate retirement assets and share the operating results with employees. More than 60% of employees have already participated in this program, and I look forward to continuing to give back to our employees with concrete measures. In terms of social engagement, the company continue to invest in environmental friendliness, caring for disadvantaged, giving back to the community, and cultivation of Young Talents, thereby realizing our commitment to social responsibility.

In the future, I will continue to lead all employees to promote ESG, implement sustainable strategies in our operations, and develop and integrate the technologies and innovations in the areas of governance, environment, and society to promote the company's sustainable competitiveness, so that, in the face of the fast-developing ESG trend and the ever-changing industry environment, In the ever-changing industry environment, ChipMOS will be able to stand firm and achieve the goal of sustainable operation with the solid and resilient nature.

Chairman & President 鄭世杰



照片來源：遠見 · 天下文化事業群

Sustainable Strategies

ChipMOS uses the three sustainability strategy pillars: "Green management and the path to low-carbon transitioning", "Diversity and inclusion to create sustainable future", and "Sound governance to bolster organizational resilience", to drive the five sustainability strategy dimensions, and promotes various sustainability issues under the five strategy dimensions, as well as continuously interacting and collaborating with various stakeholders. The sustainability strategies also links to the Sustainable Development Goals (SDGs) established by the United Nations and implements sustainability objectives in operations to promote the deepening of specific sustainability behaviors in our operations so that we can achieve sustainable management.

E Green management and the path to low-carbon transitioning

S Diversity and inclusion to create sustainable future

G Sound governance to bolster organizational resilience

5 Strategies

Environmental Sustainability

- Develop Green Production
- Green Energy Plan
- Adapting and Mitigating Climate Changes
- Sustainable actions and green influence

Customers

- Multi-Faceted Product Layout
- Intelligence factory
- Innovation and Intelligent Property Management
- Green Production

Employees

- Valuing and protecting human rights
- Talent development and incubation
- Comprehensive health and safety protection
- In-depth development of Environmental Sustainability and Fulfillment of Public Welfare

Sound Governance

- Strengthening the operation of the Board of Directors
- Risk management mechanism
- Implement the ethical management
- Information Security Management

Sustainable Supply Chain

- Local sourcing strategy
- RBA supplier audit and coaching
- Driving supplier carbon competitiveness

Stakeholders Shareholders | Customers | Employees | Suppliers | Government agencies | Community groups

Linking SDGs



2024 ESG Performance

Governance

NT$ 22.70 billion

Consolidated revenues for 2024
Adhering to sound operating strategies and enhancing sustainable Competitiveness

Excellent

Results of external performance assessment the Board of Directors / Functional committees

Increase in Information Security expenditure 31.61%

Enhanced information security protection capabilities to ensure information security in operations

Environmental

Management level (B)

2024 CDP Climate Change Questionnaire

Leadership level (A-)

2024 CDP Water Security Questionnaire

Increase in power saving 38.34%

Power saving rate is 3.94% in 2024, an increase of 1.17%

Social

Platinum level

2024 RBA VAP Audit Results for Hsinchu fab and Zhubei fab
Implementation of human rights management through third-party evaluation

Increase in employee welfare costs 13.45%

Diversified activities to create a happy and friendly workplace

Increase in the number of beneficiaries of social engagement 73.23%

Continuing to lead employees to participate in public welfare and spreading positive influence

2024 Awards and Honors

11th Corporate Governance Evaluation
6%-20%

Taiwan Corporate Sustainability Awards (TCSA)
Top 100 Corporates

Healthy Workforce Sustainability Leadership Enterprise
Manufacturing "Excellence Award"

Economy & Society

- **TCSA Sustainability Single Performance**
  Information Security Leader Award
- **TCSA Taiwan Corporate Sustainability Award**
  Corporate Sustainability Report - Electronics and Information Manufacturing - Category 1 Platinum Class
- **Proactive Public Reporting of Occupational Health and Safety Indicators in Corporate Sustainability Reports**
  Top 10% Outstanding Enterprise
- **Healthy Corporate Citizen Award** Healthy 99 Enterprise

Environment

- **Ministry of Environment, Executive Yuan**
  Outstanding Performance in Green Procurement
- **Resource Recycling Administration, Ministry of Economic Affairs** Outstanding Resource Recycling Enterprise: Innovative Application Group - Silver Award
- **Taiwan Institute for Sustainable Energy, TAISE**
  TCSA Sustainability Single Performance: Circular Economy Leader Award
- **Business Weekly** Top 100 Carbon Competitive Companies



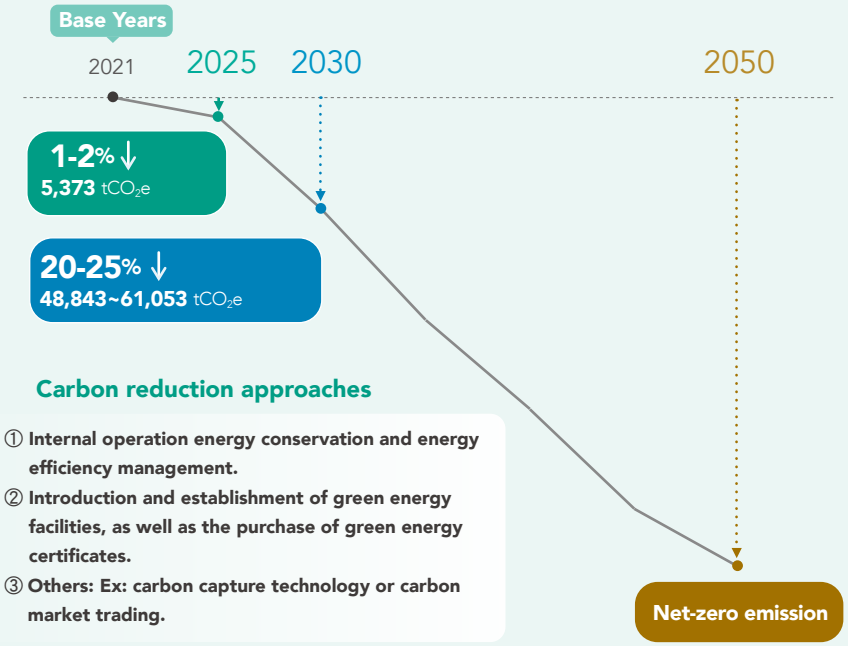
Thematic Report 1

Climate Resilience | Circular Economy Action

As the global temperature continues to rise, climate action cannot be delayed. ChipMOS continues to adopt a top-down strategy to promote sustainability and effectively improve the efficiency of implementation, and actively launches specific actions in the five major pillars of green energy, energy management, circular economy, water resource management, and green production, as well as initiates relevant cooperation opportunities with customers, and drives suppliers to promote the introduction of low-carbon related management mechanisms, technologies, and equipment, in order to jointly enhance the competitiveness and provide positive solutions to the issue of green energy and climate change.

ChipMOS Net-zero emission goals

Annual carbon reduction goals (tCO_2e/years)



Carbon reduction approaches

① Internal operation energy conservation and energy efficiency management.
② Introduction and establishment of green energy facilities, as well as the purchase of green energy certificates.
③ Others: Ex: carbon capture technology or carbon market trading.

Note: Reduce carbon emissions by an average of 4.2% per year from the Base Year in absolute intensity.

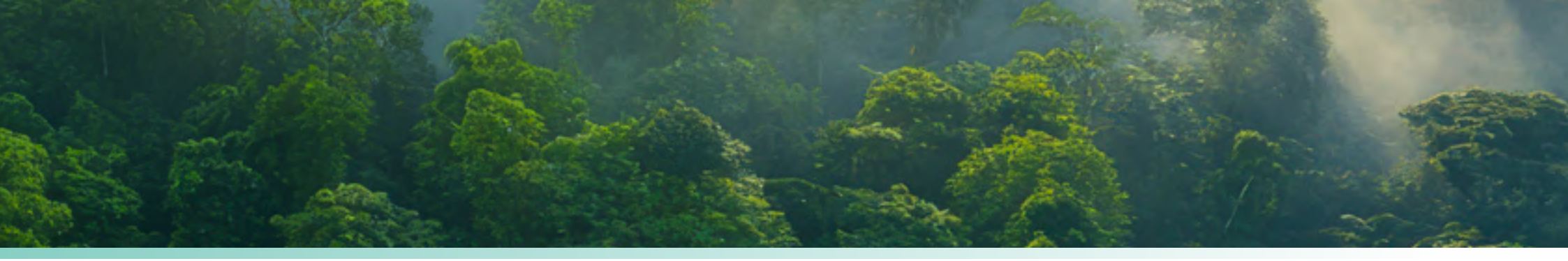
Short-, Mid- and Long-term Goals for total renewable energy capacity.

Short-term	Mid-term	Long-term
2.2%	20% ↑	100%
2025 Accounts for total energy consumption	**2030** Accounts for total energy consumption	**2050** Accounts for total energy consumption

Electricity plan for all plants

100% green energy in office areas by **2028** ▶▶ **100%** green energy in office areas by **2050**



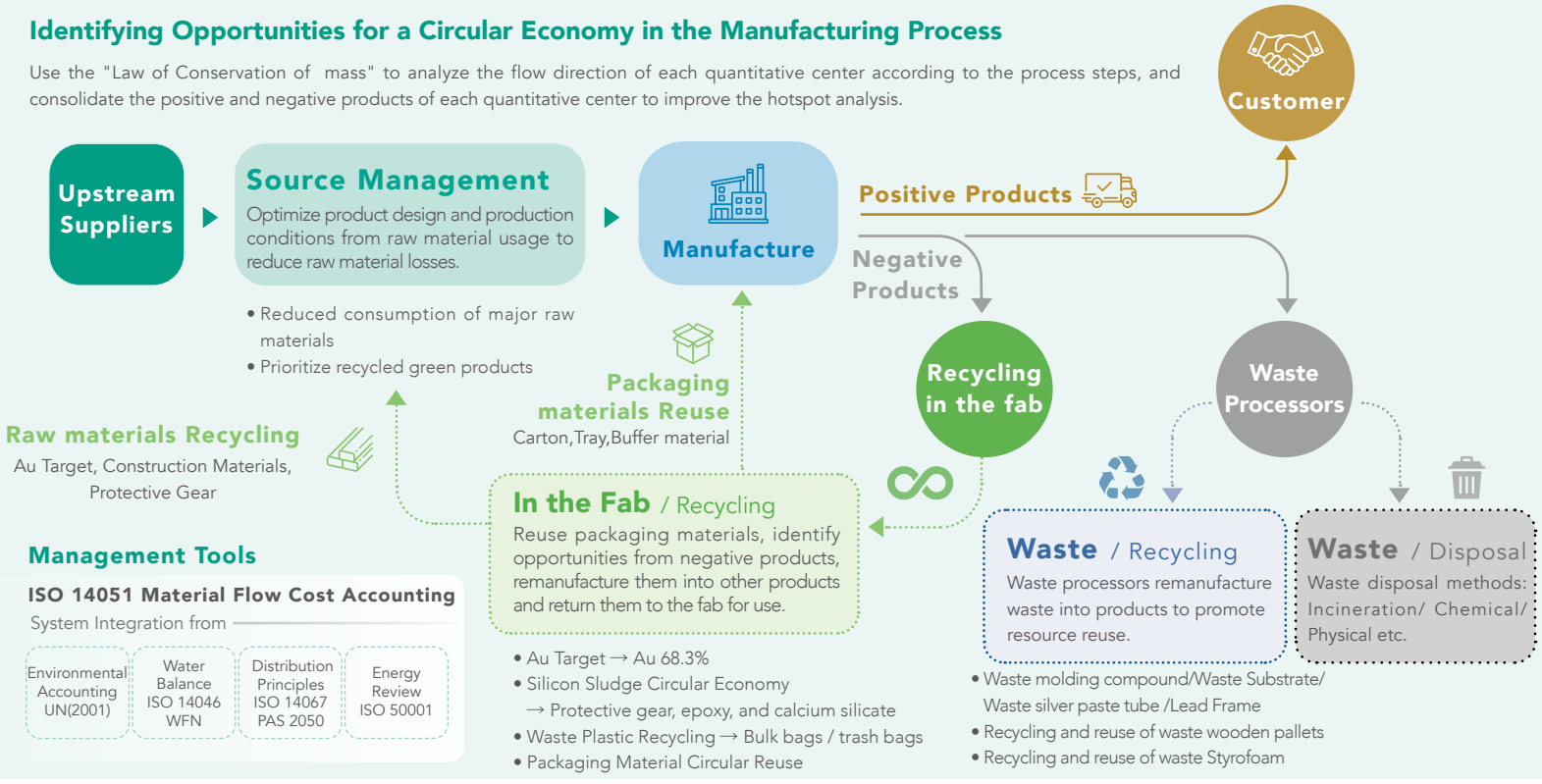


Case Study | Promoting Circular Economy Creating New Value for Products

ChipMOS is based on the recommendations of the UN (2001) "Environmental Management Accounting Guidance Manual", Material Flow Cost Accounting(MFCA) process can be referred to the life cycle inventory analysis, i.e., the inventory of material inputs and losses (Material Losses), and combined with the cost information of various types of inputs and outputs of the inventory items, to review the negative outputs of each step of the production process, and to manage them effectively.In 2024, ChipMOS was the first company in the packaging and testing industry to obtain the Transaction Certificate, which is an internationally recognized recycling claim standard that reduces the use of raw materials, reduces carbon emissions, and demonstrates the sustainability of its products with environmental protection as its core objective.

Identifying Opportunities for a Circular Economy in the Manufacturing Process

Use the "Law of Conservation of mass" to analyze the flow direction of each quantitative center according to the process steps, and consolidate the positive and negative products of each quantitative center to improve the hotspot analysis.



Management Tools

ISO 14051 Material Flow Cost Accounting

System Integration from

Environmental Accounting UN(2001)	Water Balance ISO 14046 WFN	Distribution Principles ISO 14067 PAS 2050	Energy Review ISO 50001

Recycled Claim Standard(RCS)

Silicon Sludge Recycling

- Inorganic sludge is reproduced into "Epoxy, Calcium Silicate Board, Safety Shoes" for internal use in the fab.
- Each stage of production is validated to ensure that at least 5% of the product is made from recycled materials.
- Circular Economy Business Value：Co-product recovery、Circular souring
- 2025 Continuing to improve resource efficiency and expand green impacts





Thematic Report 2

Continuously Enhance Employee Experience | Care for Employees, Happiness at Work

Employees are the most important assets and the cornerstone of the company's development of ChipMOS. The company continues to create a friendly and happy workplace environment, allowing employees to experience good feelings and experiences from various aspects of interaction, including enhancing employees' identification with the company's culture, promoting employees' learning and development, implementing work-family balance, comprehensive health care, and providing employees a secure workplace, thereby increasing employees' commitment and motivation at work and continuously increasing the identification of the company, and enhancing Company's overall competitiveness.

The average employee sense of belonging 94%

Newcomer Orientation

Cultural Identity

We value the feelings of our employees and listen to newcomers' voices through regular interviews. A total of 1,113 newcomers were interviewed in 2024. The employees gave high marks in the cultural identity survey.

Satisfaction 89%

All employees

Employees' Learning and Development

Through a comprehensive education and training system, we have implemented the BU Learning Curriculum Blueprint, deepened and extended the professional capabilities of our employees, and applied what they have learned in the workplace. In 2024, we offered 604 internal and 105 external training courses, to a total of 709 courses, to achieve the goal of sustainable talent development.

Satisfaction 94%

Healthy and Happy Living

When it comes to employee benefits and activities, we place great importance on the physical, mental, and emotional well-being of our employees, and we warmly invite their family members to participate as well. In 2024, ChipMOS organized a variety of healthy and happy living activities, including health promotion programs, celebrity lecture, and team competitions. These events were designed to help employees and their families relax. The participation rate was high, and the feedback from employees was overwhelmingly positive.

Satisfaction 97%

Health care and protection

We organize annual health checkups for our employees every year. We have planned a variety of screening items and checkup frequencies that are better than the industry standard. We have also arranged for physicians to visit the fab to conduct health checks for employees and provide them with professional health education. The employees have praised the measure, we will continue to monitor and improve the quality of health checks in the future.

Satisfaction 94%

Continuously implement the employees care, and check the status of implementation through a review mechanism.



Internal Assessment

★ 2024 the average Employee Approval Rating came to 94%

★ RBA Self-Assessment Questionnaire(SAQ)_ overall fabs are low-risk

External affirmation

★ 2024 Healthy Workforce Sustainability Leadership Enterprise: Excellence Award

★ Taiwan Corporate Sustainability Awards (TCSA)：Top 100 Corporates

＊ For more information, please refer to CH6 Inclusive Workplace



Case Study | Lifestyle + Healthy Diet, Comprehensive Protection of Employee's Health

The company carries out employees' health management with three major aspects, namely" diversified health examination, all-round health management, inspiring employees' health awareness, and launching related specific actions. According to the analysis of employee health examination data in recent years, cardiovascular disease is a high-risk item, and the reason usually comes from the life and dietary habits, in order to achieve the source management of health. In daily life, health promotion activities were launched to encourage employees to exercise by means of rewards. diet, the introduction of healthy meals for employees, hoping to develop colleagues correct and healthy habits, in order to reduce the risk of threatening the body. In terms of diet, we have introduced Healthy Lunch Box for employees, with the aim of establishing the correct and healthy habits to minimize the risk of health threats.

Exceed target

Walking Fitness Together Health Forever

Insufficient physical activity is one of the risk factors affecting health. Through continuous promotion of easy-to-achieve "walking" activities, coupled with incentives to encourage participation, and without time and location restrictions, we hope to establish a good concept of exercise, increase the amount of activity, and thus improve the health examination abnormality and prevent the occurrence of chronic diseases.

2024 Activity Objectives

40,000 kilometers (Equivalent to 1 circles around the earth)

Final effect

166 participants

- The total distance: About 113,797 kilometers ,Equivalent to 2.8 circles around the earth
- Achievement rate 284.5%
- Total weight reduction 121 kg
- Average blood pressure: Reduction of 2 mmHg
- Reduced carbon emissions: 23.1 tons

Note: With reference to the carbon emission calculation method provided by the Ministry of Health and Welfare, the calculation is based on the reduction of 1.42kg of carbon emissions for every 10,000 steps.

Collaboration with Catering Personnel

Healthy Lunch Box Program

Considering that employees often neglect the importance of diet in their busy lives, we first launched the Healthy Lunch Box Program from Tainan fabs in 2023, which has been well received, and we continue to promote it in northern fabs in 2024 to provide healthy meals to our employees so that they can eat healthy and without burden.

Purchase fruits and vegetables from local and seasonal sources

* Diversified Cuisine / Balanced Diet
* Certified production and marketing records, organic vegetables, etc

Adjust the monthly menu on a rolling basis

* Menu Design: Discussion with the nutritionist of the catering personnel
* Keeping up with current events and helping farmers (e.g. 2024/5 Excess egg production, add boiled egg/egg dishes to meals to help farmers)

Low calorie, less oil and salt to reduce body burden

Healthy Lunch Box
500 calories/one meal
<
Employee Group meal
900calories/one meal

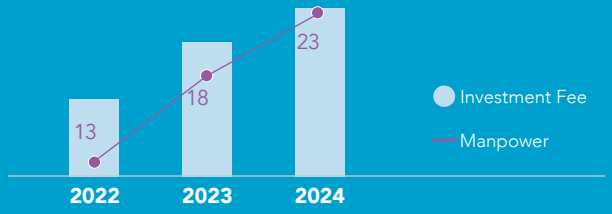
More than **3,890** people enthusiastic response

Thematic Report 3

Information Security Governance | Continuing to Strengthen Information Security Resilience

The internet development has brought convenience to people's lives and enterprises, but with the popularity of digitization and the cloud, there are also numerous information security incidents and threats. In view of this, ChipMOS has taken a high degree of importance and has established protection mechanisms and capabilities to ensure the security of customers' data and the company's own information.

Funding and manpower investment in the past three years

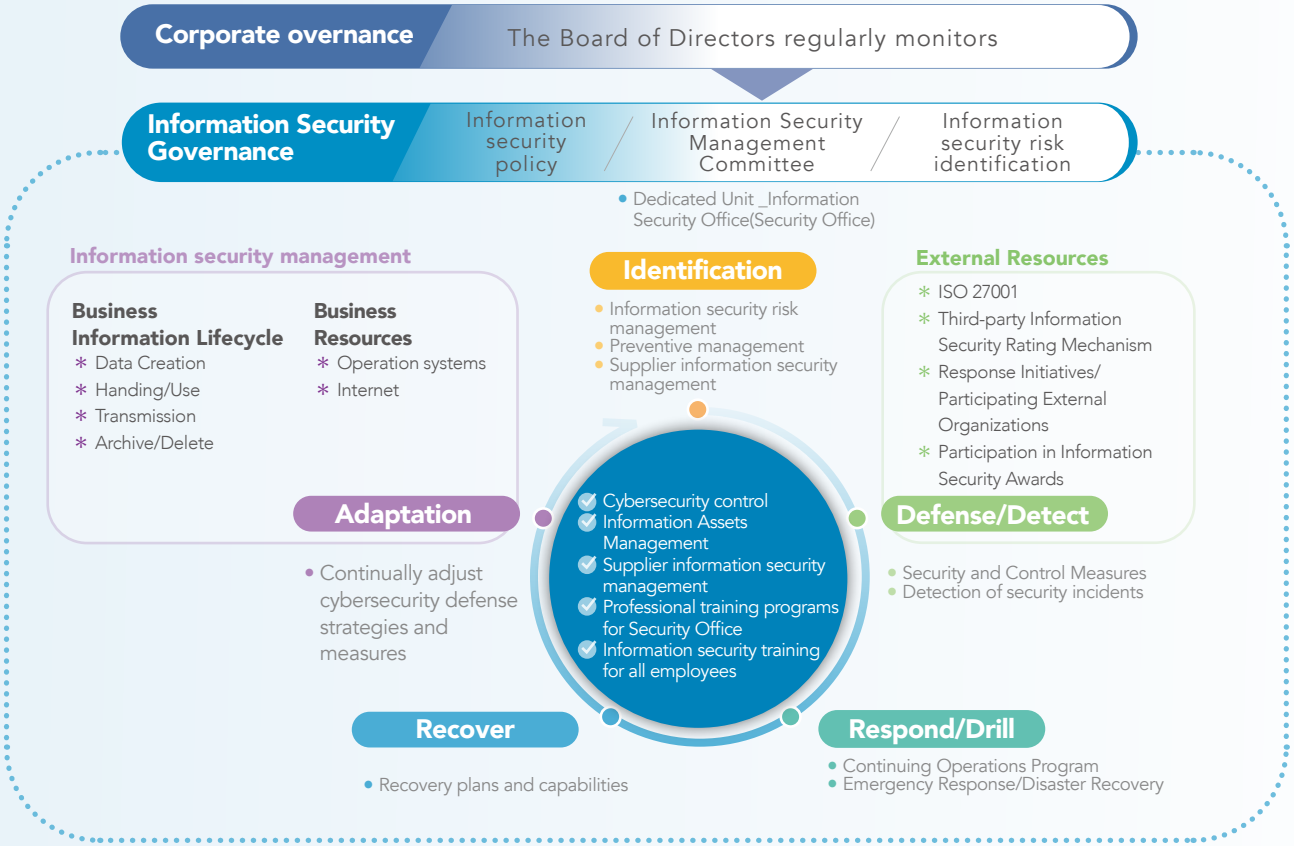


Continuing to enhance the resilience of information security

ChipMOS continues to enhance the company's information security mechanism and resilience by strengthening the information security management and measures, the professional skills and required competence of related personnel, and the employees' training on the knowledge and awareness of information security, as well as increasing the assistance of external information security resources to improve the ability to prevent and reduce the occurrence of risks, and regularly grasping the information of information security threats to prevent them effectively in the shortest possible time, in order to strengthen information security and defense and to avoid the occurrence of information security incidents.

2024 Information Security Achievements

- ✓ Taiwan Corporate Sustainability Awards (TCSA): Best Sustainability Practice Awards- Information Security Leadership Award
- ✓ 2024 Information Security expenditure reaches NT$141 million
- ✓ Completion of ISO 27001:2022 international standard certification in 2024



Case Study | Shaping Information Safety Culture_Establishing and Enhancing Employees' Safety Awareness

We conduct publicity and training in various ways, such as videos, actual cases, and email phishing exercises combined with current issues, etc., in order to effectively establish correct concepts of information security and increase the sensitivity and importance of employees, and encourage employees to take the initiative to report suspicious letters, and the information security office will immediately take appropriate action.



Information security training for newcomers

- Information security policy
- The Company's information security regulations
- Information security rewards and punishments
- 3C control measures

Information security training for employees

- Frequency : Annually
- Audit illegal software usage
- Preventive measures against ransomware incidents Raise awareness on phishing scam emails
- The regulations for USB drive usage control

Social engineering dissemination

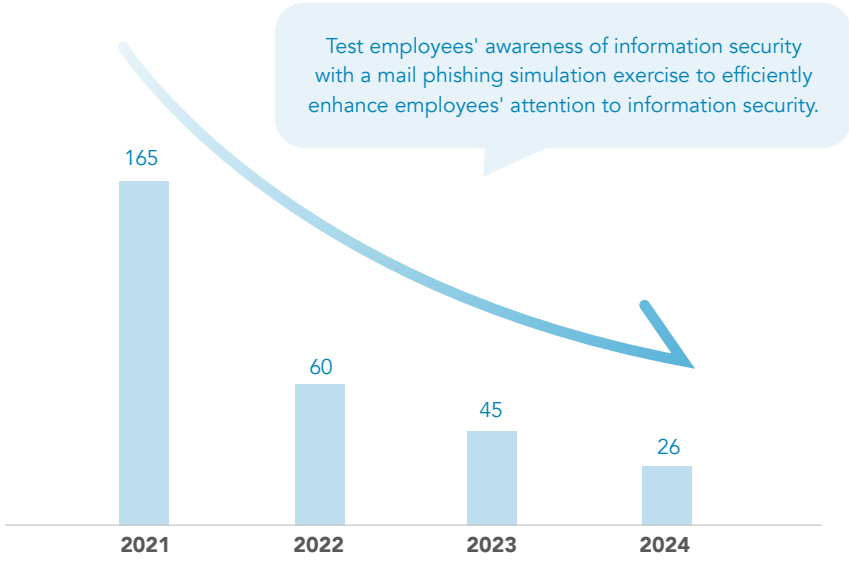
- Frequency : No fewer than once per month
- Commonly social engineering attack

Phishing drill

- Frequency : Once every two months
- Simulate sending targeted emails

Drill

Fishing Attack Statistics



※For more information, please refer to 3.4 Information Security Management or ChipMOS website- ESG Section- Information Security.



01 Mode of Operations

ChipMOS Employee Welfare Activity

ChipMOS product technology development focus in 2024

Power Management IC

Develop 2P2M with thick Cu RDL and taller Cu Pillar bump height technology

Memory

DDR5 DRAM assembly technology development

Driver IC

Develop extremely narrow IC width of display driver COF packaging technology services

- Develop 2P2M with thick Cu RDL and taller Cu Pillar bump height technology for power management chip to optimize material properties, process and equipment capabilities.
- Successfully developed the fifth generation DDR package for wBGA products to match the product's high-speed transmission requirements.
- The chip width is reduced, which is suitable for high performance and low power consumption requirements, and can also improve the performance and output per unit area of the wafer.

1.1 About ChipMOS GRI 2-1

Incorporated on July 28, 1997, ChipMOS(TWSE：8150；NASDAQ：IMOS) is a leader in the field of semiconductor Assembly testing.. At present, ChipMOS's testing and Assembling equipment machines are mainly set in two major science and industry parks in Taiwan: Hsinchu Science and Industry Park, mainly providing memory testing services; and Tainan Science Park, mainly providing memory Assembling and Display Driver IC Assembly testing services. In addition, the factories in Zhubei and Hukou, Hsinchu County, provide Wafer Bumping and Wafer Testing services, giving full play to the functions of independent operations oftesting and packaging technical services, and integrating technical resources to provide a series of complete all-round services. In addition to providing semiconductor post process services, we also cooperate with global customer partners to provide vertically integrated and high-quality Assembling and testing solutions. As of December 31, 2024, ChipMOS Taiwan has a headcount of 5,915.



1.2 Main Products and Services GRI 2-6

The vertical division of labor in the semiconductor industry is divided into upstream Chip Design, midstream IC Wafer Manufacturing, and downstream IC Assembly and testing according to the manufacturing processes. ChipMOS is engaged in the downstream industry of the semiconductor industry. Its main products and services include: LCD Driver ICs, Memory ICs, Logic/Mixed-Signal IC and Back-End Services as well as Wafer Bumping (Bump Services). It vertically integrates the back-end process of semiconductors and provides customers with One Turn-Key Solution/ Service.

1.2.1 Main Products and Markets

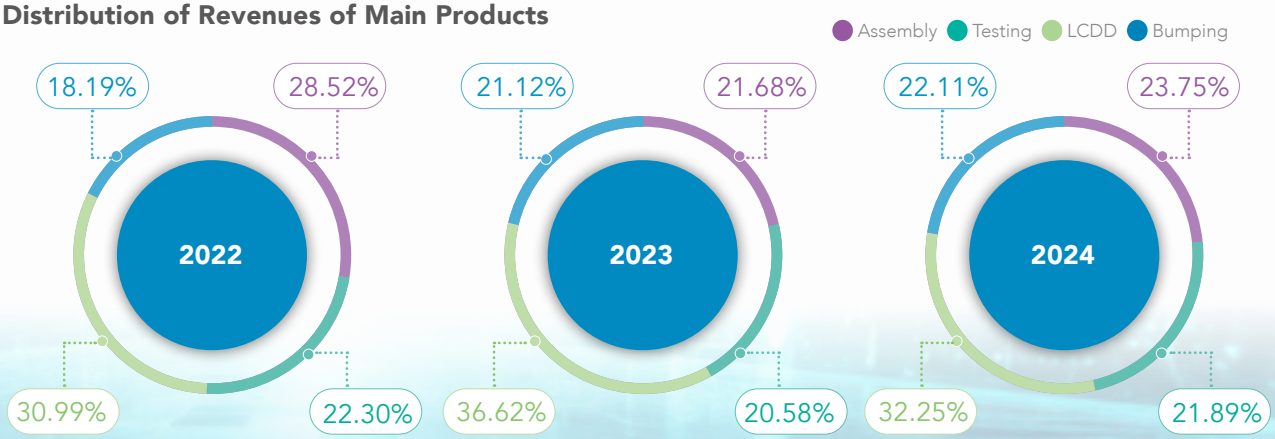
ChipMOS provides customers with back-end Assembly and testing services for memory, Display Driver IC and mixed-signal products, as well as diversified technology selection and technology integration services including Lead Frames and organic Substrates, etc.Our main products include the packaging and testing OEM of Thin Small Outline Package (TSOP), Fine-Pitch Ball Grid Array (FBGA), Tape Carrier Package (TCP), Chip on Film (COF), Chip on Glass (COG), Wafer Level Chip Scale Packaging (WLCSP), and Wafer Bumping Manufacturing (Gold Bump). Our customers include semiconductor design companies, integrated component manufacturers and semiconductor wafer factories. Our products are mainly used in consumer electronic products such as personal computers, automotive electronics, communication equipment, office automation and mobile phones, etc.

ChipMOS provides customers with Display Driver ICs and memory Assembl ing and testing, and provides one-stop services. ChipMOS U.S.A., Inc. is established in the United States to provide local Customer service and business support and cooperation. ChipMOS's top five key customers are mainly distributed in the United States, Taiwan, etc. The revenue, cost and gross profit of the products are attributed to departments concerned. Therefore, ChipMOS's and its subsidiaries' products are divided into four categories: Assembly, Testing, Flat panel display driver IC and Wafer Bumping.

Patents and Trademark Rights / Intellectual Property Management

In addition, ChipMOS has a professional national R&D laboratory to provide the driving force for future development. To cope with the continuous innovation of downstream electronic products, ChipMOS continues studying the improvement of packaging technology in three major areas of basic R&D: packaging materials (such as extending the service life and reducing the material cost), mechanical characteristics (strengthening the external structure and eliminating the internal stress), electrical characteristics (high-speed high-frequency/microwave RF). In 2024, ChipMOS obtained 30 patents, and as of the end of December, ChipMOS had 553 valid patents, 53 trademark rights and a total of 87 patent applications currently under review. ChipMOS is a professional manufacturer of professional IC all-round back-end services.

Distribution of Revenues of Main Products



Note: According to the proportion of revenue in the customers' regions: 79.7% in Taiwan, 6.0% in Japan, 7.4% in China, 4.3% in Singapore and 2.6% in other regions.

1.2.2 Growth Momentum of Future Operations

Multi-Faceted Product Layout

In recent years, the advancement of semiconductor technology has been rapidly driven by cloud computing centers, smartphones, artificial intelligence (AI), electric vehicles, and autonomous driving. In order to embrace new industrial changes, the development trends of related electronic industries have changed significantly with technology, materials and end-user needs., ChipMOS has assessed the introduction of corresponding mainstream products based on own competitive advantages. Looking into the new business expansion and growth momentum, we focus on the development of the following products:



Memory

Due to the rapid development of generative artificial intelligence (AI) and cloud data processing, the demand for massive data processing and high-performance computing is growing continuously, accelerating the upgrade timeline for memory technology.

ChipMOS has been actively cultivating new product components in this field related to DDR5 DIMM, such as DDR5 memory, Registering Clock Drivers(RCD), Serial Presence Detect Hubs(SPD Hub) and Temperature Sensors (TS), and power management controller (PMIC). The company integrates its front- and back-end testing capabilities through a series of reliability tests, entering the small-scale trial production stage.

In addition, in response to the development of advanced technologies such as artificial intelligence (AI), Internet of Things (IoT), and vehicle networking, storage capacity and density specifications have shown significant improvements. The NAND Flash wafer technology breakthroughs traditional 2D structures towards 3D stacking have made high storage density and low manufacturing costs its features, allowing NAND Flash to fully demonstrate its performance through the high-performance UFS 4.0 interface. This supports emerging applications such as artificial intelligence, automotive electronics, industrial control servers, etc. Meanwhile, ChipMOS invest more resources in the field of flash memory with our capacity and technology of advanced bumping process, circuit redistribution, packaging and testing.

Driver IC

ChipMOS 3 major product lines, OLED smartphones, high-end 8K TVs, and automotive DDICs, experienced continuous growth in market demands in 2024. As smartphone display specifications continue to improve, the demand for OLED driver ICs has significantly increased. ChipMOS testing and packaging processes have been certified by a major US smartphone manufacturer and entered mass production in the third quarter, which has greatly contributed to the high-level test platform utilization rate and the increase in average sales price (ASP). Additionally, our automotive products have received certifications from several world-class terminal customers, with shipments of automotive driver ICs gradually increasing month by month in 2024. This has provided substantial support for enhancing the prices and profit margins of display driver IC packaging and testing services.

In recent years, international driver IC back-end packaging and testing factories have also actively accelerated their expansion, resulting in a very significant low-price competition phenomenon in the driver IC market for wafer fabrication. In response to industry's continued investment in mature process 12-inch wafer fabs, ChipMOS continues to provide high-quality products with strict quality control, maintaining a high proportion of high-end OLED and automotive products in back-end testing. In addition, ChipMOS has been working with various driver IC customers for many years, and officially launched the Silver-Alloy bump process in 2024. Currently, it has cooperated with multiple driver IC customers to send the Silver-Alloy product to the panel factory for system reliability verification. It is hoped that during this era of high gold prices, ChipMOS will be able to provide services that reduce costs while ensuring quality assurance.

Mixed-Signal Products

In the trend of IoT, various types of sensors have emerged in response to this trend. ChipMOS has developed products for customers with terminal applications that require lightweight, thin and small dimensions, such as fingerprint recognition devices, capacitive touch sensors, and other types of sensors, including hall sensors that control voice coil motors (VCM) for autofocus (AF) and optical image stabilization (OIS) in mobile phone lenses. Smart Sensor Hub used in smart home appliances, medical single-chip microcontrollers (MCU) for capsule enteroscopy, Ambient Light Sensor is also used for mobile phones, tablets, laptops and other electronic mobile devices, etc. The company has also integrated advanced wafer-level bumping and flip-chip technology (Flip Chip-Chip Scale Package) to successfully apply them to PCIe Gen 5.0 Re-driver/Re-Timer products in AI-related applications, industrial computers, electric vehicles, and other terminal application.

R&D Momentum

In response to the rise of artificial intelligence, Internet of Vehicles, and cloud computing technologies, the integration of heterogenous chips, the light, thin, short, and compact package size, and the needs for low power consumption and high heat dissipation are becoming more and more popular. For these, ChipMOS actively grasps the opportunities of industrial development and makes investment in related fields. The key technologies and related products successfully developed in 2024 are as follows:

01 Develop 2P2M with thick Cu RDL and taller Cu Pillar bump height technology for power management IC product.

02 Develop 12 inch stand-alone thinner technology for WLCSP.

03 Develop extremely narrow IC width (<0.42mm) of display driver COF packaging technology services.

04 Technical services for COF packaging and applying for non-display product.

05 DDR5 DRAM assembly technology development.

06 Thermal enhanced Flip-chip BGA with Heat sink assembly technology development.

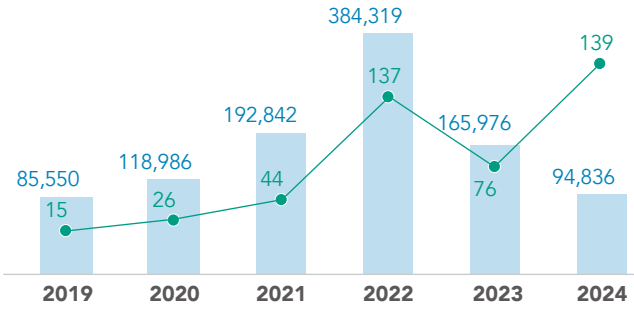
R&D Expenses | R&D Investment in the Recent 5 Years

	2020	2021	2022	2023	2024
R&D Expenses (NT$100 Million)	10.2	11.4	11.6	10.9	11.6
Proportion in Revenue (%)	4.41	4.16	4.93	5.12	5.12
R&D Personnel (persons)	671	680	677	707	701

Note: R&D Personnel includes consultants and engineering technicians.

Intelligence factory

In order to follow the trend of Industry 4.0, improve organizational competitiveness and product quality and services, to provide better work efficiency and environment, since 2019, ChipMOS has been increasing the investment of funds and manpower year by year, and actively promotes automated intelligent manufacturing, going beyond simple computerization and automation and implementing intelligent development.

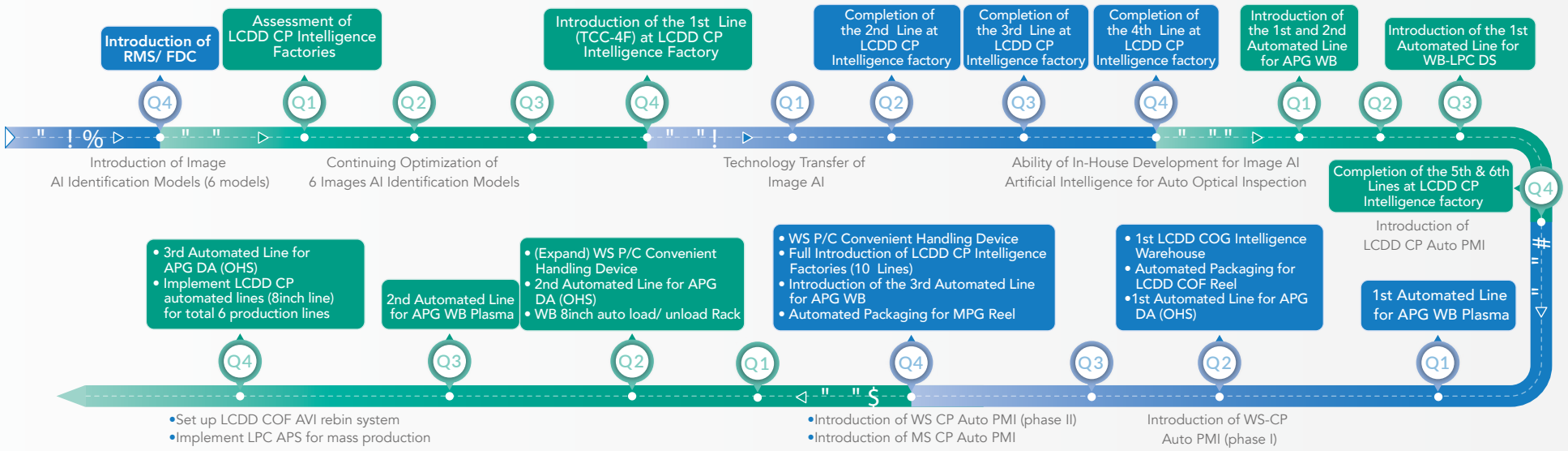


Funds Invested（Unit:NT$）
Input Manpower

Remark:
1. Since 2023, as large-scale investment projects are gradually completed, focus AI models and development by internal technical teams. Therefore, the expenses of hardware investment were reduction.
2. 2024 input manpower were 139MP，51 manpowers were for 2023 invested projects
3. All projects were co-work by multiple units, input manpower were technical and professional expertise required for project development.



ChipMOS Intelligence factory Milestones



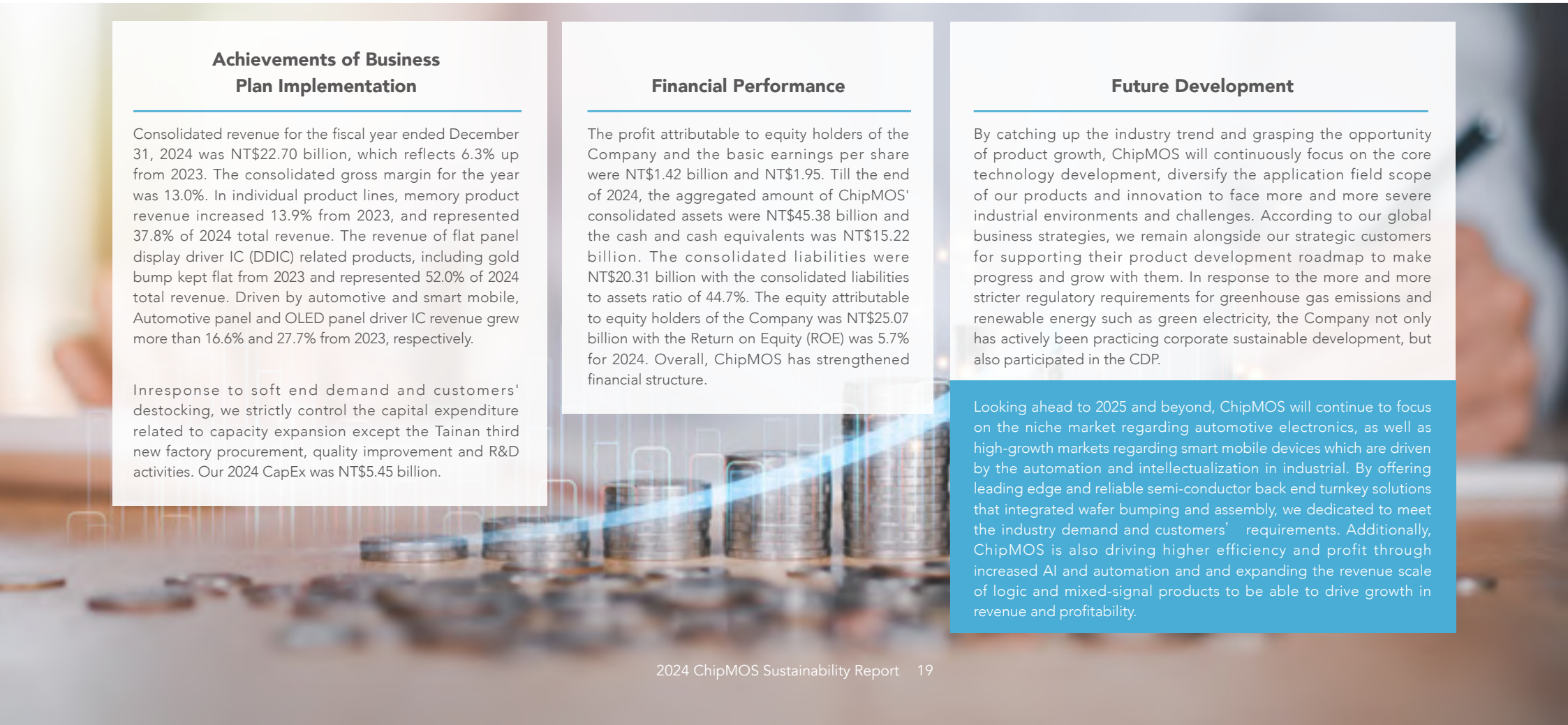
To ensure comprehensive development of ChipMOS Intelligence factory and industrial 4.0, our facilities have continued to develop relevant smart productions by leveraging process automation to reduce production cycles, reduce production variations and improve Product quality; at the same time, we have also used production data for big data analysis to optimize our operating costs and strengthen production quality. The introduction of Intelligence factory can be broken down into 6 major aspects: iManagement, iAPS, iControl, iLogistics, iImage and iExchange for relevant planning and implementations.In the near future, the Company shall continue to expand its development of automation/intelligence items in these 6 aspects in order to achieve our goal of establishing Intelligence factory and industrial 4.0. Through improvements in different areas, we shall boost our corporate competitiveness and strive for a future of sustainable development.

Achievements in 2024 (complete 13 projects)	Implement
Continuous development of automated production lines to replace manual loading and unloading • Continue implement APG D/A (Die bond) OHS (Over Head Shuttle) for 2nd/3rd automated lines (implement on December 30, 2024) • Continue implement APG W/B plasma for 2nd automated lines (implement on August 2, 2024) • Continue implement LCDD CP automated lines (8inch line) for total 6 production lines (implement on December 31, 2024)	2024/12/30 2024/8/2 2024/12/31
Set up WB 8inch auto load/ unload Rack (implement on June 26, 2024)	2024/6/26
Expand convenient handling device for Prober Card at Hukou factory to create a friendly working environment for employees and prevent work-related injuries caused by handling heavy objects (implement on May 21, 2024)	2024/5/21
Continuous development of AI rebin image processing system • Set up LCDD COF AVI rebin system (implement on October 1, 2024)	2024/10/1
Development iAPS/iControl algorithm for Wafer Lapping to optimize production line arrangement efficiency (implement on November 1, 2024)	2024/11/1

1.3 Operational Performance and Tax Governance GRI 201-1, 201-3 TC-SC-000.A TC-SC-000.B

1.3.1 Operational Performance

As the industrial environment becomes increasingly severe and end-demand was still soft in 2024, our 2024 annual revenue increased compared to 2023, however, profit declined compared to 2023. By cautiously stable operating strategy, in line with industry trend and customer requirements, ChipMOS will keep moving forward expanding the core technologies and product developments to maintain growth momentum and improve profitability. The followings are the major operating results of 2024:



Achievements of Business Plan Implementation

Consolidated revenue for the fiscal year ended December 31, 2024 was NT$22.70 billion, which reflects 6.3% up from 2023. The consolidated gross margin for the year was 13.0%. In individual product lines, memory product revenue increased 13.9% from 2023, and represented 37.8% of 2024 total revenue. The revenue of flat panel display driver IC (DDIC) related products, including gold bump kept flat from 2023 and represented 52.0% of 2024 total revenue. Driven by automotive and smart mobile, Automotive panel and OLED panel driver IC revenue grew more than 16.6% and 27.7% from 2023, respectively.

Inresponse to soft end demand and customers' destocking, we strictly control the capital expenditure related to capacity expansion except the Tainan third new factory procurement, quality improvement and R&D activities. Our 2024 CapEx was NT$5.45 billion.

Financial Performance

The profit attributable to equity holders of the Company and the basic earnings per share were NT$1.42 billion and NT$1.95. Till the end of 2024, the aggregated amount of ChipMOS' consolidated assets were NT$45.38 billion and the cash and cash equivalents was NT$15.22 billion. The consolidated liabilities were NT$20.31 billion with the consolidated liabilities to assets ratio of 44.7%. The equity attributable to equity holders of the Company was NT$25.07 billion with the Return on Equity (ROE) was 5.7% for 2024. Overall, ChipMOS has strengthened financial structure.

Future Development

By catching up the industry trend and grasping the opportunity of product growth, ChipMOS will continuously focus on the core technology development, diversify the application field scope of our products and innovation to face more and more severe industrial environments and challenges. According to our global business strategies, we remain alongside our strategic customers for supporting their product development roadmap to make progress and grow with them. In response to the more and more stricter regulatory requirements for greenhouse gas emissions and renewable energy such as green electricity, the Company not only has actively been practicing corporate sustainable development, but also participated in the CDP.

Looking ahead to 2025 and beyond, ChipMOS will continue to focus on the niche market regarding automotive electronics, as well as high-growth markets regarding smart mobile devices which are driven by the automation and intellectualization in industrial. By offering leading edge and reliable semi-conductor back end turnkey solutions that integrated wafer bumping and assembly, we dedicated to meet the industry demand and customers' requirements. Additionally, ChipMOS is also driving higher efficiency and profit through increased AI and automation and and expanding the revenue scale of logic and mixed-signal products to be able to drive growth in revenue and profitability.

Operational Performance in the Recent 5 Years

	Unit	2020	2021	2022	2023	2024
Capital Stock	NT$100 million	72.7	72.7	72.7	72.7	72.7
Revenue		230.1	274.0	235.2	213.6	227.0
Gross Profit		50.3	72.5	49.1	35.5	29.4
Income Tax Expense		6.1	9.8	6.6	3.7	2.3
Net Profit		23.7	50.6	33.7	18.9	14.2
Earnings per Share - Basic	NT$	3.26	6.96	4.64	2.60	1.95
Net Worth per Share		28.64	33.53	34.12	34.18	34.48
Employee Salaries and Benefit Expenses	NT$100 million	60.1	67.6	64.7	58.4	64.5
Cash Dividends		13.1	16.0	31.3	16.7	13.1
Return on Total Assets	%	7.20	13.29	7.97	4.62	3.59
Return on Equity		11.70	22.38	13.71	7.62	5.69

Note 1: Data source: the each Consolidated Financial Report has been audited by the certified public accountants.

Note 2: As of December 31, 2024, the ChipMOS's authorized capital was NT$9.7 billion, consisting of 970 million ordinary shares, and the paid-in capital was NT$7.27 billion with a par value of NT$10 per share, consisting of 727.24 million ordinary shares. All proceeds from shares issued have been collected.

Note 3: On November 1, 2016, ChipMOS publicly listed some of its outstanding shares in the form of American Depositary Shares ("ADSs") on the NASDAQ Global Select Market. As of December 31, 2024, the outstanding ADSs were 3,727,383 units representing approximately 74.6 million ordinary shares. Each ADS represents 20 ordinary shares of ChipMOS.

Output and Self-Made Rate of Main Products in the Recent 3 Years

	Unit	2022	2023	2024
Assembly	thousand wafers/ thousand piece	3,063,895	2,093,855	2,724,747
Testing		2,397,496	2,233,262	2,454,905
LCDD		1,678,623	1,759,564	1,533,045
Bumping		1,141	1,115	1,164
Self-Made Rate (%)	%	100	100	100



Highlights | Supporting Sustainable Finance Initiatives

● Sustainable Term Deposits / Green Deposits

In response to the international sustainability trend, ChipMOS has progressively joined hands with "Chang Hwa Commercial Bank, Ltd." and "Hua Nan Commercial Bank, Ltd." in green deposit projects from 2022 to 2024. The funds are lent by the bank to other companies for use in various green financing projects that comply with the "green credit" regulations. Through the innovative approach of green deposits, ChipMOS and its financial partners are demonstrating a united effort for sustainable development.

● ESG-linked Loan

ChipMOS has signed an ESG-linked loan with "Mega International Commercial Bank, Ltd." from 2022 to 2024. Under this loan agreement, if the performance in the Corporate Governance Evaluation by TWSE meets the pre-set conditions, the bank will proactively offer financial incentives and lower the interest rate. In 2024, the bank confirmed that ChipMOS has achieved the annual sustainability indicator performance, and the interest reduction conditions would be applied to subsequent drawdowns until the next annual review time. Through cooperation with financial institutions, we will jointly realize the vision of sustainable development.

1.3.2 Tax Governance GRI 207-1~GRI 207-4

ChipMOS is committed to information transparency and believes that honest tax payment will help promote economic growth and sustainable corporate development. We formulate tax management policies and implement them in accordance with laws and regulations, continue to create long-term value of the Company and fully protect the rights and interests of shareholders and investors. The Financial Accounting Function is the authority and responsible unit in charge of various kinds of taxes. When handling various kinds of tax returns, they are responsible for obtaining the approval of the appropriate authority according to different levels. At the same time, it continues to train talent and improve the professional quality of taxes in order to ensure the effective operation of the tax management mechanism, and it appoints external tax consulting institutions to handle relevant tax matters, so as to ensure proper compliance with tax norms and reporting obligations.

Tax Policy

- Comply with local tax laws and relevant regulations in all operating areas, declare and pay taxes within the time limit, and fulfill tax obligations
- Comply with the transfer pricing guidances and disclosure requirements published by the Organization for Economic Cooperation and Development (OECD).
- Tax information is transparent. Tax disclosure has been handled in accordance with relevant regulations and standards.
- Apply for relevant tax concessions and tax savings, and prohibit avoiding taxes in improper ways.
- Based on the principles of mutual trust and respect, maintain good communication and discussion with tax authorities at appropriate times.
- The Company's important decisions should consider the long-term impacts of taxes and implement routine transactions.
- Continuously understand the new knowledge and changes of relevant national laws and regulations, strengthen professional tax capabilities, and reduce future tax risks.

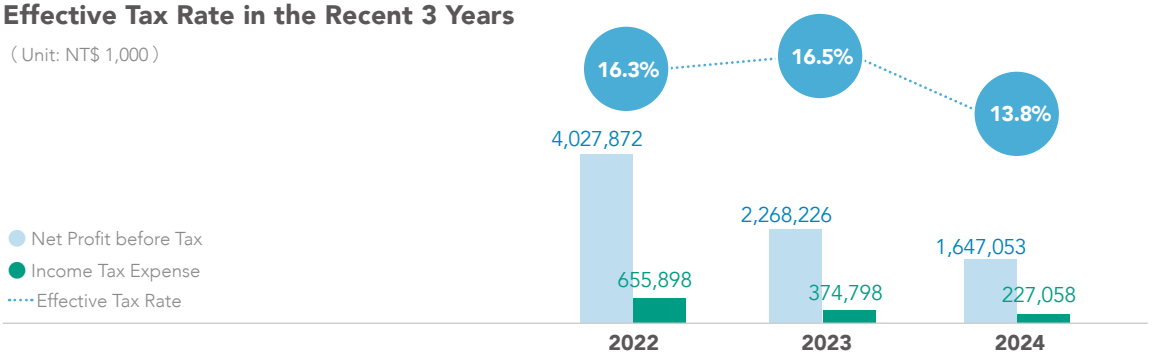
Income Tax Paid in the Recent 3 Years

(Unit: NT$ 1,000)

Country	2022 Amount	2022 Proportion	2023 Amount	2023 Proportion	2024 Amount	2024 Proportion
Taiwan	1,353,195	99.90	183,215	98.36	602,918	98.97
United States	1,159	0.09	2,947	1.58	6,115	1.00
Others	194	0.01	118	0.06	168	0.03
Total	1,354,548	100	186,280	100	609,201	100

Effective Tax Rate in the Recent 3 Years

(Unit: NT$ 1,000)



Note 1: The lower effective tax rate in 2022 was due to the share of profits and losses of affiliated enterprises and joint ventures recognized using the equity method – NT$453,715 thousand, which was due to unrealized benefits and investment credit in accordance with the Industrial Innovation Ordinance – NT$87,194 thousand.

Note 2: The lower effective tax rate in 2023 was due to the share of profits and losses of affiliated enterprises and joint ventures recognized using the equity method – NT$219,891 thousand, which was due to unrealized benefits and investment credit in accordance with the Industrial Innovation Ordinance – NT$49,892 thousand.

Note 3: The lower effective tax rate in 2024 was due to the investment credit in accordance with the Industrial Innovation Ordinance – NT$92,881 thousand.

Note 4: For further information on income tax, please refer to the ChipMOS Consolidated Financial Report.

1.4 External Initiatives and Organizational Engagement GRI 2-28

External Initiatives

Responsible Business Alliance (RBA) Code of Conduct

ChipMOS follows the Responsible Business Alliance (RBA) Code of Conduct. This Code aims to fulfill corporate social responsibility, and fully serves to measure the performance achievement of ChipMOS sustainability in 5 major aspects of the Company's operations: labor, health and safety, environment, ethics and management system. It also serves as the implementation policy for supply chain management. Through the Self-Assessment Questionnaire (SAQ) and supplier RBA audit, we are committed to protecting the rights and interests of all employees and supply chain personnel. ChipMOS RBA policies and objectives will be released after being approved by the Chairman to all colleagues.

Carbon Disclosure Project (CDP)

ChipMOS began participating in the Carbon Disclosure Project (CDP) for Climate Change and Water Security in 2021, and has consecutively received positive results from both questionnaires for three years (2022-2024). In addition, ChipMOS not only officially signed to become a TCFD supporter in 2022, but also independently released its first "Climate and Natural Environment Report" in 2023. Based on the Climate-related Financial Disclosure (TCFD) framework, it further explained the Taskforce on Nature-related Financial Disclosures (TNFD) to deploy in advance to identify and manage nature-related risks, and actively demonstrated its determination to respond to issues such as natural ecology, climate issues, and water management.

TALENT, in Taiwan

Embracing Talents, We Can Do Better. ChipMOS values the sustainability of human resources and continues to actively create a more diverse, equal, and inclusive workplace. Since 2022, the company has joined the "Taiwan Talent Sustainability Action Alliance" initiated by Cheers Workforce x CommonWealth Learning x Talent Sustainability Channel for four consecutive years, along with over 500 alliance partners to promote the initiative. ChipMOS commits to six major indicators of talent sustainability actions:"Meaning and Value","Diversity and Inclusion"," Reward and Incentives", "Physical and Mental Well-being", T "alent Development ","Organizational Communication". We continue to implement specific measures, maintaining our competitive edge in human resource sustainability amidst the turbulent industry landscape.

Participation in External Organizations

A member of the Tainan City Net Zero Assistance Team

ChipMOS has been participating in the "Energy Saving Alliance" of Tainan City Government since 2018, which was later renamed as the "Net Zero Assistance Team", and has joined hands with experts from industry, government, and academia such as TSMC, UMC, Taipower, Kun Shan University, National Cheng Kung University Energy Center, Far East University, and Southern Taiwan Science Park Administration to form a team. By sharing its own energy-saving experience in schools/hotels and other institutions, ChipMOS provides relevant energy-saving diagnosis and reduction strategies, leading the supply chain to implement greenhouse gas reduction step by step towards the net zero goal through enterprise-led initiatives.

ChipMOS Initiative to Assist Small and Medium Enterprises in Strengthening Energy-saving Strategies and Actions for the 2023-2024 Period

Net Zero Assistance Team, ChipMOS Group: Energy Saving Section, Carbon Reduction Section

- **Guided companies:** HANPIN Electronics (energy-saving/carbon reduction), SHUAN HAW Industrial (energy-saving/carbon reduction, CBAM-regulated company), Madou Sin-Lau Hospital (energy-saving), and BUENO OPTICS (carbon reduction).
- **ChipMOS Action:** On-site corporate visit, providing practical energy-saving and carbon reduction experience and suggestions:
  -Strengthen greenhouse gas inventory and emission hotspot identification capabilities.
  -Energy-saving diagnosis and improvement suggestions for major energy-consuming areas in the factory.

Continuously promoting joint audits of waste disposal management with industry partners

Since 2016, ChipMOS has been working with the TSIA Packaging and Environmental Safety Committee to promote joint audits. Together, they have designed an audit system for waste disposal vendors. In 2024, the committee commissioned Industrial Technology Research Institute (ITRI) to complete the joint audit of 22 waste disposal vendors, all of which passed the audit. ChipMOS will continue to strengthen its management of waste disposal vendors and implement control mechanisms to ensure that they dispose of waste in accordance with the law. In addition, based on the "Criteria for Determining Due Diligence in Business Waste Clearance and Disposal Entrustment" established by the Ministry of Environment, ChipMOS conducts annual on-site visits to waste disposal vendors to understand their operational management of storage, clearance, treatment, and reuse. In 2024, ChipMOS conducted self-initiated on-site visits (Note 1) at a total of 15 waste disposal vendors, with 8 rated as excellent and 7 as average; there were no vendors that needed improvement.

Note 1: Evaluation criteria for visiting and assessing ChipMOS waste disposal contractors:
Excellent: Environmental certifications such as ISO 14001 and compliance with all requirements.
Medium: No environmental-related certifications but meets all requirements.
Pending improvement: Contains non-compliant items or has been reported by the competent authority for significant deficiencies.

Response and Promotion of Circular Economy

ChipMos continues to respond to the circular economy trend and develop in-house circular economy projects. In 2024, ChipMos successfully implemented the "Silicon Sludge - Circular Economy Project" and obtained the "Recycled Content Claim Standard Certificate". At the same time, ChipMos actively participates in related activities, keeps up with the development trends, and takes advantage of visit and forum opportunities to share its circular economy concepts and implementation with enterprises and suppliers. Through inter-enterprise experience exchange, it aims to enhance its expertise and capabilities in circular economy and continuously move towards the goal of zero waste.

2024/08 ChipMOS Tainan Plant held a visit event for the Chemical Society and the Semiconductor Optoelectronics Committee. One of the topics shared by ChipMOS was the circular economy and packaging material recycling.

2024/10 at the Sustainable Supply Chain Summit, ChipMOS shared the theme: Low-carbon Upgrading and Transformation & Circular Economy Thinking

2024/10 at the Resource Circularity Performance Award Ceremony and Corporate Summit, ChipMOS shared the theme "Silicon Sludge - Circular Economy Project". The Ministry of Environment also made the winning company cases into the 2024 Resource Circularity Performance Case Results Manual for public reference.

Proactive participation in external events to stay abreast with the latest trends in information security protection

In 2024, ChipMOS passed the ISO 27001:2022 upgrade certification, actively participated in information security seminars and courses held by the government and external organizations, such as: ACW Cybersecurity Academy, the ISO 15408 Foundation course, ISO 27001 LA version upgrade, and cooperated with the Taiwan Institute of Financial Research and Training to complete information security education and training courses to grasp information security trends and new knowledge. In 2024, ChipMOS won the TCSA individual performance award for Information Security Leadership Award and successfully joined the Taiwan CISO Alliance. It is expected that through competition and technical exchanges, it will continue to improve information security resilience and plan a more complete information security environment for organizations.

ChipMOS's Participation in External Organizations

Organization Name	Participation Status
Taiwan Semiconductor Industry Association (TSIA)	Member - Assembly and Testing Environmental Safety Team
Taiwan Alliance for Sustainable Supply (TASS)	Member
Chinese National Association of Industry and Commerce (CNAIC)	Member
The Allied Association for Science Park Industries	Member
Taiwan Electrical and Electronic Manufacturers' Association	Member
Southern Science and Industry Park – Water and Electricity Committee	Member
Southern Taiwan Science Park – Environmental Protection and Development Promotion Foundation	Member
Tainan City Government "Net-Zero Coaching Group"	Member
Academia-Industry Consortium for Southern Taiwan Science Park	Member
Member International Microelectronics Assembly and Packaging Society - Taiwan Chapter	Member
Taiwan Institute of Chemical Engineers	Member
Information Sharing and Analysis Center, Science Park, Ministry of Science and Technology (SP-ISAC)	Member
Security Platform as a Service (SECPAAS)	Member
Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC)	Member
Information Service Industry Association of R.O.C. - Cybersecurity Officers Committee	Member
Information Service Industry Association of R.O.C.	Member
NCHC (National Center for High-Performance Computing)	Member
The Institute of Internal Auditors - Chinese Taiwan	Member
Computer Audit Association	Member
Hsinchu County Nurses Association	Member
Greater Tainan Nurses Association	Member
Taiwan CISO Alliance	Member



02 Sustainable ChipMOS

2024 Co-Branded Charity Desk Calendar

2.1 Sustainability Policies and Actions

GRI 2-13, 2-14, 2-16, 2-22

2.1.1 Sustainability Promotion

ChipMOS adheres to the mission of "Acting with Integrity, Strengthening Environmental Protection, and Caring for the Disadvantaged" and has formulated the <Sustainable Development Best Practice Principles> and <Corporate Sustainability Policy>, which are adopted by the Board of Directors as the highest principle for the Company to promote sustainable development. At the same time, ChipMOS has formulated specific implementation policies, and regularly reviews their implementation effectiveness and continuous improvement.

Through a top-down promotional strategy, with the Board of Directors as the highest decision-maker, we review our progress quarterly and promote programs through ChipMOS ESG Committee to gradually build a sustainable culture and a sustainable mindset among our employees, so that we can implement our goals in our daily business. In promoting sustainable development, we have adopted a steady approach, going through the process of laying the groundwork, sustainable establishment, and sustainable cultivation. In 2024, we will continue to deepen and expand the "Sustainable Advancement" planned for 2023-2025, and will continue to make greater breakthroughs and achievements in sustainable actions. We will take a more proactive and positive approach to ESG management and develop concrete actions in accordance with our medium- and long-term goals for sustainability to enhance our overall sustainable competitiveness.

ESG Committee

The ChipMOS ESG Committee stands as our organization's highest sustainability management body. Chaired by the Chairman and President, who serves as the top executive, the committee regularly reports on the progress and outcomes of sustainability projects to the Board of Directors. The Executive Vice Presidents, as the highest management level for both northern and southern facilities, are responsible for analyzing international environmental and sustainability trends and understanding stakeholder expectations to identify key topics.

The ESG Committee is structured into three main groups based on specialized functions and sustainability management areas: Corporate Governance, Environmental Protection, and Social and Employee Care. Key members are senior executives from various business units, jointly coordinating and promoting sustainability goals and integrating sustainable practices into daily operations. ChipMOS has also established a dedicated "Corporate Social Responsibility Planning Department" to drive sustainable development and support the committee's functions. The committee is responsible for proposing and executing sustainability policies, systems, and development plans. It convenes at least once annually to review progress and achievements against sustainability goals. Furthermore, the committee's sustainability management actions and performance are detailed in our annual ESG Report.

ChipMOS <Corporate Sustainability Policy> and <Sustainable Development Best Practice Principles>, please refer to ChipMOS website – ESG at ChipMOS

ChipMOS's highest-level sustainability management body

Top Decision Maker / Board of Directors

Chairman / Mr. S.J. Cheng, Chairman and President

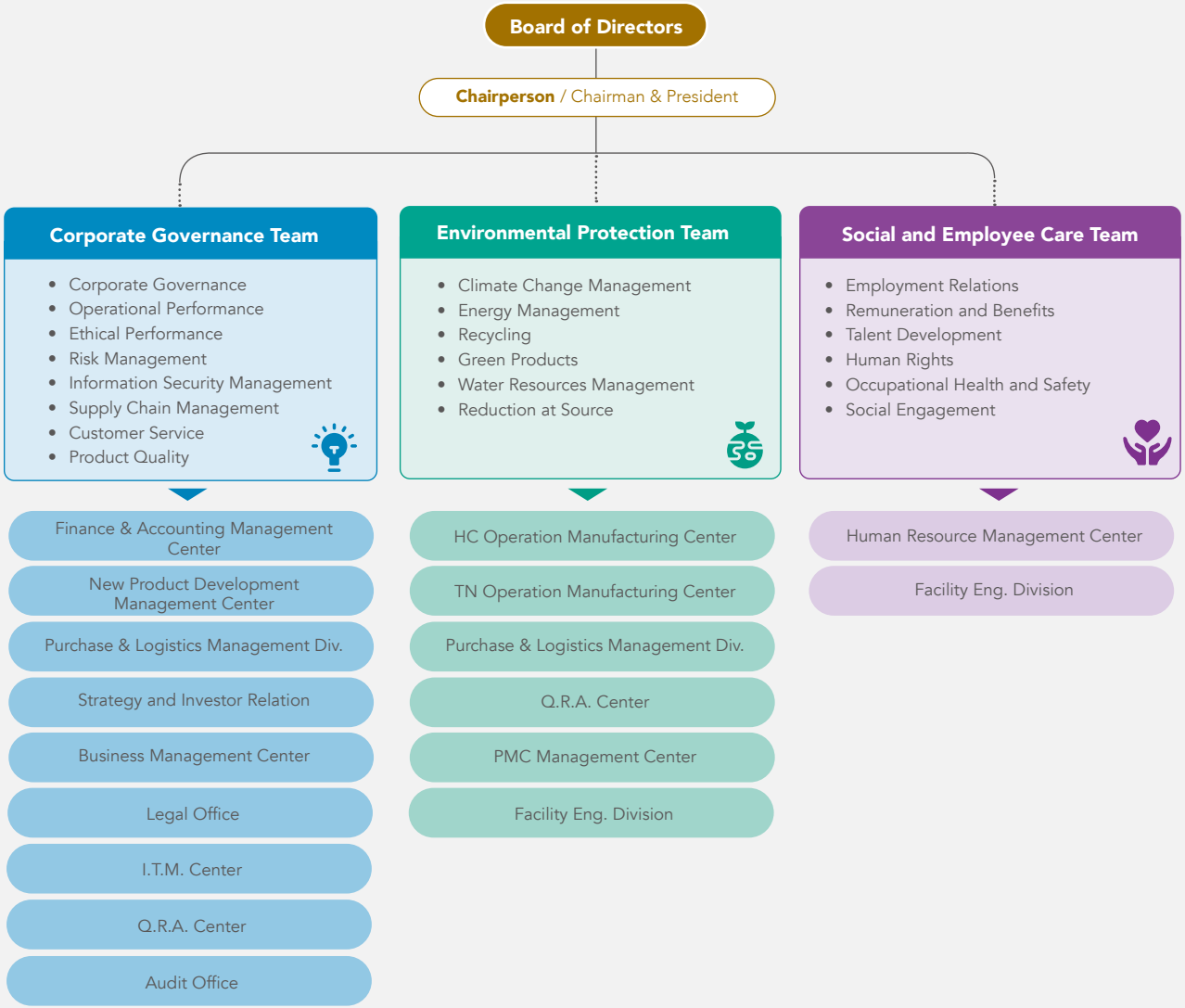
Top management / Executive Vice President D.Y. Tsai; Executive Vice President Vincent Hsu

Key Committee Members / Primarily first-tier executives from various business units

Core Responsibilities

- **Sustainability Strategy and Promotion**
  Develops sustainability strategies and oversees the implementation and advancement of the company's sustainable operations.
- **Performance Review**
  * Annually reviews progress toward sustainability goals in regular meetings.
  * Reports quarterly to the Board of Directors on the status and results of sustainability projects.
- **Sustainability Report Compilation**
  Annually compiles ChipMOS's sustainability achievements, officially published after Board approval.





Quarterly Board Resolutions and Discussion of ESG Issues

The Board of Directors supervised the planning and execution of ChipMOS sustainable development, and discusses ESG-related issues on a quarterly basis, including: project review/decision-making on climate change issues, annual sustainable development results (including stakeholder communication), medium- and long-term sustainable development goals, implementation of corporate conduct and ethics, intellectual property management, risk management identification and annual results, and information security management, etc. The total number of key material events communicated with the highest governance unit in 2024 totaled 11 times to improve the efficiency of project execution and implement corporate sustainability.

ESG Issues Discussed at 2024 Board Meeting

Sustainable strategy and development

- ESG Annual Results and Achievement of ESG Goals
- Status of stakeholder communication
- Review ESG report and approval by resolution of the Board of Directors

Climate change and net-zero emissions action

- The progress of green power
- GHG inventory and verification
- Carbon Disclosure Project (CDP)
- Annual results and goal of energy management
- Low-carbon program for big leads small in manufacturing industries

Operation and governance measures

- Result of evaluation of the Board of Directors
- Risk management identification and annual results
- Corporate conduct and ethics implementation
- Information security management
- Intellectual Property Management

Building ChipMOS Culture of Sustainability

ChipMOS is committed to promoting sustainability and fostering a sustainable culture. We achieve this through diverse channels, including ESG courses, ESG newsletters, and sustainability videos. This strengthens employees' awareness of sustainable development, making sustainability a common language across the company. To promote a company-wide low-carbon culture, we launched the ID BOX environmental and energy-saving proposal program in 2022. This initiative uses a rewards system to encourage employees to develop innovative ways to reduce carbon emissions. Progress is reviewed and tracked quarterly by the Environmental Safety, Health and Energy Management Committee. From 2022 to 2024, the program's proposal achievement rate exceeded 150% each year, with a cumulative carbon reduction of approximately 8,937 metric tons. In 2025, we increased our proposal target by 38% to 43 submissions.

2024 ESG Training

total 2,415 person-times，4,230 hours



Diverse communication channels

ChipMOS website-ESG at ChipMOS / EMOS Intranet – Sustainable ChipMOS / ESG Training
FB- ChipMOS CSR fan page / ChipMOS ESG newsletter / ChipMOS ESG video / ChipMOS Quarterly Publication

ESG development at ChipMOS

2013-2016

Laying the Groundwork

Setting solid groundwork and fundamentals

- Released the "Sustainable Development Best Practice Principles" approved by the Board of Directors.
- Established CSR dedicated unit in charge of planning and developing sustainable projects.
- Released First CSR Report verified by the third party.
- Continuously improve the quality of all sustainability issues.

2017-2019

Sustainable Establishment

Internal and external sustainability efforts

- Build a sustainable image of the company through external awards.
- Develop and strengthen digital platforms for communication with stakeholders.
- Developed employee sustainability mindset and promoted ESG actions among all employees.
- Assist the ESG Committee to establish a common language and grasp ESG trends through training and trend seminars.
- Referring and linking to SDGs for the establishment and implementation of ChipMOS' sustainability goals.

2020-2022

Sustainable Cultivation

Deepen ESG Management

- Our ESG report adheres to GRI and SASB standards, is externally assured, and incorporates TCFD recommendations, addressing the concerns of investors and stakeholders.
- Voluntarily participate in CDP questionnaires to identify and strengthen internal weaknesses.
- The Board of Directors oversees the progress of sustainability projects quarterly.
- Published an English version of ChipMOS CSR report.
- ChipMOS's "Corporate Sustainability Policy" has been officially released and approved by the Board of Directors.
- Participated in external awards and have entered international awards for the first time, gaining diverse perspectives on the company's current standing.

2023-2025

Sustainable Leap Forward

Strengthening Sustainable Competitiveness

2023-2024

- Continuously develop green energy program
- Implement in-plant circular economy
- Collaborate with customers to reduce carbon emissions, such as packaging materials and other ESG actions.
- Leading suppliers to reduce carbon emissions and enhance their carbon management capability.

2025

- Continuing green energy programs to achieve net-zero goals by 2050
- Enhance recycling rates and continue to create a resource cycle.
- Developing biodiversity issues
- Develop sustainable supply chain ESG management
- Prepare for IFRS Sustainability Disclosure and Implementation

2.2 Stakholder Communication and Materiality Analysis GRI 2-29, GRI 3-1~3-3

2.2.1 Stakeholder Communication

Management Approach

Listen Actively, Communicate Promptly
We value the input of our stakeholders and ensure timely and appropriate responses in our daily operations.

Value Feedback, Respond Clearly
We utilize various communication channels to understand the concerns of all stakeholders and engage in effective dialogue.

Sustain Interaction and Collaboration
We maintain open communication and continuously promote and develop diverse collaborative initiatives.

ChipMOS define stakeholders as "internal and external groups or organizations that will affect or be affected by ChipMOS". Through the annual ESG Committee meeting, and based on the Company's sustainable strategy, industrial characteristics and practical experience, and with reference to the 5 major principles of the AA1000 SES-2015 Stakeholder Engagement Standard (Dependence, Responsibility, Influence, Diverse Perspectives and Tension), and identify 6 types of stakeholders by voting: shareholders, customers, employees, suppliers, government agencies and community groups.

Based on our management approach, each group of the ESG Committee corresponds to each type of stakeholder, and effectively communicates and manages issues with stakeholders through daily business and meetings. At the same time, we strengthen instant feedback and interaction through communication channels such as official website, mailboxes, and social media platforms. In addition, we have set up a special section for stakeholders on our website, which also provides contact information for the company's spokesperson and related businesses, so as to appropriately respond to important issues of concern to stakeholders. On August 13, 2024, ChipMOS reported to the Board of Directors on the status of stakeholder communication, please refer to ChipMOS website – ESG at ChipMOS.

Communication Experience Highlights

Customer

- **Conferences to share learning**
  covering carbon management/water management issues.
- **Proactive cooperation projects**
  Packaging material recycling, Waste plastic carrier tape recycling, and Nitrogen gas emission reduction.
- **Responding to government programs**
  Participate in the PACT Carbon Data Standards Demonstration Team to improve the efficiency of carbon data management.



Supplier

- **All Supplier**
  Announcement of climate/biodiversity information through the ChipMOS procurement SCM platform to drive suppliers to respond together.
- **Key Raw Materials Suppliers**
  -Enhance supplier's carbon management capability through Big leads Small company program.
  -Ensure suppliers' environmental/social/human rights fulfillment through supplier RBA audits.

*For details of carbon management communicate with suppliers, please refer to ch4 environmental friendly- carbon management x supplier communication.



ChipMOS stakeholders

ESG Video [2024 ChipMOS ESG: Paving the Way to Sustainability]

Looking back at ChipMOS's 2024 ESG efforts, we've integrated these actions into our daily operations, taking steady steps toward sustainability. We've also joined forces with our supply chain on ESG initiatives, connecting with more businesses to amplify our impact. This fosters industrial symbiosis, shared prosperity, and environmental well-being, as we collectively and continuously strive for sustainable operations.

Video link:
https://youtu.be/RA1vDwhJD9o?si=NW1HKmgqzrbSvWvg



Stakeholders Communication Outcomes

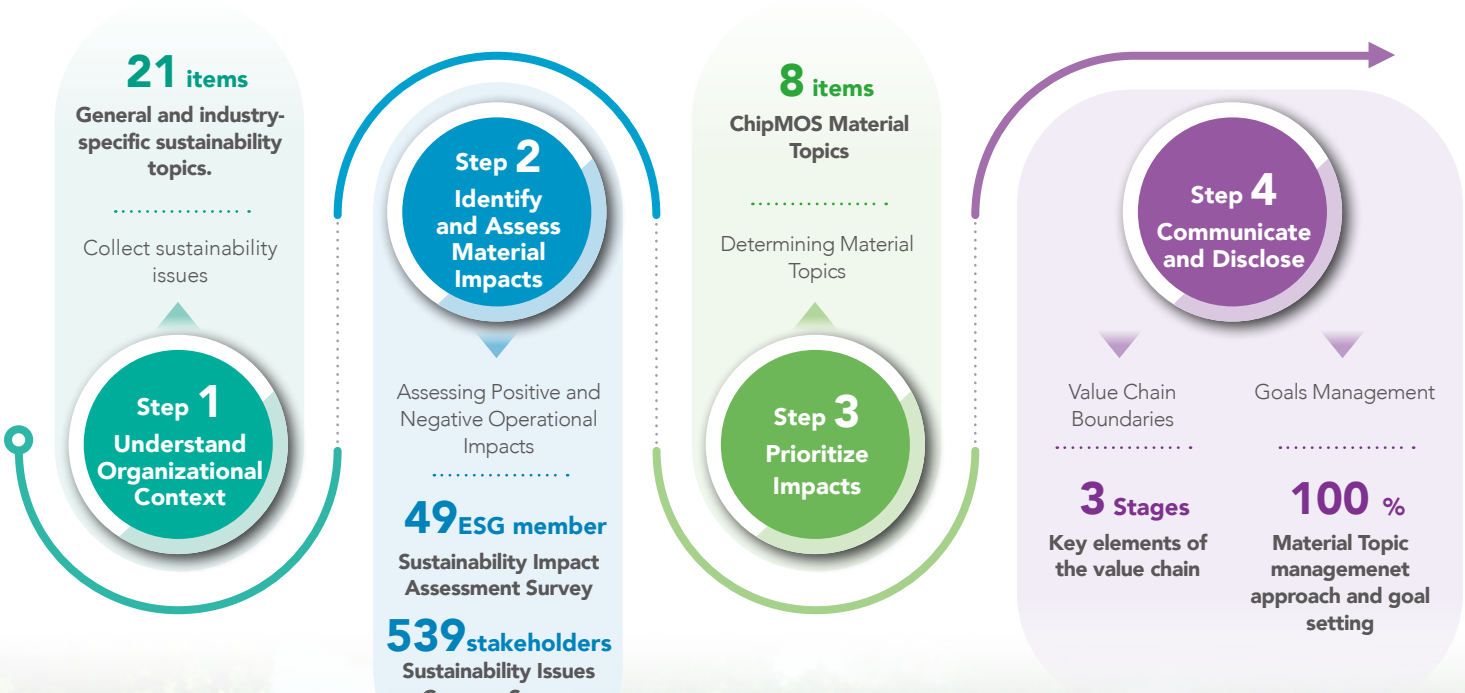
Stakeholder	Significance to ChipMOS	Communication Channel and Frequency	Key Topics of Concern in 2024	Responsible Unit	2024 Communication Outcomes	Reference Chapters
Shareholders	ChipMOS emphasizes the rights and interests of shareholders and investors, and is responsible to shareholders and investors for pursuing sustainable development.	Company Financial Report (quarterly) Quarterly Corporate Briefing (quarterly) Company Annual Report (annually) Annual Shareholders Meeting (annually) Market Observation Post System (irregularly) ESG Report (annually) Company Website and Social Media (irregularly)	• Product Quality • Corporate Governance • Climate Governance • Talent Development and Training • Healthy and Safe Workplace • Waste and Recycling	Strategy and Investor Relations	• A total of 9 meetings (shareholders meeting /corporate briefing/investor conferences) and at least 42 major information items and announcements were made to communicate the Company's development strategy and overall operations with shareholders. • A total of more than 92 messages were released, and the ESG actions and achievements were communicated with various stakeholders through the Company's website and social media. • The average rate of return on shareholders' equity in the most recent 5 years from 2020 to 2024 was at least 10%; the rate of return on shareholders' equity in 2024 was 5.69%.	3 Sound Governance
Customers	Mutual trust with customers is key to ChipMOS's continued growth.	Customer Satisfaction Survey (annually) ESG Report (annually) Customer Service/ Quality Assurance Dedicated Person (normal) Customer Audit (irregularly) Business Meeting (irregularly) Company Website and Social Media (irregularly)	• Product Quality • Climate Governance • Climate Change Management • Talent Development and Training • Healthy and Safe Workplace • Recruitment and Retention	Business Management Center / Q.R.A. Center	• Passed the third-party verification of ISO 9001, IATF 16949, ISO 26262, IECQ QC080000, ISO 17025, and ISO 27001. • In the Customer Satisfaction Survey, items such as quality, technology, hazardous substance management, delivery date and service were evaluated, which met the customers' requirements, and the evaluation score was 4.24 (out of 5). • Zero customer complaint cases related to customer information security.	5 Customer Service and Sustainable Supply Chain
Employees	Employees are a key competitive advantage and driving force for continuous development.	Production Line Meeting (monthly) Labor Management Meeting and Welfare Committee Meeting (quarterly) Environmental Safety, Health and Energy Management Committee (quarterly) Company Publication (quarterly) Chairman's Mailbox, Employee Mailbox/special line (normal) Intranet, Physical Bulletin Board (normal) Chairman's Talk and Luncheon with Shift Leader (irregularly) Company Website and Social Media (irregularly)	• Corporate Governance • Product Quality • Employee Compensation and Benefit • Healthy and Safe Workplace • Energy and Resources Efficiency	Human Resource Management Center / ESH Office	• 64 Labor-Management Meetings, Production Line Meetings, Welfare Committee Meetings, Occupational Safety Meetings and monthly Filipino employee meetings were held. • Employee care talk: A total of 1,313 employees were talked, include new employees, rotation and project talks. • ChipMOS quarterly, sharing relevant information of the Company and works contributed by colleagues (reading reflecting, travel, etc.). • 4 ESG newsletters, helping employee grasp the ESG trend and the Company's sustainability actions.	6 Inclusive Workplace
Suppliers	Long-term partners for stable and sustainable growth.	Supplier Assessment (quarterly) Supplier On-Site Audit (annually) ESG Report (annually) Purchase/ Q.R.A./ ESH Dedicated Person (normal) Supplier Meeting, Questionnaire Survey (irregularly) Company Website and Social Media (irregularly)	• Product Quality • Healthy and Safe Workplace • Corporate Governance • Energy and Resources Efficiency • Climate Governance	Q.R.A Center / Purchase & Logistics Management Div. / ESH Office	• Worked with suppliers to jointly implement corporate sustainability; signed and fully followed the corporate social responsibility statement in 2024 together with a total of 274 suppliers. • Provided guidance and training to suppliers, and conducted regular written assessments and on-site visits. • In 2024, 93 suppliers conducted RBA audits, with an average compliance of 99%. • Continuously encouraged suppliers to obtain international standards certification.	5 Customer Service and Sustainable Supply Chain 6 Inclusive Workplace
Government Agencies	Committed to legal compliance and active in government initiatives.	Market Observation Post System (regularly) Pollution Control Declaration (regularly) ESG Report (annually) Government Agency Audit (irregularly) Official documents, E-mails and Meetings (irregularly) Company Website and Social Media (irregularly)	• Product Quality • Corporate Governance • Energy and Resources Efficiency • Climate Governance • Talent Development and Training • Risk Management	ESH Office / Finance & Accounting Management Center / Human Resource Management Center	• 0 major violations. • Comply with governmental and statutory requirements and complete the relevant declarations on a regular basis. • The use of raw materials is 100% compliant with international regulations and green products. • Actively participated in government projects: - Ministry of Labor Youth Employment Flagship Program to increase youth employment opportunities. - Green Factory Label and Green Purchasing. - Coastal clean beach adoption, air quality purification area, public toilet adoption programs.	3 Sound Governance 4 Environmental Friendliness
Community Groups	Deep understanding of local needs and active collaboration to offer sincere care.	ESG Report (annually) Employee Relations/ General Affairs Dedicated person (normal) Public Welfare Organizations (irregularly) Social Engagement Related Activities (irregularly) Company Website and Social Media (irregularly)	• Healthy and Safe Workplace • Product Quality • Human Rights, Equality and Inclusion • Waste and Recycling • Sustainable Supply Chain • Green Product	Human Resource Management Center	• The total amount of social engagement investment NT$18,761,952. • Care for disadvantaged groups, total 2,983 people benefited. • A total of 18,452 volunteers participated.	6 Inclusive Workplace

2.2.2 Analysis of Material Topics

During our annual ESG meeting, we work with our ESG committee members to achieve consensus and integration. Following the GRI Standards, SASB standards and AA1000 principles (sustainability context, significance, integrity and stakeholder inclusion), we systematically evaluated the significance of economic, environmental, and human rights impacts of ChipMOS material topics, and also as an important basis for setting strategies and goals for sustainable management.

Analysis Process

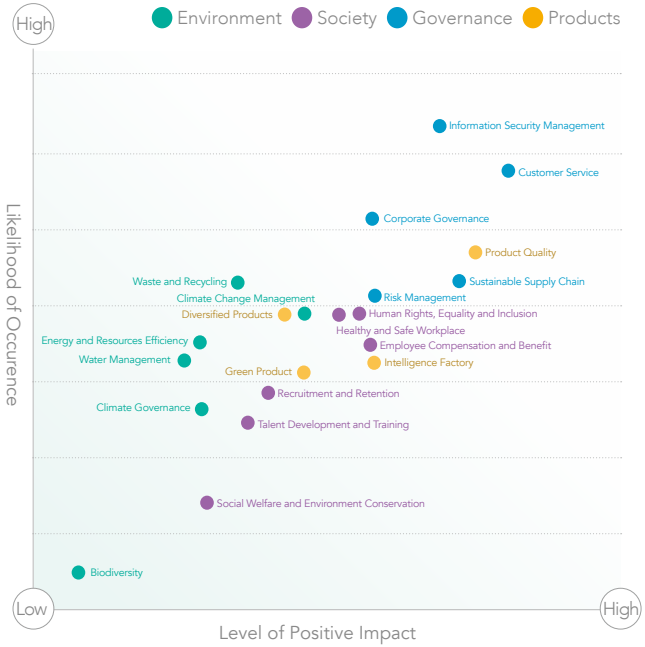
ChipMOS's ESG Committee, comprising members responsible for environment, social, governance, and product aspects, reviews diverse stakeholder communication and feedback. Considering international ESG standards (e.g., GRI, SASB, TCFD, SDGs, RBA Code of Conduct) and sustainability trends, we identified 21 general and industry-specific sustainability topics. From sustainability issues, we assessed the actual and potential positive and negative impacts of each issue. Senior department managers completed 49 sustainability impact assessment questionnaires, evaluating the likelihood and severity of these impacts. Simultaneously, 539 sustainability topic concern questionnaires were gathered to understand key stakeholder perspectives. By integrating the significance of impacts with stakeholder concern, we determined 8 material topics for 2024. We then examined the impact boundaries of these 8 material topics, including our own operations, upstream, and downstream industries. Finally, measurable internal management goals were set for each material topic, with a focus on addressing 10 United Nations Sustainable Development Goals (SDGs).



Identify and Assess Material Impacts

Result of Positive Impact Assessment

Positive Impact Statement: This refers to the beneficial effects on economic, environmental, and social sustainable development when ChipMOS implements relevant management policies and achieves good or significant performance regarding a particular sustainability issue.

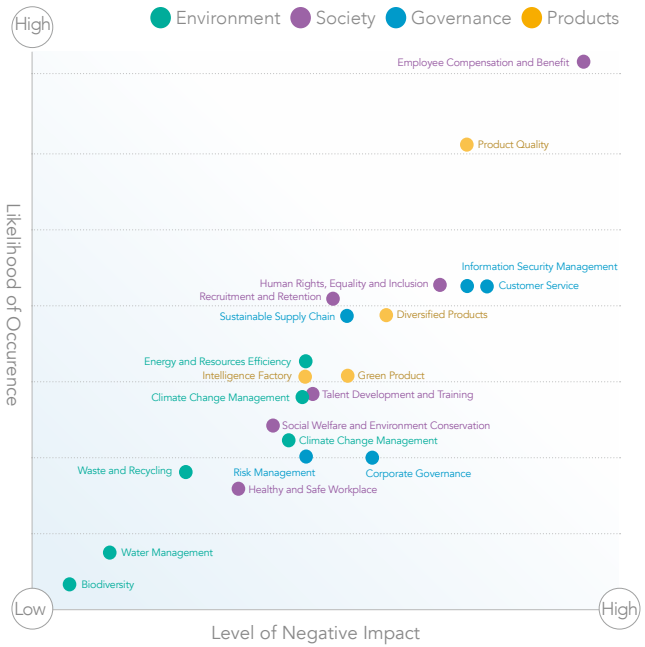


Top 5 Material Positive Impact Sustainability Issues

1.Customer Service 2.Information Security Management 3.Product Quality 4.Sustainable Supply Chain 5.Corporate Governance

Result of Negative Impact Assessment

Negative Impact Statement: This describes the adverse effects on the external economy, environment, and society that result from the company's overall operations when ChipMOS fails to implement or effectively execute management measures for a particular sustainability issue.



Top 5 Material Negative Impact Sustainability Issues

1.Employee Compensation and Benefit 2.Customer Service 3.Product Quality 4.Information Security Management 5.Human Rights, Equality and Inclusion

Sustainability Issues Concern Survey Results

Top 10 Ranked Sustainability Issues

1 **Product Quality**
2 **Healthy and Safe Workplace**
3 **Corporate Governance**
4 **Climate Governance**
5 **Talent Development and Training**
6 **Energy and Resources Efficiency**
7 **Risk Management**
8 **Diversified Products**
9 **Climate Change Management**
10 **Waste and Recycling** (Tied rank)
10 **Human Rights, Equality and Inclusion** (Tied rank)

Definition

Likelihood of Occurrence: The likelihood of a positive or negative impact occurring.
Level of Impact: For positive impacts: The benefits of positive outcomes when a positive impact occurs. For negative impacts: The severity and scope of influence resulting from a negative impact.



Result of Material Topics

ChipMOS assesses the significance of sustainability issues by considering both their impact and the concerns of stakeholders. Through an analysis of "Result of Positive Impact Assessment", "Resuluts of Negative Impact Assessment," and "Sustainability Issue Concern Survey Results," ChipMOS has identified 8 material topics for 2024. These 8 topics align with the GRI Standards, covering two environmental topics, two social topics, three governance topics, and one product-related topic.

Compared to the result of 2023 analysis, "Operational Performance" and "Sustainability Strategy and Vision," previously material topics in 2023, are now considered fundamental to the company's sustainable development and are therefore no longer included in the sustainability issue assessment. The topic of "Mitigation of Environmental Impacts" has been integrated into "Climate Governance" for overall management. "Talent Development and Training" is not listed as a material topic for 2024 due to decreased stakeholder concern and impact. Conversely, "Human Rights, Equality, and Inclusion" and "Sustainable Supply Chain" have seen increased stakeholder concern and impact. "Climate Governance" and "Information Security Management" are new sustainability issues for 2024, representing key areas of focus and ongoing management for ChipMOS. "Product Quality," "Corporate Governance," "Healthy and Safe Workplace," and "Energy and Resource Efficiency" continue to be material topics in 2024.

From late 2023 to early 2024, ChipMOS systematically planned to address each material topic as a key area of investment and development for the year. This included formulating corresponding policies and mid-to-long-term management objectives. Throughout 2024, ChipMOS will continue to communicate with various stakeholders and regularly review the effectiveness of its management actions.



重大主題排序

Rank	2024 Material Topic	Level of Material Impact Sustainability Issues (Positve)	Level of Material Impact Sustainability Issues (Negative)	Level of Sustainability Issues Concern	Material Topics Change (vs. 2023)
1	Product Quality	★★★	★★★	★★★	-
2	Corporate Governance	★★★	★★	★★★	-
3	Healthy and Safe Workplace	★★	★	★★★	-
4	Information Security Management	★★★	★★★	★	New
5	Climate Governance	★	★	★★★	New
6	Human Rights, Equality and Inclusion	★★	★★★	★★	↑
7	Sustainable Supply Chain	★★★	★★	★	↑
8	Energy and Resources Efficiency	★	★	★★	-

Note 1: ★★★ Highly Impact (Ranked Top 5); ★★ Medium Impact (Ranked Top 10); ★ Have Impact (Ranked out of Top 10)

Note 2: " ↑ " indicates the topic's materiality has increased, becoming a material topic in 2024. "New" indicates a newly added sustainability issue in 2024. " ↑ " indicates the topic remains a material topic for both 2023 and 2024.

Material Topics and the Relationship with ChipMOS Value Chain

ChipoMOS assessed the impact boundaries of its 8 material topics from the perspective of its own organization and upstream/downstream value chains. The impact categories are classified as: Directly Caused, Indirectly Contributed, and Business Partner Relationship.

Value Chain Boundary

● Direct cause ○ Indirect cause ▲ Business partnership

Material Topic	Significance to ChipMOS (Significance of Business Operations)	ChipMOS	Upstream Industry			Downstream Industry		GRI Specific Topic	SASB Standards	SDGs	Chapter
			Raw Material	Equipment	Service	Module	Customer				
Climate Governance	Formulate mitigation and adaptation strategies with senior management oversight to effectively implement environmental management initiatives and achieve energy-saving and carbon reduction results.	●	○	○		▲		ChipMOS Self-defined topic		13	4.1 Climate Governance
Energy and Resources Efficiency	Efficiently manage resources (e.g., materials, water) to minimize waste and reduce environmental impact.	●	○	○			▲	GRI 301 Materials GRI 302 Energy GRI 303 Water and Effluents	TC-SC-130a.1 Energy Management in Manufacturing TC-SC-140a.1 Water Management	6 7 12	4.2 Climate Change and Ennergy Management 4.4 Water Resources Management 4.5 Recycling
Healthy and Safe Workplace	We provide a safe, healthy, and supportive work environment, enabling employees to perform efficiently and deliver high-quality results.	●	○	○	○			GRI 403 Occupational health and safety	TC-SC-320a.1 TC-SC-320a.2 Workforce Health & Safety	8	6.5 Healthy and Safe Workplace
Human Rights, Equality and Inclusion	Talent is key to our success. We value and respect every employee, striving to foster a diverse, equitable, and inclusive workplace.	●	○	○	○			GRI 406 Non-discrimination GRI 409 Forced or Compulsory Labor	TC-SC-330a.1 Recruiting & Managing a Global & Skilled Workforce	8	6.4 Safeguarding Human Rights
Corporate Governance	Strong corporate governance is fundamental to our sustainability and a primary driver of operational and financial performance.	●						GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior	TC-SC-520a.1 Intellectual Property Protection & Competitive Behaviour	16 17	3.1 Corporate Governance 3.2 Ethical Management
Information Security Management	We are committed to protecting company information assets, ensuring business continuity, and safeguarding the information security of all stakeholders.	●				▲	▲	GRI 418 Customer Privacy		17	3.4 Information Security Management
Sustainable Supply Chain	Suppliers are long-term partners. Actively encouraging them to advance ESG initiatives enhances overall value chain competitiveness.	●	○	○	○			GRI 204 Procurement Practices GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment	TC-SC-440a.1 Materials Sourcing	12 13 17	5.3 Supply Chain Management
Product Quality	We aim to provide products and services that meet customer needs, achieving high levels of satisfaction and trust.	●	○	○	○	▲	▲	GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling		17	5.2 Product Quality

2.3 Sustainability Objective Management and SDGs

ChipMOS aligns its ESG strategy and material topics with 10 key SDGs. We've established measurable short-, medium-, and long-term ESG goals for governance, environmental, and social aspects, driving our sustainability actions.

★ For details on ChipMOS's net-zero carbon reduction targets, please refer to the Chapter of Thematic Report 1.

● Ahead of schedule ● On track as planned ● More effort needed

	Sustainability Issues	Goal Setting	Base Year	Short-term 2025	Mid-term 2027	Long-term 2030	Progress of 2024	2024 Outcomes	Respond to SDGs
Governance	Corporate Governance ★	Corporate governance evaluation level	-	Top 35%	Top 15.5%	Top 20%	●	Top 20%	-
	Ethical Management	a. Corruption incidents and violations of laws in social and economic fields b. Conduct promotion on colleagues' professional ethics and compliance with laws and regulations by e-mail c. Completion rate of adding Regulations Governing Professional Moral Conduct to suppliers' purchase contracts	-	a. 0 pieces b. 4 times c. ≥96%	a. 0 pieces b. 4 times c. ≥96%	a. 0 pieces b. 4 times c. ≥96%	● ● ●	a. 0 cases b. 4 times c. 97%	
	Risk Management	a. Number of major economic, environmental and social incidents b. Implementation rate of the Company's risk control strategy	-	a.0 pieces b.100%	a.0 pieces b.100%	a.0 pieces b.100%	● ●	a.0 pieces b.100%	-
	Information Security ★	ISO 27001 annual audit deficiency improvement completion rate	2020	100%	100%	100%	●	100%	-
		Operation interruption time caused by major information security incidents	2020	<2 hours	<2 hours	<2 hours	●	No major information security incidents in 2024	-
	Customer Service	Average Score of Customer Satisfaction	-	4.25	4.3	4.4	●	4.24	-
	Sustainable Supply Chain ★	Average conformity of RBA audit results	-	98.5%	99%	99.5%	●	99%	
Products	Diversified Products _ Operation Layout	a. Focus on the demand for automotive electronics b. Expand the scope of the non-TV related and non-driver related packaging and testing business	-	Maintain competitive advantages and grasp market demands Expand the business scope	Maintain competitive advantages and grasp market demands Expand the business scope	Maintain competitive advantages and grasp market demands Expand the business scope	● ●	In 2024, our annual revenue contributed from Automotive increased from 21.3% to 21.7% (YoY +8.1%). Proactively grasp market trends	-
	Diversified Products_ Product Layout	NPI success rate	2020	95%	95%	95.5%	●	NPI success rate 95.16%	-
	Driver CP Intelligence Factory	Production efficiency improvement	2020	1.0% (Accomplish)	-	-	●	Production efficiency in automated areas was higher than that of non-automated areas by average 14.12% (Ahead of schedule)	
	Assembly W/B Intelligence Factory	Idle rate reduction	2022	0.15%	0.2%	0.3%	●	2024 idle rate reduction 0.1%	
	Product Quality ★	Passing third-party ISO 9001/IATF 16949/ISO 17025 certification	-	100%	100%	100%	●	100%	
		Passing IECQ QC 080000 third party verification	-	Passed	Passed	Passed	●	Passed	
		Number of customer complaints about abnormal hazardous substances in products	-	0 pieces	0 pieces	0 pieces	●	0 pieces	
		Procurement of non-conflict minerals and raw materials	-	100%	100%	100%	●	100%	
		Process Improvement Team (PIT) proposal achievement rate	-	100%	100%	100%	●	180%	

● Ahead of schedule ● On track as planned ● More effort needed

	Sustainability Issues	Goal Setting	Base Year	Short-term 2025	Mid-term 2027	Long-term 2030	Progress of 2024	2024 Outcomes	Respond to SDGs
Environment	Energy and resources efficiency ★	Company-wide Energy saving rate	2018	12.5%	15.5%	20%	●	Cumulative 13.11%	
	Water Resources Management	Annual water saving rate ≥ 20% compared with the Base Year (Cumulative ≥ 1.35 million tons)	2015	Water saving rate ≥ 25% compared with the Base Year (Cumulative ≥ 1.74 million tons)	Water saving rate ≥ 27% compared with the Base Year (Cumulative ≥ 2.3 million tons)	Water saving rate ≥ 30% compared with the Base Year (Cumulative ≥ 2.87 million tons)	●	Water saving rate 49.5% (Cumulative 1.82 million tons)	
	Waste and Recycling	Reused Rate of packaging materials (Carton & rubber bands)	2019	6%	7%	8%	●	1. Cartons reused rate 93.4% 2. Rubber bands reused rate 99% need more effort compared to the base year	
Society	Recruitment and Retention	a. Implementation rate of RBA internal management objectives b. Renewal rate of Filipino employees	2021	a.100% b.80%	a.100% b.80%	a.100% b.80%	●	a. Implementation rate of RBA internal management objectives 100% b. 78.3%	
	Employee Incentives and Benefits	Organizing at least 10 welfare activities each year [Note 1]	2019	10 sessions	10 sessions	10 sessions	●	20 sessions	
		Proportion of work-life balance and Healthy & Happy Living activities [Note 1]	-	≥50%	≥50%	≥50%	●	55%	
		If there is any profit in the year, 10% shall be set aside as employee compensation	-	10%	10%	10%	●	10%	
		Rate of basic conditions in the basic salary and compensation for men and women	-	1:1	1:1	1:1	●	1:1	
	Talent development	Success rate for internal transfer coordination	2020	60%	60%	70%	●	51.24%	
		Internal talent promotion rate	2020	60%	60%	70%	●	43.75% [Note 2]	
		Rate of annual training plan courses adopting diversified training modes	2020	60%	60%	75%	●	67%	
	Human Rights, Equality and Inclusion ★	a. RBA SAQ score ≧ 85	2021	≧ 85	≧ 85	≧ 85		RBA SAQ score ≧ 83.3	
		b. Continuous inclusion and protection of diversified employees	2021	Continuous employment of new immigrants and evaluation diverse groups and employment types	Continuous employment of new immigrants and evaluation diverse groups and employment types	Continuous employment of new immigrants and evaluation diverse groups and employment types	●	Employees include new immigrants, foreign labors, over seas Chinese students and the disabled	
	Healthy and Safe Workplace ★	a. Better than the annual employee health check rate as specified by laws and regulations	-	99.5%	99.6%	99.7%	●	99.6%	
		b. Completion rate of the implementation of grading management for abnormal health checks	-	100%	100%	100%	●	100%	
		c. Number of health promotion activities conducted	—	35 sessions	36 sessions	38 sessions	●	39 sessions	
	Social Welfare and Environment Conservation	Number of people directly benefited from social engagement [Note 3]	-	≥ 1500 people/year	≥ 1500 people/year	≥ 1500 people/year	●	2,983 people	
		Cumulated number of volunteers for social engagement	-	≥ 203,000 volunteers	≥237,000 volunteers	≥ 288,000 volunteers	●	192,099 people	-
	Cultivation of Young Talents	a. Retention rate of Interns b. Expand and maintain internship cooperation opportunities	2021	a. 45% b. Continue expanding and maintaining internship cooperation	a. 50% b. Continue expanding and maintaining internship cooperation	a. 55% b. Continue expanding and maintaining internship cooperation	●	a.52.24% b. Cooperating with original schools, and joining the government's projects to expand the source of young talents.	

Note 1：Adjust the original target of 12 welfare events and ≥25% work-life balance activities by shifting the focus to providing employees with tangible benefits and diverse care approaches, in support of the company's strategy to respond to external environmental uncertainties.

Note 2：Due to the highly specialized and technical nature of managerial positions in 2024, external recruitment was adopted to fill the vacancies.

Note 3：The original target focused on the number of direct beneficiaries. However, due to the company's strategic adjustments in response to the unstable industry environment, and in consideration of ultimate goal of social engagement to support disadvantaged groups and amplify corporate influence the target has been revised to include both direct and indirect beneficiaries. This reflects the company's continued commitment to giving back to the society. In 2024, the outcomes included 727 direct beneficiaries and 2,256 indirect beneficiaries. (Indirect beneficiaries refers to those whose benefit status cannot be direct measured).

2.4 Sustainable Value Management

ChipMOS's sustainable value management mode takes six types of capital (finance, wisdom, manufacturing, nature, labor and society) as resource inputs. Through the core operation and management foundation of the Company, ChipMOS faces the upstream, self-operation and downstream stages of ChipMOS's value chain and all ChipMOS stakeholders, continuously creates value and achieves a balance in economic development, environmental protection and social activities.

ChipMOS's Sustainable Value Management Mode

ChipMOS Sustainability Vision

Steady and healthy Corporate Governance to ensure shareholders' rights and interests

Leader of semiconductor packaging test service technology

Establish long-term partnerships with customers

Practice green production and green processes

Cherish the value of employees and cultivate internal elites

Focus on public welfare investment and actively cooperate with local institutions

Input Six types of capital

Financial Capital
Sound financial management is the key basis for maintaining the daily operation of the organization and providing product manufacturing and services.
- ChipMOS Capital: NT$7.27 billion

Intellectual Capital
Accumulate experience and technology in the field of semiconductor packaging and testing, and continuously invest in innovative R&D and patents.
- R&D funds: NT$1.16 billion

Manufacturing Capital
Driving smart manufacturing to boost product quality, service, and improve efficiency for our workforce and environmental performance.
- Cost of adding and maintaining plant and equipment: NT$5,451,431,000
- Intelligence factory invested: NT$ 94,836,000

Natural Capital
Enhancing resource efficiency, implementing source management, reducing waste, and maximizing benefits.
- Energy-saving actions: NT$ 88,779,000
- Water resource management: NT$62,265,600
- Waste management: NT$23,620,500
- Air pollution prevention and control: NT$43,237,800

Human Capital
Attracting and developing top talent is key to strengthening our core competitive advantage.
- Employee salary and welfare expenses: NT$6.45 billion

Social Capital
ChipMOS maintains long-term partnerships with stakeholders, and gives back to society and exerts social influence.
- Total investment in social engagement: NT$18,761,952

Process Core operation and management



Core technical services

nternational Standards Management System

Risk Management

High Involvement of Senior Executives

ChipMOS Sustainability Vision

ChipMOS Core Values

Upstream
Raw Materials/ Equipment/Service Supply/Social Engagement

南茂科技 ChipMOS

Downstream
Provision of Products/Services

Stakeholders
Shareholders
Customers
Employees
Suppliers
Government Agencies
Community Groups

*For more details about SDG sub-goals, please refer to Appendix 5: SDGs Index



Output Sustainability performance

Response chapter

Financial Capital
- Consolidated Revenue: NT$21.36 billion
- Consolidated After-Tax Surplus: NT$1.89 billion
- Return on shareholders' equity: 7.62%

Operational Performance

Intellectual Capital
- Valid patents: 553 items
- Valid trademark rights: 53 items

Main Products and Services

Manufacturing Capital
- LCDD CP automated production line: improved human-error prevention- zero incidents, increase productivity 0.3%
- LPC introduced iAPS- increase productivity 1.8%

Growth Momentum of Future Operations

Natural Capital
- Energy Saving Rate 3.94%
- Energy saving carbon reduced 8,979 tCO_2e
- Water recycling rate for all plants 85.14%
- Waste recycling rate: 44.31%

Environmental Friendliness

Human Capital
- Headcount: 5,915 persons
- Employee average monthly turnover rate: 0.99%
- Training hours per employee: 161.48 hours

Talent Attraction and Retention, Talent Development

Social Capital
- Income tax payment: NT$602,918,000
- Social Influence: 2,983 people benefited

Social Engagement

Impact Value creation of ChipMOS

Leading Brands

Leading Position / Semiconductor testing and packaging solutions
Excellent Quality /High tech and highly trusted packaging and testing solutions

Corporate Governance

Board of Directors Functions / Implement the Board of Directors diversification policy and implement the Board of Directors performance evaluation mechanism
Transparent Information Disclosure / More than 92 public messages

Customers Come First

Product Quality / All fabs 100% pass 4 quality related management systems
Customer Satisfaction / Average score: 4.24 (out of 5)

Social Integration

Collaborate with Schools/Institutions / 2,983 people benefited
Expand Influence / Continuously implement the environmental protection plan with our suppliers

Supply Chain Partners

Support Local Procurement / The proportion of local procurement expenditure is 71%
Sustainable Growth
- Guided 12 suppliers in enhancing carbon management capabilities.
- Boosted green competitiveness: Conducted climate change and water security surveys with 121 suppliers.
- Drove 100% procurement of conflict-free minerals from suppliers.

Environmental Sustainability

Reuse of Water Resources / Nearly 5,560 international standard swimming pools have been saved in recovered water over 17 years
Energy Saving and Carbon Reduction / 40 energy-saving projects, total carbon reduction 9,087 tCO_2e
Guided Supplier Carbon Reduction
55 energy-saving projects, total carbon reduction 7,198.4 tCO_2e

Friendly Workplace

Protect Labor Rights and Interests /100% compliant with human rights and laws and regulations
Salary and Benefits / Continuously optimizing the salary level of all employee
Employees Demonstrating Strengths /The average training and learning hours of each employee are 161.48 hours
Healthy Workplace / Annual employee health examination, which is superior to the diversified screening items in the industry (31 items in total)
- Rotational screening tests held for Top 10 cancers every year



03 Sound Governance

ChipMOS Corporate Video

Short-, Medium- and Long-term ESG Goals

Governance

		2025 Short-term	2027 Mid-term	2030 Long-term	Outcomes for 2024
Corporate Governance	Corporate Governance evaluation Rating	Top 35%	Top 20%	Top 5%	Top 20%
Ethical Management	Corruption incidents and violations of laws in social and economic fields	0 pieces	0 pieces	0 pieces	0 pieces
Risk Management	Number of major economic, environmental and social incidents	0 pieces	0 pieces	0 pieces	0 pieces

Management Policy

Policy

Fulfill the responsibility of corporate management, protect the interests of shareholders and related stakeholders; comply with laws and regulations and ethical corporate management while actively prevent the unethical conducts; establish the risk control mechanism and maintain the stable corporate operation.

Commitment

On the foundation of the core values, strictly abide with the ethics and insist the transparent operation; establish the effective supervisory mechanism and continuously improve the corporate competitiveness and sustainable operations.

Resources

- Board of Directors, Operational Management.
- Functional committees, ESG Committee and Information Security Management Committee.

Specific Actions

1. Implementation of diversification by the Board of Directors.
2. Board of Directors performance evaluation.
3. Ethical management and promotion of legal compliance.
4. Routine implementation of risk identification assessment and management.
5. Promotion of cybersecurity awareness and training to bolster employee awareness.

Evaluation Mechanism

- **Supervision and evaluation by competent authorities.**
- **TWSE Corporate Governance evaluation.**
- **Internal audit and customer audit.**
- **Sustainability evaluation by investment institutions.**
- **Information security rating.**



*For more details on our governance, please refer to 2.3 Sustainability Objective Management and SDGs
*For details on the concrete actions taken and outcomes on each issue, please refer to the contents of this chapter

3.1 Corporate Governance

GRI 2-9~2-20, 405-1

3.1.1 Governance Organization

ChipMOS follows the "Articles of Incorporation" and "Corporate Governance Best Practice Principles" and relevant laws and regulations, formulates the Corporate Governance structure, establishes a good Corporate Governance system, abides by laws and regulations, and operates in good faith to ensure the steady operation and growth of the Company. ChipMOS strengthens the supervision and management of the Company's operation through the Board of Directors, strives to protect the rights and interests of shareholders and other stakeholders, actively communicates and interacts with stakeholders, continuously improves information transparency and implements sustainable corporate development, which are the main priorities for development promoted by Corporate Governance.

In 2025, according to the results of the 11th Corporate Governance evaluation announced by the Taiwan Stock Exchange, ChipMOS ranked Top 20% of TWSE listed companies and Top 20% of TWSE/TPEx listed companies in the electronic category with market value of NT$10 billion or more."ChipMOS will continue strengthening Corporate Governance management, including safeguarding shareholders' rights and interests, strengthening the operation of the Board of Directors, strengthening internal control Risk management, improving information transparency, and implementing sustainable development, so as to actively improve the level of Corporate Governance and allow stakeholders to understand the effectiveness of the implementation of various policies.



3.1.2 Giving Full Play to the Functions of the Board of Directors

Diverse member composition **in the Board of Directors**	>50% **Seats of independent directors**	Excellent **Result of external evaluation of the Board of Directors performance**	99% **Attendance rate of Board of Directors of all directors in person**	88% **Attendance rate of annual shareholders' meeting of all directors in person**	90 hours **Continuous education for the Board members**

Board of Directors

The Board of Directors of ChipMOS is the Company's highest governance body and the center for major business decisions. It is responsible for guiding the Company's strategies, supervising the management, and planning and implementing the sustainable development of the Company. The Board of Directors exercises its power in accordance with the Articles of Incorporation of the Company and relevant laws and regulations to ensure legal compliance of the Company. The Board of Directors is accountable to the Company and the shareholders' meeting. The highest governance body had a total of 11 communication of critical concerns in 2024, including: promotion of net-zero emission for sustainable development, procedures for Ethical Management and Guidelines for Conduct, performance evaluation result of Board of Directors, qualification review result of independent directors, risk identification and risk management result, sustainable development result and implementation of sustainable development goals (including communication with stakeholders), intellectual property management, cyber security management and etc.

The ChipMOS Board of Directors has 9 directors with a term of office of 3 years. The election method of the directors (including independent directors) adopts the candidate nomination system, and directors are elected from the candidate list at the general meeting through a fair, impartial and open election process. The Board of Directors has 5 independent directors, accounting for 56% of all directors, and follows relevant laws and regulations to judge and evaluate the independence of independent directors.

In order to maximize the value of the Company, we must fully grasp the operation information and conditions, so as to increase the operational efficiency and make decision-making more smoothly. The Chairman of the Company is also the President. The Company increased the number of independent directors to 5 and set up functional committees with independent directors as the members. Based on their independence and professional competence, independent directors advise the Board of Directors on decision-making and enhance the supervision and decision-making quality of the directors. More than half of the Company's directors do not concurrently serve as an employee or managerial officer of the Company.

ChipMOS has established a Code of Ethical Conduct for directors, managers and other employees to abide by. Any violations should be reported to independent directors or other appropriate supervisors for further handling. If a director or managerial officer is exempted from compliance, the exemption must be resolved by the Board of Directors and disclosed on the Market Observation Post System in a timely manner. In principle, the Board of Directors shall be convened no fewer than once per quarter. In case of emergency or at the request of more than half of the directors, the Chairman may convene it at any time. In 2024, the Board of Directors held 8 meetings. 99% of the directors attended the meeting in person, effectively fulfilling their supervision function. Its operation and implementation were not corrected by the competent authority in 2024.

Note 1: The approach of the chairman of the highest governance unit to avoid conflicts of interest, please refer to page 10 of the ChipMOS 2024 Annual Report.
Note 2: The 11th Board of Directors was elected after the 2024 annual shareholders' meeting, and their tenure was from May 30, 2024 to May 29, 2027.
Note 3: The nomination and selection of members of the highest governance unit and functional committees, please refer to ChipMOS website-Corporate Governance section.

The Board of Directors is mainly responsible for the deliberation and resolution related to operations, and the guidance and supervision of the management team.

- Deliberation on business policies and medium and long-term development plans
- Review and supervision of the implementation of annual business plans
- Deliberation on plans for surplus distribution or loss make-up
- Appointment of managers
- Supervision of the planning and implementation of the Company's sustainable development
- Convening of the shareholders' meeting and conducting of business reports and resolutions

*For more details, please refer to ChipMOS Articles of Incorporation

Implementation of diversification by the Board of Directors

In accordance with ChipMOS's "Corporate Governance Best Practice Principles," diversification should be taken into account for the composition of the Board of Directors. Directors concurrently serving as managers of the Company should not exceed one-third of the number of the directors. Appropriate diversified policies should be established for the operation, the operation type, and the development needs of the Board of Directors. For these, it is advisable to include but not limited to the standards for the following 2 aspects:

Basic conditions and values

Gender and age; the percentage of female directors constitute one-third of the number of directors.

Professional knowledge and skills

professional background, professional skills, and experience in the industry.

The ChipMOS Board of Directors members have diverse backgrounds and are composed of members with rich industrial operation experience and academic experience, including professional backgrounds in business management, electrical engineering, electronics, financial and accounting, materials engineering and etc. The ChipMOS Board of Directors has 9 directors, including 5 independent directors (accounting for 56% of all directors), and complies with relevant laws and regulations for the judgment and evaluation of the independence of independent directors. The average term of office of all directors is 5 years. Among them, the term of office of independent directors is less than 3 years for 3 seats, and 3-9 years for 2 seats. The term of office of all of independent directors does not exceed 3 consecutive terms. ChipMOS has 2 directors that concurrently serve as managers of the Company, accounting for 22% of all directors, no more than one-third of the number of directors. The Company's implementation of the Board of Directors member diversification policy and its implementation are also disclosed in the ChipMOS Annual Report and on the ChipMOS website.

Implementation of Diversity among the Board of Directors Members

Position		Gender	Concurrently Serving as an Employee of the Company	Age			Professional Knowledge and Skills						
				51-60	61-70	71-80	Operation Management	Risk management/ Crisis management	Industry Knowledge	Leadership/ Decision making capacity	Sustainability	Accounting and financial analysis	Sales/ Marketing
Shih-Jye Cheng	Chairman	Male	◎		◎		◎	◎	◎	◎	◎	◎	◎
Kun-Yi Chien	Director	Male			◎		◎	◎	◎	◎	◎		
David Chang	Director	Male		◎			◎	◎	◎	◎	◎		◎
Silvia Su	Director	Female	◎	◎			◎	◎	◎	◎	◎	◎	
Yuh-Fong Tang	Independent Director	Male			◎		◎	◎	◎	◎	◎	◎	
Yeong-Her Wang	Independent Director	Male			◎		◎	◎	◎	◎	◎		
Jyh-Chau Wang	Independent Director	Male			◎		◎	◎	◎	◎	◎	◎	
Hong-Tzer Yang	Independent Director	Male			◎		◎	◎	◎	◎	◎		
Fu-Chen Lin	Independent Director	Female		◎			◎	◎	◎	◎		◎	

Note: Please refer to the ChipMOS Annual Report (2. Corporate Governance Report), ChipMOS website, or the Market Observation Post System for the introduction, attendance and continuing education of the members of the Board of Directors.

Specific Management Objectives and Achievement of the Diversification Policy

- **Independent Directors form the majority of all Directors.** ✓
- **Number of Directors who concurrently serve as Company managerial officer do not exceed one-third of all Directors.** ✓

Board of Directors Members' Continuing Education

Every director at ChipMOS duly complies with legal requirements by engaging in continuous education on a yearly basis. In 2024, the total number of educational hours reached 90; the directors were engaged in continuous education for up to 90 hours in the most recent 2 years. Directors also actively participate in training courses focused on corporate social responsibility and sustainable development. Notably, the total annual hours dedicated to sustainability-related courses by directors have risen from 62 hours to 87 hours in the past two years. This commitment ensures that directors possess the necessary knowledge and skills to make informed decisions and provide effective oversight in areas encompassing the economy, environment, and society. The status of continuing education for Board of Directors members in 2024 can be found on ChipMOS website.

Board of Directors Performance Evaluation

To enhance Corporate Governance and improve the effectiveness and efficacy of the Board of Directors, ChipMOS conducts annual performance evaluation of the board as a whole, individual directors and functional committees in accordance with the <Rules for Performance Evaluations of the Board of Directors>. In addition, a performance evaluation is conducted by an external professional independent institution or a team of external experts and scholars at least once every 3 years. The results of the 2024 Board of Directors performance evaluation had been reported to the Board meeting in the 1st quarter of 2025 as a reference for continuous enhancement of the Board's operational effectiveness. In addition, we examine the extent to which the Board of Directors and individual board members have participated in sustainable development (ESG) issues through performance evaluation, regularly confirm the implementation status of sustainable development issues, and understand related risks and possible response strategies, so that the Board of Directors and board members can effectively understand and supervise the deliberation and decision-making of matters related to sustainable development. The results of the performance evaluation are used as a reference for the remuneration and re-appointment of directors. For more information on Board of Directors' performance evaluation and status of implementation, please refer to ChipMOS website - Corporate Governance section.

2024 Internal Performance Evaluation Indicators and Results

Board of Directors Performance Evaluation

1. Degree of participation in the Company's operations (Including supervision of the planning and implementation of the Company's sustainable development)
2. Improvement in the quality of the Board of Directors' decision
3. Composition and structure of the Board of Directors
4. Election of the directors and continuing education
5. Internal control

Score: 4.94 Evaluation result: Excellent

Board of Directors Member Performance Evaluation

1. Understanding of the Company's objectives and missions
2. Awareness of director's responsibilities
3. Degree of participation in the Company's operations
4. Internal relationship management and communications
5. Director's professionalism and continuing education
6. Internal control

Score: 4.85 Evaluation result: Excellent

Functional Committee Performance Evaluation

1. Degree of participation in the Company's operations
2. Awareness of functional committee's responsibilities
3. Improvement in the quality of functional committee's decisions
4. Composition of the functional committee and election of its members
5. Internal control

Score: 4.68~4.97 Evaluation result: Excellent

2024 External Evaluation Results and Conclusions

Conclusions

1. The Company's board of directors have set policy and procedures related to the operations of the board of directors in accordance with relevant regulations and domestic corporate governance index.
2. The board of directors is composed by directors full of considerable and relevant expertise, and directors' jobs are assigned according to their competence and experiences.
3. The board of directors, audit committee, remuneration committee, and nomination committee operate effectively.

Evaluation result: ：Excellent

Note 1: The evaluation is based on a 5-level scale, from extremely poor (strongly disagree) 1 point to excellent (strongly agree) 5 points.
Note 2: Functional Committee including: Audit Committee, Remuneration Committee, and Nomination Committee.
Note 3: 2024 external evaluation organization: Chainye Management Consultancy Co., Ltd.

	Audit Committee	Remuneration Committee	Nomination Committee
Organization	• **Established on June 28, 2007** • **The < Audit Committee Charter > Charter was formulated with the approval of the Board of Directors** • **Members of the Committee:** it is composed of all independent directors, and at least one person should have accounting or financial expertise. Yuh-Fong Tang Independent Director (Chair) Yeong-Her Wang Independent Director Jyh-Chau Wang Independent Director Hong-Tzer Yang Independent Director Fu-Chen Lin Independent Director	• **Per the <Remuneration Committee> Charter formulated and established with the approval of the Board of Directors on March 29, 2012** • **Members of the Committee:** 3 independent directors Yeong-Her Wang Independent Director (Chair) Jyh-Chau Wang Independent Director Yuh-Fong Tang Independent Director	• **Established on November 2, 2023** • **The <Nomination Committee> Charter was formulated with the approval of the Board of Directors** • **Members of the Committee:** 3 independent directors Yeong-Her Wang Independent Director (Chair) Hong-Tzer Yang Independent Director Fu-Chen Lin Independent Director
Main Responsibilities	• Assist the Board of Directors in performing supervision duties. • Exercise the functions and powers prescribed by the Company Act, the Securities and Exchange Act and relevant laws and regulations. • Supervise the effective implementation of internal control. • Review major asset or derivative transactions, capital loans, endorsements or guarantees, and matters involving the interests of the directors. • Appointment, dismissal, remuneration, independence and performance evaluation of the CPAs. • Appointment and removal of the Financial, Accounting or Internal Audit Officer. • Supervise and audit the proper expression of the Company's financial statements. • Supervise the Company's compliance with relevant laws and regulations and the management and control of existing or potential risks of the Company.	• Formulate and regularly review the performance goals of directors and managers and the policy, system, standard and structure of the remuneration to them objectively and in a professional manner, and make recommendations to the Board of Directors as a reference for it to make decision. • Regularly assess the achievement of performance goals set for the directors and managers and determine the contents and amount of their individual remuneration with reference to the results obtained in accordance with the performance assessment criteria, normal payment level of other companies in the industry, personal performance, and their correlation with the operating performance and future risk.	• Formulate standards for the professional knowledge, skills, experience, gender diversity, and independence of the Board of Directors members, and identify, review, and nominate director candidates accordingly. • Establish and develop the organizational structure of the Board of Directors and functional committees. • Establish and regularly review the succession plan for directors.
Implementation Status	• Hold a meeting at least once a quarter and fully communicate with the Company's internal audit unit and CPAs. • 7 Audit Committee meetings were held in 2024. The average attendance rate of the independent directors was 97%. • The attendance of each independent director at the meeting is disclosed in the ChipMOS Annual Report.	• Review the result of the performance evaluation of the Board of Directors and assess the of achievement status of the performance goals set for the directors and managers. • Determine the contents and amount of the incentive bonus with reference to the salary level of other companies in the industry. • 6 Compensation Committee meetings were held in 2024. The average attendance rate of the independent directors was 94%. • The attendance of the 3 independent director at the meeting is disclosed in the ChipMOS Annual Report.	• 4 Nomination Committee meeting were held in 2024, with 100% attendance of independent directors. • The attendance of each independent director at the meeting is disclosed in the ChipMOS Annual Report.

Board of Directors and Link of Managers' Remuneration to ESG Performance

The Compensation Committee and the Board of Directors regularly evaluate and review the performance and remuneration adequacy of directors and managers. In addition to factoring in industry salary levels, individual performance achievements, and contributions to the company, they also take into account the overall Operational performance of the company, future industry risks, and development trends to provide reasonable compensation. The Company's independent directors are paid monthly and do not participate in the distribution of annual directors' remuneration. The compensation for executives includes fixed pay and variable pay. The variable pay includes a "performance bonus plan" that is based on the company's annual business performance, financial condition, and individual performance. The performance evaluation for executives takes into account not only job-related performance but also includes indicators related to financial performance, internal operations, technical research and development, and customer management.

In addition, in order to achieve sustainable operations and fulfill social responsibilities, managers' performance goals setting and variable reward distribution are highly linked to sustainable development (ESG) goals. The ESG performance evaluation items include various indicators such as Corporate Governance, sustainable energy/resource utilization and management, talent cultivation, and social engagement, accounting for more than 20% of the total individual performance target, and is also appropriately adjusted according to the company's annual operating policies and directions. During the annual performance evaluation, scores are given on a 5-point scale based on the actual achievement of each project, and variable remuneration is approved based on the Company's operating results and individual performance. Overall, the personal goals of executives are closely aligned with the Company's long-term and short-term business goals and shareholder interests, making sustainable business operations a common goal for the organization. The 2024 remuneration of directors and managers is reviewed by the Compensation Committee and then submitted to the Board of Directors for approval. In addition, a "performance-linked remuneration claim policy" for senior executives has been established to improve Corporate Governance and financial soundness. For more information on relevant compensation and remuneration policies, please refer to ChipMOS 2024 Annual Report.





Corporate Governance Officer

ChipMOS has set up a Corporate Governance officer according to law. He/she is mainly responsible for handling matters related to Board of Directors and shareholders' meetings according to law, preparing minutes for the meetings, assisting directors in taking office and engaging in continuing education, providing directors with the materials needed to perform their duties, and assisting directors to comply with the relevant laws and regulations. Ms. Silvia Su, Vice President of the Finance & Accounting Management Center of the Company, serves as the Corporate Governance Officer, and her qualifications meet the requirements of "Corporate Governance Best Practice Principles". She has completed professional training hours every year according to the law, with all hours related to ESG. For information on the Corporate Governance operations and continuing education of the Corporate Governance Officer, please refer to the ChipMOS website/Corporate Governance Section.

Internal Audit

ChipMOS has established "Audit Office" as a special unit under the Board of Directors, which is responsible for inspecting the implementation of the Company's internal control system, and providing internal control consultation and improvement suggestions. The appointment and removal of the audit supervisor is approved by Audit Committee and the resolution of the Board of Directors. The performance assessment of the audit supervisor is determined by the Chairman, and the Compensation Committee are proposed by the Remuneration Committee and decided by the Board of Directors. The appointment, assessment, and compensation of other internal auditor are approved by the Chairman upon the report of the audit manager.

The Audit Office reports the implementation of internal control to the Board of Directors and the Audit Committee at least once a quarter. In 2024, it reported 8 times to the Board of Directors and 7 times to the Audit Committee. It also discussed internal control and other issues of concern with independent directors through email, meeting/forum. One separate meeting was held in 2024. For the communication between independent directors and the internal Audit Director and accountants, please refer to ChipMOS website- Corporate Governance Section and ChipMOS Annual report.

As investors, customers, and regulatory authorities among other stakeholders pay increasing attention to sustainability, the company has established an internal control system for sustainability information management in order to ensure that the quality of its externally communicated sustainability strategy and performance information is reliable, timely, transparent, compliant with relevant guidelines and regulations, and conforms to applicable laws and regulations through various sustainability information reporting channels.

Internal Control System for Sustainability Information Management

Management of Sustainability Reporting Information

- Collection, Recording, and Maintenance of Information.
- Information Processing and Compilation.
- Materiality Judgment Principle.
- Management of Reasonable Changes in Estimates or Assumptions.
- Report Schedule and Compliance Control.
- Management of Data Processed Using Computer Information Systems.

Assurance and Approval of Sustainability Information

External Assurance
- Sustainability Information or Report Requires Third-Party Assurance.
- The selection process should include an assessment of the suitability of the third-party organization's members.

Internal Approval
- Sustainability Report: Board Resolution to Approve.
- Annual Report: Approved by the head of the annual report editing department, with external experts consulted if necessary.

Release of Sustainability Information

- Appropriate review and authorization should be obtained before public release or announcement.
- Announce and declare within the prescribed time limit, and upload and announce it to the company website in accordance with regulations.

Preservation and Destruction of Sustainability Information

- All sustainable information, including data, reports, manuscripts, documents and forms, etc., are archived and managed by designated personnel from the responsible departments.
- The information retention period should be at least five years.

3.2 Ethical Management

GRI 2-25, 2-26, 2-27, 205-1~205-3, 206-1 | TC-SC-520a.1

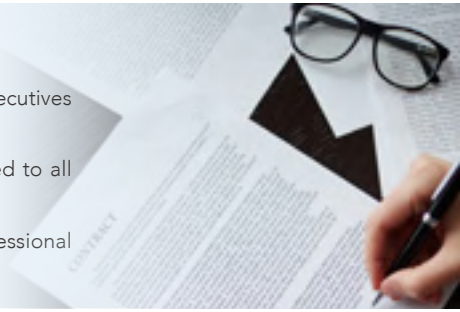
3.2.1 Policies and Regulations

ChipMOS is committed to adhering to the principles of "honesty and integrity" when engaging in all business activities, strictly abiding by government laws and regulations and implementing laws and regulations, and adhering to five aspects: Corporate Governance, securities laws and regulations and insider trading, protection and fair competition of intellectual property rights, environmental protection, safety and health laws and regulations, and labor laws and regulations. Through this, ChipMOS can maintain the Company's reputation, abide by business conduct and ethics, and engage in business activities based on the principles of fairness, honesty, trustworthiness and transparency, and implement the ethical management policy and actively prevent dishonest behavior.In order to strengthen Corporate Governance and improve the internal control mechanism, the "Regulations Governing Professional Moral Conduct," "Code of Ethical Conduct," and "Procedures for Ethical Management and Guidelines for Conduct" are formulated to declare and require all employees to follow the same, and promote the core values of honesty, integrity and responsibility to all employees through various specific actions.

3.2.2 Implementation



- Complete anti-corruption risk assessment for all operating sites
- All the directors have signed the Ethical Management Policy Statement, and the senior executives have signed the Commitment to Regulations Governing Professional Moral Conduct.
- Ethical integrity, professional ethics and compliance with relevant regulations is promoted to all employees
- Each newcomer shall sign the Letter of Commitment to the Regulations Governing Professional Moral Conduct when coming on board



Reporting and Protection

- Formulate the protection system for whistleblowers of fraud, encourage employees to contact the Audit Committee or President anonymously if they find that there are unethical and improper behaviors in the Company, take appropriate protective measures to protect whistleblowers, and prohibit managers from taking adverse personnel punishment against former employees. If a whistleblower is punished by adverse personnel punishment, the Audit Committee may order the Company to take measures such as restoring their original position or providing compensation.
- Set up an "Audit Committee Opinion Box" (Audit_committee@chipmos.com) independent of the management team, so that employees, customers and third-party manufacturers can directly report to the Audit Committee and appeal and report illegal and improper events or damages to their own rights and interests. 1 whistle blowing evens reported in 2024, which was investigated by the internal audit and found to be in compliance with ethical practices.
- In 2024, there were 0 corruption events, no legal anti-competitive behavior, antitrust and monopoly, and no violations of laws and regulations in social and economic fields.

Risk Assessment and Advocacy Actions

- According to the corruption risk assessment of all ChipMOS operating sites, no significant risks were found in 2024.
- All 9 directors have signed the Ethical Management Policy Statement, and all senior executives have signed the Commitment to Regulations Governing Professional Moral Conduct.
- The relevant policy documents are available on the Company's internal website for all employees to consult at any time.
- 2024/2/22 reported to the Board of Directors on the implementation of Corporate Conduct and Ethics.
- In 2024, all 1,205 newcomers have signed the Commitment to Regulations Governing Professional Moral Conduct
- 2024 ethics and compliance training was delivered through a diverse approach (in-person/online/email):
  - The Company has issued 4 promotional letters to all employees
  - Education and training total 5,714 people participated, and total reached 2,952.7 person hours

Joint Compliance with Suppliers

- The ChipMOS e-Commerce Platform establishes the terms and conditions of the Regulations Governing Professional Moral Conduct and the notice of reporting mailbox, so that suppliers can immediately know the above information to facilitate reporting.
- In order to implement the ethical management policy, when signing purchase contracts with suppliers, it is explicitly required to add the terms and conditions of the Regulations Governing Professional Moral Conducts, and inform that illegal and improper events of the Company's personnel are reported or sent to the reporting mailbox, and the legal effects of violations, thus preventing improper gifts or business entertainment from violating the requirements of the Regulations Governing Professional Moral Conduct, and to jointly abide by the responsibility for following the Regulations Governing Professional Moral Conduct with suppliers. The achievement rate of adding the provision of the Regulations Governing Professional Moral Conduct to procurement contracts in 2024 was 97%. We will continue promoting the provision of the Regulations Governing Professional Moral Conduct in procurement contracts in a way that allows for gradual implementation in collaboration with the suppliers.

3.3 Risk Management GRI 2-23 GRI 2-24

3.3.1 Risk Management Strategy

With social development and technical advancements, we are faced with environmental , and climate change, market opening and frequent cyberattacks, presenting increased changes and fluctuations in the operating environment and increasedoperating risks. Therefore, it is crucial for enterprises to understand the necessity and urgency of risk management. In view of this, ChipMOS has formulated the "Risk Management Policies and Procedures", which has been approved by the Board of Directors, to specify the scope and organization of the Company's Risk management, to strengthen Corporate Governance and establish an effective Risk management mechanism.

The scope of the ChipMOS's risk management covers various risks faced in the process of operating activities, including operational risks, climate change risks, information security risks, financial risks, supply chain risks, and legal compliance risks. Regarding the relevant ESG potential risk factors, ChipMOS periodically implement operation impact analysis, risk identification and according to the frequency, and materiality (such asf finance, operations and reputation impact level), control level, etc. By quantitively assessing to define the priority and grade of risk management. Company adopts corresponding Risk management strategies according to the risk grade to promote the stable operation and sustainable development of the Company.

In addition, the Company attaches great importance to daily risk reporting, for example setting up a whistleblowing section on professional moral conduct and ethical management on the official website to report any suspicious behavior or possible violation of ChipMOS's Regulations Governing Professional Moral Conduct or Procedures for Ethical Management and Guidelines for Conduct. The Company has formulated instructions on safety and health incidents and Contingency Event Procedure to govern the reporting process of personnel safety and health incidents in daily operations and the handling procedure of operational emergencies.



Risk Management Organization Structure

The Board of Directors, is the highest decision-making body, formulates risk management policy and organizational structure with Audit Committee supervising the operation of risk management to ensure the effectiveness of the risk management mechanism. The Risk Management Team is the competent authority for implementing risk management. The first-level supervisor serves as the convener to drive the Risk Management unit including operation manufacturing, information technology, human resource, finance and accounting, purchase and logistics, legal and other units, covering finance, strategies, operation and disaster aspects. Department head, is assigned by each Risk Management unit, evaluates quantitatively the frequency, impact and control degree of potential risks through identification, analysis, evaluation and other procedures. Then implement necessary procedures and risk management works in compliance with rules, and ensure that the involved risks are controlled within the affordable scope and keep monitoring.



Operation of Risk Management

A total of 51 potential risk factors were identified in 2024. On August 13, 2024, the ChipMOS Risk management team reported the risk environment, Risk management priorities, risk assessment and response measures faced by the Company in the Board of Directors meeting.

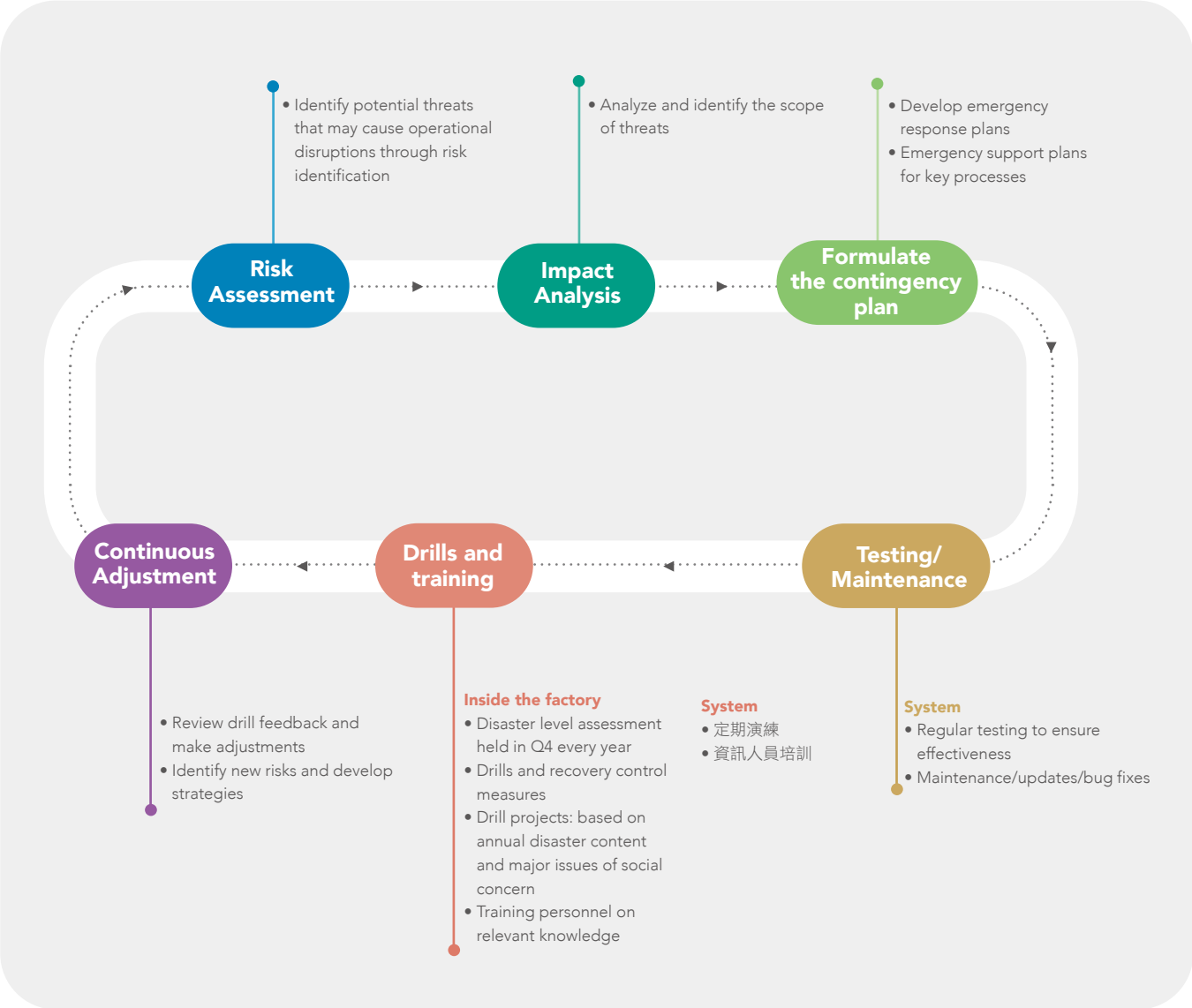
Risk Category		Potential Risk Factors	2024 Corresponding Material Topics	Control Strategies and Practices
Environment	Climate Change Risk	Renewable Energy Regulations (Use of Green Power)	Energy and resources efficiency	• 2025 green energy capacity of 8,715.6 kW, in accordance with legal requirements. Note: Climate change risks followed with the TCFD framework. For more information about risk identification, potential financial impact and control practices, see the chapter on Climate Change and Energy Management.
	Climate Change Risk	Carbon Neutrality (carbon tax)	Energy and resources efficiency	• Strive to reduce GHG emissions at the Company's organizational boundary to cope with the cost of carbon tax at home and abroad in the future.
	Operational Risk	Interruption of Public Services	Energy and resources efficiency	• Through hazard risk and environmental identification, evaluate the risk factors in the process of business operations, grasp the risk impact, and effectively control the same. • Formulate the "Contingency Event Procedure" and "Emergency Response Working Instruction" to ensure the response mechanism and aftermath treatment of various emergencies (including fires/ earthquakes/typhoons, etc.), maintain the safety of employees, reduce the losses related to the Company and customers, and prevent or reduce the impacts and influences on the environment.
Society	Operational Risk	Natural Disasters	Healthy and safe workplace	
	Operational Risk	Talent Attraction	Talent development and training	• An effective talent acquisition system and internal talent pool will be established to provide a smooth channel for talent mobility. • We will actively expand diverse recruitment channels, offer internship and short-term work opportunities, and industry-academia collaboration with educational institutions to strengthen the connection between academia and the workplace. • We regularly participate in external salary surveys and provide a comprehensive and fair total rewards package to attract, motivate, and retain talented individuals.
Governance	Legal Compliance Risk	Changes in Policies and Regulations	Corporate Governance Product Quality	• Follow the laws and policies, implement the identification mechanism for enforcing laws and regulations, and take appropriate countermeasures. • Pay close attention to the changes of relevant laws at home and abroad at all times, and update relevant systems and regulations in accordance with the laws.

	Risk Category	Potential Risk Factors	2024 Corresponding Material Topics	Control Strategies and Practices
Governance	Information Security Risk	Information System Abnormalities	Corporate Governance	• Carry out information security control and management of production machines, such as asset inventories, machine anti-virus operations, strengthening the awareness of information security protection of relevant personnel, and take relevant information security control measures to improve the capability of information security protection. • Regularly conduct disaster recovery drills for important system information, and take actions to maintain the Company's operations.
	Information Security Risk	External Threats	Corporate Governance	• Introduce an information security system to prevent external intrusion (such as firewall, intrusion prevention system) and electronic data monitoring system for external storage devices, to avoid data leaks or computer viruses. • For the information security protection of confidential documents, third-party security control software is adopted to protect and prevent the risk of leaks of customer and the Company's data.
	Supply Chain Risk	Supply Interruption	Sustainable supply chain, Product quality	• Focus on the establishment of long-term partnerships, and give priority to new suppliers with excellent reputations in relevant industries. • Perfect the supplier management mechanism, effectively grasping the stability of supplier supply. • For major key materials and equipment suppliers, maintain manufacturers (two manufacturers or in at least two regions) to avoid sudden risks such as manufacturers' own operations and regional natural disasters.
	Financial Risk	Interest Rate Fluctuation	Operational performance	• During fundraising, the main consideration covers the loan interest rate condition with better loan interest rate conditions in the market and less affected by the change of interest rate. • We conduct regular evaluations of loan interest rates and make necessary adjustments based on market average rates.
	Financial Risk	Exchange Rate Fluctuation	Operational performance	• Sales denominated in foreign currencies are mainly denominated in US dollars, while the payment of main raw materials and machinery and equipment is denominatedin US dollars or Japanese yen. Therefore, some receivables and payables denominated in foreign currencies can be offset against each other, resulting in a natural hedging effect. • We stay vigilant to changes in international exchange rates and actively gather relevant currency exchange information. This allows us to plan ahead and minimize any potential foreign exchange losses or gains that may affect our operational funds.

3.3.2 Continuous Operation Management

Continuous Operation Management Actions

ChipMOS follows the management spirit of enterprise risk management (ERM) to establish relevant measures when an accidental event occurs, including: risk situation drills, emergency response and recovery plans, and gives priority to drills for significant or concerned events that occur during the year. The goal is to properly respond to risks such as production, equipment, material management, information system operation, occupational safety and other disasters caused by related risks, and to develop relevant response mechanisms to ensure immediate responses when an emergency occurs, thereby minimizing losses and damages.



Examples of Business Continuity Drills in 2024

Regarding risk situation drills, ChipMOS has established a "Contingency Event Procedure" and holds annual disaster level assessments in the fourth quarter by the Risk Management Group. These assessments evaluate the risk of disasters based on historical operational experience and significant concerned events that occurred during the year. The risks are classified into main drills and secondary drills based on their occurrence rate and severity, with the main drills being those rated above 5 and secondary drills rated below 5 but required to be conducted at least once every five years.



Operating Unit	Drill Project	Drill Situation	Response Measures
APG	Chemical gas leakage	In the Tainan factory, the BP001 machine on the 3rd floor of the TB building in the electroplating station experienced an abnormality in its exhaust system, causing a strong odor from the electroplating solution to spread and making production impossible in that area. Personnel were temporarily relocated, and after facility engineer repaired the exhaust system, production resumed within 6 hours with no injuries reported.	1.Chemical gas/liquid leakage: Announcement. Inhaling excessive amounts of pungent odors can cause dizziness, vomiting, and in severe cases, respiratory damage or fainting. Therefore, do not take it lightly. Notify relevant personnel immediately for processing and evacuation to prevent the spread of odor. 2.Earthquake: Implement factory's response measures to minimize the impact of earthquake. After the earthquake stops, recall personnel to repair room to check the number of people and confirm their condition. 3.Fire: Promote fire safety awareness to avoid fire incidents and implement factory's response measures to minimize the impact of fire. According to disaster evacuation drill and response plan, evacuate personnel to designated safe areas. After extinguishing the fire, restore the firefighting system and provide first aid/sent injured personnel to hospital for further treatment according to Health Management Guidelines. 4.Pandemic and labor shortage: Stay updated on the latest information about the epidemic and government's alert level, adjust factory's prevention policies accordingly, and activate prevention mechanism if necessary. 5.Key machine malfunction: Sign service contracts with key machine suppliers to ensure timely repairs.
WS	Earthquake	An earthquake with a magnitude of 7.5 occurred in the southeastern part of Hualien County, causing a 5-level shaking in the Hsin-Chu area and disrupting production on WS test machines at ChipMOS's Zhubei Factory. Products being produced on the affected machines faced risks such as needle deviation. An immediate response was initiated following the company's procedures for sudden events, including product inspection using an AOI machine and reporting to management.	
MS	Earthquake, Fire	An earthquake with a magnitude of 7.5 occurred 20 kilometers southeast of the Hualien County government, causing a 5-level shaking in Zhubei and disrupting production on more than half of the test machines at ChipMOS's Zhubei No.2 Factory for over 6 hours. The earthquake also caused an electrical fire on the second floor, resulting in the burning and destruction of the T790 TL04 machine, which could no longer be used for production. Emergency response procedures were activated to report the incident.	
LPC	Pandemic, Labor Shortage	In Tainan's Annan and Anding Districts, a rapid spread of the dengue fever outbreak led to government orders for large-scale disinfection in affected areas. As a result, 36 employees living in these districts were required to undergo home quarantine and could not report to work, causing a 26% labor shortage at LPC. To control the outbreak, large-scale disinfection was conducted inside and outside the factory by relevant departments including ITM (7 people), Planning (1 person), QC (6 persons) and EE (4 persons).	
LCDD	Chemical liquid leakage, Fire	A chemical liquid leakage at the TC building's 6th floor storage room caused a fire in an explosive-proof cabinet containing cleaning solvent A9, which resulted in a complete network outage on that level.	
WB	Earthquake, Fire	A magnitude 7.3 earthquake with a depth of 5 kilometers hit Taiwan and lasted for 133 seconds. The epicenter was located in Shoufeng Township, Hualien County. Hsin-Chu also recorded a magnitude of 6.1. All personnel evacuated the factory within 10 minutes and assembled at designated locations. This major earthquake followed by aftershocks caused RTO to tilt at 9:55, resulting in a fire. Maintenance staff re-entered the factory immediately to combat the blaze and eventually extinguished it by 10:15, after which damage assessment began. The quake resulted in WB machine's production loss due to abnormal organic exhaust, RTO fire damage as well as one equipment engineer, Lin OO, being injured from a fall.	
MPG	Earthquake, key machine malfunction	The Hualien 7.5 magnitude earthquake affected 25 machines, including one key machine.	

3.4 Information Security Management GRI 418-1

3.4.1 Information Security Governance

Information security policy and organization

In order to protect ChipMOS's information assets, the Information Security Committee has formulated an information security management policy to clearly demonstrate the Company's determination to support information security. In 2014, the "Information Security Policy" was signed and approved by the Chairman to establish the overall direction of ChipMOS's information security management, which serves as the basis for organizational actions and various information security activities:

- Protect the confidentiality of the Company's information assets and avoid unauthorized access or improper disclosure.
- Ensure the integrity of information operations and avoid improper tampering and destruction.
- Ensure that authorized users can use information assets when needed.



Established an Information Security Body

In 2014, ChipMOS set up an "Information Security Management Committee" with the general manager as the chairman and the first-level managers of each business unit as the main members. The committee is responsible for formulating information security policies, supervising the implementation of information security plans, and managing and reviewing information security-related matters and coordinating communications to ensure the effectiveness of the implementation of the information security management system and enhance the information security of the company's operations. An annual management review meeting is held once each year.

The Information Security Office (hereinafter referred to as the Information Security Office) was established in 2022 and is affiliated to the Information Security Committee. It designated personnel to engage in information security-related tasks and take the responsibility for information security affairs. There is one information security supervisor and two information security personnel. They are responsible for planning the company's information security system and information security protection network defense, and take proactive prevention and control measures to minimize the impact of information security incidents, ensure the maintenance of organizational operations and quickly resume business activities.

Information Security Committee

Chair / President

Management representative / Information Security Office - Information Security Manager

Committee members / Tier-1 manager at all BUs

Main Responsibilities

- Establish and review information security policies
- Supervise the implementation of information security plans
- Management review and coordinate communications on information security related issues

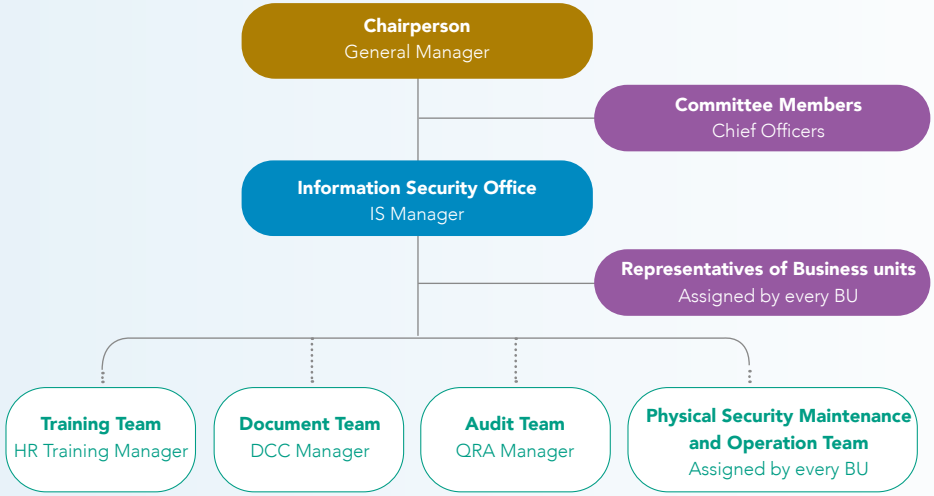
In 2024, the Information Security Committee

■ **The Information Security Committee**

Hold one annual management review meeting to review the annual performance and the projects for the next year

■ **Information Security Team Meeting**

Total of 12 information security team meetings were held, including tracking the progress of information security activities, and addressing and discussing internal and external information security issues.



3.4.2 Risk Management

Facility and Physical Management

ChipMOS continues to strengthen its backup systems, software and hardware capability upgrades, IT system business continuity plans (BCPs), etc., and have completed ISO 27001:2022 international standard certification in 2024 to enhance the organization's information security resilience and maintain continuous business operations. For specific management practices for facilities and physical management, please refer to ChipMOS website - ESG Section- Information Security.

Facility and Physical Management



Personnel Information Security Management and Compliance

In terms of cultivating professional information security talents, the Company has formulated professional training programs for the personnel of the Information Security Office and joined external information security organizations, such as SP-ISAC (Science Park Information Sharing and Analysis Center), SECPAAS (Security Platform as a Service), NCHC (National Center for High-Performance Computing) for joint information security defense. By doing so, we master information security information and participate in various information security seminars and courses, continuously train the talents of latest technologies, improve their professional skills, and cultivate diverse cross-field talents.

The personnel of the Information Security Office have obtained the following professional licenses and are continuously carrying out training programs to enhance their skills.

- ISO 27001 Lead Auditor License
- MOEA iPASS Information Security Engineer Certification
- ITIL® 4 Foundation
- EC-Council Certified Ethical Hacker
- EC-Council Certified Threat Intelligence Analyst
- CISSP - Certified Information Systems Security Professional

Information Security Training for Employees

According to the 2023 CIO Insight, Virus and SPAM(60.9%) and Social Engineering Scams (29.5%) were the most serious security threats. In view of this, information security education and training in four major areas were planned in 2024.

Achievements in 2024

- 4,169 employees completed relevant training
- 25 sessions of social engineering dissemination were completed
- 1,128 newcomers completed the information security education and training
- 6 phishing drills

3.4.3 Information Security Plan

Cybersecurity Control Plan

ChipMOS conducts cybersecurity control according to the "Cybersecurity Management Procedure". This is used as the basis for the coordination, planning, and audit of the Company's cybersecurity. The network control, electronic transmission, and security monitoring as well as the requirements of authorization, application or approval for use of network resources are all incorporated in the relevant scope. It is necessary for the Company to establish countermeasures for the recent zero-day attacks. For the standardization of the network architecture and the independence of the inter-fab networks without mutual interference; the third-party certificate (SSL certificate) and SFTP mechanism are used for electronic data transmission to prevent middlemen from extracting packets and stealing data.

- Active DDoS mitigation service.
- Assessing the establishment of MDR threat detection and response service.
- Establishing WHAT's UP network management and monitoring service.
- Consulting external information security consultants and planning the establishment of an information security protection framework.
- Improving a three-tier architecture of inter-fab networks.

Supplier Management Plan

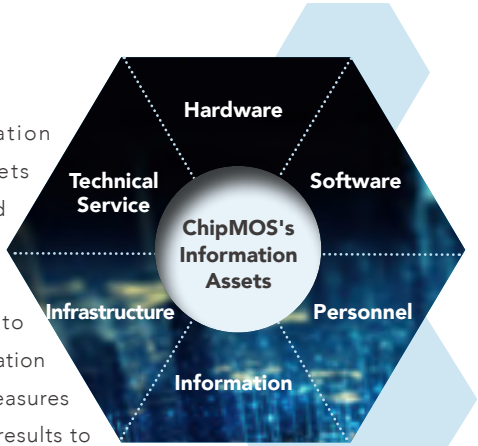
Regarding the information security of supplier relations, the Company has signed the "Supplier Nondisclosure Agreement" or "Maintenance Contract" with suppliers to ensure the control of teleworking and routine maintenance operations. The "Maintenance Contract" of the information contractor shall include the service planning, scope, accountability, and other protective measures.. In addition, the Company has introduced the 2FA mechanism (two-factor authentication) to form an "iron triangle" of authentication in conjunction with personal computers, mobile device security software, and password management programs so as to provide an additional protection, make it more difficult for hackers to perform unauthorized access operations, and strengthen the security of identity verification.

The threat of supply chain attacks is becoming more and more serious. We have established the "supplier information security risk assessment mechanism" for information security and service rating of information suppliers. The evaluation criteria are whether the services provided by the supplier meet the standards. Those with a score of less than 80 points are considered for elimination. Rateing items include Professional technical ability、Quality assurance ability、Information security and confidentiality protection ability、On-time contract fulfillment ability、Support and maintenance ability、Provision of education and training、Establishment and renewal of maintenance contracts.

3.4.4 Preventive Management

Information Assets Management

ChipMOS establishes an inventory of information assets based on the value of information assets (confidentiality, integrity and availability) and the criticality to organizational operations, and manages them by category. It also establishes standards for information asset risk assessment to identify information security risks caused by information asset weaknesses and threats, and takes countermeasures or control measures based on the risk assessment results to reduce the risk of information assets being damaged.



We execute risk assessment of annual information assets and information security every year, and prepare the "Information Security Asset Risk Assessment Table" based on the value of the information assets, threats, vulnerabilities, and impact". In addition to the "Risk Improvement Plan", we formulate and implement the risk response measures for high-risk information assets to reduce their risk and avoid affecting the continuous operation of the information system.

Information Security Incident Reporting and Accident Management

As a member of the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) to assist companies in providing consultation and coordination services when information security anomalies are discovered, and address and correct them in a timely and appropriate manner. These measures can prevent the occurrence of abnormal information security problems and thereby improve the level of information security. In addition, to ensure that information security incidents are promptly reported according to the procedure, and necessary contingency measures are taken and an incident learning mechanism is established to minimize the resultant damage, we conduct incident and accident management, cause analysis, corrective process, and preventive measures in accordance with the information security incident management procedure.

There were no information security incidents in 2024

No large-scale virus poisoning incidents occurred	No ransomware attacks	No leakage of confidential information	No large-scale network disconnection in the five fab areas

Introduction of a Third-party Information Security Rating Mechanism

In addition to introducing ISO 27001, ChipMOS also introduced a third-party information security rating mechanism.

Rating score: 91 points LEVEL A

Panorays

Third-party Information Security Risk Assessment Module

Supplier compliance and security assessment and improvement.

SecurityScorecard

Information Security Risk Management System

Monitor security risks

Rating score: 90 points GRADE A

*For more information on information security management, please refer to ChipMOS website- ESG Section-Information Security



04 Environmental Friendliness

2024 Climate Change Art Competition - Featuring Art from Employees and Their Families

ESG Short-term, Medium-term and Long-term Goals

Environmental

★ ChipMos net-zero emission reduction targets are detailed in the Thematic Report 1.

2025 short-term	2027 Mid-term	2030 Long-term	2024 Achievements
Energy - Green Electricity Project (Solar Power)			
Renewable energy capacity reaches 2.2% of total energy	10% ↑	20% ↑	1.7%

2024-2025 Green Electricity Plan Progress Report

2024

- Leased land for self-built solar power, with a completed installation of **2,328.81 kW** and a total installed capacity of **6,181.10 kW**
- Acquired the Tainan No.3 Plant, with a rooftop solar power installation capacity of **1,025.05 kW** and a total installation capacity of **7,206.15 kW**
- Purchased 2,840 renewable energy certificates, accounting for **0.57%** of the total energy consumption in the year, an increase of about 167 times the proportion of renewable energy compared to 2023.

2025

- Leased land for self-built solar power, expected to obtain an additional **1,509.46kW**, with a total installed capacity of **8,715.61 kW** (accounting for **2.2%** of the total energy in the base year of 2021)
- By 2025, the **5,124.95 kW** of solar power we generate will be used for our own operations, and this self-generated electricity is expected to supply **0.93%** of our total energy needs.

2025-2030

Continue to increase the proportion of renewable energy use through self-built solar power, purchasing renewable energy certificates, and developing other green energy sources.

*ChipMOS Green Energy Development and Short, Medium, and Long-term Planning; for details, please refer to the Green Energy Planning section.

Management Approach

Policy

Promote green production, improve resource utilization efficiency, actively conserve energy and reduce carbon emissions, cherish water resources, mitigate climate change, and alleviate environmental burdens.

Commitment

Comply with environmental protection laws, strive to enhance the effectiveness of environmental management, balance environmental responsibility and revenue growth, and fulfill our duty to protect the environment.

Resources

ESG Committee, Environmental Safety and Health and Energy Management Committee

Specific actions

1. Implementation of TCFD, identification of climate/water risks and opportunities.
2. Greenhouse gas inventory/carbon footprint/water footprint verification.
3. Solar power installation/green energy planning/energy-saving and carbon reduction action plan.
4. Water conservation measures/installation of process water recycling equipment.
5. Source management/circular reuse/reduction management plan.

Evaluation Mechanism

- ✓ **Regularly convene energy management review meetings.**
- ✓ **Third-party verification of ISO 14001, ISO 50001, ISO 14064-1, and ISO 46001 by certification bodies.**
- ✓ **RBA audits, customer audits, internal audits.**
- ✓ **Sustainability assessment by investment institutions.**

Hand in Hand with Suppliers for Low-carbon Transformation

2023-2024 Industrial Development Administration, MOEA Low-carbon Program for Big Leads Small in Manufacturing Industries

In 2023, ChipMOS actively applied for the "Low Carbon and Smart Manufacturing Transformation Subsidy" from the Industrial Development Bureau of the Ministry of Economic Affairs. We cooperated with 12 supply chain partners to respond to the low carbon transformation promotion plan, formed a project task force, established a green supply chain low carbon transformation promotion guidance team, jointly assessed and implemented low carbon transformation tasks; shared low carbon project achievements and energy-saving improvement measures with the green supply chain, encouraged supply chain partners to emulate and develop appropriate energy-saving plans by sharing our own energy-saving experiences.

In the 2023-2024, ChipMOS 12 suppliers will implement a total of 25 energy-saving measures through lean administrative management initiatives, energy-efficient optimization improvement projects, enhanced personnel carbon inventory and carbon management capabilities. These measures are expected to save 578.6 thousand kWh/year in electricity consumption and reduce CO_2 emissions by 286.4 metric tons CO_2e/year, accelerating the adoption of low-carbon technologies, equipment, and management mechanisms to promote low-carbon transformation and enhance organizational resilience while boosting overall industry competitiveness.

Overall Project Efficiency
55 action plans

Total Carbon Reduction
7,198.4 t-CO_2e

Annual Carbon Absorption
18.6 Daan Forest Parks

ChipMOS Energy Saving and Carbon Reduction Plan / 30 items

- Investment amount: NTD 87,469,000
- Annual electricity savings: 13,964 MWh
- Carbon reduction: 6,912 tons CO_2e

Supplier Energy-saving and Carbon Reduction Program / 25 items

- Investment amount: NTD 1,200,000
- Annual electricity savings: 578.6 MWh
- Carbon reduction: 286.4 tons CO_2e

Further Reading [Chinese Version]

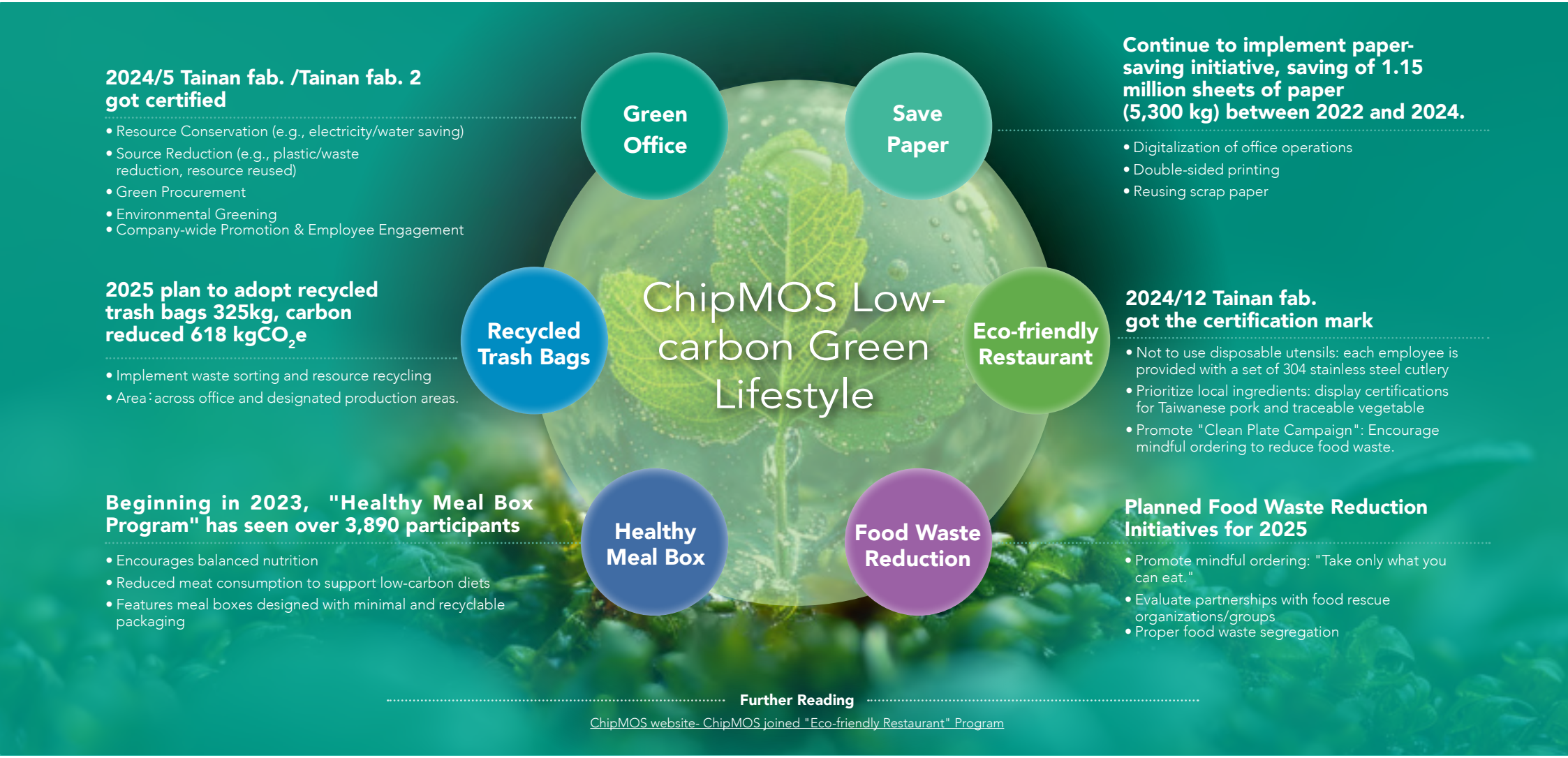
Leading with Greatness, Industrial Chain Integration, Smart Taiwan, Low-Carbon Advancement: The Key Codes for Manufacturing Industry's Upgrade and Transformation.

ChipMOS shares successful strategies for its "Big Leads Small" project, creating a virtuous cycle.

ChipMOS was invited by the Ministry of Economic Affairs' Industrial Development Bureau to participate in the "2024 Sustainable Supply Chain Summit" as a sharing enterprise, with Vice President Chiu Yu-cheng of ChipMOS Facilities Engineering Department representing the company. He shared ChipMOS approach to leading smaller companies through large-scale projects and how they collaborate with upstream suppliers and downstream customers on circular economy initiatives. The forum also featured key dialogues where professionals from industry, government, and academia exchanged practical experiences and grew together.



ChipMOS actively champions sustainable living, aligning with the Ministry of the Environment's "Green Lifestyle" program. We empower our employees to adopt greener practices through eco-friendly office policies, sustainable dining options, and low-carbon meal choices. By integrating these changes into daily routines, we aim to increase collective green actions and cultivate a lasting sustainable lifestyle for all.



2024/5 Tainan fab. /Tainan fab. 2 got certified

- Resource Conservation (e.g., electricity/water saving)
- Source Reduction (e.g., plastic/waste reduction, resource reused)
- Green Procurement
- Environmental Greening
- Company-wide Promotion & Employee Engagement

Continue to implement paper-saving initiative, saving of 1.15 million sheets of paper (5,300 kg) between 2022 and 2024.

- Digitalization of office operations
- Double-sided printing
- Reusing scrap paper

2025 plan to adopt recycled trash bags 325kg, carbon reduced 618 kgCO_2e

- Implement waste sorting and resource recycling
- Area：across office and designated production areas.

2024/12 Tainan fab. got the certification mark

- Not to use disposable utensils: each employee is provided with a set of 304 stainless steel cutlery
- Prioritize local ingredients: display certifications for Taiwanese pork and traceable vegetable
- Promote "Clean Plate Campaign": Encourage mindful ordering to reduce food waste.

Beginning in 2023, "Healthy Meal Box Program" has seen over 3,890 participants

- Encourages balanced nutrition
- Reduced meat consumption to support low-carbon diets
- Features meal boxes designed with minimal and recyclable packaging

Planned Food Waste Reduction Initiatives for 2025

- Promote mindful ordering: "Take only what you can eat."
- Evaluate partnerships with food rescue organizations/groups
- Proper food waste segregation

Further Reading

ChipMOS website- ChipMOS joined "Eco-friendly Restaurant" Program

4.1 Climate Governance GRI 2-23 GRI 2-24

ChipMOS continues to follow the Paris Climate Agreement and ChipMOS environmental protection policy, working together to control global warming, reduce greenhouse gas emissions, and enhance climate change adaptation. ChipMOS incorporates climate change into corporate governance, strengthens high-level management supervision mechanisms, implements green production, plans multiple energy-saving and carbon reduction projects, promotes product carbon and water footprint as well as material flow cost accounting, and reduces carbon through reduction to mitigate the impact on the environment. At the same time, we continue to educate employees to raise environmental awareness, also extending to suppliers and stakeholders, working together to become a low-carbon, energy-saving, and environmentally friendly enterprise.

In 2024, ChipMOS did not experience any pollution incidents or significant violations of environmental laws. The company's various environmental sustainability activities continued to receive external recognition, including the Net Zero Benchmark Award, Outstanding Green Procurement Enterprise, Environmentally Friendly Enterprise Eco-Friendly Vehicle Fleet, and Excellent Air Quality Improvement Zone Maintenance Unit. These accolades encourage ChipMOS to continue its efforts in environmental protection and caring for the Earth. For more information on awards related to environmental aspects, please refer to Appendix 8.

Corporate Carbon Reduction Thermometer 1.5°C Certification Mark

CommonWealth Magazine announces the results of its 2024 "Corporate Carbon Thermometer" survey, with ChipMOS being a company that meets the Paris Agreement's 1.5°C temperature control target and receiving the "1.5°C Label Certificate".



★ Climate Governance Action Outline

Regulatory Supervision and Senior Management

Board Supervision: Reporting on climate response issues to the board of directors every quarter.

Executive Vice President, the highest management level responsible for promoting climate and environmental issues.

Policies and Management Systems

Implement environmental protection policies, energy management policies, water resource management policies.

Implement international standard management systems and pass third-party verification.

ISO 14001、ISO 14064-1、ISO 50001、ISO 46001、ISO 14067、ISO 14046、ISO 14051 etc.

Carbon Management

- Each year, voluntarily participate in CDP questionnaires to strengthen internal deficiencies.
- Identifying and Responding to Climate and Water Resource Risks and Opportunities in Accordance with TCFD.
- Completion of 2023 annual greenhouse gas inventory and verification for parent company and subsidiaries in 2024。
- Proactive green energy planning: solar power installation, purchasing green electricity/renewable energy certificates.

Green Impact

[Government Agency Collaboration] As a Practical Experience Sharing Enterprise
- One of the keynote speakers for the [2024 Sustainable Supply Chain Summit] organized by the Ministry of Economic Affairs' Industrial Development Bureau.
- One of the companies sharing practical experience at the [Tainan City Greenhouse Gas Inventory Green Leadership Program (NCKU)] organized by the Tainan City Environmental Protection Bureau.

[Customer Collaboration] As a member of the industry demonstration team
- At the main customer's sustainability supply chain forum, ChipMOS served as an enterprise sharing practical experience.
- Join the PACT Carbon Data Electronic Data Exchange Standard Demonstration Team.

[Supplier Collaboration] Guidance Action
- Joining the Economic Development Bureau's "Big Leads Small Low-Carbon Transformation Plan" to enhance supply chain carbon management capabilities.
- A member of Tainan City's "Net Zero Assistance Team", assisting small and medium-sized enterprises in conducting greenhouse gas inventories.

[External Organization Collaboration] Organizing Visit and Observation Activities
Chemical Engineering Society and Semiconductor Optoelectronics Committee jointly organize a visit to ChipMOS for ESG observation and learning.

ChipMOS Net Zero Emissions Strategy

ChipMOS has set a 2050 net-zero carbon emissions strategy: green energy plan, development of green production, climate change adaptation and mitigation, sustainable actions, and green influence. These five major axes will be implemented in daily operations through concrete action plans, including green energy, energy management, water resource management, circular economy, and green production.

Green Energy Plan

- Rolling out energy-saving projects according to plan
- Solar energy construction plan
- Purchase of green accreditation
- Continue to assess other sources of green energy

Develop Green Production

- Continue to introduce international standards management system
- Prioritize and implement carbon reduction and energy-saving measures for operations
- Promote circular economy and resource recycling
- Expand the scope of green procurement
- Collaborating and guiding our suppliers towards low-carbon transition



Adapting and Mitigating Climate Changes

- Introduce TCFD for the identification of climate change risks and opportunities to assess the potential financial impact
- Water resources risk identification and response measures
- Greenhouse gas inventory and verification for the parent company and its subsidiaries
- Implement product carbon and water footprint inventory

Sustainable Actions and Green Influence

- Proactively assess and participate in local and international climate action related initiatives
- Fostering sustainable thinking for all employees
- Long-term cultivation in environmental protection activities and leading employees to take part
- Actively participate in government customer activities and serve as an experience sharing company

Green Operations and Environmental Sustainability Promotion History

Environmental Management (ISO 14001)

- 2004 Obtained the certificate for the first time
- 2015 Passed ISO 14001:2015 Version

Greenhouse Gas Inventory (ISO 14064-1)

- 2009 Tainan fab. started voluntary inventory and passed third-party verification.
- 2013 Conduct inventory and verification for six fabs of the parent company.
- 2021 Passed the ISO 14064-1:2018 version.
- 2023 Conduct full inventory and verification of the parent and subsidiary companies, added "Capital Goods" and "The use of asset" items to the inventory.
- **2024 Added "Investment" items to the inventory.**

Energy Management (ISO 50001)

- 2012 Built rooftop solar panels and signed a contract with Taipower to supply green power
- 2014 Tainan fab. passed certification for the first time.
- 2016 Invited by the Industrial Development Bureau of the Ministry of Economic Affairs to organize "Energy Management Demonstration Observation and Experience Sharing" and "Exclusive Interview with CommonWealth Magazine ".
- 2017 Hsinchu fab. passed certification for the first time.
- 2019 Invited by the Industrial Development Bureau, MOEA, for "Business Today Exclusive Interviews with Outstanding Manufacturers"
- 2021 Completed the construction of 4 solar power systems with a total capacity of 990.45 kW for all the fabs.
- 2022 Planned to build a 6MW solar power system, 4.5MW finished in 2023 and 1.5MW finished in Y2024.
- 2023 Invited by the Industrial Development Bureau, MOEA, for "Business Today Exclusive Interviews for Energy Management Outcomes"
- **2024 Completed the construction of the 6.2MW solar power system. Besides, the installation capacity on the rooftop of new Tainan fab 3 is 1MW, totaling 7.2MW.**
- **2025 Gradually increase the percentage of renewable energy by means of "dedicated solar power facilities for self-generation and self-consumption or purchase of green power certificates" depending on customers' needs for green power production.**

Material Flow Cost Accounting (ISO 14051)

- 2016 QFN products passed verification
- 2017 FBGA products passed verification
- 2018 Invited by the Industrial Develop ment Bureau, MOEA, for "Material Flow Cost Accounting Learning Workshop" and "Taiwan-Japan Exchange Conference"

Green Factory (Green Building & Clean Production Assessment System)

- 2014 Tainan fab. was the first corporate in the domestic packaging and testing industry obtaining the green factory label from the Industrial Development Bureau, MOEA.
- 2015 Invited by the Industrial Development Bureau, MOEA, and Southern Taiwan Science Park Bureau for the "Green Factory Learning Activity".
- 2017 Tainan fab. passed the renewal assessment of “Green Factory Lavel”
- 2017 Hsinchu fab. passed the application for the “Green Building Qualification Grade”.
- 2022 Tainan fab and Hsinchu fabs passed the renewal assessment for the “Green Building Silver Grade and Qualification Grade”.
- 2022 Tainan fab. and Hsinchu fab. obtained the green factory label from the Industrial Development Bureau, MOEA.
- 2022 Invited by the Industrial Development Bureau, MOEA, for the "Publication of Achievements and Experience Sharing for the 10th Anniversary of Green Factory"
- 2023 Invited by the Industrial Development Bureau, MOEA, for the "Green Factory Learning Activity"
- **2025 Tainan fab. and Hsinchu fab. extend the clean production assessment.**

Water efficiency management(ISO 46001)

- 2023 Introduced the management system.
- **2024 Obtained third-party verification.**

Water Footprint (ISO 14046)

- 2014 The LCD Driver IC products passed verification.
- 2015 BGA and QFN products passed verification.

Carbon Footprint (ISO 14067)

- 2013 The TSOPII and LCD Driver IC products passed verification
- 2014 The Gold Bump Wafer products passed verification
- 2015 BGA and QFN products passed verification
- 2022 TSOP, RDL, and WLCSP products passed verification
- 2023 COF and COG products passed verification
- **2024 BGA, QFN, and DFN (Turn-Key products) passed verification.**
- **2025 Launched a series of product verification plans based on customer needs.**

4.2 Climate Change and Energy Management

4.2.1 TCFD Imported

In response to the global environmental challenges of climate change, ChipMOS has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD), issued by the Financial Stability Board. This enables us to identify and manage climate change risks and opportunities, gaining a comprehensive understanding of their potential impacts.

Building on our TCFD foundation, we've further integrated the Taskforce on Nature-related Financial Disclosures (TNFD). Utilizing the beta v0.4 framework draft released in March 2023, we conduct nature-related risk identification and management. We also assess our operational sites' and suppliers' reliance on and impact on natural capital. Through a detailed biodiversity materiality assessment and corresponding actions, we are more concretely demonstrating ChipMOS's response and management of both climate and natural environment issues.



ChipMOS Climate and Environmental Report: https://www.chipmos.com/english/csr/report.aspx

TCFD Framework

Governance

Governance Supervision
Quarterly Board of Directors' meetings to evaluate corporate performance and discuss ESG issues

Senior Management
The Executive Vice President is responsible for supervising climate-related issues

ESG Committee
- The ESG Committee under the supervision of the Board of Directors is the highest level organization in ChipMOS in response to climate change
- The Chairman of the Board of Directors serves as the Chairman of the Committee and regularly reports the implementation status and results to the Board of Directors

Environmental Safety, Health and Energy Management Committee
- It is the main authority responsible for promoting and implementing climate risk response actions
- Quarterly report to the Board of Directors on climate-related issues and the implementation status

Strategy

- ChipMOS defines short-term, medium-term and long-term (to 2030) climate related risks and opportunities according to the existing internal target management schedule
- Assess the potential impact of climate risk factors on the Company's strategic, operational and financial planning

Risk Management

- ESG Committee members jointly identified climate change risks and opportunities according to the TCFD Framework at the seminar
- According to the results of climate risk identification, formulate countermeasures and key development plans
- Climate change issues will be included as a part of Risk management, and control strategies and specific practices will be formulated accordingly

Metrics and Targets

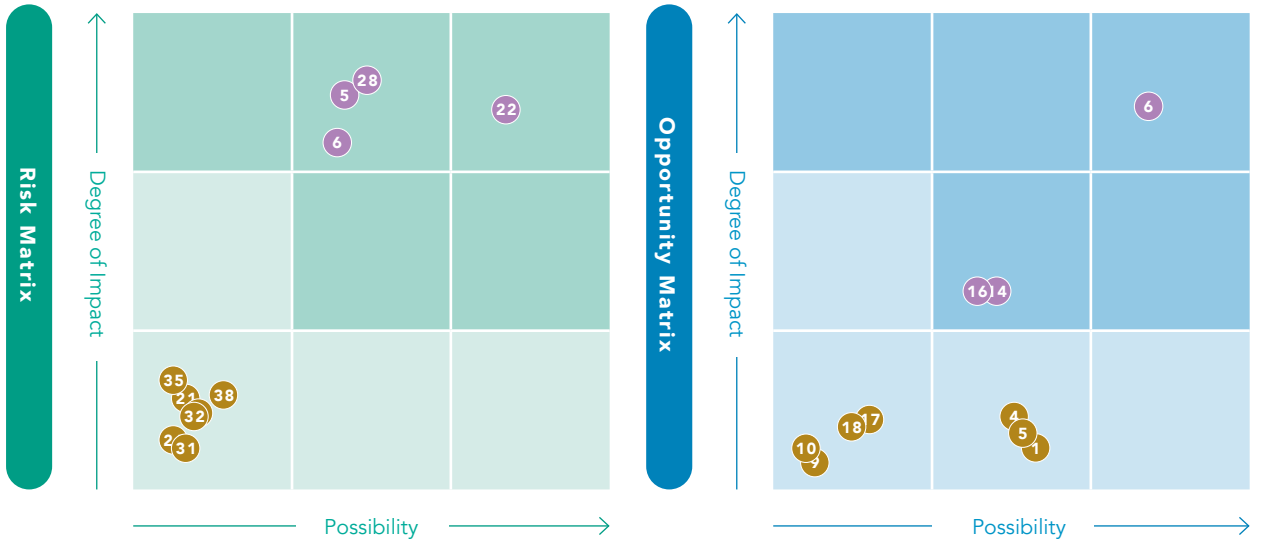
Effectively reduce carbon footprints
- Since 2009, starting from Tainan fab., ISO 14064-1 GHG emissions inventory has been introduced; from 2013, it has been expanded to the Scope I and II GHG inventory to all fabs every year, and has been verified by a third party. In 2020, the calculation of category III was added, accurately
- Since 2012, conducted product carbon footprint check for series of products to effectively master product carbon emission data

Efficient Use of Energy
Actively invest in the use of renewable energy, import high-efficiency and energy-saving equipment, water resource recycling, material source management and waste reduction, formulate annual implementation objectives, and have the senior executives regularly inspect the implementation results

4.2.2 Identification of Climate Risk / Opportunity

In 2024, our ESG Committee reviewed and affirmed the climate change risk and opportunity assessment from 2021. We plan to enhance this analysis and identification in 2025. Guided by the TCFD framework, our assessment covers both transition and physical risks. We've categorized risks into regulatory, market/technological and operational disruption. This includes 48 carbon risk items (4 major, 7 moderate) and 21 carbon opportunity items (3 major, 7 moderate), totaling 69 items. We prioritized these based on potential impact timing (short, medium, long-term) and severity factors (financial, operational/human resources, legal, reputational). This process identified 4 major carbon risks and 3 major carbon opportunities, for a total of 7 significant items. We've assessed their potential financial impact and are developing strategies to mitigate risks and capitalize on future business opportunities.

Climate Change Risks and Opportunities



Major Carbon Risks	5 Customer Behavior Change 6 Demand for Low-carbon Products and Services 22 Renewable Energy Regulations 28 Carbon Tax	
Major Carbon Opportunities		6 Energy Efficiency Improvement 14 Customer Behavior Change 16 Low Carbon Energy
Non-major Carbon Risks	21 Fuel Tax / Energy Tax 23 General Environmental Regulations 26 Voluntary Agreement 31 Lack of Regulation or Legality 32 Total Volume Control / Emission Trading 35 Extreme Rainfall and Drought 38 Average Temperature Change	
Non-major Carbon Opportunities		1 Alternative or Diversified Resources 4 Recycled Materials 5 Production process 9 Low Carbon Products or Services 10 Commissioning and Solutions 17 Participation in Renewable Energy Projects 18 Policy Incentives

Major Carbon Risks	Risk Description	Impact to Value Chain	Time of Occurrence	Potential Financial Impact	Management Practices
Renewable Energy Regulations	International or domestic regulations on renewable energy may affect the current and future sources, composition, and prices of energy etc.	Within the organization	Mid-term	Capital expenditure increased	Solar power installations (including repurchased rooftop solar panels for rented properties and purchased factory buildings) are expected to reach a total of 8,715.61 kW by 2025, with capital expenditures totaling approximately NT$47,814.93 million: 1. Repurchase of leased property: In 2021, the company leased rooftops with a capacity of 990.45 kW and repurchased them in 2022. 2. Land leasing and self-construction: The contract was signed in 2022, and by 2023, a total of 2,861.84 kW had been obtained. An additional 2,328.81 kW will be acquired in 2024, with another 1,509.46 kW expected to be obtained in 2025. 3. Factory building purchases: The Tainan Third Factory was purchased, with a solar power installation capacity of 1,025.05 kW on its rooftop.
Carbon tax (fee)	Internationally or domestically legislated taxes related to greenhouse gas emissions or climate change. The domestic carbon fee collection has been officially announced for 2026, with a rate of NT$300/ton, and companies may need to pay high carbon fees in the future.	Within the organization	Mid-term	Indirect costs increased	1. Strive to reduce greenhouse gas emissions within the company's organizational boundaries in response to future domestic and foreign carbon taxes (fees) costs. 2. 98-99% of indoor greenhouse gas emissions come from electricity, which can be effectively reduced by improving energy efficiency through energy-saving programs or implementing process improvements. 3. Plan renewable energy equipment investment, increase the use of renewable energy, and reduce indirect carbon emissions from purchased electricity in scope 2. 4. Propose a voluntary reduction plan and apply for "preferential rate" - $100/ton.
Customer Behavior Transformation	Due to the rise of global or regional sustainability awareness, customers have different considerations when choosing products or services than in the past.	Within the organization Customers	Mid-term	Business revenue decreased	Client requests for green electricity usage and low-carbon product planning. 1. First, conduct carbon footprint verification and define the scope of verification. 2. Establish carbon reduction goals.
Demand for low-carbon products and services	Due to climate change issues, the currently provided products and services are high-energy consuming or high-carbon emitting, which do not meet market demands and face elimination.	Within the organization Customers	Mid-term	Business revenue decreased	1. Minimize greenhouse gas emissions within the company's organizational boundaries. 2. 98-99% of factory greenhouse gas emissions come from electricity, which can be reduced by implementing energy-saving measures and investing in renewable energy equipment to increase the use of renewable energy sources. 3. Develop low-carbon products (in collaboration with material assessment units) to reduce greenhouse gas emissions.

Major Carbon Opportunities	Opportunity Description	Impact to Value Chain	Time of Occurrence	Potential Financial Impact	Management Practices
Energy Efficiency Improvement	Reduce the impact of energy price fluctuation and reduce the risk caused by excessive energy and resource consumption to the environment.	Within the Organization	Middle Term	Decrease of Operating Costs	1.Establish energy baseline data and set indicators for various items through the EMS (Energy Management System). 2.Continuously implement equipment upgrade and replacement plans to reduce the usage rate of old, energy-consuming devices.
Customer Behavior Change	When customer behavior changes, different considerations will be given to the selection of products or the provision of services.	Customers	Long-term	Emerging Market Development	Through self-planned energy conservation and carbon reduction, as well as meeting customer requirements for green electricity usage and carbon neutrality assessment plans, the following actions will be taken: 1. Conduct carbon footprint verification based on demand and verification scope 2. Establish carbon reduction targets 3. Set carbon neutrality goals 4. Continue to implement energy-saving and carbon-reduction plans
Low-carbon Energy	Reduce dependence on fossil fuels, gradually replace them with renewable or low-carbon or green energy.	Within the organization	Mid-term	Carbon Asset Managementt	1. Our self-built solar power system on leased land is scheduled for completion by the end of 2025, and NT$73.56 million was spent in 2024, with an additional NT$20.45 million at the start of 2025. An estimated NT$72.04 million will be spent between 2025 and 2026. 2. The factory building was purchased in 2024, including its rooftop solar power generation system, with a total expenditure of NT$46.13 million. 3. It is expected that the renewable energy capacity will reach 2.2% of the total electricity consumption by 2025.

4.2.3 Greenhouse Gas Inventory

GRI 305-1, 305-2, 305-4, 305-5 | TC-SC-110a.1、TC-SC-110a.2

Highest supervisory unit / The Board of Directors
Main Authority Function / Environmental Safety, Health and Energy Management Committee
Since 2009, all fabs have conducted annual independent checks and passed third-party verification

Inventory follows / International Standard ISO 14064-1
Verification follows / International Standard ISO 14064-3

Contents of the Inventory
- Scope 1 (Category 1) / Direct GHG emissions
- Scope 2 (Category 2) / Indirect Energy emissions
- Scope 3 (Categories 3-6) /Other indirect GHG emissions

Control and Process Planning
- Quaterky report to the board of directors, track the schedule for annual inventory and verification planning.
- Completion of subsidiary 2024 company inventory and verification by Q1 2025, consistent scope of coverage with the consolidated financial report..



Carbon Reduction Methods

Scope1 + Scope2

- Autonomous energy saving and carbon emission reduction
- Waste reduction plan
- Solar power infrastructure
- Renewable energy certificates

Scope3

- Circular Economy
- Raw Material Source Management

Carbon Emissions Inventory

- GHG Inventory at all locations
  Inventory follows ISO 14064-1
- Product Carbon Footprint Assessment for 15 product series of ISO 14067

Value Chain Collaborations

- Encourage suppliers to reduce carbon emissions
  2024 "Big Leads Small" Project
  - Energy Saving Action Plan: 55 Items
  - Total Carbon Reduction: 7,198.4 tCO_2e
- Helping customers reduce carbon emissions and plastic
  - Packaging material recycling and reuse, reducing carbon emissions by 20 tCO_2e
  - Recycle and reuse carrier tape since May 2024, reducing incineration by 2.62 tons
  - Recycle empty chemical barrel for reuse, reducing carbon emissions by 78.38 tCO_2e

- In 2024, the energy saving rate reached **3.94%**, an increase of **1.17%** from 2023.
- In 2024, the waste reuse rate reached **44.31%**, an increase of **6.77%** from 2023.
- The first Semiconductor Packaging and Testing Company to Obtain the certificate of "Recycled Claim Standard" in May 2024.

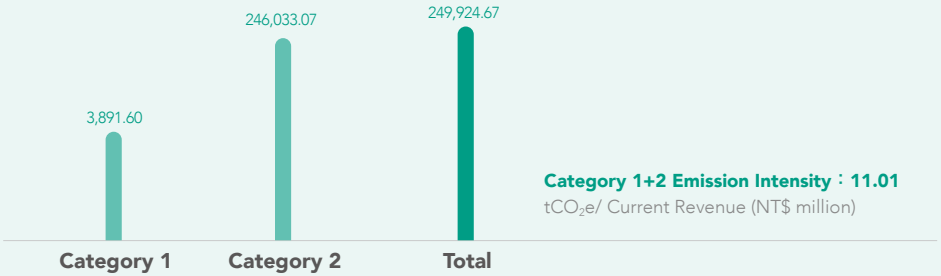
ChipMOS actively responds to the global trend of carbon reduction, brings mitigation and adaptation of climate change into important issues in operation management, and sets the Environmental Safety, Health and Energy Management Committee as the authority and responsibility function to promote carbon management issues. Since 2009, each fab has independently implemented inventory, established a GHG inventory lists, and identified key GHG emissions sources in the production process for management. We conduct verification every year in accordance with ISO 14064-1 to ensure data quality and provide credible carbon management information to stakeholders.

In 2025, it is expected to apply to the Environmental Protection Administration's Climate Change Office for the "Voluntary Reduction Plans", and through the implementation of GHG reduction measures, effectively reduce GHG emissions and reach the designated targets set by the central competent authority, actively supporting government initiatives.

Note: According to the "Regulations for Administration of Voluntary Reduction Plans", ChipMOS is expected to adopt the "technological benchmark specified emission reduction rate" designated target criteria. For example, the indirect CO_2 emissions from electricity usage in the target year (2030) should be reduced by 6% compared to the base year (2022).

In 2024, ChipMOS GHG emissions (Scope 1 + Scope 2) were about 249,924.67 tCO2e; relevant analyses showed that 98.44% were Scope 2 emissions generated by purchased electricity, while Scope 1 emissions accounted for about 1.56% of the total emissions, mainly from the leakage of hydrofluorocarbons (HFCs) used in refrigerants at each fab, totaling 2,685.2 tCO2e. In response to the Montreal Protocol - Kigali Amendment and Taiwan's Hydrofluorocarbon Management Regulations, future purchases of refrigerant-related equipment will no longer include listed hydrofluorocarbons, gradually reducing relevant use. No perfluorinated compounds (PFCs) were used by the fabs. In light of ChipMOS' emission structure, an energy-saving team has been established internally, to actively conduct energy-saving and carbon reduction management programs for various energy-consuming equipment. As detailed in 4.2.4 Energy Management and Efficiency.

Emissions and Intensity of Categories 1 and 2 for 2024 (Unit：tCO_2e)



Note 1: The power emission coefficient 0.494 $KgCO_2e$/ kWh announced by the Bureau of Energy in 2023 is taken as the calculation basis for 2024.
Note 2: The scope of the inventory shall cover all of ChipMOS' facilities in Taiwan, as well as its Shanghai and U.S. subsidiaries

Emissions and Intensity of Categories 1 and 2 (Taiwan fabs only) (Unit：tCO_2e)

	2020	2021	2022	2023	2024
Category 1	1,988.64	1,538.44	4,281.35	4,515.16	3,889.69
Category 2	237,416.00	248,244.64	238,001.55	231,364.85	246,021.12
Total	239,404.64	249,783.08	242,282.90	235,880.01	249,910.81
Category 1+2 Emission Intensity	10.40	9.12	10.30	11.05	11.01

Unit: tCO_2e/ Current Revenue (NT$1 million)

Note 1: GWP: Global Warming Potential (citing IPCC: the 6th announcement in 2021)
Note 2: In 2024, due to the expansion of the cleanroom at Hukou Fab. and the addition of a new cleanroom, ice machine, and air compressor at Tainan fab 2, electricity consumption and GHG emissions were increased.

Since 2021, we have taken the initiative to add Category 3 and Category 4 verification in accordance with ISO 14064-1:2018, prepared for the IFRS requirements in advance. We gradually expand inventory scope in stages, 2023 added "Capital Goods" and "The Use of Asset" under Category 4, 2024 added "Investments" under Category 5. It help ChipMOS more accurately find the sources of carbon emissions and actively promote decarbonization actions.

In addition to continuously optimizing the consolidated routes of employee shuttle buses, ChipMOS plans to implement a carpooling measure for business trips in 2025, with regular weekly round-trip shuttle buses between the Tainan fab and THSR Tainan Station, encouraging employees to practice energy-saving and carbon reduction from their daily lives, reducing fuel consumption and air pollution caused by transportation tools.

Emission of Categories 3 to 6 in 2024

Category		Calculating Boundaries and Assumptions	Emission Volume (tCO_2e)
Category 3	Upstream transportation and distribution	Inventory all GHG emissions generated during transportation for all raw materials and consumables purchased in the year	12.63
	Downstream transportation and distribution	Inventory all GHG emissions generated during transportation of products and tally the volume of gasoline and diesel fuels used by relevant vehicles	186.46
	Employee Commuting	Employee commuting encompasses means of transportation such as driving a car, riding a motorcycle or taking public transportation	3,562.69
	Business Travel	Business travel shall cover all means of land/sea/air transportations (such as taking the high-speed railway for domestic business trips)	126.48
Category 4	Purchased goods	1. Raw materials and consumables purchased for production-related purposes at the fabs	51,786.55
		2. Emissions from the generation (by electricity or fuel) of externally purchased energy that do not fall under Categories 1 and 2	
	Capital goods	Inventory of buildings - engineering, machinery and equipment (including molds) purchased in the year	42,623.00
	Disposal of Solid and Liquid Waste	Waste disposal inventory, such as the volume of annual waste disposal (i.e. domestic garbage, recycled items and so forth)	1,091.88
	Use of assets	Inventory the annual Category I and II greenhouse gas emissions generated by the leased assets of other operators, such as electricity, gasoline and diesel at the lease location.	3,185.76
Category 5	Investment	Emissions from investments	2,711.33
Category 6	Others	Others	0
Total			**105,286.77**

Note 1: GWP: Global Warming Potential (citing IPCC: the 6th announcement in 2021).
Note 2: The scope of the inventory shall cover all of ChipMOS' facilities in Taiwan, as well as its Shanghai and U.S. subsidiaries.
Note 3: The base year for GHG (Category 1-6) is set for 2023, and the base year emissions of each fab are detailed on page 71 of ChipMOS 2023 ESG Report.
Note 4: In response to IFRS requirements, the calculation of the capital goods added the "Others" item in 2024 inventory, to consistent with the Company's parent company only financial statements and auditor's report, resulting in an increase in the 2024 GHG emissions.

Note 5: Due to IFRS requirements, the GHG emissions from leased warehouses by Tainan fab were included in the calculation for 2024, resulting in an increase compared to 2023.

Case Sharing

【Scope 3 Carbon Reduction Actions】

Reduction Plan in Manufacturing Processes- Collaborating with Customers to Promote Nitrogen Gas Emission

Through low-carbon processes and energy efficiency improvement

2024 nitrogen gas consumption reduced by over **80%**

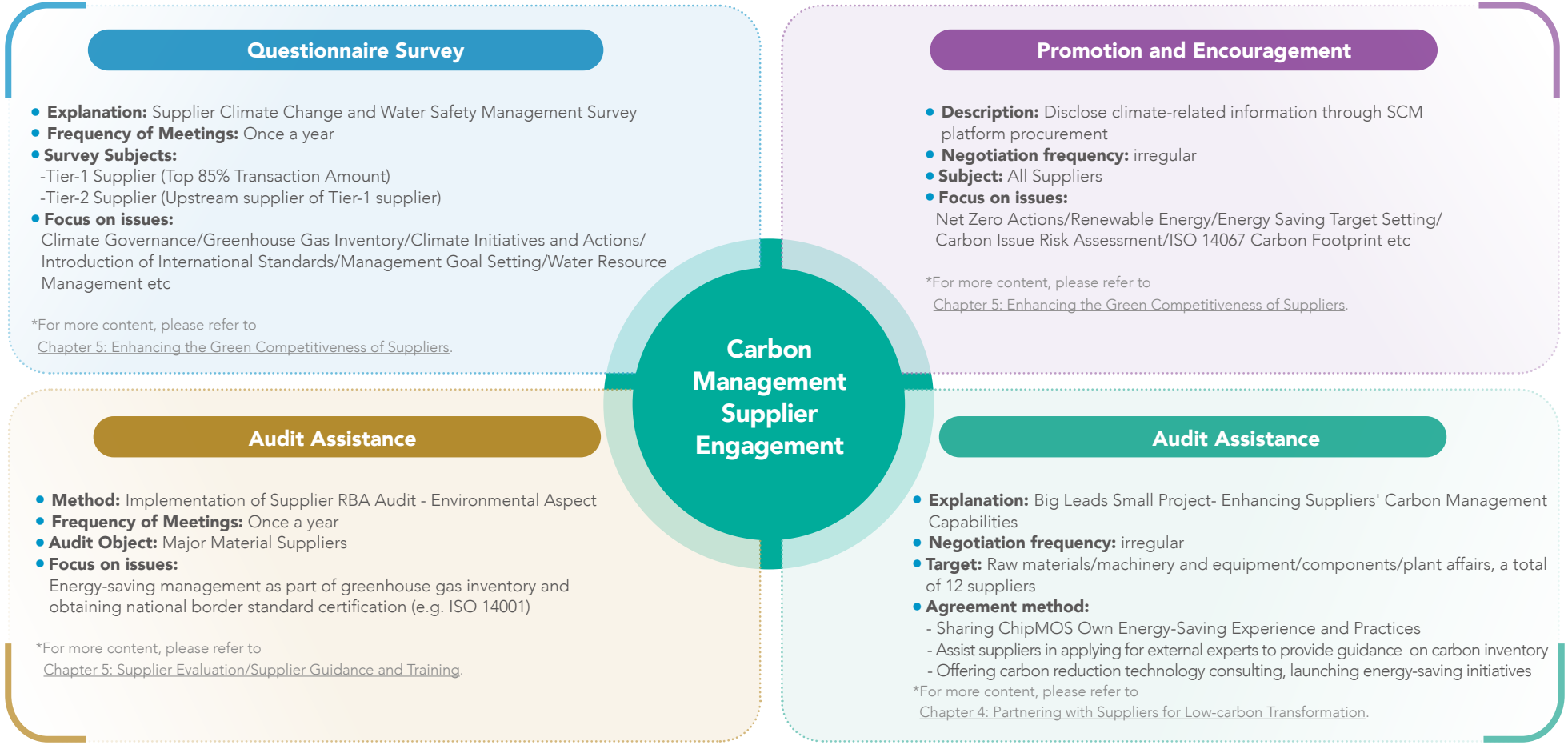
lowering annual carbon emissions by **21.70** tCO_2e

In response to ChipMOS energy-saving and carbon reduction efforts, we continue to conduct a comprehensive energy equipment inventories of the entire fabs, thoroughly reviewing unnecessary energy consumption in production processes. For instance, ICs must be sent to an oven for baking and nitrogen gas is supplied to prevent oxidation. We reached a consensus with our customers to optimize the timing of nitrogen supply, reducing energy consumption under optimal conditions. In 2024, we reduced nitrogen usage by over 80%, resulting in an annual reduction of 21.70 tCO2e carbon emissions. ChipMOS will continue to collaborate with customers to constantly refine process supplies and manufacture products using more energy-efficient methods.



Carbon Management X Supplier Collaboration

ChipMOS leads the low-carbon transition of the supply chain by communicating and cooperating with suppliers through various methods, ensuring that carbon emissions from the supply chain are effectively managed. This includes using questionnaires to understand the current status of suppliers' carbon emissions and their management capabilities, laying the foundation for future cooperation; conducting RBA audits to review environmental management practices of suppliers and providing practical suggestions to improve their environmental performance. In addition, we use procurement platforms to promote and disseminate information about ChipMOS stance and direction on climate issues, encouraging suppliers to accelerate their assessments and responses. Finally, sharing practical experience is also an important way of reaching consensus, as it allows us to exchange successful cases and challenges in carbon management and environmental initiatives with our suppliers, thereby enhancing each other's implementation capabilities and collaborative outcomes.



ISO 14067/PAS 2050 Product Carbon Footprint

In an effort to consolidate a foundation for the promotion of green products, green processes and green design, ChipMOS has proactively responded to the requirements of customers' carbon management plans. Apart from the carbon emission disclosure plan that covers GHG emissions, the Company has implemented carbon footprint inventory for specific product series starting from 2012 and continued to plan for the inventory of other products. In addition, the results of our carbon inventory have been verified by authorized third parties in accordance with ISO 14067/PAS 2050 standards to ensure the delivery of reliable carbon emission data to our customers. In 2024, the company implemented Turn-Key products for Ball Grid Array (BGA) Package Testing, Quad Flat No-Lead (QFN) Package Testing Turn-Key products, and Dual Flat No-Lead (DFN) Package Testing Turn-Key products. As of 2024, the Company has completed the carbon footprint inventory for 15 product series.

Being an assembly and packaging OEM service provider, ChipMOS conducted a service-based carbon footprint assessment and analyzed the volume of GHG emissions during each phase of its product lifecycles in order to achieve precise control over the exact hot spot of carbon reduction in its value chain. This would allow the Company to collaborate with its supply chain and external partners towards the goal of carbon reduction. Here at ChipMOS, the effort of carbon reduction not only runs from top-down but is also implemented duly from bottom to the top, starting from our entry-level employees working in unison, involving everyone to facilitate carbon management in our day-to-day management. By starting from our own operations and main line of business, we endeavor to inspire all employees to inculcate the spirit of carbon reduction.



4.2.4 Energy Management and Efficiency

GRI 302-1, 302-3, 302-4 | TC-SC-130a.1

Highlight of Energy Saving Performance for 2024

In 2024, the electricity saving rate reached **3.94%**

continuously expanding the integration of energy-saving production equipment, with a **1.17%** increase in electricity saving rate compared to 2023.

The total carbon reduction from energy-saving actions reached **9,087** tCO_2e

equivalent to the carbon absorption of **23.5** Daan Forest Parks.

Power Saving Target for 2025

A total of **51** energy-saving projects are planned to be implemented

electricity saving rate of **1.97%**.

Objectives and Effectiveness of Annual Energy saving rate

	2021	2022	2023	2024
Objectives	1%	1.02%	1.58%	**3.02%**
Outcomes	1.5%	1.17%	2.77%	**3.94%**
Number of energy-saving solutions	25	24	47	**40**
Total emissions (tCO_2e)	3,485	2,871	6,568	**9,087**

Due to the characteristics of the technology manufacturing industry, ChipMOS is one of the major power-consuming enterprises regulated by the Bureau of Energy under the Ministry of Economic Affairs. Since 2012, ChipMOS has been committed to a rigorous and energy-saving attitude towards energy use, continuously introducing various energy-saving technologies and equipment. In 2014 and 2017, it voluntarily introduced ISO 50001 energy management system certification in its Tainan plant and Hsinchu plant, respectively. To further enhance the accuracy and implementation of energy management measures at each plant, ChipMOS plans to introduce ISO 50001 verification for its Jhubei plant and Hukou plant by 2025, accurately identifying major power-consuming equipment through energy audits and implementing various energy-saving initiatives based on audit results.

Energy Consumption Over the Past 5 Years

Through energy-saving data analysis, it is found that in 2024, the proportion of externally purchased electricity in total energy consumption will be 98.94%, a decrease of 0.43% compared to 99.37% in 2023; among which, the proportion of externally purchased green energy will increase significantly from 0.003% in 2023 to 0.56%, demonstrating ChipMOS strong determination and efforts in energy-saving optimization and green energy investment.

Type of Energy	Unit	2020	2021	2022	2023	2024
Purchased Power Note 1	Megawatt Hour	466,290	494,358	480,854.06	467,421.14	498,018.47
	Gigajoule (GJ)	1,678,642.23	1,779,688.97	1,731,074.61	1,682,716.1	1,792,866.48
Purchased green energy	Megawatt Hour	-	-	10	15.66	2,840
	Gigajoule (GJ)	-	-	36	56.36	10,224
Gasoline Note 2	Liter	7,546.80	6,515.31	7,079.6	8,155.6	7,362.6
	Gigajoule (GJ)	246.29	212.63	230.79	266.16	240.02
Diesel Oil Note 3	Liter	37,256.34	5,704.10	6,679.20	5,981.4	6,648.4
	Gigajoule (GJ)	1,309.40	200.47	234.44	210.22	233.36
Natural Gas Note 4	CBM	261,786.10	244,115.50	258,064.70	268,860.0	225,114.5
	Gigajoule (GJ)	9,786.39	9,192.41	9,703.23	10,124.19	8,464.31
Total (Total consumption of energy)	Gigajoule (GJ)	1,689,984.31	1,789,294.48	1,741,243.08	1,693,373.04	1,812,028.17
Energy Intensity Note 5	Gigajoule (GJ) / Current Annual Revenue (NT$1M)	73.44	65.30	74.04	79.29	79.84
Purchased Power/Total (Total consumption of energy)	%	99.33	99.46	99.42	99.37	98.94

Note 1: Electricity calorific value is converted as 1 kWh = 0.0036 gigajoules
Note 2: Gasoline calorific value is converted as 1 liter = 0.0326 gigajoules
Note 3: Diesel calorific value is converted as 1 liter = 0.0351 gigajoules
Note 4: The calorific value of natural gas is converted as 1 cubic meter = 0.0376 gigajoules
Note 5: Energy Intensity = Total consumption of energy (purchased power + purchased green energy+ gasoline + diesel + natural gas) / consolidated revenue of current year (NT$1M)

Main Energy-Saving Actions in 2024

In 2024, ChipMOS energy-saving team will continue to communicate and cooperate across departments, constantly improving their energy-saving and carbon-reducing actions. The main categories of these efforts include: reducing the consumption of equipment and resources, smart energy-saving measures, lighting energy-saving, and optimizing operating conditions; not only will they carry forward the most effective power-saving initiatives from 2023, but also continue to upgrade old equipment and optimize operational parameters. ChipMOS energy-saving scope extends to production equipment at factory sites, fully covering all company devices with specific measures such CDA reduction optimization for factory-side machines, parameter adjustments, and smart control, achieving full employee participation in energy-saving actions and effectively implementing energy management goals during operations.

Energy Saving Category	Number of Projects	Investment (NT$ thousand)	Annual Benefits Note 1 (NT$ thousand)	Annual Power Saved (Megawatt Hour)	Annual Energy Saved (MJ)	Carbon Reduction Note 2 (MT CO_2e)	ROI Note 3	Energy Saving Rate Note 4
Equipment Energy Resource Reduction	20	33,946	38,897	9,196	33,103,683	4,543	0.9	1.97%
Smart Energy Saving	5	21,957	20,044	4,738	17,058,578	2,341	1.1	1.01%
Lighting Energy Saving	3	1,595	770	182	655,524	90	2.1	0.04%
Optimization of Operating Conditions	12	17,269	18,100	4,279	15,403,986	2,113	1.0	0.92%
Total	40	74,767	77,811	18,395	66,221,771	9,087	0.96	3.94%

Note 1: Calculation method of annual benefits: annual power saved *1 kWh electricity charge – NT$4.23
Note 2: Carbon Reduction is calculated as 0.494kgCO2e/ kWh based on the emission coefficient announced by the Energy Administration, Ministry of Economic Affairs in 2023
Note 3: ROI calculation method: input amount / annual benefits
Note 4: Energy saving rate = power saved in 2024 / total power consumption in 2023 (subject to the calculation method of the Energy Administration, Ministry of Economic Affairs)



Energy-saving case sharing

Replacing old high-energy-consuming equipment - Air compressor

- **In 2024, energy-saving benefits will save 8.11 million kWh annually, significantly reducing energy consumption and effectively improving energy utilization efficiency.**

  Air compressors are one of the major utility systems at ChipMOS, and they consume a significant amount of energy. In 2024, we will carry out an old-for-new replacement plan for air compressors in our Zhubei and HuKou plants, investing more than NT$15 million to replace old air compressors that have been running for nearly 20 years with high-efficiency energy-saving equipment. Additionally, the Tainan plant will conduct a replacement project for air compressor coolers by replacing internal components of the air compressors to improve supply efficiency and effectively reduce power consumption.

Green Energy Planning

The purchased electricity used in the manufacturing process is the most important source of our overall carbon footprint. Therefore, we are committed to reducing the generation of purchased electricity and prioritizing internal energy-saving management measures for carbon reduction, supplemented by investment in renewable energy to actively achieve net zero transition. In terms of green energy input, ChipMOS mainly focuses on solar power installation and purchasing renewable energy certificates. Since 2012, ChipMOS has been installing rooftop solar panels at its southern and northern factory areas and signing a contract with Taipower for the transfer of green electricity. Besides building rooftop solar panels in self-owned fabs, we also increase the proportion of renewable energy usage by leasing land to build solar power stations. These stations are located throughout northern, central, southern, and eastern regions in Taiwan. By the end of 2024, the total installed capacity of solar power reached 7,206.15 kW. Over the past 13 years, the accumulated solar power generation has reached up to 12,961,733 kWh, which can satisfy the monthly electricity consumption of nearly 38,348 households [Note 1]. In terms of purchasing renewable energy certificates, ChipMOS purchased a total of 2,840 certificates in 2024, accounting for 0.57% of its total energy usage that year, representing an increase of about 167 times compared to the renewable energy ratio in 2023.

To actively achieve the carbon reduction goal, ChipMOS green energy development plan will focus on self-generated and self-consumed solar power. It is expected that by 2025, the total capacity of its own solar power stations for self-generation and self-consumption will reach 5,124.95 kW, with an estimated annual electricity generation of approximately 6,222 kWh, accounting for about 1.26% [Note 2] of the total energy consumption. In the future, it will continue to evaluate the possibility of purchasing and developing other green energy sources to realize more ambitious reduction targets.

Note 1: Calculated based on the average monthly power consumption of 338 per household in 2023 announced by the Ministry of Economic Affairs official website.
Note 2: Calculated using the electricity consumption data for the base year of 2021.

ChipMOS Green Energy Progress and Short, Medium, Long-term Planning

Short-term: 2025 | Mid-term: 2027 | Long-term: 2030

Renewable Energy Certificate (REC)

2022	2023	2024	2025	2027	2030
Purchased 8 RECs, accounting for 0.002% of total energy usage	Purchased 17 RECs, accounting for 0.003% of total energy usage	Purchased 2,840 RECs, accounting for 0.57% of total energy usage	ChipMOS continues to increase the proportion of renewable energy through initiatives such as self-built solar power systems, purchasing renewable energy certificates, and exploring other green energy sources		

Solar power construction

2022	2023	2024	2025	2027	2030
Bought back the solar rooftop at the fabs it offered on a lease, with a total installed capacity of **990.45 kW**	Leased land for the self-built solar power generation facilities, with the installed capacity of **2,861.84 kW** Total installed capacity reaches **3,852.29kW**	Leased land for the self-built solar power generation facilities, with the installed capacity of **2,328.81 kW** Acquired Tainan fab 3, with a rooftop solar power installation capacity of **1,025.05 kW** Total installed capacity reaches **7,206.15 kW**	Expect to lease land for the self-built solar power generation facilities, with the installed capacity of **1,509.46kW** Total installed capacity will reach **8,715.61 kW**, accounting for **2.2%** of total electricity consumption Expect to transfer the self-built solar energy of **5,124.95 kW** to self-use in March 2025 The wholesale solar energy capacity will be **3,590.66 kW**	The green power installed target is **43,210 kW,** accounting for **10.5%** of the total electricity consumption	The green power installed target is **95,260 kW**, accounting for **23.1%** of the total electricity consumption

4.2.5 Gas Emission Control

GRI 305-7

ChipMOS actively invests resources to enhance air pollution control equipment, ensuring that the emission concentration of controlled air pollutants is 50% below legal limits through resource allocation; regularly monitors relevant data on air pollutant emissions and reviews them quarterly at the Environmental Safety and Health and Energy Management Committee meetings to ensure compliance with environmental protection regulations.

Due to the production process characteristics of ChipMOS, only a small amount of volatile organic compounds (VOCs), sulfur oxides (SOx), nitrogen oxides (NOx), and particulate matter (PM) are emitted from the Zhubei Plant and Tainan Plant. Other plant areas are testing zones without listed fixed pollution sources. In 2017, ChipMOS voluntarily tightened VOCs emission control by replacing activated carbon towers and scrubbers with regenerative thermal oxidizers (RTO furnaces) at the Zhubei Plant and Tainan Plant to reduce pollutant concentrations. The company obtained operation permits for fixed pollution sources from the Environmental Protection Bureau, and the VOCs test results were well below the legal emission standards. We conduct annual air pollution inspections; in 2024, the removal efficiency of the Zhubei Plant was 90.4%, with a VOCs outlet emission concentration of 5.0ppm, while that of the Tainan Plant was 92.5% and the VOCs outlet emission concentration was 3.8ppm. All inspection results met the discharge requirements (legal requirement: reduction rate ≧ 90% or emission concentration ≦ 14ppm).

Primary Gas Emission Monitoring Statistics

Volatile Organic Compound (VOCs) Emission Concentration (Unit: ppm)

Fab	Discharge Port	2020	2021	2022	2023	2024	Allowable Value of Local Competent Authority
Zhubei fab.	P101	-	-	-	3.0	3.0	Etch rate ≥ 90% or concentration ≤ 14 ppm
	P104	-	-	-	2.0	5.0	
	P106	-	-	-	2.0	2.0	
	P105	5.0	5.0	5.0	5.0	5.0	
Tainan fab.	P103	8	6	7	2	3.0	Etch rate ≥ 90% or concentration ≤ 14 ppm
	P106	2.80	3.3	3.2	3.1	3.8	

Sulfur Oxides (SOx) (Unit: ppm)

Fab	Discharge Port	2020	2021	2022	2023	2024	Allowable Value of Local Competent Authority
Zhubei fab.	P105	3	1	2	2	2	Concentration ≤ 100 ppm
Tainan fab.	P106	1.7	1.7	1.7	1	1	Concentration ≤ 100 ppm

Nitrogen Oxides (NOx) (Unit: ppm)

Fab	Discharge Port	2020	2021	2022	2023	2024	Allowable Value of Local Competent Authority
Zhubei fab.	P105	3	3	3	3	3	Concentration ≤ 150 ppm
Tainan fab.	P106	0.3	0.3	0.3	<1	<1	Concentration ≤ 150 ppm

Particulate Matter (Particle) (Unit: ppm)

Fab	Discharge Port	2020	2021	2022	2023	2024	Allowable Value of Local Competent Authority
Zhubei fab.	P105	<1.0	<1.0	<1.0	<1.0	<1.0	Concentration ≤ 50 mg/Nm^3
Tainan fab	P106	0.30	0.3	0.3	2.0	2.0	Concentration ≤ 50 mg/Nm^3

Note 1: In response to the regulations "Fixed pollution sources that should be regularly tested and reported in public and private places", the Zhubei plant must include volatile organic compound species testing in all fixed pollution sources that should be regularly tested and reported by the semiconductor manufacturing industry. At the same time, VOCs testing items will be added when the air pollution permit is changed in 2023. Therefore, there is no testing data for 2020-2022.

Note 2: According to regulations, the Zhubei plant only needs to conduct SOX, NOX, and Particle testing before the extension, so the 2022 testing data will continue to be used in 2024; the Tainan plant also only needs to conduct SOX, NOX, and Particle testing before the extension, so the 2023 testing data will continue to be used in 2024.



4.3 Maintaining Biodiversity

At ChipMOS, we actively implement energy-saving and carbon reduction measures to mitigate climate change. Recognizing that healthy ecosystems, supported by biodiversity, are fundamental to human survival and development, we also take concrete actions to protect aquatic and terrestrial ecosystems, ensuring their stability and balance.

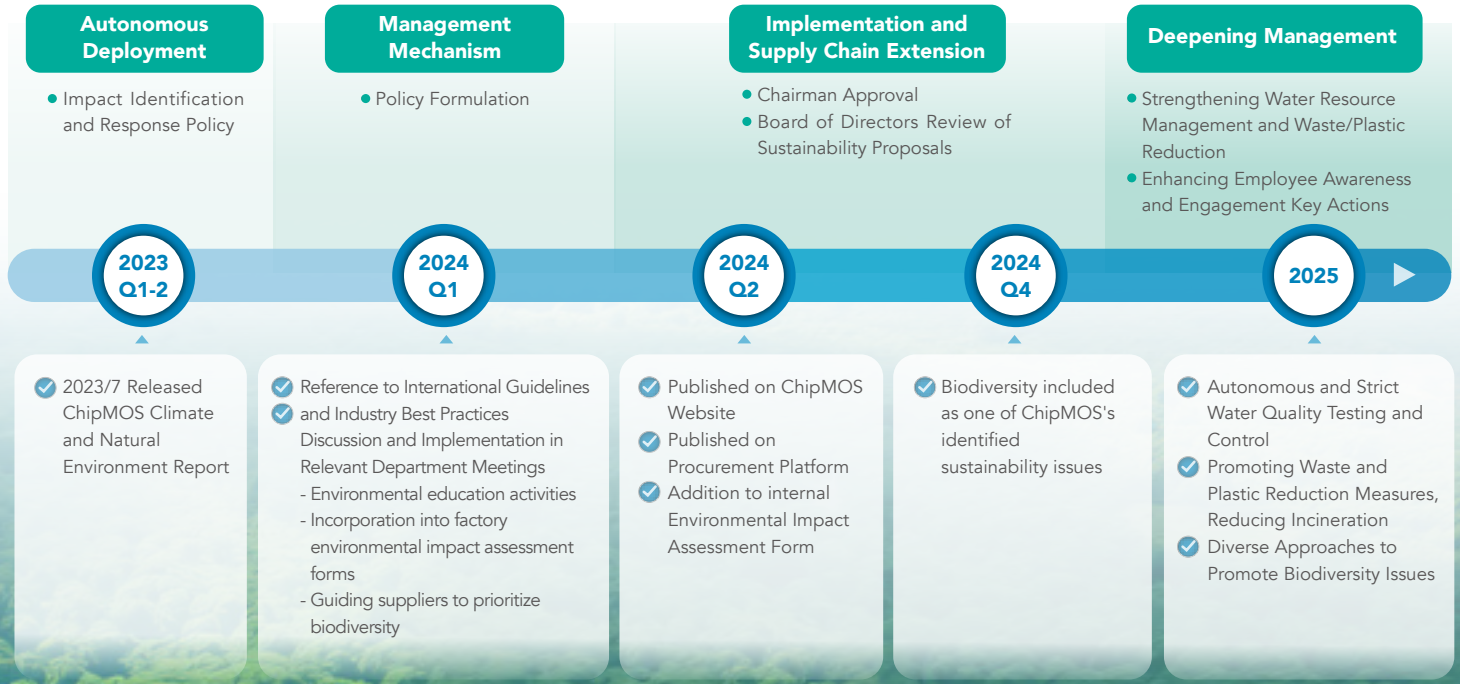
Biodiversity and No Deforestation Policy

ChipMOS is committed to minimizing its environmental impact. Our operations adhere to all relevant domestic and international regulations. We've established a Biodiversity and No Deforestation Policy, published on the ChipMOS website. This policy, linked to the SDGs, guides both our company and our supply chain in achieving biodiversity and forest conservation goals. To enhance employee understanding of biodiversity's importance and impact, we conducted a biodiversity training course in April 2024. This initiative aims to raise awareness among our colleagues, empowering them to contribute to biodiversity conservation in their work and daily lives. In 2025, we'll continue to promote biodiversity concepts through diverse channels, including newsletters, to further increase employee engagement and ecological protection awareness.

Biodiversity Planning and Promotion

In 2023, ChipMOS proactively adopted the Taskforce on Nature-related Financial Disclosures (TNFD) framework, specifically utilizing the beta v0.4 draft released in March 2023. This early deployment allowed us to conduct nature-related risk identification and management, and to assess both our operational sites' and our suppliers' reliance on and impact on natural capital. We subsequently published a TNFD report to engage with stakeholders. Similar to the TCFD, the TNFD framework's disclosure requirements are structured around four pillars: Governance, Strategy, Risk and Impact Management, and Metrics and Targets. For 2025, we're dedicated to strengthening water management with strict discharge standards to protect aquatic ecosystems. We'll also intensify waste and plastic reduction efforts to minimize incineration and lighten our environmental footprint. Our goal is to boost company-wide biodiversity awareness, recognizing the vital need for humanity and nature to thrive together.

Planning and Promotion



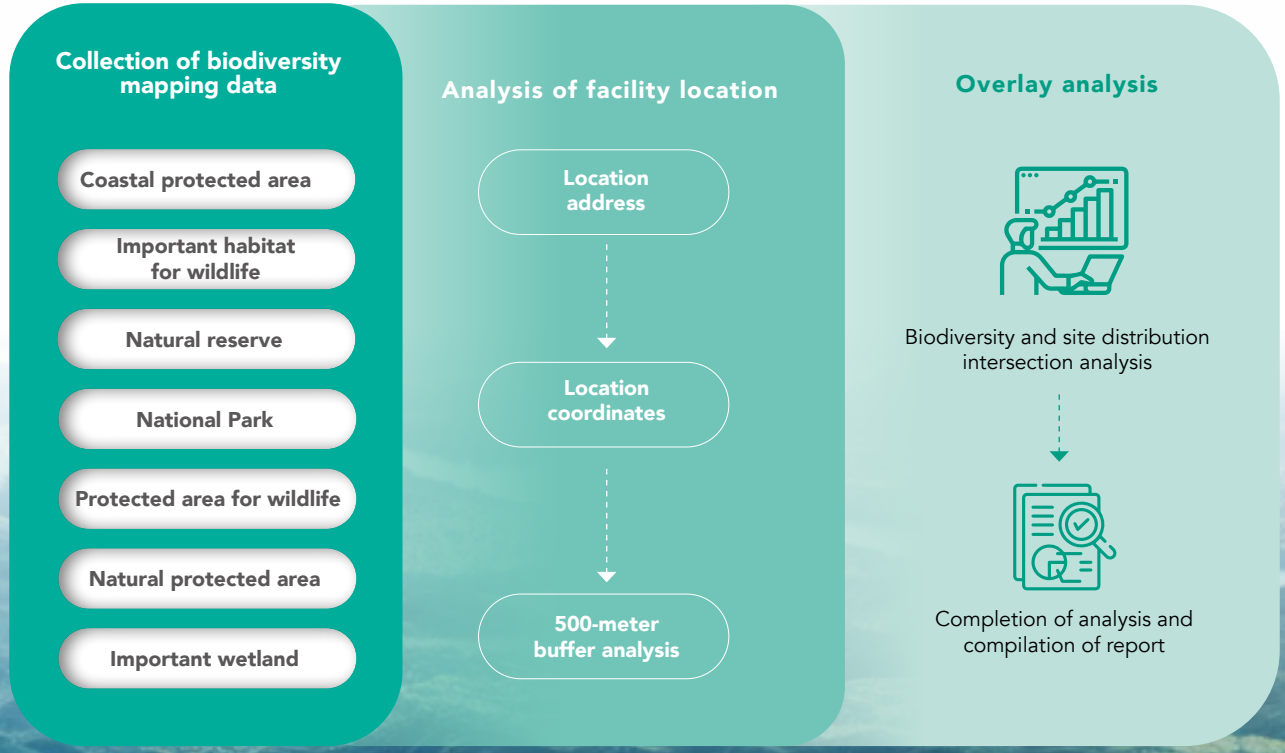
Self-operation and natural risks of suppliers

TNFD has retained the 11 key disclosure elements from TCFD and introduced additional requirements in the strategy pillar, specifically the inclusion of "coverage of priority areas," and in the risk and impact management pillar, the addition of "coverage of stakeholder engagement" in the disclosure requirements. ChipMOS has followed the LEAP methodology recommended by the taskforce to develop disclosure content that aligns with the framework requirements. This involved several steps, including biodiversity significance analysis, scope assessment, positioning of natural interfaces, assessment of priority nature-related dependencies and impacts, evaluation of significant risks and opportunities, and response and management. By completing these steps, the Company shall deliver disclosure content that is in accordance with the framework requirements.

By distributing questionnaires within the organization and to the suppliers and conducting statistical analysis of the valid questionnaires, ChipMOS analyzed the extent of the organization's and suppliers' reliance on ecosystem services, as well as the assessment results of their impact on nature. For the analysis results, please refer to ChipMOS Climate and Natural Environment Report.

Site analysis

Based on the 283 locations analyzed by ChipMOS for climate change risks and biodiversity impacts (including 15 owned assets and 268 supplier sites), potential pollution and noise impacts have been identified at these sites. The analysis involves conducting a fixed-range environmental analysis, overlaying biodiversity mapping data. However, there may be cases where the impacts extend beyond physical boundaries such as embankments and rivers, requiring further assessment of the extent of impact. Out of the total of 283 locations, there are 8 sites (all supplier sites) that have potential biodiversity impacts. These sites are located in various cities: 5 in New Taipei City, 1 in Taoyuan City, 1 in Hsinchu City, and 1 in Tainan City. The affected areas include important wetlands (such as those in the Danshui River Basin, Taoyuan Irrigation Channel, Xiangshan, and Sicao), a national park (Taijiang), wildlife protected areas, and important wildlife habitats. These 8 sites are mainly suppliers' office locations, to which ChipMOS and the suppliers still attach great importance. Both carefully conduct impact assessment of operational actions and are committed to avoiding and minimizing potential impacts on biodiversity.



4.4 Water Resources Management GRI 303-1~303-5

4.4.1 Water Resources Governance

ChipMOS, guided by the principle of water conservation, is dedicated to improving water efficiency and management. This commitment aligns with the United Nations Sustainable Development Goal (SDG 6): Clean Water and Sanitation. Water resource management is supervised by senior executives, demonstrating a high level of emphasis on water-related issues. Through a dedicated committee, ChipMOS reviews the progress of water resource management quarterly. And wehave implemented the ISO 46001 Water Efficiency Management System to ensure rational and effective water usage. Furthermore, ChipMOS actively participates in the CDP Water Security Questionnaire to disclose water-related risks and management achievements, showcasing our dedication and commitment to water sustainability.

Governance Supervision

Senior Management

- The Executive Vice President is responsible for overseeing water-related issues.

Environmental Safety, Health and Energy Management Committee

- The primary authority responsible for driving water resource management.
- Quarterly to review progress on water usage targets and water-saving initiatives.

Policy and Management Systems

Water Resource Management Policy

- Approved by the Chairman and publicly disclosed on the ChipMOS website

ISO 46001 Water Efficiency Management System

- Implemented in 2023 and obtained third-party verification in 2024.
- Facilities: Zhubei fab, Tainan fab. (Implemented primarily at major water-consuming facilities)

Actions

- **CDP Water Security Assessment:** We voluntarily participate annually to enhance organizational water resilience. (2024 assessment result: Leadership level A-)
- **Water Resource Risk Management：**
  - Regularly assess the water risk level of the areas where each plant is located using the WRI Aqueduct Water Risk Atlas.
  - TCFD as a guiding principle for identifying, responding to, and managing water resource risks and opportunities.
- **Water Efficiency:** Since 2008, we have installed process water recycling equipment to continuously improve water efficiency.
- **Water Quality Control:** We have established water quality control objectives and strictly monitor discharge standards.
- **Stakeholder Engagement:** We communicate with stakeholders to promote the importance of water resources, including regularly surveying water security management p within the supply chain.

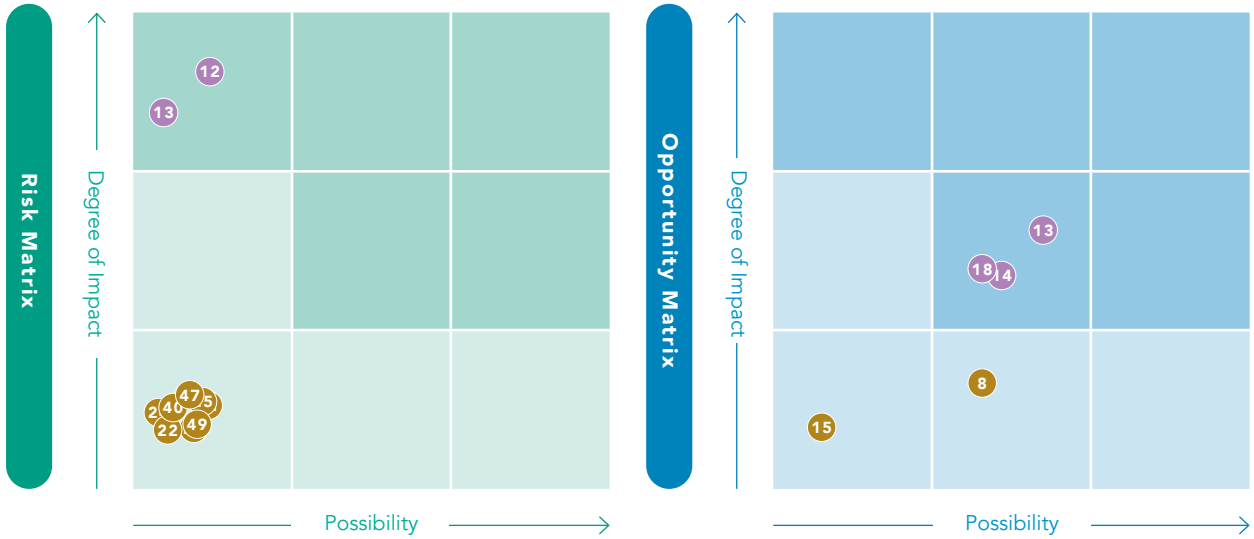
*For more details, please refer to Ch5- Enhancing Supplier Green Competitiveness.

4.4.2 Identification of Water Risks and Opportunities

The United Nations Water Resources Organization (UN WATER) released the 2024 UN World Water Development Report, which states that climate change is causing an ongoing water crisis due to frequent record-breaking torrential rains and droughts around the world. Cherishing and making good use of water resources has always been a policy actively promoted by ChipMOS. In 2023-2024, we introduced the ISO 46001 Water Efficiency Management System in our major water-consuming plants (ZhuBei Plant and Tainan Plant) to establish baseline data for water consumption, set water-saving goals, and implement water-saving plans through systematic management, thereby enhancing corporate water efficiency and identifying risks and opportunities related to water resources.

In 2024, members of the ChipMOS Sustainability Committee collectively reviewed and discussed our water-related risks and opportunities. Recognizing that water-related issues have remained relatively stable in recent years, we maintained the same assessment results as our 2021 identification. We plan to enhance our review of water resource scenario analysis in 2025.There are a total of 70 items of risks and opportunities: 51 water risk items, with two being major; nine medium water risks; 19 water opportunity items, with three being major; and two medium water opportunities.

Water Risks and Opportunities



Major Water Risks

- 12 Water supply interruption
- 13 Extreme Water Shortage

Non-major Water Risks

- 11 Drought
- 22 Water price change
- 23 Water control regulations
- 24 Quality / quantitative discharge standard of drainage water
- 25 Mandatory water efficiency, water saving, recycling or process standards
- 27 Uncertainty of new regulations
- 40 Flood
- 47 Seasonal or annual variation in water supply
- 49 Plastic particles

Major Water Opportunities

- 13 Water use efficiency
- 14 Waste water recovery
- 18 Adaptability

Non-major Water Opportunities

- 8 Production process
- 15 Green building

Source of Risk	Risk Description	Impact to Value Chain	Time of Occurrence	Potential Financial Impact	Management Practices
Water supply interruption	The water supply interruption caused by natural or other human factors has affected the operation of the Company or its vendors.	Within the Organization Suppliers	Short term / Long term	1. Increase of direct cost (short term) 2. Decrease of operational income (short term) 3. Operation disfunction of the Company (long term)	1. Establish an emergency response team and set up water truck contracts. 2. Apply for the construction of drought-resistant wells in accordance with the law, and regular maintenance. 3. Monitor reservoir water conditions and provide early warning of risks. 4. Implement a water-saving plan every year to reduce tap water demand.
Extreme Water Shortage	Extreme water shortage caused by natural or other human factors, with the severity increasing with time.	Within the Organization	Long-term	1. Business revenue decline 2. Employees affected 3. Company operational dysfunction	

Source of Opportunities	Risk Description	Impact to Value Chain	Time of Occurrence	Potential Financial Impact	Management Practices
Water use efficiency	Lower water resource risks and improve water efficiency while reducing operating costs.	Within the Organization	Middle Term	Decrease of Operating Costs	1. Import ISO 46001 to establish water baseline data. 2. Set up monitoring equipment to grasp understand water usage trends. 3. Actively assess process wastewater recycling equipment and technology. 4. Enhance Reclaimed water reuse rate.
Waste water recovery	Increase recycling, reduce tap water usage, lower water costs, and enhance corporate image.	Within the Organization	Middle Term	Decrease of Operating Costs	1. Establish and analyze wastewater baseline data. 2. Continuous planning of wastewater diversion diversion. 3. Conducting new technology assessments and building recycling equipment.
Adaptability	Reduce the impact of global climate change and increase water efficiency at the same time.	Within the Organization	Middle Term	Adaptation to climate change	1. Apply for the construction of drought-resistant wells in accordance with the law to reduce the impact of water usage. 2. Continuous assessment of new technologies and introduction of recycling equipment. 3. Establish water consumption baseline data and reduce tap water usage.

4.4.3 Water Resources Risk Management

ChipMOS has implemented the ISO 46001 Water Efficiency Management System, which links various water usage data for review and management. In addition, through systematic data establishment, big data analysis is used to assess the legitimacy of internal water usage within the factory area and identify potential risks. Furthermore, by following the World Resources Institute (WRI) Aqueduct Water Risk Atlas, ChipMOS can identify the supply risk levels in each factory's region. This comprehensive analysis of both internal and external information helps Namew better control water resource risks.

At present, all of ChipMOS factory areas are in the low water stress zone. However, due to the worsening global climate change in recent years, the speed of water resource changes has accelerated. Therefore, ChipMOS continues to strengthen its water-saving strategies and promotes the reuse of recycled water. Based on the data of water intake sources and total water intake volume, the water impact degree of the Tainan factory is 0.181%, which is relatively higher than that of other factories due to the production process characteristics of the packaging plant requiring a larger amount of water.

2024 ChipMOS Water Source Impact and Risk Level

Fab	Source of Water Resources	Water Risk Level Note 1	Regional Water Consumption Note 2 (10,000 tons / day)	ChipMOS Water Consumption Note 3 (10,000 tons / day)	Influence of Water Usage Note 4
Hsinchu fab.	Baoshan Reservoir Second Baoshan Reservoir Yongheshan Reservoir	Low - Medium	61	0.05333	0.087%
Zhubei fab.				0.00238	0.004%
Zhubei fab. 2				0.00932	0.015%
Hukou fab.				0.02768	0.045%
Tainan fab.	Zengwen Reservoir Wushantou Reservoir Nanhua Reservoir	Low - Medium	97.2	0.17577	0.181%
Tainan fab. 2				0.03600	0.037%

Note 1: The water risk level is based on "the Aqueduct Water Risk Atlas" of the World Resources Research Institute.
Note 2: Based on the total daily consumption of tap water in the region of the tap water company.
Note 3: Average daily tap water consumption of each fab in 2023.
Note 4: Water Usage Impact = water consumption of each fab of ChipMOS / regional water consumption.

Water Withdrawal (Unit: megaliters)

Fab	Water Source	2020	2021	2022	2023	2024
Hsinchu fab.	Tap Water	153.452	157.199	153.583	148.683	194.104
Zhubei fab.	Tap Water	65.170	12.253	10.116	7.678	8.675
Zhubei fab.	Groundwater	554.929	650.131	577.122	550.268	503.526
Zhubei fab. 2	Tap Water	30.031	32.304	32.468	30.351	33.934
Hukou fab.	Tap Water	81.437	86.886	94.511	83.951	100.760
Tainan fab.	Tap Water	994.405	769.073	792.815	659.946	639.798
Tainan fab. 2	Tap Water	69.829	90.669	106.516	127.821	131.055
Total		1,949.253	1,798.515	1,767.131	1,608.698	1,611.852

Note 1: Groundwater is mainly used in the processes of Zhubei fab. ChipMOS obtains the legal water right certificate issued by Hsinchu County Government every year.
Note 2: Megaliters = 1,000 kg/m^3

Water Alert and Response

To effectively enhance the risk warning of water resources, ChipMOS Technology utilizes big data analysis and management to periodically grasp internal and external water information, including reservoir water conditions, World Resources Institute (WRI) Aqueduct Water Risk Atlas Trend Data, liquid levels of storage tanks in each plant area, production and manufacturing within the factory, real-time supply pressure of tap water, and domestic water usage information. Based on this, relevant response measures are formulated to minimize the impact of water resource risks. In addition to risk warning and response for water resources, ChipMOS Technology is also actively promoting water-saving plans and advocating the concept of water conservation within the factory, aiming to achieve the goal of saving water from each individual.

In response to the water shortage crisis, ChipMOS has launched three major countermeasures

1. Establish water consumption data, closely monitor the water situation in reservoirs, factory storage, and supply policies.
2. The water information light is green, establish an emergency response team and set up a water supply vehicle contract to reduce the risk of water usage.
3. Regularly conduct emergency drills and assess the introduction of new water-saving measures, while analyzing the rationality and legitimacy of water usage in the plant area to improve water efficiency.

4.4.4 Ehance water use efficiency

In 2023, ChipMOS Zhubei and Tainan plants introduced the ISO 46001 Water Efficiency Management System, which systematically surveyed water usage conditions, identified major water-consuming equipment, established performance indicators and baselines, explored potential water-saving measures, and implemented feasible water-saving measures and improvement strategies. The water management plan includes continuously setting up rainwater recycling systems and improving wastewater diversion pipelines to enhance recycling and reuse, striving for maximum water efficiency.

In 2024, ChipMOS will continue to implement various water-saving measures, with the main water-consuming plants in Zhubei and Tainan as key implementation points, improving water resource utilization efficiency through advanced water management and big data analysis of water consumption; the water recycling rate at the Zhubei plant increased from 65.2% to 66.85%, exceeding the 2024 water target; the manufacturing process water recycling rate in Tainan reached 86.05% in 2024, surpassing the preset target (>85%), and the overall water recycling rate for all plants also reached 85.14%, exceeding the preset target (>80%).

Zhubei

the water recycling rate increased from 65.2% to 66.85%

Tainan

the manufacturing process water recycling rate reached 86.05%

surpassing the preset target (>85%)

the overall water recycling rate for all plants also reached 85.14%
(exceeding the preset target (>80%)

Note 1: Considering the characteristics of the production process, the water demand for the Zhubei Plant and Tainan Plant is high and complex, so ISO 46001 Water Resources Efficiency Management System was prioritized for implementation.

Recycling of Process Water

Water resource management not only involves conserving water but also creating new sources of water. At ChipMOS, our main focus is on increasing the efficiency of recycling process water in areas with high water consumption, such as the Tainan plant. Since 2008, we have invested in building grinding and cutting process water recycling equipment, using UF membrane systems that utilize pressure as a driving force for membrane separation to recycle process water. In 2023, we installed process water recycling equipment at our main water-consuming facility in northern Taiwan, the Zhubei plant. As of 2024, the cumulative amount of recycled water is 324 million liters. The total amount of process water recycled across all facilities in 2024 was 1,352 million liters, and over the past 17 years, we have saved a cumulative total of 13,899 million liters of water, equivalent to nearly 5,560 international standard swimming pools [Note 1].

Note 1: Based on a calculation of 2.5 million liters for one international standard swimming pool (source data from FINA)

There are many factors affecting water consumption in the factory area, mainly divided into climate and human factors. Among them, changes brought by climate cause fluctuations in indoor temperature and humidity, which in turn affect the water usage of the air conditioning system. Therefore, ChipMOS actively reduces related impacts through water resource risk management and improved wastewater recycling systems.

Water Consumption

2020	2021	2022	2023	2024
610.294	581.301	624.908	713.832	717.313

Note1: Water consumption = Total water withdrawal – Total water discharge
Note 2: Megaliters = 1,000 kg/m^3

ISO 14046 Water Footprint

In water resource management, apart from conserving and recycling water, the supply chain's water resource efficiency is enhanced through water footprint assessment mechanisms. In accordance with ISO 14046, third-party verification is employed to increase data credibility. Since 2014, ChipMOS has completed a series of product ISO 14046 water footprint verifications and passed third-party audits for products including: LCD driver ICs (bare-die flip-chip packages), LCD driver ICs (tape-carrier flip-chip packages), 8-inch and 12-inch gold bump wafers, ball grid array (BGA) packages, and quad flat no-lead (QFN) packages.



4.4.5 Wastewater Treatment and Discharge

Wastewater treatment and discharge are the final link in water resource management, having the most direct impact on the environment. Therefore, ChipMOS carefully carries out wastewater operations through 24-hour monitoring equipment, self-water quality inspection, and personnel environmental education training to ensure that the management process and discharged water quality comply with relevant regulations. By utilizing baseline data and water quality stratification, different types of wastewater are identified for appropriate treatment, achieving the goals of reducing wastewater, increasing recycling, and harmless discharge.

ChipMOS Hsinchu, Zhubei II, and Hukou plants have no process wastewater. The Hsinchu plant and Tainan plant are located in the science park, while the Hukou plant is located in an industrial zone. They all pass through the sewage treatment plants of the science park or industrial zone for unified treatment before being discharged into a receiving water body approved by the environmental protection agency. The Zhubei plant also undergoes wastewater treatment and meets the discharge standards before discharging into an environmentally-approved receiving water body.

Due to the characteristics of the production process, the ZhuBei Plant and Tainan Plant have independently set up On-Line monitoring for wastewater discharge quality to ensure that the aquatic environment is protected, and have established related goals for self-regulation.



- **Nitrate nitrogen emission concentration <10 mg/L[Note]**
- **Main three items of effluent testing < current discharge area standard 50%**

Effluent Testing Items	Zhubei fab	Tainan fab	2024 Outcomes(Accomplished)
Chemical Oxygen Demand (COD)(mg/L)	< 50	< 225	✓
Suspended Solids (SS) (mg/L)	< 15	< 125	✓
Ammonia Nitrogen (NH3-N) (mg/L)	< 15	< 30	✓

Note: To prevent excessive nitrate nitrogen content from entering water bodies and causing eutrophication due to the proliferation of algae, ChipMOS has implemented strict self-regulation on discharge standards, using the Environmental Protection Department's drinking water equipment water quality standard as the discharge target (the Environmental Protection Department's monitoring requirement is <50 mg/L, while the Science Park requires <30 mg/L).

Discharge Capacity (Unit: megaliters)

Fab/Project	2020	2021	2022	2023	2024	Treatment Method	Final Discharge Destination
Hsinchu fab.	36.713	35.158	35.028	30.106	54.667	Unified Treatment in the Park Area	Kehyea River
Zhubei fab.	603.619	639.643	543.148	419.899	418.942	Self-discharge Outside the Fab	Douzipu River
Zhubei fab. 2	6.006	6.461	6.494	6.070	6.787	Self-discharge Outside the Fab	Fengshan River
Hukou fab.	23.626	23.919	23.112	23.890	26.368	Unified Treatment in the Industrial Zone	Qiedong River
Tainan fab.	654.333	493.844	512.071	388.874	363.411	Unified Treatment in the Park Area	Dazhou Drainage Line
Tainan fab. 2	14.662	18.190	22.370	24.013	24.364	Unified Treatment in the Park Area	Dazhou Drainage Line
Total	1,338.959	1,217.214	1,142.223	894.866	894.539	—	—

Note 1: Hsinchu fab., Zhubei fab. 2, Hukou fab. have no process wastewater, and only domestic sewage is discharged.
Note 2: Megaliters= 1,000 kg/m3
Note 3: To more accurately and effectively manage water source information, the Hsinchu fab began disclosing actual discharge volumes in 2024 and updated the data for 2020-2023.

Wastewater Monitoring Based on Water Quality Classification

	pH value		Chemical Oxygen Demand (COD)(mg/L)		Suspended Solids (SS) (mg/L)		Ammonia Nitrogen (NH_3-N) (mg/L)		Nitrate Nitrogen (mg/L)		Fluoride Salt (mg/L)		Boron (mg/L)	
Fab/Item	Regulations	Actual Value	Regulations	Actual Value	Regulations	Actual Value	Regulations	Actual Value	Regulations	Actual Value	Regulations	Actual Value	Regulations	Actual Value
Hsinchu fab.	5~9	7.7~8.3	500	190~396	300	58.6~103	--	--	--	--	--	--	--	--
Zhubei fab.	6~9	7.8~7.9	100	13	30	2.8~4.8	30	2.85~4.4	50	1.25~1.67	15	ND~<0.3	5	1.3~1.39
Zhubei fab. 2	6~9	8.1~8.8	--	--	--	--	--	--	--	--	--	--	--	--
Hukou fab.	5~9	6.4~8.8	480	36.1~213	400	12.1~68	--	--	--	--	--	--	--	--
Tainan fab.	5~10	8.0	450	36.4~48.6	250	23.8~42.0	60	9.98~17.1	30	1.16~1.49	15	0.25~8.21	1	0.12~0.18
Tainan fab. 2	5~10	8.0~8.3	450	29.3~87.3	250	3.4~10.5	250	11.6~43.4	30	0.13~2.62	15	0.36~0.67	1	0.27-0.39

Note 1: ChipMOS prioritizes water quality testing items that are ecologically significant, including process water used in the Zhubei and Tainan plant areas, such as electroplating, etching, grinding, etc., which generate wastewater using organic materials, ammonia, electroplating solutions, etc.
Note 2: All plant areas have a discharge water testing/self-monitoring mechanism. The Zhubei fab 2 only has domestic wastewater and air-conditioning wastewater (discharged after pH and conductivity are tested and meet regulations), so there is no related water quality testing for process discharge.
Note 3: Discharge water complies with the following standards: Hsinchu fab - Hsinchu Science Park Administration; Zhubei fab/Zhubei fab 2 - effluent standards; Hukou fab - Hukou Industrial Zone management standards; Tainan fab/Tainan fab 2 - Southern Science Park sewage sewer allowable standards.
Note 4: Actual measured values represent the minimum to maximum values of detection results; ND denotes below the limit of detection.

4.5 Recycling

GRI 301-1, 301-3, 306-1~306-5

4.5.1 Reduction of Material at the Source

ChipMOS provides complete semiconductor back-end process services. The main raw materials include Solder Ball, Lead Frame, Substrate, Molding Compound and etc. We continue improving the production process, reduce waste, and understand the use of various materials by analyzing the annual material consumption rate. We have also continued optimizing the use of substrates and lead frames during production lines to reduce the consumption of invalid materials. Through the consolidation and utilization of materials, the switching consumption of molding compound was reduced, and the major raw material consumption was greatly improved.

For the past five years, the consumption rate of resin has shown a decreasing trend year over year. We've continuously optimized the usage efficiency of all other raw materials, striving to meet our consumption targets. 2024 raw material consumption targets are: Solder Ball (3.2%), Lead Frame (2.2%), Substrate (0.7%), and Molding Compound (3.0%). These targets are adjusted annually based on the production plan's product mix. In 2024, solder ball consumption increased due to machine changeover scrap. Substrate consumption also rose due to an increase in urgent customer orders and small-batch production, which made centralized production difficult. To address this, we've initiated a solder ball reduction project for 2025, to lower the consumption rate by adjusting machine changeover timings to reduce solder ball waste during switches.

Raw Material Used

Category		2020		2021		2022		2023		2024	
		Use Volume (Ton)	Consumption Rate (%)	Use Volume (Ton)	Consumption Rate (%)	Use Volume (Ton)	Consumption Rate (%)	Use Volume (Ton)	Consumption Rate (%)	Use Volume (Ton)	Consumption Rate (%)
Solder Ball	Non-renewable	21.5	2.79	21.4	2.84	19.5	2.68	12.1	3.71	14.0	6.91
Lead Frames	Non-renewable	28.9	1.66	39.8	1.72	25.5	2.20	22.4	1.77	31.5	1.05
Substrate	Renewable	171.7	0.52	180.0	0.67	157.8	0.61	97.7	0.63	179.0	0.69
Molding Compound	Renewable	352	3.45	429	2.36	294	2.38	216	2.37	235.1	2.23

Note 1: Consumption Rate = (actual use volume – BOM standard use volume) / BOM standard use volume x100%
Note 2: BOM= Bill of Materials 4.5.2 Reusing of Pack



4.5.2 Reusing of Packaging Materials

ChipMOS provides professional and vertically integrated Assembly and testing services. During the transportation of customers' supplied chips and IC products, we need to use wafer boxes and trays as the carrying tools, in combination with cartons and sponge buffer materials to achieve the effects of product protection. In order to reduce waste generation and reduce environmental load, we recycle and reuse reusable packaging materials.

During the IC testing and production, good products, secondary products and poor products are classified according to the product yield. In addition to using trays for loading, Velcro tapes (good products) used to fix the material trays will be replaced with PP tape for shipping and recycling after all test processes are completed. The secondary products and poor products are partially retested or scrapped according to the customer's instructions. The trays originally loaded are 100% recycled, screened according to the material specifications and standards, and then reused in the production process. Statistics of Main Packaging Materials for Reusing from 2020 to 2024 listed below:

Packaging Material

Item (Unit)		2020	2021	2022	2023	2024
Tray (Pcs)	Purchase Volume	1,198,050	1,235,250	740,080	653,980	600,400
	Reused Volume	1,411,776	1,849,440	1,257,518	951,206	805,136
	Reused Rate (%)	118%	150%	170%	145%	134%
Carton (Ton)	Purchase Volume	22.5	24.3	22.1	18.53	20.63
	Reused Volume	24.5	26.8	25.2	21.84	20.46
	Reused Rate (%)	109%	110%	114%	118%	99%
Rubber Band (kg)	Purchase Volume	2,297	2,229	1,903	1,439	2,122
	Reused Volume	2,065	2,030	1,768	1,339	1,982
	Reused Rate (%)	90%	91%	93%	93%	93%
Wafer Box (Ton)	Purchase Volume	0	0	0	0	0
	Reused Volume	137.4	139.1	120.2	122.0	134.8

Note 1: Main packaging materials are recycled and reused in ChipMOS fabs.
Note 2: Reused Rate = Reused Volume / Purchase Volume (%)
Note 3: The statistical value of cartons is corresponding to large cartons used by wafer for shipment, and the corrugated core paper is made of 100% recycled waste paper.
Note 4: The main source of the wafer boxes is the original box used for the purchase of products supplied by customers and the recycling after the chips are cut off the assembly line. ChipMOS has specially assigned persons clean to remove the labels and dirt on the boxes and then recycle the same for shipment. Therefore, there is no purchase volume.
Note 5: The purchased rubber bands are used for some of the customers' poor products, which shall be returned together with the finished products, so they cannot be recycled in the fab. The customers whose defective products are handled by ChipMOS can obtain rubber bands and trays for recycling after scrapping.
Note 6: The size of a tray is 32.3cm*13.5cm*0.5cm (± 0.2cm), and the total volume of the procurement in 2023 was about 142.58 cubic meters; in 2024 was about 134.8 cubic meters

Case Study

Collaborate with major customers to develop reusing of packaging materials

To maximize resource utilization and enhance packaging efficiency, we adhere to the principles of Reduce, Reuse, and Recycle. From 2023 to 2024, we proactively collaborated with two major test product customers to explore opportunities for packaging reduction and reusing. This included evaluating alternative specifications and materials, as well as improving packaging processes, to actively reduce carbon emissions and waste, and increase the value of resource reuse.

The achievements of 2024

Reduce carbon emissions by approximately 20 tons CO_2e

- Return of semi-finished product inner box for reusing, total 6,500 kg, equivalent to a reduction in procurement of about 35,000 paper boxes.
- Use of ESD shipping boxes instead of inner boxes for outsourced shipments, total 5,000 kg, resulting in a decrease in procurement by approximately 34,000 paper boxes and bubble wrap.

*For more project experiences, please refer to ChipMOS website- ESG section.



4.5.3 Zero Waste and Resource Recycling TC-SC-150a.1

Developing Circular Economy - Turning Wastes into Resources

ChipMOS actively promotes waste reduction initiatives, integrating process and facility units to gradually extend the concepts of "life cycle" and "source management." By seeking reduction and recycling solutions from production processes and equipment in the factory, ChipMOS drives a circular economy within the plant. Through Reduce, Reuse, and Recycle methods, resources are fully utilized while balancing economic development and environmental protection. Furthermore, the company implements "ISO 14051 - Material Flow Cost Accounting" to grasp information for management improvement, enabling waste to become a resource in the circular economy and enhancing the value of resource reuse.



Case Study

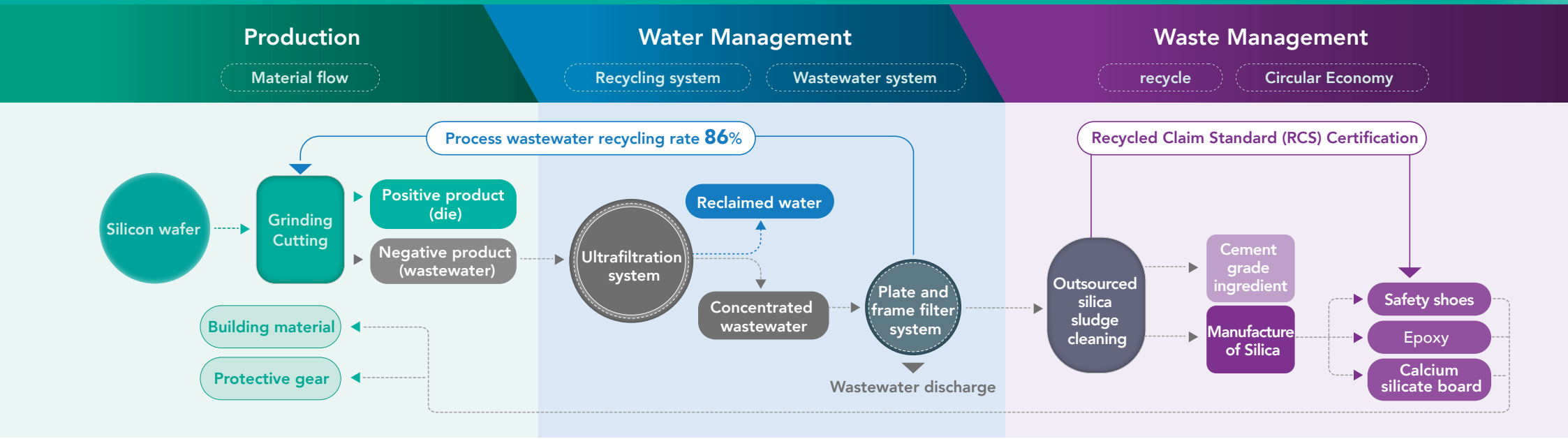
Circular economy of silica sludge

By applying the concept of material flow cost analysis, the process is divided into several nodes and each node is analyzed in multiple layers to create negative product cycle.

● Inorganic Sludge Introduced into Circular Economy Model - Recycled into 'Epoxy, Calcium Silicate Board, Safety Shoes' for In-factory Use

The Tainan fab will process the cutting and grinding wastewater through a recycling system by the end of 2023, turning the concentrated wastewater into silicon sludge via chemical coagulation sedimentation and plate-and-frame filtration. The silicon sludge will then be regenerated as a silicon raw material and reprocessed into products such as 'Epoxy, calcium silicate board, and safety shoes,' which will be reused within the plant for green building materials and protective equipment. In May 2024, we obtained the 'Recycled Claim Standard (RCS) Certificate' to make the entire recycling process more transparent and credible. We further plan to promote the use of regenerated silicon sludge in 2025-2026 to manufacture anti-static shoes and cleanroom shoes for plant use, striving to maximize resource utilization benefits while successfully establishing a circular economy ecosystem that achieves both economic and environmental sustainability for our company.

*[Further Reading] ChipMOS website- The first in OSAT to be certified by the Recycled Claim Standard



ChipMOS Reducing Plastic Action

ChipMOS actively responds to the government's plastic reduction policy, with waste plastics management primarily divided into recycling and reuse, physical treatment, and incineration. In addition to increasing the recycling and reuse of plastics, using secondary materials and renewable materials to replace virgin plastics reduces plastic-induced environmental waste and damage. By the end of 2023, the factory promotes in-house recycling of PP plastic waste, which is then processed by vendors into space bags for internal use. In 2024, a total of 1,895 recycled material space bags are used, estimated to reduce carbon emissions by 5,062 kgCO2e. Furthermore, we educate and advocate for reduced usage of single-use plastics or disposable items among employees through environmental education training or promotional materials.

Highlight 1

[ChipMOS x Customer x Supplier: Creating a Triple Win]

Reusing Waste Plastic Spools

In 2024, ChipMOS and its customers and suppliers will collaborate on a waste plastic carrier tape recycling program at the Hsinchu Science Park plant. Previously, waste carrier tapes were treated by incineration or partially recycled by resource recovery companies for reuse. In February 2024, discussions with customers and negotiations with suppliers took place, along with internal cross-departmental communication to adjust internal operating procedures in response to the recycling operation. A storage area was planned for storing carrier tapes to be collected by the supplier. In May 2024, the supplier began recycling, totaling 1,646 units, achieving a recycling rate of approximately 36% and reducing incineration volume by about 2.62 tons, effectively decreasing plastic incineration through reuse.

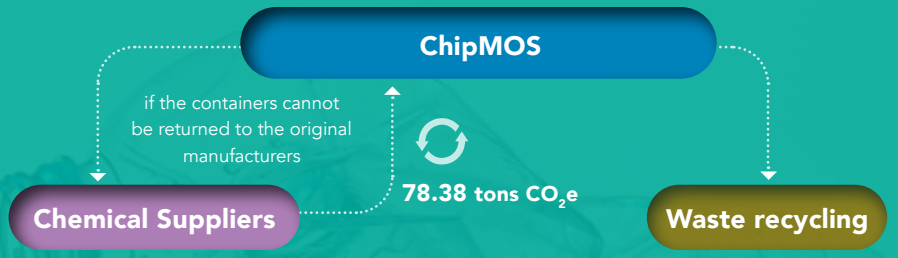
achieving a recycling rate of approximately 36%

reducing incineration volume by about 2.62 tons

Highlight 2

[ChipMOS x Supplier] Reuse of Chemical Empty Drums

For the disposal of empty chemical raw material containers (plastic barrels), ChipMOS utilizes two methods to achieve 100% recycling and reuse. Firstly, we collaborate with chemical suppliers and pre-plan storage areas for empty barrels in our facilities to facilitate their collection and recycling by the original suppliers, who refill them before returning them for use within our premises; in 2024, six suppliers participated, resulting in a total carbon reduction of 78.38 tons CO_2e from recycled chemical barrels. Secondly, if the containers cannot be returned to the original manufacturers, they are handed over to waste recycling companies for further recycling and reuse, collectively reducing plastic usage, environmental impact, and carbon emissions.



Waste Management

ChipMOS, in addition to its own operational activities, also reviews the waste-related impacts of upstream and downstream activities in the value chain, comprehensively grasping the environmental impact. ChipMOS annually assesses and manages environmental impacts based on the ISO 14001 Environmental Management System from a product lifecycle perspective, including raw material supply, in-house production, and waste disposal.



Process Control Actions

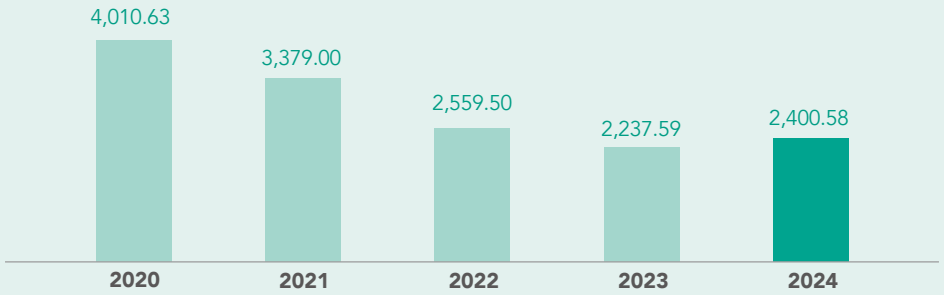
For upstream (raw material stage), ChipMOS uses green materials to ensure products do not contain environmentally hazardous substances (see Chapter 4.6 Green Products).

For downstream waste disposal, ChipMOS entrusts qualified companies to handle it in accordance with the law and collaborates with the Green Energy and Environmental Engineering Research Institute of Industrial Technology Research Institute for periodic auditing of some waste disposal companies.

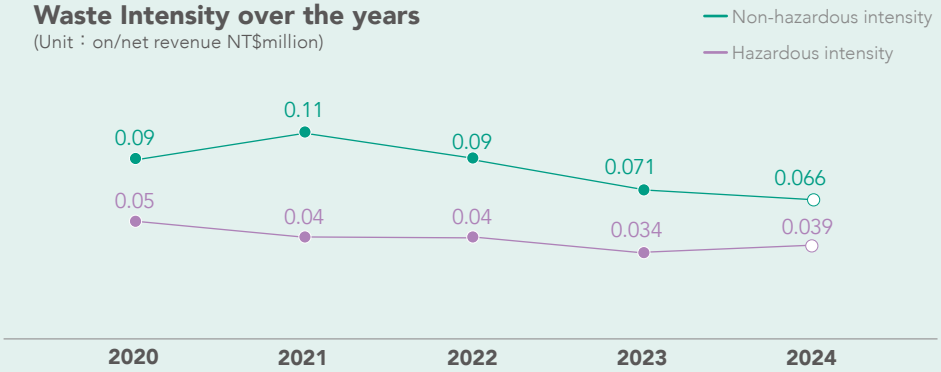
- In 2024, ChipMOS self-conducted on-site audits covered a total of 15 companies, among which 8 were rated as excellent and 7 as average, with no subpar suppliers.
- In Q4 of 2024, actively promote the use of the three-part form APP by downstream waste disposal vendors to reduce paper consumption.

In order to address the non-hazardous/hazardous waste generated from in-factory production, various waste reduction management initiatives are implemented annually. Additionally, collaborative efforts with suppliers/customers are made to promote waste reduction measures.

Total amount of waste accumulated (Unit: tons)



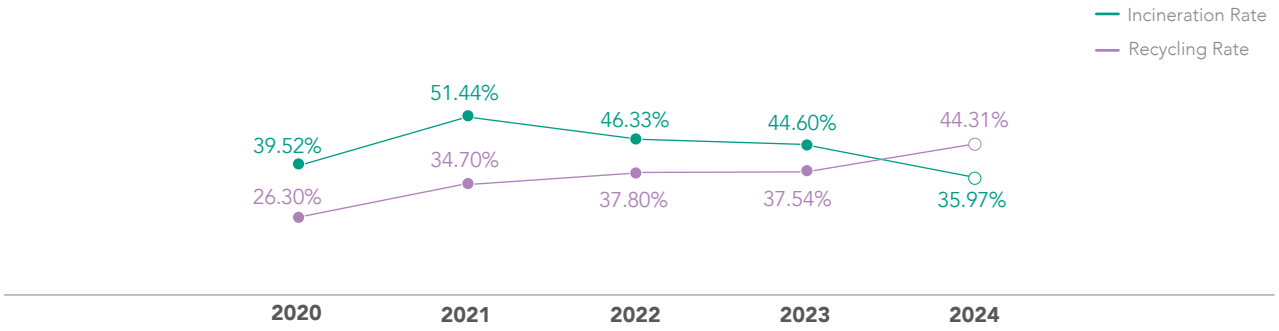
Waste Intensity over the years
(Unit：on/net revenue NT$million)



According to statistics, the proportion of incineration/thermal treatment has been decreasing year by year, from 51.44% in 2021 to 35.97% in 2024; the reuse rate has increased to 44.31%; the intensity of non-hazardous waste has shown a yearly decline, while the hazardous waste intensity has consistently remained below 0.05.

Waste Recycling and Incineration Rates over the Years

ChipMOS is committed to promoting source reduction and waste minimization initiatives. We focus on reducing terminal waste treatments like incineration and thermal processing while continuously enhancing the value of resource recycling.Our waste recycling rate has improved by about 68.5%, rising from 26.30% in 2020 to 44.31% in 2024. During the same period, our waste incineration rate improved by about 9.9%, from 39.52% to 35.97%.



Waste Disposal Methods in 2024

Classification	Bioprocessing	Recycle/Reuse	Chemical/Physical/Curing	Incineration/Thermal Treatment	Buried	Total Mass (tons)	Recycling Rate (%)
Non-hazardous	142.74	967.57	110.82	287.68	0.11	1,508.92	64.12%
Hazardous	0.00	96.10	215.93	575.86	3.78	891.67	10.78%
Total Mass (tons)	142.74	1,063.66	326.75	863.54	3.89	2,400.58	-
Waste Percentage (%)	5.95%	44.31%	13.61%	35.97%	0.16%	100%	44.31%

Note 1: Waste disposal is in compliance with the "Waste Disposal Act" and handled by qualified clearance contractors/processing contractors for off-site treatment. ChipMOS periodically audits the contractors'/processors' co-signature reporting, monitoring system, and final treatment flow direction.
Note 2: Offshore/Burial:
(1) Non-hazardous waste collection dust treatment by landfill method.
(2) Offsite treatment (hazardous) for components (waste printed circuit boards) and waste electronic component scraps and rejects (IC/Wafer), all waste exports are subject to the Basel Convention regulations, including application for export permits, post-export shipment documents, and online joint declarations, as well as detailed records of receiving shipments by processing plants.
Note 3: The scope of this table covers all ChipMOS (Hsinchu fab. / Zhubei fab. / Zhubei fab.2 / Hukou fab. / Tainan fab. / Tainan fab.2)
Note 4: The recycling and reuse in the above table conform to the definitions of reutilization and regeneration according to GRI guidelines, without any items related to regeneration preparation.

Selected Case Studies of Waste Reduction and Improvement in 2024

Production Line Paper Usage Reduction

Target

Reduce paper usage by **1%** per month.

Outcomes

Replace label cards with acrylic and magnetic card methods, reducing paper usage by **3%**.

Discarded 2-inch Cutting Blade Reduction

Target

Reduce tool consumption, decreasing by **100** units per month.

Outcomes

Through operation improvement, the lifespan of cutting tools is increased, resulting in a monthly savings of **100** 2-inch resin bond cutters (1,200 per year).

Equipment Scrap Reduction

Target

Plastic waste parts reduced by **30%**

Outcomes

By changing the material, replacing plastic parts with metal components, no damage occurred. Defective parts decreased from **16** units per year to zero, achieving a **100%** reduction.

Packaging Boxes and Buffer Materials Recycling Utilization

Target

Monthly total quantity of recycled 12-inch cardboard boxes and cushioning materials exceeds **200** units.

Outcomes

Achieving **200** recycles per month (2,400/year)

Waste Plastic Pallet Recycling and Reuse Program

Target

Scrap plastic pallet recycling rate increased by **5%**, reducing plastic incineration processing volume

Outcomes

(1) Reuse of plastic carrier material resources
(2) Increase the reuse rate of waste plastic mixtures and aluminum foil bags by **5%**, reducing the amount of plastic incineration treatment.

Waste plastic mixture and aluminum foil bag recycling plan - Zhubei fab.

Target

Enhanced recycling rate of plastic waste and aluminum foil bags by **5%**, reducing plastic incineration processing volume

Outcomes

The reuse rate of waste plastic and aluminum foil bags is increased by **5%**, reducing the amount of plastic incineration treatment.

Waste plastic mixture and aluminum foil bag recycling plan - Zhubei fab 2 / Hukou fab

Target

Enhanced recycling rate of plastic waste and aluminum foil bags by **3%**, reducing plastic incineration treatment volume

Outcomes

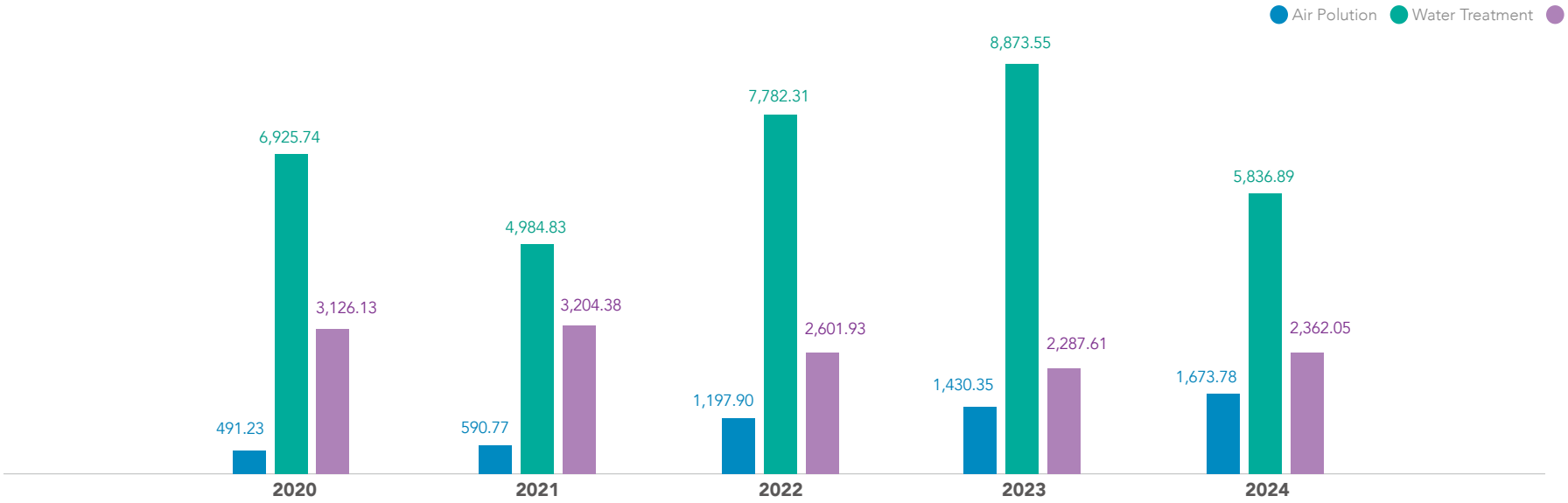
The reuse rate of waste plastic and aluminum foil bags is increased by **3%**, reducing the amount of plastic incineration treatment.

Note: This table explains the waste reduction plans proposed by each production-related unit of the company and their actual achievement status.

4.5.4 Environmental Expenditures and Investments

Regular monitoring and analysis of environmental expenditures can help assess the effectiveness of environmental measures and internal cost-benefit analysis. ChipMOS allocates annual budgets for environmental investments and maintenance of relevant software and hardware equipment, including improvements and enhancements in air pollution control, water treatment, and waste management, aiming to reduce environmental impacts. In 2024, the total expenditure and investment for environmental operations, including expenses for environmental protection (treatment) devices and maintenance, is approximately NT$ 98,727,200.

Environmental expenditure and investment costs (unit: NT$10,000)



Total	10,543.1	8,779.98	11,582.15	12,591.51	9,872.72

Note: The data in this table represents pre-tax amounts.

4.6 Green Products TC-SC-440a.1

4.6.1 Policies, Commitments and Objectives

ChipMOS sets strict standards for raw materials used in products. These standards are stricter than the provisions of pertinent domestic laws. With the goal of complying with international standards, ChipMOS also conducts annual appraisal through a third-party impartial organization to ensure the effectiveness of ChipMOS' hazardous substance management mechanism and that all its products are safe and harmless for the planet and all its inhabitants. ChipMOS introduces green materials to make its products free of environmental hazardous substances and enhance their green competitiveness.

ChipMOS promise

- Comply with relevant environmental laws, regulations and customer requirements, and provide green products that meet the requirements of environmental management substances.
- Establish the hazardous substances management system, and promote hazardous substances free consciousness for ChipMOS employees.

In accordance with the green product policy, the achievement performance of the annual objectives shall be counted at the end of each year, and the management items and objectives for the next year shall be discussed and formulated at the beginning of the next year. The target performance of green products is regularly reported to the management during management review meetings to ensure consistent and effective management. In view of the goal of safe material management, we set that in the next 3 years, there will be no more than 0 customer complaints of abnormal product hazardous substances, and the compliance of material management regulations will be fully in line with international regulations. In 2024, ChipMOS received zero customer complaints relating to hazardous substances in products, thus meeting our goal.

GPM Green Product Management System

By establishing our Green Product Management System (GPM), we are able to effectively manage the composition and analysis report of the vendors' materials, continuously adjust the internal relevant purchase requisition and acceptance process, and integrate the data with the green product management system into the automatic inspection mechanism to ensure that the raw materials that do not meet the green product requirements will not be purchased or accepted.



Safety Material Management Process

We ensure compliance with customer hazardous substance requirements and international environmental regulations by defining clear prohibited and restricted substance control items. We manage hazardous substance compliance throughout the product lifecycle, from Advanced Product Quality Planning (APQP) and new product introduction to process changes and supplier management. Our robust monitoring mechanisms include regular internal and third-party audits, alongside incoming material inspection. We also perform XRF spot checks on incoming materials and finished goods, and implement effective green management within our production processes. Should any non-compliance occur, we follow our established hazardous substance anomaly handling procedure. Furthermore, suppliers are required to submit essential hazardous substance documentation, such as surveys, Material Composition Declarations (MCDs), guarantees, and other relevant certification data, via our GPM system.

IECQ QC 080000 Third Party Verification

The materials, products, packaging, parts and components (collectively referred to as "products") produced by ChipMOS and related suppliers and outsourcers shall comply with the RoHS directives, ChipMOS specifications for prohibition / restriction of hazardous substances and customer requirements. We endeavor to pay attention to the latest update of international regulations on hazardous substances in products at all times to ensure continuous compliance.

ChipMOS Taiwan fabs has all obtained third-party verification according to the IECQ QC 080000:2017 Management System standards for the following facilities: Hsinchu fab., Zhubei fab., Hukou fab., Zhubei fab. 2 and Tainan fab. (Tainan fab. 2 included). These efforts also enabled us to eliminate toxic substances from the manufacturing and recycling process, not only protecting employees and operators, but also avoiding land, air, water and environmental pollution. We strive to realize and advance sustainable global environmental ecology.



05 Customer Service and Sustainable Supply Chain

ChipMOS is actively building an automated smart factory.



5.1 Customer Service GRI 418-1

Master Customer Needs and Achieve Service Satisfaction

Instant information	Effective measures	Immediate implementation	All year round	Comprehensive thinking
not only an outsourcer, but also a customer's fab and trusted partner	effective measures can solve problems and meet requirements at one time	immediate / punctual implementation of customer requirements and specifications	365 days, 24 hours, uninterrupted provision of customer products and services	consider customer needs from the customer's point of view

Management Policy

Policy

To perceive our customers and suppliers as long-term collaboration partners and adhere to the spirit of serving customers and continual improvement as we provide comprehensive product services; to abide by the RBA Code of Conduct as the guideline for our supplier management policy so that we can grow and achieve sustainable management

Commitment

We commit to deliver competitive products and services to customers to accommodate their needs in a prompt and timely manner; we shall establish comprehensive supplier management and guide our suppliers to abide by the RBA Code of Conduct so as to achieve ESG sustainable actions

Resources

- ESG Committee
- Supplier Management Committee

Specific Actions

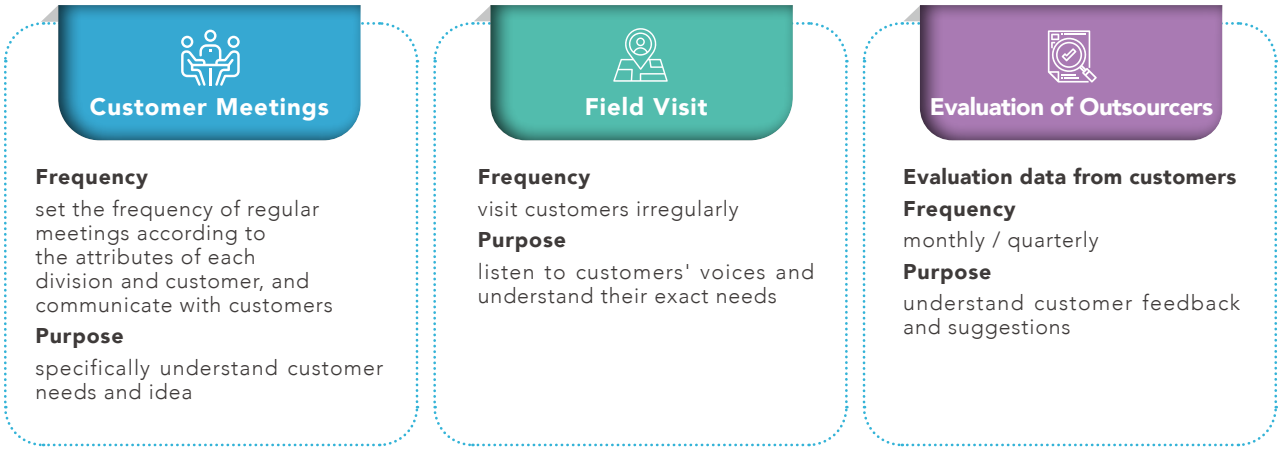
1. Customer Problem Handling Mechanism
2. Fab-wide Continuous Improvement Proposal Activities
3. Selection of New Suppliers
4. Supplier Evaluation, Audit, Continuous Coaching Improvement
5. Drive suppliers to procure 100% of non-conflict materials

Evaluation Mechanism

- **Customer Satisfaction Survey**
- **Supplier RBA Audit, Customer audit**
- **Declaration and Reporting of Conflict Minerals**
- **Sustainability evaluation by investment institutions**

5.1.1 Multi-dimensional Communication Pipelines, Ensuring Real-Time and Accurate Reply

ChipMOS attaches importance to customer feedback and suggestions, and provides multiple channels to receive customer feedback as an important basis for internal growth and refinement. Keep a smooth communication channel with customers, listen to customers' voices and exact needs, take immediate inspection, evaluation and analysis for customers' opinions and suggestions, and provide customers with specific improvement plans. The customer satisfaction survey in 2024 was 4.24 points (out of 5 points), and each evaluation item reached the overall target satisfaction level of 3.5 points or more. The results of the customer satisfaction survey in the past 3 years have all met the target. In the spirit of sustainable development, we will actively understand customer needs to improve customer satisfaction. We will also gradually increase the target score for the medium and long term in view of the customer satisfaction goal, so as to achieve the sustainable operation and growth of the Company.



Customer Satisfaction Survey

It was actively sent by ChipMOS, mainly by the top 3 customers of each division. In 2024, 21 copies were distributed and 21 copies were returned.

Frequency / annually

Contents / "Quality Level", "Technical Capability", "Hazardous Substance Management", "Lead Time Achievement" and "Service Satisfaction".

Purpose / fully understand the customer's satisfaction in respect of various operations.

Response Mode / divide the feedback results into short-term and long-term improvement items：

- **Short-term improvement items:** Submit to the monthly production meeting, where the responsible unit proposes improvement plans based on customer feedback and the items that have a score of less than 3 points.
- **Long-term improvement projects:** relevant plans are put forward and tracked in regular weekly and monthly meetings with customers, in order to truly handle and master customer needs.

Customer Satisfaction Survey Results in Recent 5 Years

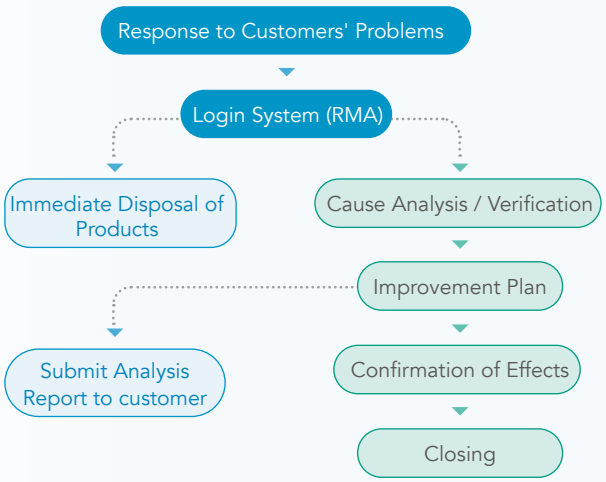
Item / Year	2020	2021	2022	2023	2024
Quality Performance	4.15	3.99	4.01	4.36	4.39
Technology	4.24	3.99	4.02	4.37	4.30
Hazardous Substance Free Performance	4.53	4.60	4.65	4.62	4.26
Delivery Performance	4.06	3.92	4.03	4.14	4.00
Service Performance	4.18	4.17	4.17	4.36	4.40
Overall Performance	4.12	4.02	4.04	4.19	4.16

5.1.2 Perfect Customer Problem Handling Mechanism

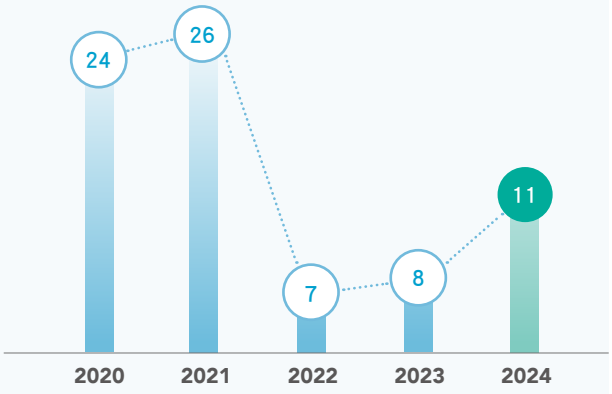
In order to effectively deal with customer complaints, ChipMOS has established a clear customer complaint handling process for the feedback of abnormal customer quality. The quality service function serves as the main responsible unit between the customer and the fab. When the quality service window of ChipMOS receives the customer's quality problem feedback, it will immediately log in to the system and conduct impact batch investigation, then implement isolation and marking, and further convey the customer information to the relevant responsible units for the real cause investigation and verification. Put forward improvement measures according to the special needs of customers or standard 8D analysis methods, and track the implementation results of follow-up improvement measures. For customer complaints, the investigation of abnormal causes must be completed within 5 days after the formal registration of the case. Effective countermeasures must be put forward, so as to carefully and timely solve customer problems. Other non-quality oriented opinions are effectively communicated through the diversified communication channels provided by the Company, in order to meet customer needs and comprehensively improve customer satisfaction in respect of Product quality, yield, technology, delivery date and service.

ChipMOS is committed to improving customer satisfaction performance. With the diversification of products and the growth of shipment volume year by year, we continue improving Product quality, actively strengthen internal education and training, and improve Customer service processing capacity. As a result, the customer complaints are declining year by year, the closing rate is also reaching 100%. ChipMOS also actively investigates the real causes of customer complaints, strengthens preventive measures to thoroughly solve customer complaints, consolidates customer cooperation and trust, and creates win-win results.

Customer Problem Handling Procedure



Number of Customer Complaints in Recent 5 Years



5.1.3 Customer Privacy and Information Protection

ChipMOS attaches importance to customer privacy and intellectual property rights. Any information related to customers is treated as confidential documents for control. We have set up an electronic data leakage protection system to protect customer data. All customer confidential documents are protected by the Trust View. All internal documents of the Company have been written in the form of customer codes to avoid exposing customer names. Through quarterly vulnerability scanning, we can effectively deal with high-risk events.

In addition, ChipMOS has actively built an information security management mechanism. All fabs have passed the third-party verification of ISO/IEC 27001:2022 Information Security Management System. There have been no customer complaints related to customer information leakage in the past 5 years.



5.2 Product Quality



ChipMOS Quality Policy

- **Product Quality** — meet customer needs
- **Product Cost** — competitive in the market
- **Product Lead Time** — serve customers on time

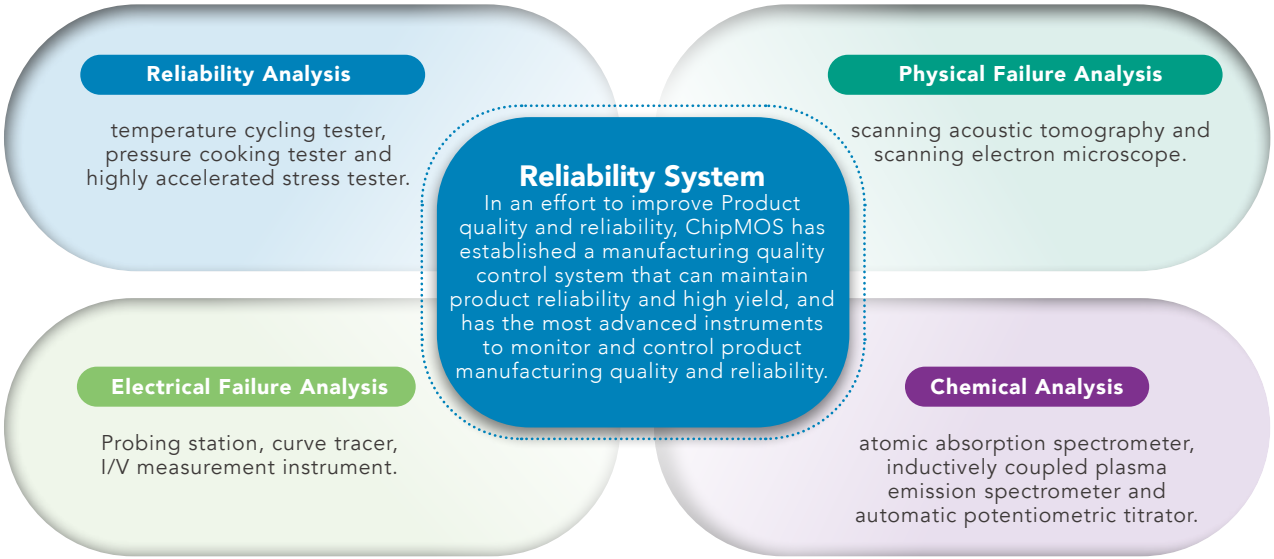
5.2.1 The Quality System has Passed the Third-Party Quality Verification

ChipMOS fabs have passed ISO 9001 Quality Management System, IATF 16949 Quality Management System for Automotive Industry and ISO 26262 Road Vehicles - Functional Safety Certification. In addition, the electrical property testing field, electric quantity and temperature correction field and chemical analysis field of the Quality Laboratory (at both Tainan fab. and Zhubei fab.) have also passed the certification of the Taiwan Accreditation Foundation (TAF) ISO/IEC 17025 respectively. The Product quality and production of ChipMOS meet a number of international standard quality specifications and requirements.



Note 1: Hsinchu fab., Tainan fab., Tainan fab. 2, Zhubei fab., Zhubei fab. 2, Hukou fab.

Note 2: The ISO/IEC 17025 laboratory quality management system is verified only for the facilities with laboratories at ChipMOS, which would be the Zhubei and Tainan fabs.



Inculcate intelligent production to improve quality protection.

Since 2018, ChipMOS has been proactively pushing to create its automatic Intelligence factory. According to the products and environment, ChipMOS introduces big data, automatic program control, AI, automatic loading and unloading devices, laser mold cleaning machine and etc. By integrating product logistics, information flow and talent flow, combines software and hardware technologies, and specifically improves production efficiency and Product quality. For many years, we have continued to strive to promote automation projects in various product lines, maintain ChipMOS' professional technical competitiveness, and strive to provide customers with high specifications, high quality and high services.

5.2.2 Establish the Correct Quality Awareness of Employees to Improve Quality

"In order to effectively improve Product quality and customer satisfaction, we take the initiative to monitor, warn and prevent, so as to achieve quality management with risk thinking, thus minimizing product risks."

Monitoring
monitor quality indicators, Improve auditors' VDA6.3 auditing skill,strengthen internal audit mechanism, and implement improvement policies.

Warning
Leading index earlier warning, level deviation and shutdown.

Prevention
strengthen data analysis to achieve effective and immediate quality management.

Action 1: Quality Awareness Publicity Activity

In order to implement the ChipMOS quality policy and ensure that it is effectively communicated to all ChipMOS employees, we have taken positive and positive actions. Since 2018, we have promoted quality awareness publicity activity, and continuously promoted the concept of quality awareness to employees in the form of physical and electronic bulletin boards through the Quality Concept Announcement and Automotive Quality Promotion and Sharing, thus ensuring that ChipMOS quality policies and concepts are deeply rooted in the hearts of the staff, and ChipMOS' determination to create high quality is clearly expressed to all stakeholders.

Action 2: Offering incentives for innovative propositions so as to jointly improve Product quality

In order to ensure that the policies and objectives can be effectively and continuously improved, a set of continuous improvement mechanisms and activities are established to enable all employees to participate in quality management activities. In addition, we provide proposal incentives to encourage colleagues to put forward effective solutions, strengthen the Company's quality culture, and continuously improve Product quality and production efficiency. Two important quality control functions are: the Process Improvement Team (PIT) and the IDEA BOX (ID BOX). Through the proposal system and cross functional teams, we implement and promote the continuous improvement of the whole fab.

Achievement of PIT & ID BOX Proposals over the Years

Item	Proposal Activities	2021	2022	2023	2024
Targeted[Note 1]	PIT	32	32	30	30
	ID BOX	146	140	129	191
Total Proposals	PIT	66	58	52	54
	ID BOX	426	438	498	515
Achievement Rate (%) [Note 2]	PIT	206	181	173	180
	ID BOX	292	313	386	270
Benefits [Note 3] (NT$10,000/year)	PIT & ID BOX	6,632	1,764	1,645	1,751

Note 1: The PIT & ID BOX set targets for the number of proposals annually, and count the performance of the number of proposals every month.
Note 2: Achievement Rate = number of proposals / targeted number x 100%
Note 3: The benefits (NT$/year) are the costs saved after the improvement of the proposal.

Performance Highlights

In 2024, there were 54 PIT proposals across all whole fabs, along with 515 ID BOX proposals. The benefits derived from the combination of the two amounted to NT$17.51 Million, of which the achievement rate of the PIT proposals exceeded 100% for consecutive years. In the future, we will continue taking incentive measures, such as proposal incentives, to encourage colleagues to communicate and brainstorm across departments, stimulate innovative idea and improve problem-solving ability, and continue improving ChipMOS' high-quality green competitive advantages, and create a win-win situation with customers.

PIT proposals — 54 proposals in total
- 39 technology development and improvement proposals
- 15 proposals for system flow improvement

ID BOX proposals — 515 proposals in total
- 177 engineering improvement proposals
- 338 onsite improvement proposals

ChipMOS has proactively responded to climate change issues and implemented relevant energy conservation and carbon reduction policies. In 2022, we leveraged our ID BOX proposal platform and added a new category of "Energy Conservation and Carbon Reduction" along with the setting of specific proposal targets for relevant business units. Through our proposal incentive mechanism, we aim to encourage all employees to brainstorm and offer their creative ideas so as to inspire novel thinking on carbon reduction that could lead to concrete changes, thus enabling us to work together and mitigate the impacts of climate change.

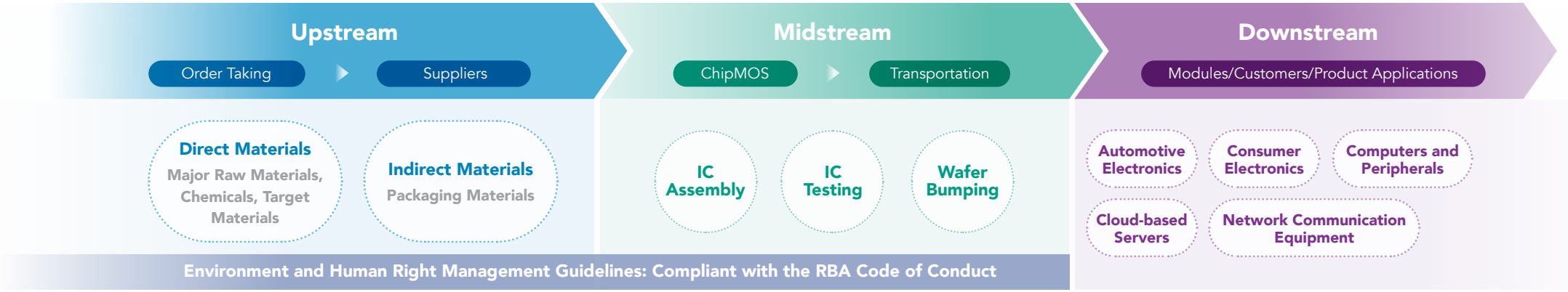
*For more details on the performance and results of our energy conservation and carbon reduction proposals, please see CH2 Sustainable ChipMOS

5.3 Supply Chain Management

GRI 2-6, 204-1, 308-1, 308-2, 414-1, 414-2

ChipMOS's main product lines are Memory IC, Display Driver IC, Logic & Mixed-Signal Products. Raw materials purchased from upstream suppliers for our manufacturing process are subjected to IC Assembly, IC testing, and Wafer Bumping at the Company before providing the products for downstream module applications or customers. Following the mutually beneficial business philosophy of "Good for Employee, Good for Shareholder, Good for Vender Team", we are dedicated to relevant management in all aspects, and maintaining long-term relationships with our employees, shareholders, customers and suppliers. In terms of supply chain, the Supplier Management Committee (consisted of cross-departmental organizations) conducts management based on environmental, social, and governance-related issues. It regularly conducts supplier assessments and audits to ensure that suppliers meet the standards of Product quality, environment, and human rights. While focusing on revenue and profitability, we actively encourage our suppliers to promote energy saving and carbon reduction in the hope to enhance the overall competitiveness and create a win-win situation to achieve the goal of sustainable supply chain management.

Structure of Value Chain



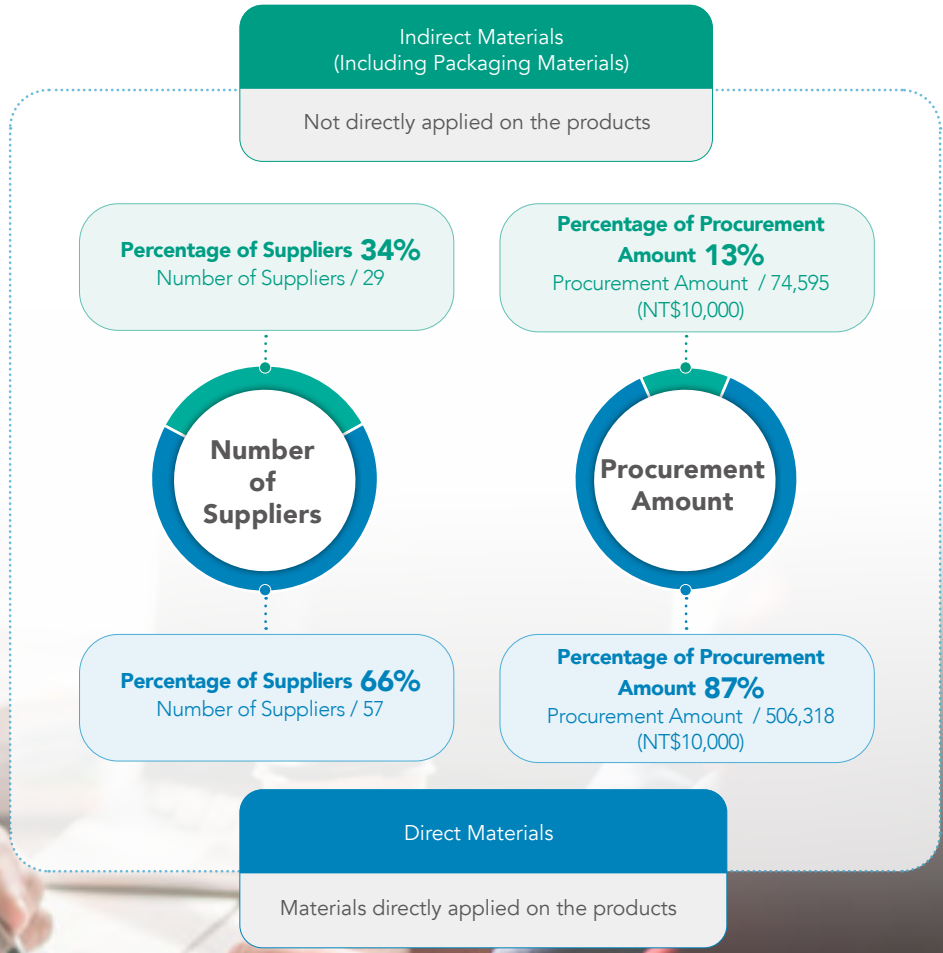


5.3.1 Sustainable Supply Chain

The major procurement items of ChipMOS include the raw materials, machine and equipment, parts and component, plant affair facilities, information devices, among other things. Currently, the suppliers with long-term relationship are more than 900; of which, the raw material suppliers are essential to the Company's daily operations, including production and quality of shipped products, and accounting for 42% of the total annual procurement amount in 2024; which is most influential and direct to the production and operation, so it is listed as the key item for the supplier management. ChipMOS is committed to enhance the Company's competitiveness and partnerships in the supply chains. The key material supplier barrier is established based on the annual procurement amount (greater than NT$5 million) and feature (the only supply source or unreplaceable), and control and coach these key suppliers, to achieve the goal of effective management and continuous improvement.

For the management of the key raw material supply chain, the key materials for the Company's products include auric potassium cyanide (KAu(CN)2), Substrates, Gold Wires, Lead Frames, Molding Compounds, among other things. By insisting the principle of good faith, the relationships with suppliers are maintained; the operation and financial position evaluations for key suppliers' are done, to ensure the stability of supplies. While establishing good partnership with suppliers, other alternative materials and suppliers are being developed, to increase the flexibility of supply sources. In 2024, there was no shortage in critical raw materials.

Overview of Key Raw Materials Suppliers





5.3.2 Local Sourcing Strategy

"For the material procurement strategy, our first choice is the the local suppliers and coach them; this approach not only reduces the carbon emission from transportation, but also supports the stable development of local economy, and creates jobs. "

By enhancing the local sourcing strategy, ChipMOS reduces the supply chain risks, as well as the carbon emission in the overall supply chain and creates the local jobs. The term "local supplier" refers to the manufacturing plants of suppliers locate at the same area as the production bases of ChipMOS. For instance, if a manufacturing plant of a supplier locates in Taiwan, this is a local supplier to ChipMOS' plants in Taiwan. In 2024, 71% of the procurement expenditure came from local suppliers. In recent years, the proportion of local procurement has shown an upward trend. In 2024, due to factors such as changes of metal price/exchange rate and rising price of some raw materials, the order amount in Taiwan was increased. Looking to the future, we will insist the local sourcing strategy and spirit, to select quality suppliers in Taiwan, and increase the proportion of local sourcing, while expecting to bring more jobs to Taiwan, and further enhance the development of overall local industries.

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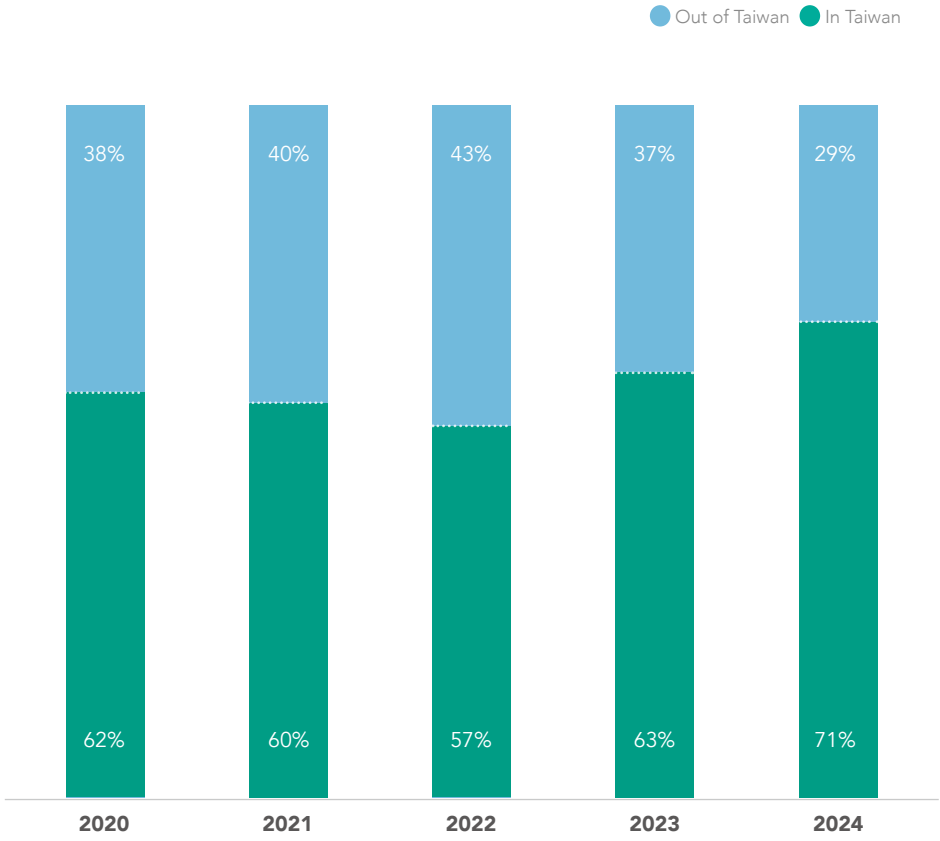
Local Sourcing Trend in the Most Recent Five Years



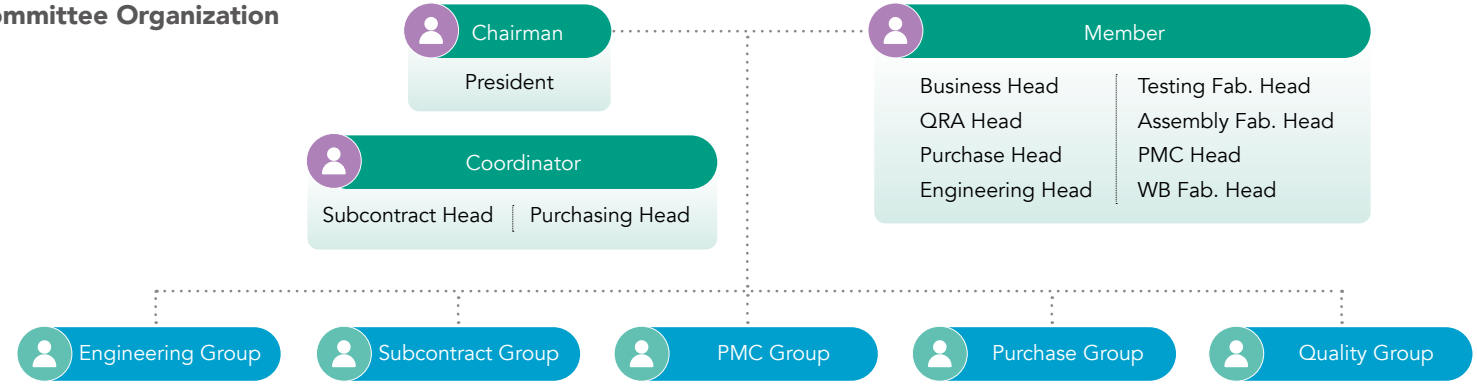
Note: Calculation targets are the key raw material suppliers

5.3.3 Supplier Management Committee

ChipMOS complies with the code of conducts of the Responsible Business Alliance (RBA) and applies such as the policy and guidelines to manage the suppliers in terms of environment and human rights, and clearly specifies the 5 management scopes for suppliers, including labor, health and safety, environment, professional ethics and management system.

ChipMOS has established the "Supplier Management Committee" consisting of 5 groups, namely construction, outsourcing, production and material management, procurement, and quality. The Committee works in a cross-function way to implement the supplier management scopes together, including supplier selection, supplier audit, and supplier appraisals, to be committed to conform to the standards of RBA's code of conducts, and work with the suppliers to grow together, and operate sustainably.

Supplier Management Committee Organization



Supplier Compliance Standards

Supplier Integrity Policy

To ensure that suppliers understand that ChipMOS insists the principles of ethic and integrity when conducting all business activities, when entering procurement contracts with the suppliers, the terms of Regulations Governing Professional Moral Conduct are required; whenever any employee of ChipMOS or related supplier is found being unethical, the whistleblowing email:Audit_Committee@chipmos.com may be used. ChipMOS will handle the whistleblowing pursuant to the procedures, and keep strictly confidential of the whistle blower's information, be it an entity or individual; proper protective measures are taken pursuant to laws and regulations, and ChipMOS shares the responsibility of complying with the Regulations Governing Professional Moral Conduct with suppliers.

Suppliers Sign the Declaration of Corporate Social Responsibility

ChipMOS is committed to conform to the standards of RBA's code of conducts. Since 2014, we have requested our suppliers of raw materials, equipment and specific services (including human resource agencies, janitors, security personnel, resident employees of vendors, catering personnel and so forth) to sign the Declaration of Corporate Social Responsibility to ensure the suppliers understand the code, The declaration clearly requires the partners in the supply chain to fulfill the corporate social responsibilities together. As of the end of 2024, a total of 274 suppliers have signed the Declaration of Corporate Social Responsibility; the signature reply rate is 100%.

Enhancing suppliers' green competitiveness

Regularly survey suppliers on climate change and water security management

Starting from 2022, ChipMOS has more effectively managed and grasped suppliers' environmental actions through the climate change/water security questionnaire. Over the past three years (2022-2024), the scope of supplier questionnaires has expanded annually. In 2024, the survey covered 121 Tier-1 suppliers (including direct/indirect materials/equipment categories and expense categories) that accounted for 85% of total procurement spending, including the top 20 GHG-emitting suppliers. Additionally, ChipMOS began surveying Tier-2 suppliers in 2024 to gradually grasp environmental impacts associated with the supply chain. The questionnaire surveyed seven major issues: climate governance, climate initiatives and actions, applicable laws or related drivers, adoption of international standards, goal setting for management, corporate GHG emission inventories, and corporate water security assessments. A total of 18 suppliers participated in international initiatives such as SBTi, TCFD, and RE100, or made Net-Zero pledges; 53 suppliers had adopted environmental investigation/verification standards (including ISO 14001, ISO 14064-1, ISO 50001, and ISO 14067).

ChipMOS SCM Platform to Promote Climate Change Information

We promote awareness of ChipMOS stance and direction on climate issues among all suppliers through the SCM platform, encouraging them to assess their investment in relevant plans and enhance their green competitiveness. Adhering to ChipMOS Biodiversity and No Deforestation Policy, valuing natural environmental ecological issues. Suppliers should accelerate their preparations and commit to climate issues, with the commitment direction as follows:

- 100% compliance with government laws and regulations
  e.g., Renewable Energy Act, energy user's energy-saving target setting and implementation plan
- Conducting carbon/water issues risk impact assessment
- Implementing ISO 14067 carbon footprint inventory
- Planning a net-zero pathway

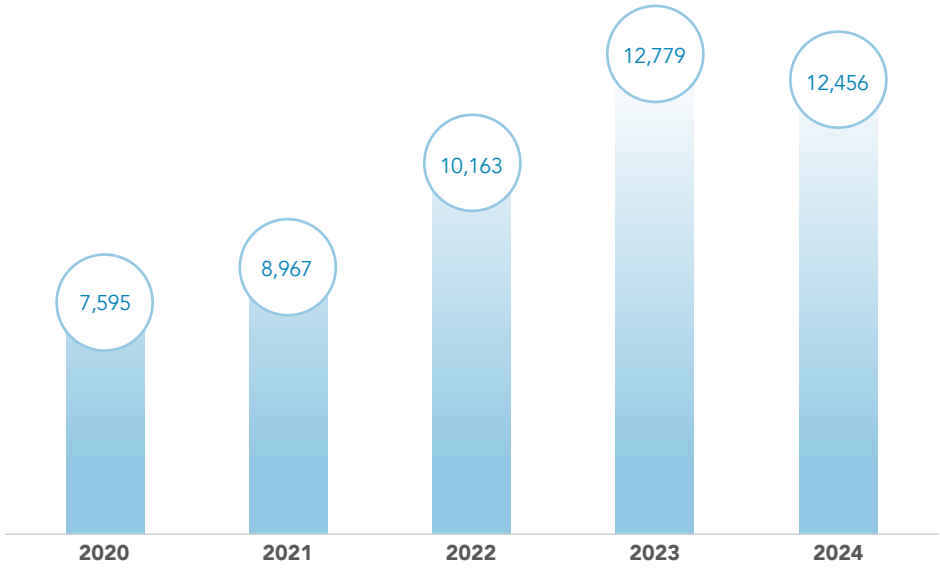
*ChipMOS plans to collect specific data and results on suppliers' achievement of this goal through questionnaires at the end of each year.

Note: Tier-2 suppliers are the primary upstream suppliers of our Tier-1 suppliers.

Green Procurement

To promote green procurement and consumption, ChipMOS has adopted the goal of procuring materials and equipment that reduce environmental impact and meet quality requirements. The company selects products with domestic and foreign eco-labels recognized by the Environmental Protection Administration. As a result of its active efforts, ChipMOS received recognition for seven consecutive years from 2018 to 2024, including the "Outstanding Green Procurement Performance" award from the EPA in 2024, as well as the "Special Contribution Award for Green Procurement" and "Excellent Green Procurement Enterprise" awards from the governments of Hsinchu County and Tainan City.

Green Procurement Amount Statistics (unit: NT$10,000)



Note: The procurement amount data is based on the annual disclosure of the "Green Procurement Reporting Platform for Private Enterprises and Groups" reported by our company to the Environmental Protection Department.

5.3.4 Selection of New Suppliers

When evaluating new suppliers, ChipMOS complies with the RBA purpose and related codes, to investigate if the candidates insist the philosophy of environmental protection, occupational health and safety, and corporate responsibilities, and fulfill their responsibilities as corporate citizens, and if they have any past record of affecting environment, occupational health and safety and/or society. Any candidate with related records will be required to provide the report and improvement result, and the current practical implementation will be verified. Based on this, ChipMOS has built a set of new supplier selection process. When the unit in need request for new suppliers, the Supplier Management Committee will evaluate, including for major dimensions: construction technical ability, quality management system, price, service (including capacity and promise of delivery time), as well as the industrial history from the candidate's existing customers, to evaluate the risks of introducing the candidate in a holistic manner.

ChipMOS expects suppliers to agree with our philosophy of sustainable operations and the requirement of ensuring Product quality. We adopt the highest standards for the evaluation; for the new suppliers of the key materials, their certifications of international quality systems and the percentage of 40% of new supplier evaluation items in the quality management system - international quality system certification are verified; implementation of the process management, green product, Responsible Business Alliance (RBA) and health and safety management are reviewed to ensure the suppliers meeting the requirements in terms of environment and labor practices, including product quality, prohibition of hazardous substances, and employee protection.

The selection process of new suppliers is as the following figure. These who pass the evaluation will be registered in ChipMOS' Approval Vendor List ("AVL") for subsequent daily management. 5 suppliers were added in 2024 to be more flexible in terms of deploying supply sources and coping with customers' demands. All of them passed the evaluation, conforming to the ChipMOS' requirements for quality, environment and social sustainability practices.



Selection Process of New Suppliers

Convene Vendor

Management Committee Meeting

Engineering Technical Capability

- Design Capability
- Technical Capability
- Manufacturing Process Capability/Stability
- Risk Survey for Supplier Uninterrupted Supply

Quality System Certification

- ISO 9001/IATF 16949
- ISO 14001
- QC 080000/ISO 45001
- Sony Green Partner

Others

- Industrial Records
- Capacity and Delivery Time
- Commitment
- Price Competitiveness
- Responsible Business Alliance (RBA)
- Green Products
- Safety and Health Management

Product Operation Certification

- Production Records
- Manufacturing Process Stability
- Reliability
- Analysis of Lab Materials

Quality System Certification

- On-site/Document Audit
- Improvement Response
- Continuous Quality Improvement Activity

Registration of Qualified Vendors (AVL)



5.3.5 Supplier Management

Supplier Appraisal

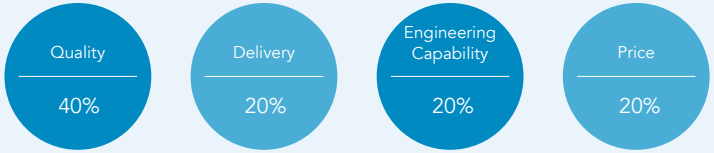
To ensure the normal operation of quality system in every supplier, ChipMOS schedules the audit plan for next year in every Q4 based on the appraisal scores from Q4 of last year to Q3 this year (frequency of audit is once a year). In 2024, a total of 61 suppliers were subjected to the quarterly appraisal and the result showed that all of them reached B or higher with an achievement rate of 100%. We will make improvement together with the suppliers based on this standard.

Appraisal time quarterly

Targets qualified suppliers of direct and indirect materials who have transaction during the quarter.

- The suppliers obtain A as the appraisal with certification of IATF 16949 or ISO 9001, or these who are not appraised but with certification of IATF 16949 or ISO 9001, may be audited via the quality system questionnaire.
- These who are appraised under B for any quarter (and scores between 70-90 points), or with any material irregularity and more than 2 of incidents are RMA/QAR related to materials that interrupt the product lines, or the irregularity is requested by customers for on-site audit, will be targets for the audit plans of next year.
- The audit definitions of the automotive suppliers with IATF 16949 are as follows: The appraisal result is A, and the audit is conducted every 3 years.

Appraisal Item



Approach The treatments and measures are categorized for A, B, C, and D 4r levels, to meet the expectation of society and ChipMOS

Level A（scores more than 90 points）
the quality of the supplied materials, construction ability, delivery time and price are all deemed outstanding

Leve B（scores 70~89 points）
the quality of the supplied materials, construction ability, delivery time and price are all deemed normal

Level C（scores 60~69 points）
the suppliers shall furnish the corrective measures within 7 days, and will be re-audited by the Supplier Management Committee
→ Obtaining a level C score twice in row will be result in disqualification from the AVL

Level D（scores below 60 points）
the suppliers are directly disqualified from the AVL

Supplier Audit

Pursuant to ChipMOS' "Management Procedures for Suppliers," the audit plans are formulated every year, to audit and review each detail of suppliers under the 5 major dimensions of RBA, and to clearly define the evaluation time of each supplier via the audit plants, as well as explain the key points covered in the audit. In 2024, document review has been conducted for a total of 93 suppliers and the RBA audit compliance rate of all suppliers for all the fabs in 2024 reached 99%, and the audit compliance results in the recent 5 years have been improving year by year, maintaining at an ideal level (>95%). In addition, on-site evaluations were conducted for 29 key direct material suppliers. The audit results revealed that 19 suppliers had a total of 98 non-conformities, including quality and RBA-related issues. All 98 identified improvement items have been addressed and closed, resulting in a 100% closure rate.

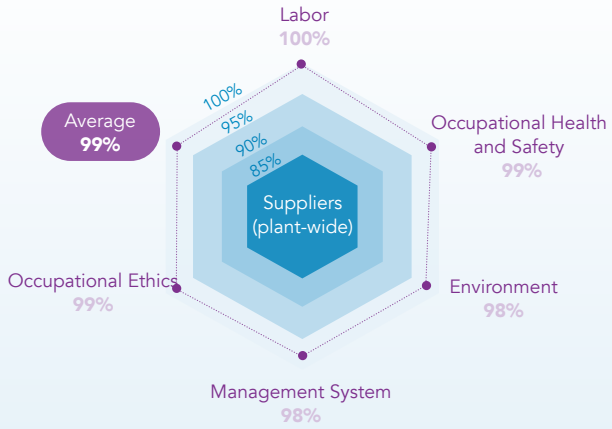
Appraisal time annually

Targets key material suppliers

Goal Document review and on-site audit target (RBA>95%, audit improvement and case closure rate ≥ 100%)

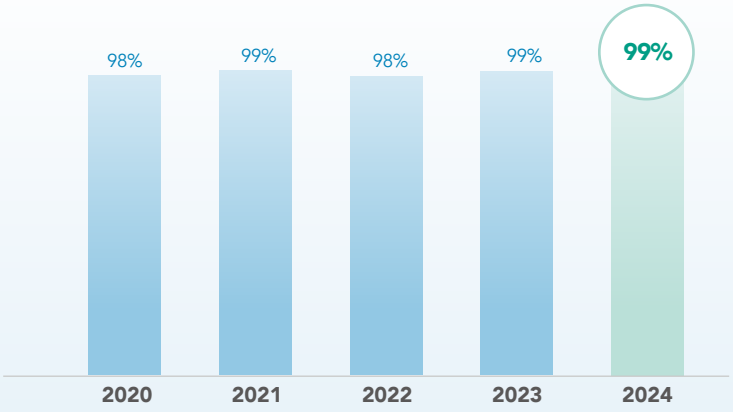
Approach
a. Document review
b. Onsite evaluation for suppliers is conducted regularly
c. For any disqualified suppliers or any defect need to be rectified, the active coaching and training will be provided for improvement

2024 Conformity of Supplier RBA Audit



Note: Calculation targets are 93 key material suppliers (30 in the north area fabs and 63 in the south area fabs.)

The Average Conformity of Supplier Audit Results in the Recent 5 Years



Coaching and training suppliers

By correcting the defects found during the appraisal and audit, ChipMOS insists a positive and open attitude to discuss with the suppliers, plus promotions and training from various aspects to ensure no recurrence of defects.

In 2024, the on-site audit will focus more on environmental issues, including energy conservation and carbon reduction measures, greenhouse gas inventory verification, carbon footprint, etc. Among them, chemical suppliers actively reported energy conservation action plans and other promotion results. Chimao affirmed the initiative and environmental attention of suppliers and listed this as a bonus item for the audit. In addition, Chimao's experience was also shared during the review process, and suppliers were guided to continue to pay attention to environmental issues through two-way communication. It is hoped that through continuous guidance, the overall supply chain energy utilization efficiency will be improved to achieve the goal of sustainable environmental protection.

Process of Coaching Suppliers to Improve



Eencouraging suppliers to obtain the international certifications

ChipMOS continues guiding and encouraging suppliers to obtain certification of international standards. If suppliers obtain certification of international standards, it is a plus for audit and evaluation. This way, ChipMOS grows together with the suppliers.

Suppliers Obtaining Certification of International Standards in 2024

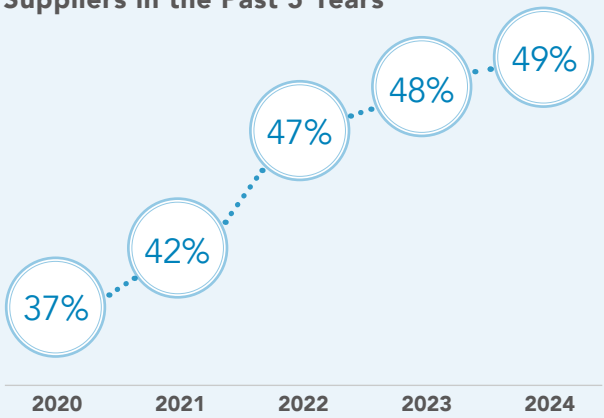


Note 1: Calculation targets are 93 key material suppliers (30 in the north area and 63 in the south area).
Note 2: ISO 45001 is the certification related to occupational health and safety; IATF 16949 is the certification for automotive products; the two certifications are relative difficult to obtain, but ChipMOS is actively coaching suppliers to push for compliant management practices.

★ Actively coaching supply chain partners to pass automotive specification verification

To improve the quality and competitiveness of our suppliers, we have been working to ensure they meet international standards. To support our growing automotive business, ChipMOS is not only IATF 16949 certified but has also strengthened its supplier quality control. We now include automotive requirements in our annual quality questionnaires and conduct VDA 6.3 process audits for suppliers of automotive products. Through these efforts, we've helped our suppliers better understand automotive standards and obtain certification. The percentage of ChipMOS suppliers with IATF 16949 certification has increased from 37% in 2020 to 49% in 2024, a 12% growth, reflecting a significant increase in the quality and competitiveness of our suppliers.

IATF 16949 Accreditation Status for Suppliers in the Past 5 Years



5.4 Conflict Mineral Management TC-SC-440a.1

ChipMOS Responsible Mineral Procurement Management Statement

ChipMOS is committed to the management of conflict-free minerals and responsible sourcing. We have published a Responsible Mineral Procurement Manaement Statement on ChipMOS website. In line with our corporate social responsibility and international justice, we actively comply with the Dodd-Frank Act of 2010 (H.R. 4173) and the OECD Due Diligence Guidance. We strictly avoid sourcing conflict minerals from high-risk areas, and we supervise our supply chain to ensure material origins. Our goal is to procure 100% of our raw materials as conflict-free.

Note 1: Conflict minerals are defined as minerals mined in areas of armed conflict and human rights violations, particularly from the Democratic Republic of Congo and its neighboring countries. The extraction and trade of these minerals can cause significant social and environmental problems, including human rights abuses and armed violence, leading to major regional conflicts.

Note 2: Information on OECD CAHRAs (Conflict-Affected and High-Risk Areas) can be found at: https://www.cahraslist.net.

Comforming to the annual filing procedure of the U.S. Securities and Securities and Exchange Commission

Requirements of the conflict minerals are the U.S. regulations, and mandatory to all public listed companies in the U.S. Since 2014, ChipMOS has included the filing of the conflict minerals in the annual financial reports filed to the SEC, clearly stating the survey process and the outcomes. Our SEC report and relevant data are available on ChipMOS website.

Drive suppliers to procure 100% of non-conflict minerals

ChipMOS respects and continues monitor the international human right issues, while leading our supplier partners to investigate the sources of metals used in the products in detail and faithfully, to ensure the sources of Gold, Tin, Tantalum, Tungsten, Cobalt and Mica are not from mines in the areas impacted by the conflicts and high-risk areas. For the replies from the suppliers, ChipMOS conducts due diligence, to ensure the smelters are all 100% smelters and refineries in the qualified list of the Responsible Minerals Initiative (RMI), and the RMI qualifications of these smelters and refineries are verified quarterly.

For cobalt and mica, which have received much attention in recent years, ChipMOS has released the new Extended Minerals Reporting Template (EMRT) according to the Responsible Minerals Initiative (RMI). Through the template, a standardized method is provided to collect due diligence information related to where and how minerals are obtained in the supply chain, and confirm that none of the materials used in the products come from unqualified cobalt smelters and that no mica is used. The Company already to include cobalt and mica in the conflict mineral procurement management policy in October 2024.

Sources of minerals are 100% conforming to the non-conflict mineral program

From 2014 to 2024, ChipMOS's supply chain sources of materials and minerals 100% conformed to the non-conflict mineral policy. All smelters participated in and passed the responsible procurement procedure verification by the Conflict-free Smelter Program (CFSP). Looking to the future, ChipMOS will continue to encourage suppliers to implement the participation of CFSP.

For the suppliers of materials possibly containing conflict minerals, ChipMOS complies with the CMRT for investigation. The key points of the investigation report are as following:

- In 2024 investigation to the raw material suppliers, the suppliers under the scope of conflict mineral management were 45 suppliers in Taiwan.
- Among the raw material suppliers related to the conflict minerals, the smelters include 42 for Gold, 19 for Tin,1 for Tantalum, 3 for Tungsten, 0 for Cobalt and 1 for Mica.
- The sources of metals contained in materials: Gold was mainly from Japan and China;Tin was mainly from Indonesia and China; Tungsten was mainly from China; Tantalum was mainly from the USA; and Mica was mainly from the Finland; none of the metal was from the illegal smelters in Democratic Republic of the Congo and neighboring countries.



3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

8 DECENT WORK AND ECONOMIC GROWTH

11 SUSTAINABLE CITIES AND COMMUNITIES

06 Inclusive Workplace

2024 Tainan fab. Team Competition

Mid- and Long-term ESG Goals

Social Aspect

		2025 Short-term	2027 Mid-term	2030 Long-term	Outcomes for 2024
Friendly Workplace	**The average employee sense of belonging** (In regard to aspects such as new employee cultural identity, employee learning and growth, Healthy and Happy Living, and health protection)	90%	93%	95%	94%
Talent Development and Training	**Internal talent promotion rate**	60%	60%	70%	43.75%[Note1]
	Success rate for internal transfer coordination	60%	60%	70%	51.24%
Environmental Public Welfare and Social Assistance	**participation in social engagement initiatives**	80%	80%	85%	50%[Note2]

Note 1: Due to the highly specialized and technical nature of managerial positions in 2024, external recruitment was adopted to fill the vacancies.
Note 2: Due to uncertainties in the industrial environment in 2024, the company exercised caution in capital expenditures, leading to adjustments in social participation projects. As a result, the input ratio decreased compared to previous years.

*For more details on our social engagement, please refer to 2.3 Sustainability Objective Management and SDGs
*For details on the concrete actions taken and outcomes on each issue, please refer to the contents of this chapter

Management Policy

Policy

To comply with the domestic and international labor regulations, implement the human right protection, committed to the diverse and inclusive, health and friendly workplace environment with employee growth.

Commitment

Value and take care of employees, establish a good salary and benefit system, talent cultivation program, implement the work-family balance, and create a happy and harmonious workplace.

Resources

- ESG Committee and Environmental Safety, Health and Energy Management Committee.
- Responsible Unit for Human Resource Management.

Specific Actions

1. Diverse and fair mechanism for talent recruitment
2. Competitive overall bonus scheme and long-term incentives
3. Talent cultivation and diverse channels of independent learning
4. Holistic health management and safety protection

Evaluation Mechanism

- **RBA audit, internal audit, customer audit**
- **Sustainability evaluation by investment institutions**



6.1 Attraction and Retention of Talents

GRI 2-7, 202-1, 202-2, 401-1, 405-1

With persistent labor shortages, ChipMOS continues to address talent attraction and retention challenges by investing in our human capital. We focus on four key areas: competitive compensation, performance management and development, employee development and training, and employer brand enhancement. Internally, we aim to increase employee identification with the organization to boost retention, while externally, we leverage a strong employer brand to attract top talent.

Competitive Compensation

We participate in external salary surveys to understand market trends and, through our performance management system, develop an appropriate and motivating total rewards package.

Performance Management and Development

- Our performance system integrates key performance indicators (KPIs) with a behavioral competency framework.
- We ensure our performance management process is fair and transparent.
- Performance serves as a key basis for salary adjustments, bonuses, and promotions.

Employee Development

- We cultivate individual skills, broaden career paths, encourage interdisciplinary learning, and unlock potential.
- We develop management talent and nurture the skills needed for our organization's growth.
- We assist employees in creating their career roadmaps.

Enhancing Our Employer Brand

Internal
- We continuously improve our work environment and build a positive organizational culture.
- We recognize and support employees' learning and growth.
- We value our employees and understand our talent positioning within the company.

External
- We build and manage our corporate image.
- We use diverse communication channels to build relationships with target talent.

6.1.1 An Equal Employment Environment

TC-SC-330a.1

"We value the rights of our employees and promote pay equity. We provide equal opportunities to all applicants, and employment and promotion are not based on nationality, race, religion, gender, age, marital status, disability or other factors."

Adhering to our principle of "Professional Respect", ChipMOS has always evaluated employee competence solely on their professional capabilities and work experience. We comply with pertinent gender equality laws and basic human rights as outlined in international standards to ensure zero discrepancies in employee treatment and benefits regardless of their gender, race, age, marital status, political affiliation, religious beliefs or nationality. With due respect for employees' professional skills and insistence on equal opportunities and inclusiveness, the Company is committed to creating a healthy and trustworthy working environment.

Workforce Structure

By 2024, the global semiconductor industry has moved past the slowdown and inventory destocking experienced in 2023 and entered a period of recovery. In terms of human resource demands, ChipMOS has also been actively recruiting personnel and expanding its recruitment channels to build a diverse talent pool for long-term development; the Company continued its expansion of Display Driver IC and memory packaging/testing capacities in order to maintain its momentum for future operational growth. In the fast-changing technology industry, ChipMOS Technology continues to promote development, constantly enhance competitiveness, and strive for excellence. Through the promotion of automated intelligence factory and the development and expansion of core technologies, we hope to drive relevant demands for manpower, thereby creating more quality job opportunities.

A stable workforce is an important cornerstone for the continued progress of ChipMOS. As of December 31, 2024, the total number of employees in Taiwan and overseas subsidiaries reached 5,922. There were 5,915 employees in Taiwan, accounting for 99.88%, and 7 employees in overseas subsidiaries, accounting for 0.12%. For the manpower required for production capacity, the number of employees increased by 505 compared to 2023, with a growth rate of 9.32%. In the following sections, the statistical boundary is only limited to the number of employees in Taiwan.

For the age structure of employees, ChipMOS complies with the regulatory and statutory requirements, not hiring child labor. The average age is 39.2 years old, and the major workforce consists of people in their youth and middle age. The group of people aged 30-50 years old accounts for 75.65% of all employees; 15.42% is under 30 years old, and 8.93% is above 50 years old. Since the Company's major revenue comes from the production lines of packaging and testing plants, the majority of employees are operators, accounting for 54.56%; followed by technicians, accounting for 33.95%; mangers account for 6.37% and administrative clerks are 5.12%.

ChipMOS periodically reviews the composition of its workforce in order to formulate effective strategies to recruit excellent talents, and follows the principle of matching people with appropriate roles to hire competent professionals to maintain its industrial competitiveness. Due to the special characteristics of the semiconductor industry, most professional technical positions have a higher demand for expertise and skills, therefore 69.38% of ChipMOS's new hires in 2024 have a degree above bachelor level.

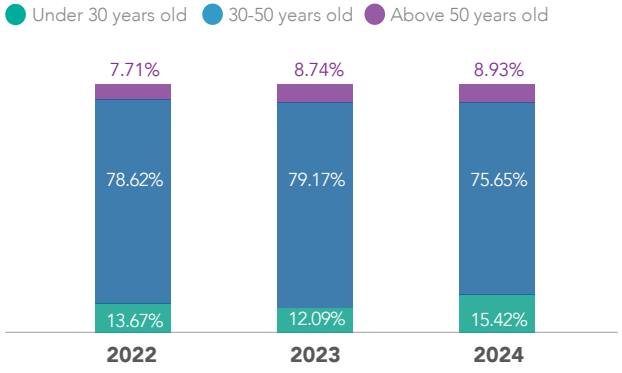


Distribution of Employee Demographic in 2024

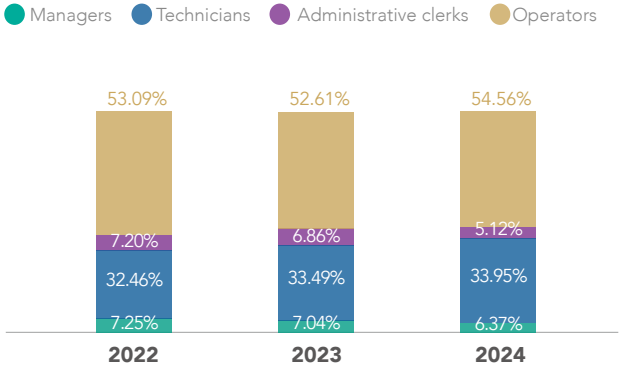
Employment Category			Male	Proportion	Female	Proportion	Total	Proportion
Full-time employees	Full-time employees	Formal employees	2,378	88.70%	1,866	57.70%	4,244	71.75%
	Temporary employees	Filipino employees	287	10.70%	1,358	41.99%	1,645	27.81%
		Contract employees	16	0.60%	10	0.31%	26	0.44%
Part-time employees			0	0.00%	0	0.00%	0	0%
Total			2,681	100%	3,234	100%	5,915	100%
Type of Position	Managers		302	11.26%	75	2.32%	377	6.37%
	Technicians		1,640	61.17%	368	11.38%	2,008	33.95%
	Administrative clerks		162	6.04%	141	4.36%	303	5.12%
	Operators		577	21.52%	2,650	81.94%	3,227	54.56%
	Total		2,681	100%	3,234	100%	5,915	100%
Age	Under 30 years old		276	10.29%	636	19.67%	912	15.42%
	30-50 years old		2,152	80.27%	2,323	71.83%	4,475	75.65%
	51 years old and over		253	9.44%	275	8.50%	528	8.93%
	Total		2,681	100%	3,234	100%	5,915	100%

Note1. The base date of data is the in-service workforce on December 31, 2024.
Note2. Temporary employees refer to personnel who have entered into fixed-term or temporary employment contract with the Company.
Note3. Managerial personnel refer to managers at or above the department level, excluding technical and project-specific managers.

Age Distribution



Job Distribution



Female Workers Highlight Outcomes



01

For the last three years, the ratio of female promotion has remained above 40%.

02

In 2024, female first-line supervisors Note 1 accounts for 57.05% of the total.

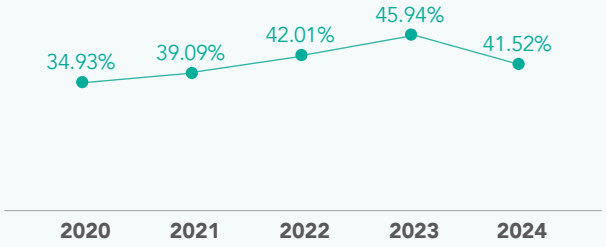
03

The reinstatement rate and retention rate for female employees who took maternity leave has remained above 60 percent for two consecutive years.

Note 1: First-line supervisors refer to team leaders and section chiefs.

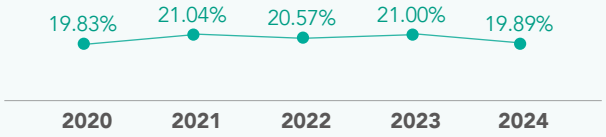
ChipMOS strictly adheres to the principle of gender equality in employment, and strives to create a diverse and inclusive work environment. As of 2024, the ratio of our female employees out of all employees came to 54.67%, with a male-female employee ratio close to 1:1; the percentage of female managers at ChipMOS is at 19.89%. The Company has made an effort to keep the gender ratio of workers, and does not discriminate on gender when it comes to recruitment and promotion. We offer equal opportunities for career development and growth to all employees. We will continue to monitor the issues of female employees in the future, creating an environment that is equitable and inclusive , while also continue to optimize relevant benefit systems, so that more female employees will stay for longer, and continuously exert their personal values and make contributions to the Company and society.

Ratio of Female Promoted



Note: The calculation basis is based on those who's job grade were promoted in the current year.

Ratio of Female Managers



6.1.2 Diversity and Inclusion TC-SC-330a.1

Diversity Policy for Employment

With regards to the nationality distribution of ChipMOS employees, there are a total of 4,248 employees (71.82%) of Taiwanese nationality and 1,667 employees (28.18%) of foreign nationalities (Note 1), mainly Filipino. As for the managerial staff, most managers consist of local residents in the respective region of operation, with a local hiring rate at 100%.

At ChipMOS, we believe that creating a friendly workplace environment and establishing sound policies are basic to the sustainable development of an organization. We seek to foster a workplace culture of Diversity, Equality, and Inclusion by recruiting diverse talents and broadening the horizons and careers of our employees, ensuring employees are suitable for their roles. We take good care of our Filipino employees through a comprehensive migrant management system, and we also offer long-term retention bonuses, thus achieving effective talent retention. The percentage of our Filipino employees who have served for more than 9 years is 9.97%, demonstrating that our employees have a sense of belonging in ChipMOS, and are able to work with stability and peace of mind.

To evaluate the convenience of machine operation and communication, we mainly chose Filipinos whose official language is English to reduce the risks of work discomfort and misunderstanding. In addition, to help alleviate economic burden on Filipino employees, we pay for full employment fees before and after onboarding. We are committed to complying with the relevant requirements of international labor conventions and RBA. At the same time, we actively promote the life, physical, and psychological care of Filipino employees and provide workplace support and labor security for overseas employment. In 2022, the Company started promoting contract renewal incentives for Filipino employees and provided them with retention incentives after their contracts expired. Aside from Filipino employees,the Company started to hire immigrants, regardless of nationality, in 2021. We provide immigrants with learning opportunities and enable them to acquire skills; in 2024, the company began hiring overseas Chinese students after their graduation in Taiwan. We promote diversified recruitment, offering jobs to people of diverse backgrounds while also reducing the Company's shortage of workforce to achieve a win-win situation.

Actions of Diversity and Inclusion

Principles of Filipino Employee Care

- **Legal Compliance** The brokers comply with laws and regulations, and ChipMOS conducts audits regulary
- **Meeting to Voice Views** We strive to provide a channel for Filipino employees' voices to be heard along with detailed meeting minutes and relevant announcements
- **Zero-Fee Policy** 100% implementation of zero-fee policy for Filipino employees
- **Freedom of Choosing Employment** Before foreign workers come to Taiwan, briefings are held to inform them about their rights in detail to ensure their human rights protection

Highlight of Outcomes

1. Over the past five years, the retention rate of Filipino employees has exceeded **75%**.
2. In 2024, as much as **9.79%** of Filipino employees have stayed at ChipMOS for over 9 years.

Concrete Measures

- ChipMOS offers various assistances for foreign employees to acclimatize to the life in Taiwan and their work. Such measures include orientation to working culture in Taiwan and introduction to various systems at the Company.
- The Company sporadically organizes various festive celebrations and strives to care for foreign employees by helping them to enjoy the local festivals and experience Taiwanese culture.
- Since 2022, the Company has prepared and published an e-newsletter titled "Communicating with Filipino Colleagues" as a way for local employees to gain rudimentary understanding of their mother tongue so as to close the gap between employees of different nationalities.
- Since 2022, the Company has introduced a contract renewal bonus as an incentive for Filipino employees to stay at ChipMOS upon the expiration of their employment contract.
- Monthly public Filipino employee meetings are held to facilitate two-way communication channels.

Note 1: Foreign employees refer to Filipino employees, Filipino/Chinese Immigrants, and students of Chinese nationality.

Key Highlight

Bridging cultural gaps to create a diversified workplace

In 2024, ChipMOS hired 638 Filipino employees. To help production line managers better understand the cultural backgrounds of these workers, we organized a special lecture on Philippine culture, covering its history, traditions and customs. Managers were also taught about common issues that immigrant workers face at work to facilitate mutual understanding.

This lecture had a total of 434 participants with an overall satisfaction rating above 4.8 (out of a possible score of 5). We hope to help line managers understand the culture and needs of their Filipino colleagues, and create a welcoming work environment. We want to promote mutual trust and cooperation between both parties, enhance team efficiency and morale, and establish a harmonious and diverse workplace together!

Lecture Purpose

Raising cultural awareness
Enhance employees' understanding of Philippine cultural traits, including customs, values, festivals and lifestyle.

Integration of diverse cultures
Boost Filipino employees' sense of belonging and happiness by enhancing mutual understanding across a culturally diverse workforce.

Improving work environment
Understanding cultural differences can lead to a more harmonious work environment and reduce workplace conflicts, boosting efficiency.



The Proportion of Local Residents Employed as General Staff in 2024

Category	Local	Non-local	Subtotal	Proportion of local resident
Hsinchu Science Park fab.	500	136	636	78.62%
Zhubei fab.	626	266	892	70.18%
Zhubei fab. 2	201	46	247	81.38%
Hukou fab.	170	81	251	67.73%
Tainan fab.	2,063	959	3,022	68.27%
Tainan fab. 2	311	179	490	63.47%
Total	3,871	1,667	5,538	69.90%

Note: Local residents refers to the Taiwanese employees.

Proportion of Local Residents Employed as Managerial Staff

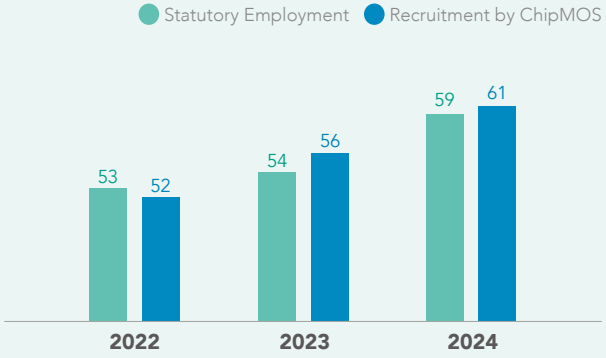
Category	Local	Non-local	Subtotal	Proportion of local resident
Hsinchu Science Park fab.	67	0	67	100%
Zhubei fab.	93	0	93	100%
Zhubei fab. 2	18	0	18	100%
Hukou fab.	9	0	9	100%
Tainan fab.	175	0	175	100%
Tainan fab. 2	15	0	15	100%
Total	377	0	377	100%

Note: Managerial personnel refer to managers at or above the department level, excluding technical and project-specific managers.

Promoting Employment Opportunities for the Disabled

ChipMOS has been working with local government disability employment agencies and associations for the visually impaired and hearing-impaired to promote employment opportunities for people with disabilities, fostering a diverse and inclusive workplace. By December 2024, ChipMOS has hired a total of 42 people with disabilities, including 19 with severe and profound disabilities, which brings the weighted equivalent number to 61 after adjustment for severely disabled individuals. This exceeds the government's required ratio for hiring people with disabilities, and 39.34% of those employees come from collaboration with organizations of disadvantaged minority groups. In fact, the Company endeavored to promote relevant assistive measures for improved accessibility for our hearing-impaired employees, including communication aids for them to adapt to the workplace successfully; their jobs are also appropriately adjusted depending on their learning progress; meanwhile, visually impaired massage therapists are employed in the plants to provide services. The guide dogs are permitted to enter the plants to accompany them to work and assist the visually impaired to walk safely. We will continue to provide and manage our diverse employment channels, and provide suitable work content for the disabled, creating a barrier-free and friendly work environment where disabled employees can realize their potential and demonstrate their value.

Headcounts for Disabled Employees



Note : The number of employees with disabilities hired in 2024 is calculated based on 5,966 employees who participated in the labor insurance as of December 1, 2024.

6.1.3 Talent Operation



Physical Channel
- On-site job interview
- Industry-academia collaborations
- Campus job fairs and career service center recruitment activities
- International student semiconductor recruitment event
- Veterans affairs council job fair

Digital Media Platform
- ChipMOS website- recruitment area
- Social media
- R&D substitute military service
- Governmental youth employment programs (The Youth's Employment Ultimate Program and other government initiated programs)

Turnover Management
- Re-employment incentive

Facing the rapidly changing global market and challenges, enterprises must possess the ability to respond quickly and adjust their human resource policies in line with market trends, while developing a comprehensive talent strategy to enhance the organization's human capital. In the first half of 2024, as capacity utilization rates recovered, ChipMOS's overall operations remained stable. To maintain a competitive industry advantage, we continued to select outstanding talent. However, in the second half of the year, due to weak market demand in the semiconductor industry and customers adjusting their inventory, the level of capacity utilization was affected, leading to a slowdown in recruitment efforts. Nevertheless, ChipMOS firmly believes that "talent" is one of the key factors for sustainable business operation. In order to maintain a competitive edge despite industry competition and challenges, we swiftly adjusted our human resource strategy. In addition to meeting capacity demands by filling labor requirements, we focused recruitment efforts on critical positions to support future organizational development. As a result, we actively manage diverse recruitment channels, including: job banks, our official website, employee referrals, R&D substitute servicemen, industry-academia cooperation, employment service centers, campus job fairs, and more. At the same time, we participate in government-promoted youth employment programs, with a retention rate of 72% in "The Youth's Employment Ultimate Program." In 2024, in addition to continuing participation in the veteran employment matchmaking events organized by the Veterans Affairs Council, we also engaged in the international semiconductor talent recruitment activity hosted by the Ministry of Economic Affairs' Industry Development Bureau, extending our recruitment reach to attract outstanding international talent. We hope to enhance talent visibility through exposure on platforms such as schools and government channels, broadening our talent pool and increasing employment matchmaking opportunities.

In 2024, ChipMOS hired a total of 1,205 new employees, accounting for 20.37% of the company's total workforce for the year. Among them, 49.21% were young people under the age of 30, bringing innovative thinking and perspectives to the company and maintaining its competitiveness in the semiconductor industry.

Number of New Recruits in 2024

	Male		Female		Total	
Age	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion[Note]
Under 30 years old	164	38.14%	429	55.35%	593	49.21%
30-50 years old	258	60.00%	334	43.10%	592	49.13%
50 years old and over	8	1.86%	12	1.55%	20	1.66%
Total	430		775		1,205	

Note: Ratio = Number of new employees in each age group / Total number of new employees X 100%

6.1.4 Cultivation in Campus and Recruitment for Young Students

Recognizing the challenges in cultivating outstanding semiconductor technology talents, ChipMOS is committed to establishing long-term partnerships with local colleges and universities, aiming to build a sustainable talent supply chain through industry-academia collaborations. We remain committed to our mission of nurturing exceptional talent by offering scholarships and internship opportunities to young students. By providing on-site practical training, we aim to enhance their professional knowledge and work experience in the semiconductor industry. We also hope that through internship opportunities, students will gain a deeper understanding of ChipMOS's corporate culture, enabling them to integrate seamlessly into our company family once they officially enter the workforce. This will help bridge the gap between academic knowledge and practical application, reducing adaptation challenges in the workplace, and achieving the ideal of "graduating and immediately entering the workforce". Each year, ChipMOS actively recruits diverse professional talent from various universities. In 2024, we participated in 11 campus recruitment events. Additionally, we took part for the first time in the National Kaohsiung University of Science and Technology's Industrial Talent Program - Semiconductor Industry Talent Matching Event, and continued our collaboration with National Cheng Kung University and Southern Taiwan University of Science and Technology in planning and organizing corporate visit activities. Through introducing the industry chain, product end applications, company profile, and sharing work experiences from alumni, we provide students about to enter the workforce with a deeper understanding of the semiconductor industry, helping them make more informed decisions when selecting their future roles. In terms of industry-academia collaborations, ChipMOS continued to expand and promote diverse internship programs in 2024, including offering internship opportunities, scholarships, and industry-academia specialized programs, which aim to broaden and deepen students' learning experiences. Moving forward, ChipMOS will continue to expand collaborations with more universities and academic departments, offering opportunities for 'learning-application integration' that help bridge the gap between graduation and employment.

Industrial-Academic Collaboration Projects

Diverse Internship Programs

Description

Offering a variety of internship programs during the summer, semester and academic year to enhance students' practical experience and employment competitiveness.

Collaborating Schools

Chung Yuan Christian University, National University of Kaohsiung, Minghsin University of Science and Technology, China University of Science and Technology, Chung Hua University, Kun Shan University, Southern Taiwan University of Science and Technology.

Total Number of Participants：134

Retention Rate [Note 1]：52.24%

Scholarships and grants

Description

The scholarship program encourages outstanding students to join the semiconductor industry, providing assistance and fostering professional talent in the field.

Collaborating Schools

Chung Yuan Christian University, Minghsin University of Science and Technology, China University of Science and Technology, Chung Hua University, Kun Shan University, Southern Taiwan University of Science and Technology, National Formosa University.

Total Number of Participants[Note2]：73

Retention Rate：83.56%

Industry-academia specialized programs

Description

Through on-site observation and machine operation, students can learn practical skills that bridge the gap between academia and industry, achieving the goal of merging theory with practice.

Collaborating Schools

TransWorld University, CTBC University of Technology, Taiwan Steel University of Science and Technology, Kun Shan University.

Total Number of Participants[Note3]：40

Retention Rate：45%

Employment-oriented program

Description

By providing courses, lectures and other learning experiences, this program aims to cultivate professionals tailored to industry needs, bridging the gap between academics and employment.

Collaborating Schools

Chung Yuan Christian University, Kun Shan University, Southern Taiwan University of Science and Technology.

Cumulative Number of Participants：1,703

No. of ChipMOS Corporate Trainers in 2024：5

No. of Trainings offered in 2024：5

Note 1: Retention ratio = number of retained employees/total number of project participants * 100%.
Note 2: Those who have applied for scholarships and have already graduated.
Note 3: The statistics of the industrial-academic classes are from 2015 to 2018. We continue to seek collaboration opportunities with universities.

6.1.5 Activating the Organization and Trigger Potentials in Employees

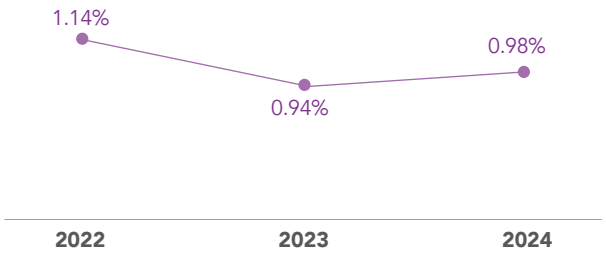
The continuous growth and sustainable operation of an enterprise rely on the efforts and contributions of all employees. To further enhance the employee welfare system, ChipMOS is dedicated to providing a high-quality working environment and educational training. We also encourage long-term participation in our "Employee Stock Ownership Trust" program, enabling employees to share in our business achievements. We aim to strengthen employees' long-term retention through a sound corporate structure and attractive compensation packages, fostering mutual growth with our staff and building a closer partnership.To promote internal talent mobility and foster talent development, we actively implement an internal job transfer system while ensuring transparency in available positions within the company. This approach not only helps employees find the best fit for their skills but also broadens their career horizons, unlocking their potential and energizing the organization. In 2024, we continued to provide internal job transfer opportunities, encouraging employees to embrace new challenges and take on different roles. Through this, they develop diverse professional skills, broaden their perspectives, and contribute fresh ideas to the organization. The successful internal job transfer rate reached 51.24% in 2024, representing a 6.89% increase compared to the previous year, demonstrating the continued vitality and competitiveness of our organization through talent mobility.

ChipMOS values and appreciates every talented individual, regularly reviewing and enhancing employee retention measures. In the highly competitive semiconductor industry, ChipMOS's operational performance continues to grow steadily, offering an attractive work environment and competitive compensation packages. In 2024, the average monthly employee turnover rate was 0.98%. For employees who submit their resignation, we conduct exit interviews with their respective department managers and HR representatives to understand the reasons for their departure. After inquiring about the reasons for leaving, we provide necessary assistance when appropriate or explore whether adjustments to job responsibilities can be made, offering internal job transfers if feasible. We also continue to optimize our talent pool system, serving not only as a source of HR analytics but also for recording employees' unique skills and expertise. By utilizing the ChipMOS Talent Pool, we identify suitable potential talents and customize employee training programs to provide our organization with timely talent acquisition.

Resigned Employees in 2024

	Male		Female		Total	
Age	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
Under 30 years old	81	27.65%	80	21.45%	161	24.17%
30-50 years old	195	66.55%	279	74.80%	474	71.17%
50years old and over	17	5.80%	14	3.75%	31	4.66%
Total	293	100%	373	100%	666	100%

2022~2024 Average Monthly Employee Turnover Rate Statistics



Note: Average monthly turnover rate = number of people resign in the current year ÷ average number of people in service or the year [(Number of employee at the beginning of the year + number of employee at the end of the year)/2] x 100% ÷12.

6.2 Employee Incentives and Benefits

GRI 201-3, 401-2, 401-3, 405-2

6.2.1 Remuneration Policy and Systems

"Talent is the driving force to support the development of ChipMOS and the foundation for the sustainable development of the Company"

Comprehensive Remuneration System

We highly value our employees' salary and benefits. We also firmly believe in creating a workplace that promotes gender equality. To achieve this, we have developed a robust compensation system and cultivated a positive working environment. Our comprehensive compensation package encompasses base salary, allowances, bonuses and incentives.

Overall Remuneration that is Competitive and Fair Within and Beyond the Organization

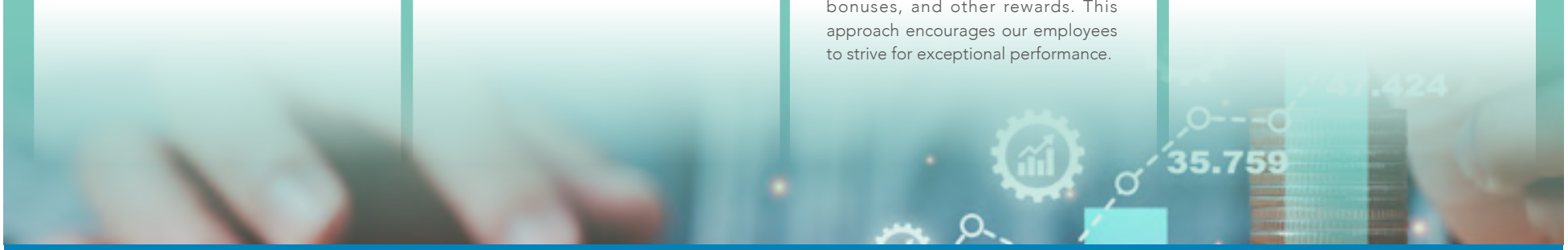
We regularly participate in external salary surveys to gain insights into the salary trend and competitive benchmark; based on ChipMOS' operational objectives, we utilize a performance management system to design suitable overall compensation plans. Our goal is to provide motivating rewards that attract, retain, motivate, and cultivate high-quality talents within our organization.

Introduction of Job Level and Relevant Systems

In order to foster a thorough understanding among our employees of the connection between rewards and job responsibilities, and to motivate them to take on more challenging roles, we have implemented a comprehensive compensation policy that integrates market benchmarks and competency-based considerations. By aligning our company's operational needs with individual performance, we establish annual salary adjustments, incentive bonuses, and other rewards. This approach encourages our employees to strive for exceptional performance.

Allocation of Profit

When the company makes a profit in the year, 10% will be allocated as employee compensation to share the Company' s stable growth with employees.

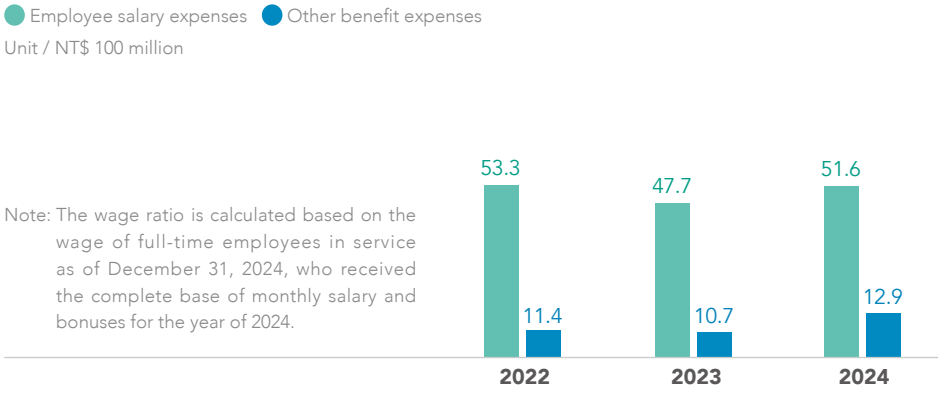


Through a comprehensive remuneration system and a competitive and fair rewarding structure, we strive to attract outstanding talents and retain employees who can grow together with the Company. The relationship between ChipMOS and the employees is not only a simple employment relationship. We are colleagues working together on the path of corporate sustainable development.

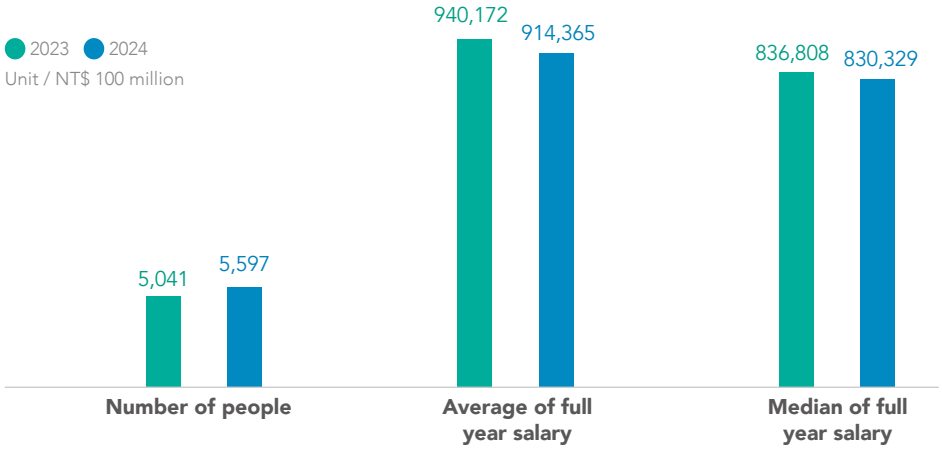
Implement equal pay for equal work and an inclusive and fair wage policy

The Company insists on implementing inclusive and fair treatment for all employees and we are firmly against discriminations of any form. To ensure that all employees receive fair and equitable compensation, we have established a standardized compensation policy that applies across all operational locations. We continuously implement fair compensation practices, and individual salary principles are based on job performance and responsibilities. Therefore, employees of both genders holding the same positions are evaluated using consistent compensation criteria, regardless of gender, race, religion, age, marital status, or workplace location.

Remuneration and Benefits



Note: The wage ratio is calculated based on the wage of full-time employees in service as of December 31, 2024, who received the complete base of monthly salary and bonuses for the year of 2024.



ChipMOS ensures legal protection of employee rights. The initial salary for the entry-level employees meets the regulations and is capable of maintaining the market competitiveness. The standard wage for the entry-level employees in 2024 was 1.18 times higher than the minimum wage required by the law in Taiwan and there was no difference between male and female employees. When assessing the wage ratio between male and female employees based on job categories, the ratio for indirect and personnel was 1:1.1 and 1:1.06, respectively. The discrepancy is primarily due to the factors such as educational background, work performance, and functions, without respect to gender.

The number of full-time employees in non-managerial positions over the past three years, along with the differences in average salary and median salary are disclosed as follows. In 2024, the total number of full-time employees in non-managerial positions was 5,597. The average salary was NT$914,365, which decreased by 2.74% compared to the previous year. The median salary came to NT$830,329, showing a decrease of 0.77% compared to the previous year. These differences can mainly be attributed to the impact of the economic conditions in 2024, which resulted in a relative decline in the data compared to the previous year.

6.2.2 Long-Term Incentive Measures

ChipMOS understands the crucial role that talent and specialized skills play in driving the company's long-term success. The collective performance of our organization is a direct result of the individual capabilities and contributions of our entire workforce. Therefore, we cherish and appreciate the value of each and every employee. To retain and develop exceptional talent, and to encourage employees to deliver outstanding performance, we have been optimizing a range of long-term retention measures so as to foster a stable workforce committed to ChipMOS. To strengthen talent retention, the Employee Stock Ownership Trust (ESOT) was launched in 2023. All full-time employees can participate in the plan according to their wishes. A fixed amount will be appropriated from their wage every month and, combining with the Company's 100% corresponding contribution, deposited to a dedicated trust account to buy ChipMOS' s shares and help employees accumulate retirement assets. We encourage employees to hold the shares and share the operating results of the Company. After the implementation of the "Employee Stock Ownership Trust", as of December 2024, the number of eligible participants is 4,175 (calculated based on the number of employees and eligible as of 2024/12/31), and the actual number of participants is 2,567, with a participation rate of 61%.



All-Encompassing Insurance Plans

We prioritize safeguarding employee rights in accordance with legal regulations. In addition, we strive to enhance the healthcare coverage for our employees by offering a comprehensive group insurance plan that also extends to their dependents. The Company covers the full premium cost, which includes life insurance, accident insurance, medical insurance, and cancer insurance. Furthermore, we offer an enhanced group insurance program for employees' dependents, providing them with additional coverage options and ensuring diversified care. For employees traveling abroad on business, we also provide travel insurance coverage to ensure peace of mind during their business trips.

We have dedicated personnel to provide our colleagues with face-to-face consultations and claims handling, allowing employees to gain in-depth understanding of group insurance benefits and improve the efficiency of application processes. Our utmost priority is to assist employees in caring for their families and extending care protection to them.

A Robust Retirement System

To ensure our colleagues can adequately plan for their post-retirement lives, the Company has established employee retirement procedures in compliance with relevant regulations. At the same time, in order to protect the rights and interests of employees to claim pensions in the future, in addition to the actuarial calculation of the retirement reserves through professional accounting consultants every year, the Pension Supervision Committee also regularly reviews the special pension accounts and discusses retirement-related topics.

In addition, we appreciate the hard work and contribution from senior employees during their service at ChipMOS, and we provide "preferential retirement" conditions that are superior to that stipulated by the law, so that senior employees can apply for their own needs. With such a well-rounded retirement system, our employees can have no worries about life after retirement.

	Labor Standards Act	Labor Pension Act
Retirement Conditions	Statutory retirement: • Those who have worked for more than 15 years and are over 55 years old • Those who have worked for more than 25 years • Those who have worked for more than 10 years and are over 60 years old Preferential retirement: • Those who have worked for more than 10 years, and the seniority plus age is 58 or more	-
Pension System	Old system pension - company pension account	New system pension - individual pension account
Implementation	• Established the "Retirement Reserve Supervision Committee" • Provided pension in full according to law → According to the requirements of the Labor Standards Act by the end of 2024, the estimated amount of pensions for workers who meet the retirement conditions by the end of 2025 is about NT$410 million. → As of 2024, the amount of pension reserves under the old system was about NT$550 million	• Contributed amount equal to 6% of the employee's monthly salary • Employees who took up their jobs before June 30, 2005 (inclusive) can freely choose to be eligible for the new pension system, and opt to use the new pension system instead
Retirement allowance as a percentage of salary	Employer: 2% Employee: 0%	Employer: 6% Employee: 0%~6%
Proportion of employees participating in the pension system	100%	100%

6.2.3 Encourage Childbirth

ChipMOS values employees' contributions in the workplace, actively creating an equal and respectful work environment. We also pay attention to Taiwan's low birth rate issue and strive to provide necessary assistance for our employees during childbirth and childcare.

Maternal Health Protection

ChipMOS actively protects maternal health, and establishes a "maternal health protection system" to report and control cases. For female employees who are pregnant, less than 1 year after giving birth, and still breastfeeding after 1 year, conduct Health risk assessment and hazard confirmation, and then based on risk classification management improvement suggestions or work adjustment, implement case-by-case protection to maintain the health balance of mothers and babies, and ensure the health of all female employees. In 2024, a total of 64 pregnant and lying-in women will be assisted in health risk assessment and hazard confirmation. The assessment result showed that 63 of them were classified as Level 1 management; that is, employees' work or health issues did not pose any harm to the health of mothers, fetuses, or infants. One case was classified as Level 2 management - preventive measures were taken in conjunction with the onsite physician, medical team, and the unit head to discuss adjustments to personnel's work content, changing it to a seated operation to avoid discomfort caused by prolonged standing.

Maternity Measure

Maternity Measure

The birth subsidy for employees/spouse is NT$5,000 per person, and the subsidy will be increased proportionally for twins or more.

NT$1,450,000 subsidy in the past three years
280 people beneficiaries in the past three years

Childcare Resource

Actively develop special businesses such as postpartum nursing homes, Childcare centers, and kindergartens to provide employees with a safe childcare resource from birth to kindergarten.

48
number of relevant special agencies in 2024

Breastfeeding Room

We provide employees with lactation (milk collection) breaks as required by law.

7 locations
All fabs are equipped with milk collection rooms, medical-grade breast pumps and sterilization equipment to ensure high-quality facilities for employees in the workplace

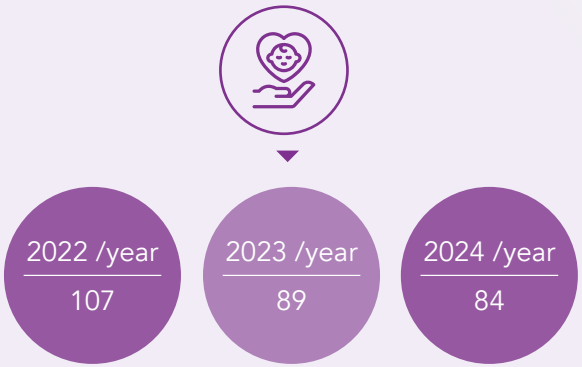
Designated parking spaces for pregnant women

Reserved parking spaces are allocated for pregnant women to create a supportive work environment that prioritizes their needs.

Reserved for employees with special needs
In consideration of the needs of pregnant colleagues, priority is given to reserving parking spaces to maintain a supportive and family-friendly environment for child-rearing

Considering that Taiwan's fertility rate has been hitting new lows in recent years, and analyzing the age structure of ChipMOS, the new employees are mainly newcomers to the society, so the number of people applying for maternity subsidies has been declining year by year. ChipMOS will continue to respond to government policies to encourage childbirth, promote measures related to maternity subsidies, and actively sign special contracts with postpartum care and childcare institutions to provide employees with more preferential benefits related to childbirth.

Number of applicants for maternity benefits



Number of contracted postpartum care and childcare institutions



Parental leave

ChipMOS is committed to creating an equal and friendly work environment, striving to provide employees with necessary assistance throughout the process of childbirth and childrearing. Facing the transition of roles in life, we encourage both parents to share the responsibility of childrearing. We adhere to legal regulations, based on the "Regulations for Implementing Unpaid Parental Leave for Raising Children" and the ' Act of Gender Equality in Employment,' ensuring that all employees who have completed six months of service are eligible to apply for parental leave, regardless of gender. We also provide information on how to apply for labor insurance parental leave allowances to ensure their statutory rights are protected. Before the expiration of parental leave, we proactively support employees by confirming their intention to return to work and arranging all necessary procedures for their return. Upon reinstatement, we provide comprehensive training to help employees swiftly transition back to their original positions and reintegrate smoothly into the workplace.

In 2024, a total of 48 employees applied for parental leave without pay; in 2023, the retention rate for male employees who returned to work after parental leave and had been with the company for over one year was 87.50%, while that of female employees was 66.67%; in 2024, the return-to-work rate was 61.70%. Some employees chose not to return due to ongoing family care needs.

Statistics of Parental Leave in the Past 3 Years

Item	2022			2023			2024		
	Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal
[A] Number of eligible applicants for parental leave	184	108	292	166	90	256	154	94	248
[B] Number of actual applicants applying for parental leave	14	59	73	11	46	57	6	42	48
[C] Number of employees expected for reinstatement during the year	5	38	43	12	35	47	8	39	47
[D] Actual number of employees reinstated during the year	3	20	23	8	21	29	5	24	29
[E] Number of employees actually reinstated during the previous year	3	25	28	3	20	23	8	21	29
[F] Number of employees reinstated during the previous year and completed one year of work	3	19	22	3	14	17	7	14	21
Application Rate [B/A]	7.61%	54.63%	25.00%	6.63%	51.11%	22.27%	3.90%	44.68%	19.35%
Reinstatement Rate% [D/C]	60.00%	52.63%	53.49%	66.67%	60.00%	61.70%	62.50%	61.54%	61.70%
Retention Rate% [F/E]	100%	76.00%	78.57%	100%	70.00%	73.91%	87.50%	66.67%	72.41%

Note 1: Calculation formula: application rate=[B]÷[A] X 100%, reinstatement rate=[D]÷[C] X 100%, retention rate=[F]÷[E] X 100%.

Note 2: To accurately reflect the situation of employee reinstatement, "Number of employees expected for reinstatement during the year" and "Actual number of employees reinstated during the year" have been adjusted so that employees who have their reinstatement extended would not be counted more than once. The number of employees who have their reinstatement extended would be calculated based on their actual year of reinstatement.



6.2.4 Cares for Employees

"The smiles and happiness of our employees are what ChipMOS values most."

ChipMOS knows that employees' happiness comes from the accumulation of daily details. To this end, we have established various welfare systems and activities, including birthday/three festivals gift certificates, department travel and dinners, as well as a variety of lectures and activities, which not only enhance emotional exchanges among colleagues, but also allow everyone to experience a richer and more exciting life after work.

In 2024, ChipMOS invested more than NT$89.9 million in employee welfare, which was used for diversified welfare activities, including work-life balance, team cohesion, public welfare practice and healthy and happy living related activities. The rich and diverse planning allows colleagues to enjoy the company's welfare while improving physical and mental harmony and enhancing life experience. (For details of the healthy and happy living series of activities, please refer to the 6.5.2 Healthy Workplace All-round Protection section)



Team Cohesion

Team competition

Conduct team competitions through team tacit understanding and strategic analysis to build team belonging and cohesion.

Real-life puzzle Monopoly: Call on colleagues from all BUs in the Hsinchu plant to form teams, combine the popular escape room activities, company products and historical background, and solve the level tasks step by step through teamwork, build mutual tacit understanding and enhance cohesion.

ChipMOS sharpshooter: Call on sports masters in the Tainan plant to start a passionate battle, promote team cohesion through relaxing and interesting basketball and dart games, and exert a sense of honor to win for the BU.

Sports Clubs

Encourage employees to participate in club activities and provide club subsidies every quarter. The total subsidy for 2024 is NT$388,000.

Department dinners

Department dinner expenses are subsidized every six months, with a total subsidy of approximately NT$13.26 million in 2024. Supervisors will lead employees to build departmental cohesion through dinners.

Department travel

Employees participate in the itinerary planning together, and the trip can be held across units and departments to promote interaction and bonding between each other. The subsidy is provided once a year.



Work-life Balance

Celebrity lecture

Invite well-known host Bowie Tsang to share her wonderful personal experience, think deeply about the value and goal of life, and have the courage to face lows and setbacks, hoping to bring a different perspective on life to colleagues and their families.



Public Welfare Practice

Children's Day Wish Adoption Event: Invite colleagues to adopt the wishes of children in the countryside primary school in Jianshi Township, Hsinchu County, and continue the environmental protection concept of previous years, wrap the gifts with reusable materials, and give them to the schoolchildren on the day of the meeting. In addition, in 2024, for the first time, invite colleagues to donate unused second-hand books at home, and cooperate with second-hand bookstores to convert the collected books into valuable points and donate them to the book purchase fund of the cooperating school.

Climate Change Drawing Competition: Colleagues and their families are called to participate in the national drawing competition organized by the Taiwan Institute for Sustainable Energy. Through the guidance and teaching of teachers, students are helped to understand the importance of climate change and sustainable development, and children are encouraged to use their creativity to draw diverse perspectives, so as to cultivate the environmental protection awareness of the younger generation.

Sweet longan · Aroma of coffee: Cooperating with Tainan's "Longhushan Ecological Farm", we call on colleagues to participate in purchasing local agricultural products, support small farmers with practical actions, promote high-quality local production, and drive a positive cycle of the local economy.

Charity coffee~ Let love heat up and no distance: Invite colleagues to drink charity coffee at a charity price of NT$10 per cup, and donate all the proceeds from the activity to charity groups, so that every cup of coffee can become a bridge to convey love and contribute to social care.

2024 year-end charity subscription plan - desk calendar/red envelope/spring couplets: Invite colleagues to participate in the subscription of the 2025 "ChipMOS x Noordhoff Craniofacial Foundation" joint desk calendar, red envelopes and spring couplets launched by the "Heart of Taiwan Animal Care". The subscription income will be used to assist craniofacial patients and stray animal protection work.



Healthy and happy living

Daily leisure

Friendly measures

Special convenience store within the company, public coffee machine
Breast room, billiard room, table tennis room, gym
Outdoor smoking area

Convenient life

Food:There is an employee restaurant to provide meals; free midnight snacks and breakfast for employees at night
Accommodation: Provide employee dormitories
Transportation:Free shuttle service for operator, overseas contract workers and employees from other counties
Free parking spaces for cars and motorcycles, and reserved parking spaces for pregnant women and employees with special needs

Health promotion

Free health checkup (1 time per year)
Monthly on-site medical treatment by contracted doctors

Welfare system

Gift certificates: birthday/three festivals/Labor Day/year-end thanksgiving
Bonus: full attendance/performance bonus/irregular incentive bonus
Others: wedding and funeral celebrations and congratulatory funds/free group insurance for employees

Mental Health

Employee Assistance Program (EAP)

Provide professional assistance resources to help employees solve work, family and mental health problems.

Free visually impaired massage service

Help employees relieve stress and relax their body and mind after busy work.

Experience life

Affiliated Vendor

The Employee Welfare Committee cooperates with 777 affiliated vendors, covering catering, shopping, tourism and other fields, to provide employees with exclusive discounts or services.

6.3 Talent Development GRI 404-1, 404-3

6.3.1 Strategic Talent Development Creating Talents

ChipMOS' training system develops personal abilities while cultivating the talent required by the organization, offering diverse, equal, and abundant learning and development opportunities. By linking to the company's strategic goals, this cultivation plan can reshape the capabilities required for each position, enabling employees to continuously learn and grow in line with organizational needs, thereby enhancing corporate competitiveness. A comprehensive evaluation mechanism assesses employees' professional skills, leadership potential, and traits, identifying those with potential and providing them with training and development to deploy the necessary talent ahead of time. In 2024, we have invested about NT$3,646,194 in the learning and development of employees. Each employee had an average of 161.48 hours of learning and training courses, and the course satisfaction is 4.7 points (out of 5 points).



The average number of training hours for each category of employees

		Female	Male	Subtotal
Managerial Staff (Supervisor above the class level excluding project leader/ project manager)	Actual number of people	302	75	377
	Training hours	35,877.09	11,586.14	47,463.23
	Average training hours	118.80	154.48	125.90
Technicians (Engineer/ Technical Supervisor/ Production Line Leader)	Actual number of people	1,640	368	2,008
	Training hours	320,434.77	53,426.75	373,861.52
	Average training hours	195.39	145.18	186.19
Administrative Staff (Administrator/ Project Leader/ Project Leader/ Warehouse Team Leader/ Switchboard)	Actual number of people	162	141	303
	Training hours	27,205.46	16,289.14	43,494.60
	Average training hours	167.93	115.53	143.55
Operators (Technician/ Foreman)	Actual number of people	577	2,650	3,227
	Training hours	59,281.68	431,058.06	490,339.75
	Average training hours	102.74	162.66	151.95
Total number of employees' participated in training	Number of people	2,681	3,234	5,915
	Hours	442,799.01	512,360.08	955,159.09
Average hours of training per employee	Hours	165.16	158.43	161.48

Note 1: Average hours of training per year per employee= total training hours/ total hours number of employees participating in education and training.

6.3.2 Systematical Establishment of a Leadership Team

ChipMOS emphasizes leadership development and regularly conducts 360-degree managerial competency assessments and development plans for managers at all levels to help them continuously enhance their decision-making abilities, team management skills, and cross-departmental collaboration capabilities, ensuring effective implementation of corporate strategies in the rapidly changing market. In 2024, a total of 464 personnel participated in managerial competency training, amounting to 2,258.52 hours.

Manager Management Training

Description

- **Program design linked to DEI:** respecting diverse opinions, enhancing team trust, maintaining an open mindset, listening & empathizing; incorporating workplace mentor concepts, promoting managers' roles as guidance coaches. ◦
- Understand the strengths, weaknesses and development goals of supervisors through 360 assessment and 1 to 1 feedback. Personal training plans are designed based on 70% of tasks are practiced to unleash the true; 20% of direct coaches aim to provide guidance and peer feedback to build interpersonal networks; 10% of classroom learning.

Benefits and Outcomes

First-line managers
- A total of 26 people were trained and 60.58 hours in total.
- Job competency increase 15% and an average of 3.8 (total:5)

Middle managers
- A total of 24 people were trained and 336 hours in total.
- Job competency increase 16% and an average of 4.3 (total:5)

Top managers
- A total of 48 people were trained and 336 hours in total.
- Job competency increase 19.32%.

New manager development

Description

Management knowledge and experience are taught by senior executive with rich experience and internal lecturer certification to guide new manager to change their mentality, find their own motivation, and achieve remarkable performance at work.

Benefits and Outcomes

A total of 80 people were trained, of which 24% were female manager. 855.94 hours in total.

The Q&A session of the training course is compiled into management guidebooks, serving as a knowledge pass-down tool for newly appointed managers.

6.3.3 Talent Cultivation Rooted in Professional Fields

Professional capabilities are the foundation for employees' continuous growth. Through career maps, we help employees plan their short-term, medium-term, and long-term development goals. Regular skill certifications ensure that employees possess the core competencies required for their positions and have a solid foundation. In 2024, 994 equipment engineers and 3,227 operation technicians obtained qualified certifications.

The systematic BU professional programs are ensured by the training committee for its necessity of resource allocation, practical training content, and effective outcomes; with a combat-training approach, it further accelerates the enhancement of employees' professional skills, cultivating competitive and organization-demanding professional talent teams. In 2024, a total of 329 classes were held, accounting for 54% of internal training courses; 3,111 personnel completed training, 2,245.4 hours as total.

ChipMOS continue to promote the Intelligent factory. We invented industry expert to share the experience about smart manufacturing and import. A total of 274 people participated and 548 hours.



Talent Development Program for the Semiconductor Industry -The Latest Heat Dissipation Material	**Resources and Purpose** Leverage Industrial Development Administration, Ministry of Economic Affairs 'talent cultivation program to use the expert's experience and resources that add the knowledge of the latest heat dissipation material. **Benefits and Outcomes** **336** training hours and produce **74** reports of practical work.
Cross-dis Function Training	**Resources and Purpose** A comprehensive transfer training mechanism enables employees to engage in horizontal cross-departmental professional learning comfortably, demonstrate their diverse strength and potential, and create new career possibilities. **Benefits and Outcomes** • Internal transfer success rate was **51.24%** • 224 transferees completed the training, with a total of **161,280** training hours.
VDA 6.5:2020 Product Audit	**Resources and Purpose** Enhancing personnel's VDA6.5 product audit methods to ensure products meet specification requirements and customer expectations through self-inspection. **Benefits and Outcomes** **29** qualified product auditors with a total of **203** training hours.
VDA 6.3:2023 Process Audit	**Resources and Purpose** VDA6.3:2023 Process Audit is based on IATF 16949:2016. Through training, ensure personnel understand the correct and effective execution of process audits to meet automotive quality requirements. **Benefits and Outcomes** **127** qualified process auditor with a total of **1,036** training hours.
The Basic Learning about Corporate Sustainability and Carbon management	**Resources and Purpose** Provide relevant personnel with sustainable development-related expertise and awareness to assist the company in continuously promoting ESG initiatives. **Benefits and Outcomes** 15 qualified ESG report and Carbon Specialist with a total of **360** training hours.

Internal trainers are key contributors to the transmission of technical expertise

ChipMOS continued training internal trainers. In 2024, 48 new trainers were hired, bringing the total number of internal trainers to 454. 77.3% of the year's internal training was given by internal or on-line lecturers, thereby ensuring the inheritance of ChipMOS's core value and professional knowledge and experience. Continuation of EVP career experiences. In 2024, we invited PLM's (Purchase & Logistics Management Division Organization) Assistant Vice President to share his richer career experience. To encourage colleagues to face challenge that create infinite possibilities for your career. There are 120 people to passionate to attend as total.



Take on the challenge to transition to a new career.

"Life's decisions are up to you

Difference in profession makes one feel worlds apart. Prioritize and enhance the transferable skills you can take anywhere.

You just focus on doing what you can and leave the rest up to God."

Andy AVP

ChipMOSer Feedback

- Andy was so humorous. He made a phone call to D.Y. EVP in the speech that created a lively atmosphere.
- Andy was humorous and his speech shared personal work experiences, emphasizing that opportunities are reserved for those who are well-prepared.
- Andy was humorous and his speech shared personal work experiences, emphasizing that opportunities are reserved for those who are well-prepared.

6.3.4 Diverse Learning Resources and Learning Channels

ChipMOS upgraded the E-Learning system to promote employee learning. The new system interface is learner-centric and combines digital content to increase interactivity and improve concentration, giving employees a better learning experience and making education and training more efficient.

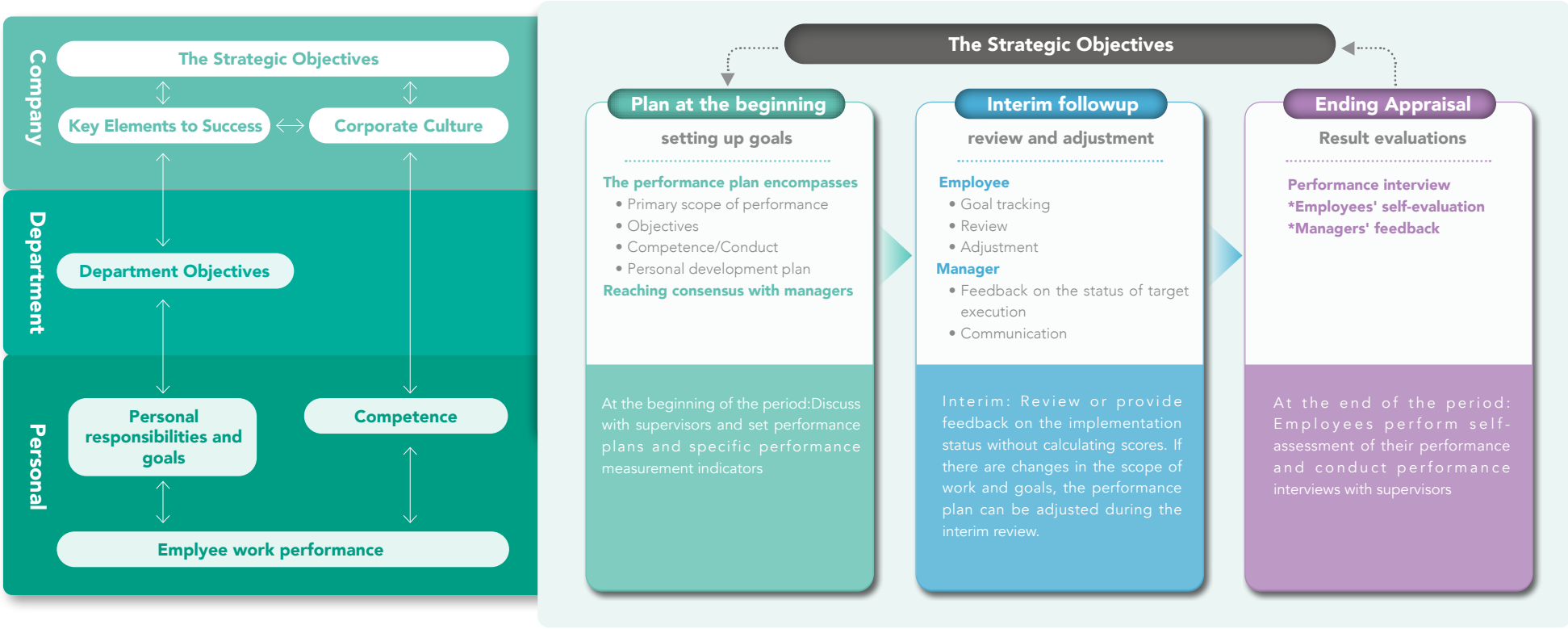
Diverse training programs are supplemented by various learning resources, such as learning communities, e-newsletters, overseas training, technical forums, and participation in project tasks, to further enhance employee learning effectiveness. In 2024, online courses account for 58% of internal training; the average reading rate of e-newsletters is 93.13%.

2022	2023	2024
On-line course / 318	On-line course / 402	On-line course / 351
E-newsletter / 66	E-newsletter / 98	E-newsletter / 57



6.3.5 Performance Management and Development

To ensure that the Company's operational goals are effectively implemented at every level in a top-down manner, we strive to connect organizational objectives, individual goals, and personal development, and implement the core of the labor resource management. This includes Talent development, promotion rotations, and rewards planning. We also conduct regular performance evaluations every year to align their contributions with our company's mission. The annual performance management cycle involves several key steps. At the beginning of the cycle, supervisors and employees collaborate to clarify job responsibilities and establish goal management and development plans. Midway through the cycle, progress is reviewed to allow supervisors and employees to make any necessary adjustments to achieve their performance and outcome goals. At the end of the cycle, performance evaluations are conducted based on the annual work performance.



Implementation results

The regular employees of ChipMOS and those who meet the performance appraisal methods during their employment are all subject to regular performance evaluations. In 2024 a total of 5,232 employees went through regular performance assessment, accounting for 88.84% of the Company's total. Divided by gender, 2,536 male employees went through regular performance assessment, accounting for 95.16% of the total male employees at the end of the reporting period. 2,696 female employees went through regular performance assessment, accounting for 83.62% of the total female employees at the end of the reporting period.

	Male			Female			Subtotal		
Types of Employees	Total number of employees at the end of reporting period A	Number of employees to be reviewed for performance B	Percentage (%) C=B/A	Total number of employees at the end of reporting period D	Number of employees to be reviewed for performance E	Percentage (%) F=E/D	Total number of employees at the end of reporting period G=A+D	Number of employees to be reviewed for performance H=B+E	Percentage (%) I=H/G
Managers	302	300	99.34%	75	75	100%	377	375	99.47%
Technicians	1,632	1,524	93.38%	365	354	96.99%	1,997	1,878	94.04%
Administrative clerks	154	153	99.35%	135	134	99.26%	289	287	99.31%
Operators	577	559	96.88%	2,649	2,133	80.52%	3,226	2,692	83.45%
Subtotal	2,665	2,536	95.16%	3,224	2,696	83.62%	5,889	5,232	88.84%

Note 1: The performance appraisal period for 2024 is from January 1 to December 31 of the current year.
Note 2: Domestic indirect labors who have been on the job for less than 3 months and direct labors who have been on the job for less than 1 month are not required to undergo performance evaluation.
Note 3: Foreign labors shall be handled in accordance with the personnel regulations "Regulations for the Annual Performance Evaluation on Employees" based on the date of employment.
Note 4: The total number of employees at the end of the reporting period does not include part-time employees, dispatched employees, and term personnel.

6.4 Safeguarding Human Rights

GRI 2-23~2-26, 2-30, 402-1, 406-1, 408-1, 409-1

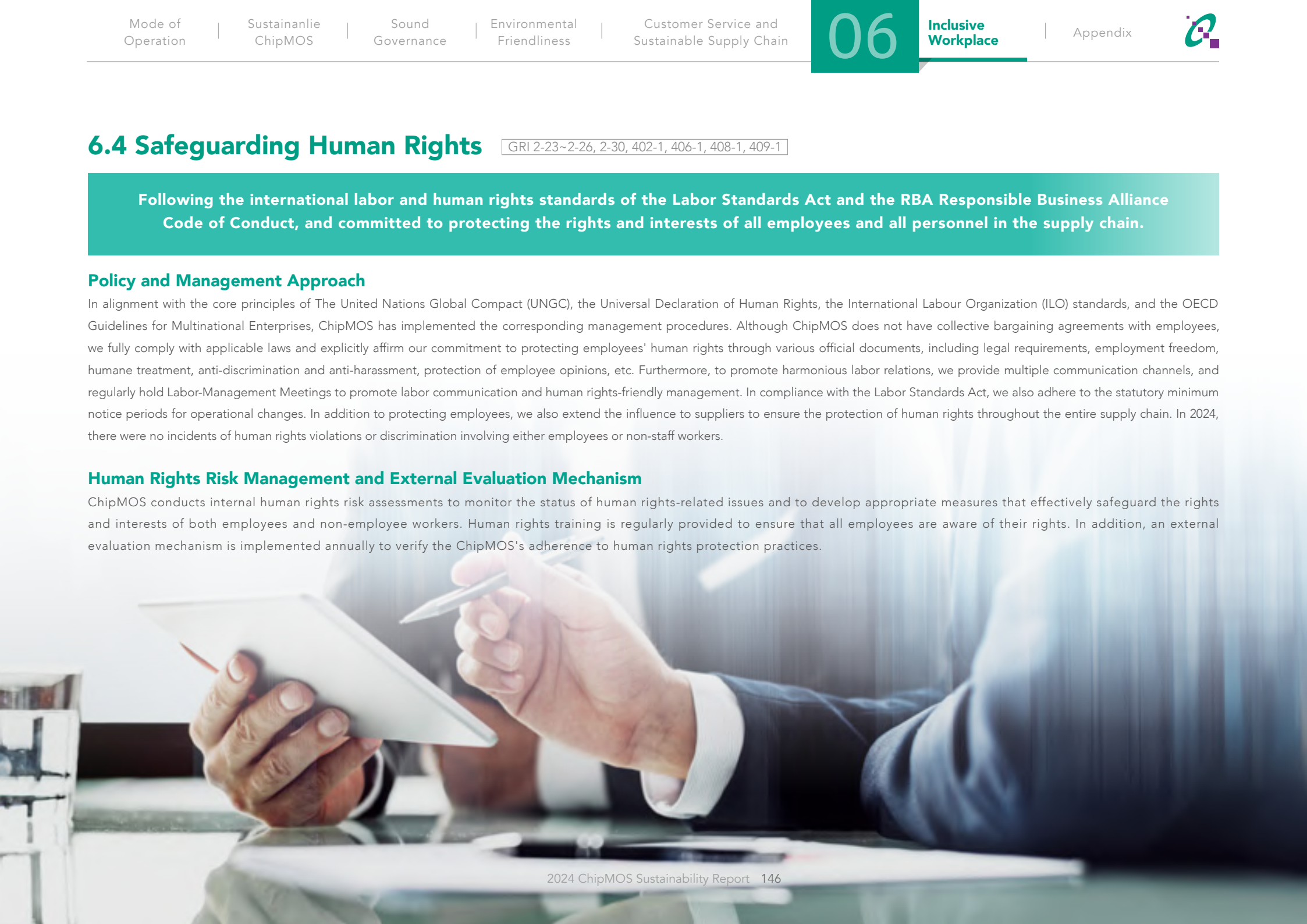
Following the international labor and human rights standards of the Labor Standards Act and the RBA Responsible Business Alliance Code of Conduct, and committed to protecting the rights and interests of all employees and all personnel in the supply chain.

Policy and Management Approach

In alignment with the core principles of The United Nations Global Compact (UNGC), the Universal Declaration of Human Rights, the International Labour Organization (ILO) standards, and the OECD Guidelines for Multinational Enterprises, ChipMOS has implemented the corresponding management procedures. Although ChipMOS does not have collective bargaining agreements with employees, we fully comply with applicable laws and explicitly affirm our commitment to protecting employees' human rights through various official documents, including legal requirements, employment freedom, humane treatment, anti-discrimination and anti-harassment, protection of employee opinions, etc. Furthermore, to promote harmonious labor relations, we provide multiple communication channels, and regularly hold Labor-Management Meetings to promote labor communication and human rights-friendly management. In compliance with the Labor Standards Act, we also adhere to the statutory minimum notice periods for operational changes. In addition to protecting employees, we also extend the influence to suppliers to ensure the protection of human rights throughout the entire supply chain. In 2024, there were no incidents of human rights violations or discrimination involving either employees or non-staff workers.

Human Rights Risk Management and External Evaluation Mechanism

ChipMOS conducts internal human rights risk assessments to monitor the status of human rights-related issues and to develop appropriate measures that effectively safeguard the rights and interests of both employees and non-employee workers. Human rights training is regularly provided to ensure that all employees are aware of their rights. In addition, an external evaluation mechanism is implemented annually to verify the ChipMOS's adherence to human rights protection practices.



ChipMOS' Human Rights Risk Assessment and Response

Human Rights Risk Issues	Description of Risk Items	Rules and Regulations	Outcome of Risk Assessment	Response Measures
Anti-forced labor	Hiring of non-voluntary labor	Anti-Forced Labor and Slave Labor Management Procedure	Low-risk	◎ Zero Fee Policy; employees are not required to pay any fees in order to secure employment. ◎ For all employees, provide an employment contract written in their native language, describing the terms and conditions of employment. ◎ Before foreign workers leave their home country, they are provided with an employment agreement and cannot change it arbitrarily. ◎ Employees' ID and original copies of their personal documentations are not retained by the Company and any intermediaries. ◎ Employees may choose to resign after giving reasonable notice, without facing any penalties or repercussions.
No Child Labor and Protect Young Workers	Hiring of child labor under the age of 16 or young workers under the of 18	Child Labor and Young Workers Management Procedure	Low-risk	◎ Develop policies and procedures to effectively protect young workers, student workers, interns, apprentices. ◎ Strictly enforce the rule not to employ children under the age of 16 and establish remedial measures for employing child labor by accident. ◎ Young workers between the ages of 16 and under 18 may not perform work that may endanger their health or safety, including night duty or overtime.
Reasonable Work Hours	Failure to comply with pertinent regulations on work hours	Colleagues' Overtime Management Procedures	Low-risk	◎ Work schedules are predetermined and effectively managed to ensure that colleagues' working hours comply with the legal requirement of one day off for every seven days worked.
Humane Treatment	Subjecting employees to sexual harassment, physical punishment, psychological or verbal abuse	1. Anti-Discrimination and Anti-Harassment Management Procedure 2. Disciplinary Management Prevention Procedure 3. Suggestion Box Operation Management Rules 4. Sexual Harassment Prevention Complaints and Punishment Measure	Low-risk	◎ Develop and communicate to all employees and other stakeholders policies and procedures prohibiting inhumane management of employees. ◎ Manage in accordance with personnel rules and regulations, and there shall be no disciplinary deduction of wages. ◎ The company shall not force labor, punish employees and deprive employees of their basic rights and interests for various reasons. ◎ Employees who experience sexual harassment at the workplace can make a complaint. Upon receiving the complaint, the Company immediately forms a committee to investigate and handle the complaint in a confidential manner.
Anti-Discrimination and Anti-Harassment	Any discrimination against or harassment of employees in recruitment and actual work (i.e. wages, promotions, rewards or training opportunities) by the Company	1. Anti-Discrimination and Anti-Harassment Management Procedure 2. Suggestion Box Operation Management Rules	Low-risk	◎ Respect every worker, prohibit discrimination in the recruitment process, and prevent any harassment from happening ◎ Implement equal pay for equal work and gender equality wage policy ◎ Carry out hazard identification and risk assessment investigation of illegal workplace violations, and educate employees to prevent discrimination and harassment
Freedom of Association	The Company prohibits employees from freely associating or limits open communication between labor and management	1. Organization Rules of the Employee Welfare Committee 2. Reguiations Governing Labor -Management Meeting Operation	Low-risk	The Company regularly holds Labor-Management Meeting, in which employee-elected worker representatives participate and provide feedback

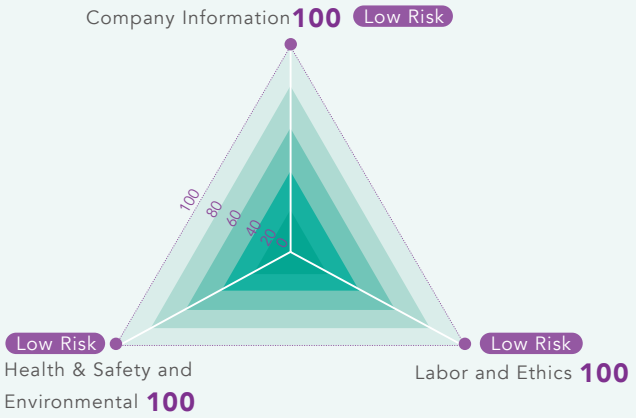
Note: The risk assessment is conducted by multiplying the likelihood of occurrence with the impact level, resulting in 3 risk levels: low-risk, moderate-risk, and high-risk. When an assessment identifies an item as high-risk, it will be classified as a significant risk issue. In such cases, a comprehensive risk control and improvement plan will be formulated to mitigate the risk to an acceptable level. For items assessed as low or moderate risk, continued monitoring and effective management of the existing response measures will be maintained instead.

External Evaluation Mechanism

ChipMOS conducts annual labor rights and ethical risk assessments to ensure effective management of human rights issues across the entire plant and mitigate various labor rights and ethical risks. Since 2016, we have implemented the RBA Responsible Business Alliance Code of Conduct Self-Assessment Questionnaire (SAQ) and internal audit procedures annually to evaluate and verify human rights risks. Through proactive self-assessments, we improve our measures to effectively reduce or eliminate various labor rights and ethics risks, fostering an equitable and respectful work environment. In accordance with the RBA 8.0.1 SAQ criteria, the assessment results are scored on a scale of 0 to 100 and categorized into three risk categories. The higher the score, the lower the risk, as follows: (1) ≥ 80 indicates low risk, (2) ≥ 60 and < 80 indicates medium risk and (3) < 60 indicates high risk.

In the 2024 assessment, ChipMOS's overall score at the corporate level and at each operational site was ≥80, categorizing all facilities, including Hsinchu fab., Zhubei fab., Zhubei fab. 2, Hukou fab., Tainan fab., and Tainan fab. 2, as low-risk.

Corporate Level SAQ Score



Since 2015, ChipMOS's Tainan fab. has proactively applied for the RBA Validated Audit Program (VAP). This program is conducted by a third-party certification body appointed by RBA to evaluate the effectiveness and implementation of environmental and social sustainability management systems. In 2022, the scope of the VAP certification was expanded to include Hsinchu fab. and Zhubei fab. In line with our sustainability policy, we continue to apply for VAP certification every two years. In 2024, both Hsinchu fab. and Zhubei fab. received a score of 200 (Platinum level) in their audits. Through this ongoing evaluation, we ensure the continuous review of human rights management and the implementation of sustainable development practices.

Note: SAQ assessment risk level: (1) ≥80 is classified as low risk, (2) ≥60 points and <80 as medium risk, (3) <60 as high risk
VAP assessment risk level: (1) ≥200 is classified as platinum level, (2) 180~200 is classified as gold level, (3) <180 is classified as silver level

Human rights related education and training

To protect employee's interests and fulfill the corporate social responsibilities, ChipMOS has promised to conform to RBA 8.0 code of conducts, to ensure employees fully understand their own interest, healthy and safe working fields, environmentally protective actions, Code of Business Ethics, and the implementation of human right education and corporate social responsibilities in the management system. All employees must receive the human right education and trainings when they come onboard. In 2024, a total of 4,391 new employees received RBA and other on-the-job human-right courses, completing a combined total of 2,952.7 hours of training which translated to 74% of all employee training hours.

Diverse Communications and Appealing Mechanism

ChipMOS have established diverse and open communication channels and comprehensive internal and external complaint mechanism, which include periodical meetings, employee suggestion box, Chairman's mailbox, Audit Committee Mailbox, mailbox of information security committee, contact in person or by phone, employee interview, EAP hotline and special communication channel, and more. Through these channels, employees and stakeholders can raise concerns about potential or actual negative impacts caused by the company and seek assistance. This ensures the protection of the rights and interests of all employees, customers, and suppliers. The responsible departments handle these matters with complete confidentiality and anonymity, aiming to facilitate open communication and effectively address relevant issues. The event completion rate is used as the follow-up indicator. We are committed to promoting labor-management communication and human rights-friendly management. We also attach great importance to the freedom of assembly and association of employees with an open management style. Although there is no labor union, all regular employees are protected by labor contracts. According to the rights of employees, employees can decide their own freedom of association. Regarding freedom of association, the company does not interfere. At the same time, ChipMOS holds quarterly "Labor-Management Meetings" in compliance with the law. These meetings provide a platform for elected labor representatives from each of our fabs to report on the latest labor-related updates. These reports cover topics such as the workforce status and growth, training courses, and welfare activities. The purpose of these meetings is to strengthen communication between labor and management, as well as encourage employee participation in decision-making and discussions.

In response to the Company's implementation of RBA, if employees have questions about the policy or are willing to provide practical suggestions, the Company encourages employees to share their opinions with the audit unit or other responsible departments and make improvement suggestions to manifest the spirit of mutual good. When stakeholders of the Company have concerns about the Company's business activities, such as illegal or improper incidents, or situations that may harm their own interests, they can report them through the Audit Committee Mailbox or directly approach the Legal Office and Audit Office.

There will be no major labor disputes in 2024; in 2024, a total of 35 related opinions and responses from employees will be received, and all feedback will be responded to and processed immediately. The event completion rate is 100%, and there are no special cases (Note 1), and there is no delay or accumulated cases. If there is a complaint of sexual harassment, it will be investigated and tried by the handling committee, and it will be coordinated and completed in accordance with laws and regulations. The health care office will also share articles related to gender relations from time to time, and in accordance with the regulations of Article 6 of Occupational Safety and Health Act, to carry out the harm of workplace misconduct in the company Identification and risk assessment surveys to educate employees to prevent incidents of gender discrimination.

Note 1: Evaluate whether it is a special case according to the actual situation of the case, such as violation of national laws, company regulations or cases that may affect the operation of the company.

Communication Channels

	Unidirectional Communication	Two-Way Communication	Targeted Communication	Enhancing Community Relations
Channels	• Chairman's Mailbox • Audit Committee Mailbox • Company Publication: Love ChipMOS	• Employee Suggestion Box (Electronic/ Physical) • Mailbox of Information Security Committee • Labor-Management Meetings, Production Line Meetings and Welfare Committee Meetings • Employee Interview/ Project Interview/ New Employee Interview • Communication Hotline (HR hotline/EAP hotline) • Employee Symposium • Meal Meeting with Colleagues and Supervisors	• Communication with Visually Impaired Masseurs (At Least Twice a Week) • Care and Communication with Pregnant Women (Monthly) • Recruitment of Middle-Aged And Elderly People • Filipino Employees (Monthly)	• Road Adoption • Green Space and Park Adoption • Public Toilet Adoption • Beach Cleaning
Introduction	According to the property of the employee feedback event, it will be handled by the responsible unit. * Please refer to the explanation of each communication channel for information on the level of responsibility.	Employees and supervisors (/incident handlers) can have more opportunities for information exchange and feedback. * Please refer to the explanation of each communication channel for information on the level of responsibility.	The responsible unit will communicate regularly, so there will be more opportunities for feedback and information exchange. * For specific communication situations, please click on the name of the object to read the section in detail.	✓ There is only Zhubei Fab is adjacent to the community in ChipMOS. The company operates in compliance with laws and regulations and maintains good relations with neighbors. ✓ ChipMOS has long adopted roads, green spaces/parks, public toilets, and called on colleagues to participate in coastal beach cleaning, committed to providing a high-quality living environment for neighborhood residents.
Benefits and Achievements	✓ Fast speed and high execution rate ✓ Event completion rate in 2024: 100%	✓ The content of the communication can be fully understood ✓ Event completion rate in 2024: 100%	✓ The content of the communication can be fully understood and responded to immediately ✓ Event completion rate in 2024: 100%	

Communication Channel Completion Rates of 2024 **100%**

	Meetings	Communication Platform				Communication Hotlines/ Other			
Channels	Including labor-management meetings, production line meetings and welfare committee meetings, a total of 60 sessions were held	Employee Suggestion Box (Electronic/ Physical)	Chairman's mailbox	Audit Committee Mailbox	Information Security Suggestion Box	Contact in Person/ via Phone Calls-HR	Employee Interviews	EAP Hotline	Grievances referred by external entities
Level Responsible	Tier-1 Managers	Division-level Managers	Chairman	Department Head, Independent Director or Audit Committee (depending on the accused)	Management Representatives of Information Security Management Committee	Division-level Managers	Division-level Managers	Outsource a management consulting company, and notify the company if the circumstances are serious (such as suicide, violence, etc.)	Division-level Managers
No. of Cases	93	11	1	1	3	15	37[Note]	4	0
Mailbox Phone	-	HR_Hsinchu @chipmos.com HR_Tainan @chipmos.com	Chairman @chipmos.com	Audit_committee @chipmos.com	ISMS@ chipmos.com	-	-	0800-025-008	-

Note：• A total of 1,313 employees were interviewed in 2024
• New employee interview: interview the direct employees after working for a full term.
• Transfer interview: interview with transferees after working for a full term
• Project interviews: interviews for key talents or special cases

ChipMOS's Unique Communication Channel

Employee Symposium

This is held from time to time every year, and a total of 14 sessions were held in 2024. In addition to face-to-face communication with employees, the Company's future operating strategies and policies are also shared, giving employees more support and positive energy for their work.

Foremen Luncheon

To get closer to the low-level managers and get to further know issues at work, foremen/employee luncheons have been held sporadically. Through the luncheons of the Chairman and the foremen/ employees, the voices of employees are listened to, and they are given encouragement and assistance.

Company Publication: Love ChipMOS

Since its establishment in 2001, a total of 89 issues have been published over 24 years. Selected articles are published every quarter, including important company policies, patented technologies, interviews with executives, ESG columns, patented technologies, event sharing and so forth.

6.5 Healthy and Safe Workplace

GRI 2-8, 403-1~403-10 TC-SC-320a.1

ChipMOS is committed to creating a safe and friendly workplace, dedicated to providing a comprehensive safety and hygiene working environment, safeguarding the physical and mental health of our employees. We have formulated the "Occupational Safety and Health Policy" and disclosed it on the ChipMOS website, established relevant management mechanisms, and set clear goals to effectively prevent occupational injuries. We continue to invest in and implement concrete actions, becoming a sustainable development of healthy and safe workplace.

6.5.1 Implementing Continuous Improvement in Workplace Safety

ChipMOS values the safety and health issues of employees and non-employees, as only a safe and healthy work environment can enable all workers to work with peace of mind, achieving high efficiency and quality. We adopt a systematic management model, with each factory continuously promoting ISO 45001 Occupational Safety and Health Management System, passing third-party verification, and implementing various operations in compliance with international management trends. The management system covers 100% of the scope, including routine and non-routine operations for all workers within the factory, as well as potential safety and health risks that may arise. Each year, we conduct periodic assessments of safety and health risks and opportunities within the factory to continuously reduce latent risks. If there are any changes in work-related operations, occupational disasters, near misses or legal updates, immediate reassessments, analysis, evaluation, and control of safety and health risks will be implemented for that part.

Environmental Safety and Health Committee on Energy Management

ChipMOS adopts a top-down strategy for planning and implementing occupational safety and health business, and promotes related goals and plans through the Environmental Safety and Health and Energy Management Committee of each plant area. The Executive Vice President leads the implementation, with first-level managers serving as chairpersons, departmental managers and committee members participating throughout the process. In accordance with the law, committee meetings are held every three months; among them, the proportion of labor representatives exceeds 1/3 of the total number of committee members, and labor representatives are elected by open procedures. In 2024, there were 23 proposal cases submitted to the committee, with a completion rate of 100%.

Item	Hsinchu fab.	Zhubei fab.	Zhubei fab. 2	Hukou fab.	Tainan fab.
Total Number of Members in the Committee	15	15	15	15	17
Number of Labor Representatives	5	5	5	5	6
Percentage of Labor	33%	33%	33%	33%	35%

Ensuring Occupational Safety of All Employees

In 2024, ChipMOS will continue to enhance worker participation, consultation and communication in safety and health management, including process document review, operation environment monitoring participation, joint event investigation and hazard identification.



Effective Communication of Opinion Management

ChipMOS employees can communicate their opinions on occupational safety and health through various channels such as telephone, E-MAIL, meetings, etc., consult with supervisors or responsible units, propose suggestions to labor representatives of the Environmental Safety and Health and Energy Management Committee, and discuss them at factory safety committee meetings. For the communication and dissemination of relevant occupational safety and health laws and regulations within the company, employees can make announcements on the company's electronic bulletin board or learn about safety and health information through in-house publications, training, or announcements. At the same time, for the communication and promotion to various stakeholders, multiple channels (promotion meetings, emails, telephone, orders, etc.) are adopted, or events are communicated through the "Environmental Safety and Health Communication Opinion Form" records, and the company's safety and health and environmental policies are promoted to relevant personnel to prevent and reduce negative impacts on occupational safety and health.

Implementing comprehensive employee safety and security awareness enhancement

Each year, relevant training is planned according to the Work Safety and Environmental Protection Education Training Operation Guide, and different trainings are conducted based on the nature of workers, including general safety and health education, personnel operating hazardous machinery or equipment, special operation personnel, and occupational health service nurses. For contractors, the Contractor Safety, Health and Environmental Protection Management Regulations are followed to implement job safety and health education training, enhancing workers' awareness of safety and hygiene. In 2024, a total of 31,584 hours of professional environmental safety and health training were completed by 12,381 people who passed the test.

The company also promotes commendable environmental safety and health units and personnel, encourages employees to propose suggestions for environment, safety, health, and energy, enhances colleagues' awareness of safety and health through activities, and achieves the goal of improving a safe and healthy working environment by rewarding them with honors.

Strengthening Healthy Workforce

ChipMOS has been implementing an automation smart factory plan since 2019, with the goals of "zero injuries," "zero errors," and "improving work efficiency." By utilizing artificial intelligence, automation, and robotic process automation, we aim to enhance efficiency and product quality while creating a friendly work environment. This allows our colleagues to stay away from high-temperature, high-noise repetitive manual labor environments and improve repetitive operations, preventing ergonomic hazards.

Case Sharing

WB 8-inch Automatic Top and Bottom Mounting Rack Introduction

(Industry's First 8-inch Automatic Top and Bottom Mounting Machine)

Expected benefits: Reduce repetitive strain injuries among staff and lower the risk of operational errors.

- Number of errors reduced from **3** cases/year → **0** case/year.
- Improve high-risk environments - reduce staff overload.
- Improve damage caused by high repetitive work

For example: manual handling, manual loading and unloading actions



Automatic Storage



AMR

Building a Healthy and Safe Supply Chain

ChipMOS is committed to building a healthy and safe supply chain, strengthening management and enhancing safety awareness for non-employee workers, and promoting supply chain health and safety capabilities through supplier audits and regular contractor meetings, thereby exerting corporate influence and achieving mutual benefits.ChipMOS responds to the "Sustainable Leadership Enterprise for Healthy Labor Force" activity of the Occupational Safety and Health Administration, inviting 32 supply chain manufacturers to complete self-assessment tasks on the OSH Sustainable Performance Self-Assessment Platform of the Ministry of Labor's Occupational Safety and Health Administration. By requiring suppliers to review their management performance in human rights, occupational safety and health, this initiative aims to promote a ripple effect throughout the value chain, embodying the spirit of large enterprises supporting smaller ones while helping the company grasp supply chain risks and providing timely assistance and support.

Supplier Management

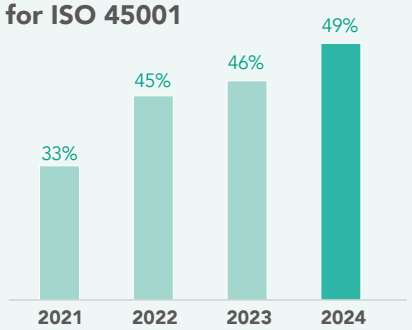
Based on the RBA's 5 major aspects, including labor and occupational health and safety issues, supplier audits are conducted annually, and suppliers are encouraged to obtain ISO 45001 for more efficient management.

※Contractor Management: Through regular contractor coordination meetings and risk assessment mechanisms organized by the contractor agreement, we implement and reinforce contractor management (for more information, please refer to the Contractor Management section).

2024 Supplier Audit on Labor and Occupational Health and Safety Issues



Supplier's Certification Status for ISO 45001



Highlight Sharing

Building "Supplier Sustainability Fire Safety and Emergency First Aid Management" - Enhancing Supplier Sustainability

ChipMOS focuses on the three dimensions of environmental, social and economic sustainability in its operations, striving to enhance supply chain management performance and exerting sustainable influence on responsible supply chains. To this end, continuous improvement efforts are being implemented through practical training and resource sharing as two main approaches, with standards superior to legal requirements, during subcontractor agreement organization meetings where fire prevention and emergency response training is expanded for suppliers, thereby strengthening the health, safety and emergency response capabilities of subcontractors.





Organize on-site observation activities to enhance contractors' "safety operation concepts and awareness"

ChipMOS breaks the traditional contractor meeting model, shifting from indoor meetings to on-site operations observation. By providing face-to-face explanations and introductions, they aim to deeply embed safety culture within the supply chain, creating an inherently safe working environment and jointly reducing workplace safety and health risks.





Hazard Identification, Risk Assessment, and Accident Investigation

Based on the established safety and health risk identification and assessment procedures, ISO 45001 system training courses are conducted annually for personnel. Hazard identification and risk assessment procedures are carried out for both routine and non-routine operations from five aspects: personnel, machinery, materials, construction methods, and environment. Risk levels are determined by factors such as hazard severity, frequency of occurrence, and accident probability. This identifies the likelihood and severity of risks, analyzes significant occupational safety and health risks that may have a major impact, and finds improvable hazardous points. Corresponding control methods, improvement measures, and target/management plans are formulated to reduce risks and prevent accidents. In 2024, there were 5,339 hazard identification items in the entire factory area, with 11 unacceptable risks. Based on significant occupational safety and health risks, 23 improvement management plans were proposed and fully completed on schedule.

If there is an immediate danger in the workplace, workers can stop work and retreat to a safe area without endangering the safety of other workers. The company will not give any unfavorable treatment. For accidents that have occurred, investigations and improvements will be conducted according to the corresponding procedures in the "Work Injury Management and Incident Investigation Guideline" and reviewed in the Environmental Safety and Health and Energy Management Committee to avoid similar incidents from happening again.

Continuing Five Major Workplace Safety Management and Prevention Tasks

To enhance the safety and health management of the factory area, ChipMOS has corresponding management mechanisms for chemicals, mechanical equipment, contractors, procurement, and emergency response drills, as described below:

Chemical Safety Management

All chemicals used in the factory must undergo an approval process to ensure compliance with regulations and ChipMOS internal standards. A complete list of all chemicals, including both Chinese and English versions, is established, and appropriate protective facilities and personal protective equipment (PPE) are provided to protect employees' health. For areas where chemicals are stored, leak prevention facilities are installed; for areas where solvents and gases are used or stored in the factory, independent partitions are set up, and the amount of chemicals that can be withdrawn and their storage methods are strictly controlled. ChipMOS adopts graded management measures, including isolation (pipe supply) or engineering control (local exhaust/emergency enclosure, overall ventilation replacement), to reduce risks. To enhance chemical safety management, since 2020, ChipMOS has introduced Singapore's semi-quantitative assessment method for hazardous chemicals in the workplace (SQRA). By adopting a more rigorous and objective evaluation method, the company completes the graded management of chemicals and incorporates statistical analysis results into periodic monitoring reports on exposure assessments.

Actual cases: ChipMOS assesses the organic solvent operation of coating work, and when the sampled concentration is more than one-tenth above the legal exposure standard, the on-site supervisor will be arranged to implement operation safety observation. The management of exposure values is stricter, and the exposure grading is carried out every three years, which is better than the current legal standard

(Note: For those with an exposure concentration below half of the permissible exposure standard, at least one assessment shall be conducted every three years).

Fire Safety Management: Each factory is equipped with legally mandated fire safety management personnel (management rights holders/fire prevention managers/personnel responsible for self-management of fire extinguishing equipment zones), and implements fire compartmentation and maintenance management of firefighting systems/equipment. The company has established a self-defense firefighting team, and its members regularly receive training to ensure proficiency in the use of various emergency response equipment.

Hazard identification and risk assessment

1. High-risk fire areas and responsible units.
2. Risk assessment for preventing fires through engineering controls.
3. Firefighting equipment, materials, and quantities.
4. Emergency response management operation regulations.

Conduct fire safety training

1. Basic training for all employees and drills through accident scenarios.
2. ERT training: In addition to regular retraining, local firefighters are invited to the factory to conduct fire prevention education, enhancing the emergency mobilization capability of the factory in case of accidents.

Develop emergency drill plans

1. Arrange for relevant stakeholders and personnel in the vicinity of the response zone to participate in drills annually, evaluate the effectiveness of the drills, and review the appropriateness of the operation manual.
2. Update hazardous material maps every six months and place them at the main gate security office for emergency rescue purposes.

Each plant conducts regular fire safety inspections and reporting, as well as on-site inspections and actual tests by local fire authorities. Insurance companies also conduct on-site inspections at each plant for risk management purposes.

Mechanical Equipment Safety Management

ChipMOS requires submitting a process safety assessment application for all types of mechanical equipment before introduction, and conducts hazard identification and safety protection inspections (such as emergency stop buttons and safety interlocks) at each stage from introduction to installation and acceptance. During the installation period, it also requires that equipment manufacturers comply with contracted safety management items and establish various safety management measures in accordance with occupational safety and health requirements. In addition, ChipMOS posts bilingual hazard markings on machines under repair to ensure employees understand the hazards and take appropriate safety protection measures.

Each year, ChipMOS continues to carry out hazard identification work, assessing potential risks that may cause personnel injuries from operating environments, machinery, and actions. For items with unacceptable risk levels, improvement plans are formulated and implemented to reduce occupational disaster risks. ChipMOS also values hidden danger risks in personnel operations. By observing and conducting hazard assessments, preventive corrective measures are proposed to mitigate these risks.



Contractor Management

ChipMOS places great importance on subcontractor management. In addition to establishing a comprehensive inspection and management system for subcontractors' qualifications, training, and entry control, we have developed a set of construction safety and health management procedures for particularly hazardous operations (such as hot work, high-altitude work, hoisting, forklifts, and confined space). These procedures require subcontractors to adhere to safety regulations before, during, and after construction to prevent accidents. We continue to implement the subcontractor evaluation system, assessing subcontractors' performance in terms of quality, delivery, safety, cooperation, and discipline within our subcontractor management system. Through a tiered mechanism, we effectively manage subcontractors and reduce management risks. In 2024, there were 390 subcontractors, with 12 rated as Class A, 378 as Class B, and none as Class C (suspended for three months) or Class D (disqualified). Furthermore, in 2024, no occupational safety and health incidents involving subcontractor employees occurred at any of our plants.

To help contractors understand and become familiar with NPM's occupational safety and health regulations, the contractor coordination organization meeting is held quarterly. Through the content of the report and good two-way communication, it promotes contractors to become better partners. The meeting data and promotional information are uploaded to the external management system for contractors, building a communication bridge between contractors and NPM, creating a win-win situation. (For more details on enhancing supplier sustainability in 2024, please refer to the chapter on Building a Healthy and Safe Supply Chain.)

Procurement Safety Management

ChipMOS has established a set of procurement safety management procedures, which require that in the process of issuing engineering, labor, and other subcontracting/purchasing, "safety and health requirements" be included for the purchase/leasing of machinery, tools, equipment, materials, raw materials, and personal protective equipment. These requirements shall serve as the basis for demands, confirmation, and delivery of results when signing contracts, executing, and accepting orders to ensure that all operations can operate safely.



Emergency Response Drill

ChipMOS adopts a self-management and training model, expands training at all levels, enhances emergency response capabilities, and strives to achieve the goal of workplace safety for all employees. In addition to the legally required education and training provided to employees, in order to avoid management risks associated with contracted personnel, ChipMOS requires relevant education and training to be implemented, and also strengthens the requirements for pre-entry safety and health lectures and toolbox meetings.In terms of emergency response drills, based on the risk assessment results, possible accident types such as fires, earthquakes, typhoons, and chemical hazards are addressed through "prevention," "early warning," and "response" three major indicators; each year, departments conduct self-directed drills or collaborate with relevant government agencies to carry out large-scale exercise activities, enhancing employees' awareness of hazards and emergency response capabilities through situational simulations and practical exercises, thereby significantly reducing disasters and losses. Emergency response team members receive at least one emergency response training every six months to improve their emergency response capabilities; for general staff, each factory conducts at least one full-factory evacuation drill (including daytime and nighttime) annually, increasing employees' familiarity, awareness, and response capabilities through evacuation assembly exercises, thereby reducing the extent of personnel injuries when actual disasters occur.

Factory		Hsinchu fab	Zhubei fab	Zhubei fab 2	Hukou fab	Tainan fab	Tainan fab 2	Total
Disaster Drill Frequency		7	7	4	7	18	7	**50**
Evacuation Drill Schedule	Daytime	2	3	3	3	3	3	**17**
	Nighttime	2	2	2	2	2	2	**12**

Note: Due to the larger number of employees at the Tainan plant and its status as a packaging and testing factory, different from the risk of the testing area, the number of drills is higher than other factories.


Chemical Spill Drill


Fire Drill


Food Poisoning Drill






Emergency Evacuation Drills at Each Plant (Day/Night)

Workplace Environmental Monitoring

ChipMOS conducts labor work environment monitoring every six months, and before each monitoring, a meeting is held with the responsible persons of the workplaces to discuss work exposure types, conduct hazard identification and analysis, and collect data. Then, based on the statistical analysis results, an "Work Environment Monitoring (including sampling strategy) Plan" is formulated to ensure that all hazardous exposure factors are included in the monitoring. The monitoring results are managed accordingly depending on the assessment type, and the monitoring results are announced to the entire factory for all employees to be aware of.

2024 Environmental Monitoring Results

Monitoring Items/Factories	Hsinchu fab	Zhubei fab	Zhubei fab 2	Hukou fab	Tainan fab	Tainan fab 2
Carbon dioxide	●	●	●	●	●	●
Illuminance	●	●	●	●	●	●
Noise (Personal)	●	●	●	●	●	●
Noise (Environmental)	▲	▲	▲	▲	▲	▲
Organic	-	●	●	●	●	●
Specialization	-	●	-	-	●	-
Dust	-	●	-	-	●	-

Note：

1. ● Representative of having tested and met standards；▲ Representatives have detected non-compliant standards。— Not applicable/detected for this item.
2. Not in compliance with standard instructions and preventive measures：

Hsinchu fab：C Building B1 Compression Room 1 (noise > 90 decibels)；Zhubei fab：1F air conditioning machine room 1 point (noise > 90 decibels) ；Zhubei fab 2：1F Air Compressor Room 1 spot (noise > 90 decibels)；Hukou fab：B2F Air Compressor Room, 2F Air Conditioning Machine Room, total of 2 points (noise > 90 decibels)；Tainan fab & Tainan fab. 2：TA1F/TB1F Plant Mechanical Room Air Compressor Area, TB6F Air Conditioning Machine Room, TC1F CUB total of 4 points (noise > 90 decibels).

Preventive measures: The air compressor/air conditioning/fire pump/CUB plant duty rooms are not regular work areas for employees. In accordance with the law, "noise zone signs" and "protective equipment (earplugs)" are posted outside the machine room.

Occupational Hazard Management

Under the effective operation of safety and health management mechanisms and systems, ChipMOS had zero work-related deaths among employees and non-employees in 2024; there were 8 serious employee occupational injury cases and zero for non-employee workers; a total of 5 recordable occupational injuries (absent from work for more than one day); no monetary losses due to lawsuits related to employee health and safety violations. In 2024, ChipMOS had no fire incidents. The overall employee disability statistics "Total Recordable Incident Rate (FSI), Severity Rate (SR), and Frequency Rate (FR)" of the company are better than other electronic component manufacturers. In the future, we will continue to enhance employees' hazard awareness capabilities and create a corporate safety culture so that every ChipMOS employee can have a happy commute and return home safely.

Note 1: Common types of non-employee workers include cleaning, security, and group meal contractors, with a total of 97 people on December 31, 2024 (calculated based on the total number of people on that day), showing no significant fluctuation compared to the number of non-employee workers in 2023.
Note 2: Serious occupational injuries refer to disability cases reported to the competent authority in accordance with the law (excluding commuting).
Note 3: Recordable occupational injuries = death cases + disability injury events (excluding minor injuries)



Company-wide disability injury statistics

Yearly	2020	2021	2022	2023	2024
Disability Injury Frequency FR	0.35	0.54	0.45	0.48	0.67
Disability Severity Rate SR	5	9	9	13	12
Disability Combined Severity Index FSI	0.04	0.07	0.07	0.08	0.09
Working hours	11,276,088	11,167,944	11,023,600	10,480,536	11,645,520

ChipMOS FSI Target 0.16

Note 1: Calculation formula for disability injury frequency (FR) = (number of disability injuries × 106) ÷ total hours worked
Note 2: Calculation formula for disability injury severity (SR) = (number of injury loss days × 106) ÷ total hours worked
Note 3: Disability injury comprehensive index (FSI) = (FR×SR÷1000)1/2
Note 4: Total working hours in 2024 for employees is 11,645,520 hours; total working hours for non-employees is 219,536 hours
Note 5: The comprehensive indicator for disability injuries, FSI, aims to achieve the average value of other electronic component manufacturing industries' total injury index from 2021 to 2023 by the Labor Department's Occupational Safety and Health Administration.

Number of work-related injuries	8
Percentage of work-related injuries (%)	0.13%
Days lost	146
Days lost ratio (%)	0.01%

Note 1: The proportion (%) of people injured on the job is based on the number of employees as of December 2024.
Note 2: The total number of working days for loss days (%) is based on December 2024.
Note 3: The number of employee work-related injuries: Fall down 6 cases; Contact with hazardous substances: 1 case; Pinch injury: 1 case.
Note 4: The number of non-employee work-related injuries and loss days for each plant is 0.
Note 5: Employees refer to those who are employed by the company, engage in work and receive wages, and participate in labor insurance through the company; non-employees refer to those who engage in operational activities at the company but are not employees.

Corrective and Preventive Measures

The most common occupational injury is falling, accounting for 75%, due to causes such as carelessness while walking, twisting, stepping on empty spaces, and slipping on wet floors. The reasons and environmental improvements will be further analyzed, and the information will be disseminated through the Environment, Safety, Health and Energy Management Committee meeting, electronic/public bulletin boards, and other platforms. Warning signs will also be hung at the corners of staircases on each floor of the factory.



6.5.2 All-rounded healthy workplace

ChipMOS implements employee health management based on 3 major health axes, a holistic health management program is planned by a dedicated medical team, to implement health risk management,health management, and health care, for continuous protection of employee health, as well as enhancing employees' awareness of self-health management we establish the "Labor Health Service Program" annually, and review the implementation outcomes and make adjust appropriately in the Occupational Safety, Health and Energy Management Committee every quarter. so that all the employees of ChipMOS can receive comprehensive health care and thereby achieve work-life balance.

ChipMOS is committed to protecting the health interests of non-employee worker, specifies the relevant confidentiality obligation in the contract with the contractor to keep the workers' health information confidential. ChipMOS provides employees and non-employee workers with necessary medical consultation and medical resources, health- wellness activities (such as blood donation, gynecological cancer screening, etc.), emergency first aid training such as CPR+AED, and medical resources for all workers to use.

Safe and Healthy

Workplace Diverse health examinations to protect employees' health

Establish a comprehensive health examination management mechanism, offering holistic health management and implementing appropriate health or preventive measures based on health risk assessments.

- Employee Health Examination
- Special Hazard Health Examination
- ChipMOS E-Health System
- Health examination report consultation

- Managers' health examinations
- Physical Check of New Recruits

Safe and Suitable Workplace

Holistic health management to reduce risk of disease

Maintain employee safety and health and prevent occupational diseases through risk management and disease prevention measures.

- Occupational Disease Risk Management
- Prevention of Irregular Workload- Induced Diseases
- Irregularity Management of Health Examination
- Cardiovascular Disease Prevention
- Healthcare for Middle-aged and Elderly Workers
- Maternal Health Protection
- Reinstatement Evaluation for Work Injury
- Respiratory Protection Equipment Evaluation
- Prevention of Musculoskeletal Disorders caused by Ergonomics
- Prevention of Unlawful Interference during the Performance of Duties

Comfortable Workplace

Inspiring health awareness and improving autonomous health management

Through Wellness Activities and health theme advocacy, foster workers awareness of health and cultivate a healthy lifestyle.

★ All Fabs Have Badge of Accredited Healthy Workplace

- Wellness Activities
- Cancer Screening
- Inspire Health Awareness
- Injury and Illness Management
- Flu Vaccination
- Employee Assistance Program
- Health Clinics

★ 2024 Health Management Performance Highlights

In our employee health examination items, we have increased various cancer screenings beyond the legal requirements; and in response to the threat of cancer to health, as well as employees often neglecting their physical condition due to busy lives, therefore, we will continue to arrange medical staff to conduct health examinations directly at the factory every year,enhancing employee health examination willingness, and expect to achieve comprehensive health care.

Continuous Cancer Screening Event for Over 12 Years

Uncovering Hidden Killers

Employee Health Examination + **Women's Health Month** + **Oral Cancer Screening**

Rotating screening tests for Top 10 cancers

- The annual screening items are determined by the doctor of occupational medicine upon assessment
- Cancer screening in conjunction with employee health checkups

Execution of on-site screening tests to increase the willingness of employees for the test.

Inspection Item	Number of Participants	Better Than What Regulations Require
Colorectal cancer screening	3,854	✓
Liver cancer screening	3,941	✓
Cancer tumor marker screening-Liver/ pancreas/intestine/prostate/ovary	3,941	✓
Lung cancer screening	3,968	Regulations Require
Cervical cancer - smear	127	On-site - Encourage Screening
Breast cancer screening	78	
Ovarian cancer screening	46	
Oral cancer screening	239	

Safe and Healthy Workplace

ChipMOS conducts the annual health examination for employees. For 22 years in row, the Company has planned a variety of screening programs and frequencies better than peers. We also provide ultrasound and various cancer screening tests (liver/pancreas/intestinal/prostate/ovarian cancer) to detect abnormalities at an early stage with timely treatment, and continue to ensure the health of employees. Achieving a participation rate of 99.6% in employee health examinations. Similarly, we value the health of non-employee workers in the fabs; ChipMOS fulfills the responsibility of supervision and management, and requires outsourced vendors and contractors to implement the health examinations and care of their workers pursuant to laws and regulations, for moving towards to the goal of all workers' physical and mental health.

Employee Health Examination

- ✓ 99.6% in employee health examinations；32 screening items
- ✓ 100% in Managers' health examinations Physical Check of New Recruits：100%
- ✓ Completed Before Onboard

Special Hazard Health Examination

- ✓ 100% completion rate
- ✓ 144 employees took the examination

ChipMOS E-Health System

- ✓ 100% complete report retention rate
- ✓ The system provides historical data changes to assist employees in understanding their health conditions.

Health examination report consultation

- ✓ 137 employees took the examination

Qualified physicians from a medical examination hospital provide on-site consultation services during health examination report consultations.

Safe and Suitable Workplace

To protect the safety and health of employees and prevent occupational diseases, we have formulated "Health Management Instructions, Maternal Health Protection, Health Care for Middle-aged and Elderly Workers, Prevention of Irregular Workload-Induced Diseases, Prevention of Musculoskeletal Disorders caused by Ergonomics, and Respiratory Protection". The health grading management results of health checkups, the analysis of the cardiovascular disease risks conducted using assessment tools, and health risk factors of middle-aged and elderly people are combined for health Risk management. Physicians are arranged to offer health instructions and fitness assessment for high-risk employee. Comprehensive heal th management is implemented through electronization of the health management system and active health follow-up actions.

Occupational Disease Risk Management

- 0 Occupational Disease Cases
- 47 employees subjected to Level-2 management

Prevention of Irregular Workload- Induced Diseases

- 4,011 employees assessed with irregular load
- 100% follow-up for high-risk employees

Significant **69%** improvement rate

Irregularity Management of Health Examination

- 472 employees subjected to management with 100%follow-up

Significant **65%** improvement rate

Cardiovascular Disease Prevention

- 5,163 employees analyzed for risks
- 100% follow-upfor high-risk employees

Healthcare for Middle- aged and Elderly Workers

- 1,546 employees took ECG examination
- 1,583 employees assessed with work fitness questionnaire
- 46 employees passed the work fitness assessment

97% good work fitness index

Reinstatement Evaluation for Work Injury

- 68 persons occupational injury care
- 17 employees' work adjusted

Respiratory Protection Equipment Evaluation

- 17 employees for physiological evaluation

Prevention of Musculoskeletal Disorders caused by Ergonomics

- 5,751 employees questionnaire survey
- Continue to provide relevant training.

Prevention wrongful physical or mental harm during the execution of duties

- 5,751 employees questionnaire survey no high-risk cases

Comfortable Workplace

To protect the physical and mental health of our employees, we enhance their health awareness and plan a series of health wellness activities - health talks, health walks and employee assistance programs. Through the promotion of activities and healthrelated knowledge, we encourage employees to establish a healthy lifestyle, implement self-health management and practice, and improve their health awareness and cohesion. all fabs have Badge of Accredited Healthy Workplace.

Wellness Activities

2024 Walk Together, Health Forever

- 166 participants involved
- Total distance: 113,797 kilometers
- Reduced by 121 kg, 40% health improvement
- Average blood pressure drops by 2mmHg

Cancer Screening

Women's Health Month

- 8 Screening Items
- 4 Cancer tumor marker screening
- 16,194 employees screenings

- For details of screening items, please see the 2024 Health Management Activities Sharing

Inspire Health Awareness

- 15 articles of healthy tips
- 895 employees participated in Q&A competition with prizes
- 108 employees participated in health seminars ,9.8 points of satisfaction (out of 10 points)

  * Chang Gung Medical Hospital - Dr. Lin Dengfu
  * E-Da Hospital - Dr. Hong Weijie
  * Occupational Therapist LI Ciren

Injury and Illness Management

- 1,641 employees for nursing services
- 48 employees for care to disease/ unpaid leave
- 26 employees under management of notifiable infectious diseases

Flu Vaccination

- 226 employees vaccinated
- Periodical dissemination of epidemic prevention awareness

Employee Assistance Program

- 1,189 employees promoted
- 9 employees counselled
- 6 articles of self-motivation

Health Clinics

On-site physicians provision of personal health and other health guidance and consultation

- 1,013 employees received health counseling advices

6.6 Social Engagement GRI 201-1 GRI 413-1

NT $18,761,952
Social Engagement Investment Amount

20,241 hours
Engagement input hours

18,452 people
Volunteers

2,983 people
Beneficiaries

ChipMOS has identified "Environmental Sustainability" and "Fulfillment of Public Welfare" as our two major visions, we focus on "Environmental Friendliness," "Community Feedback," "Care for the Disadvantaged," and "Talent Cultivation" as the four main cores to fulfill our corporate social responsibility. A series of public welfare and environmental sustainability activities have been launched to engage all our employees in responding to these initiatives. We hope that through the power of enterprises, we can disseminate positive influence and deliver warmth to every corner of society.

Besides, we also actively respond to the United Nations Sustainable Development Goals (SDGs), focusing on three SDGs (SDG 3: Good Health and Well-Being, SDG 4: Quality Education, SDG 11: Sustainable Cities and Communities)，and refer to the "Corporate Community Investment Assessment Mechanism" developed by the London Benchmark Group (LBG) to manage our investments in social charity. Through this mechanism, we assess the time, cost, in-kind donations, and management expenses associated with each project under the four major cores, demonstrating the benefits of these initiatives. We work together with our colleagues and stakeholders to fulfill our vision of working for a better society.

2024 Results / ✓ Objective met ⊗ Target not met

Environmental Sustainability

With continued commitment to environmental protection, we inspire participation from both suppliers and employees. Through a variety of meaningful initiatives, we strive to create greater impact and lasting value.

Action Plan

- Adopting public spaces to support environmental protection while providing a cleaner environment for local residents
- Promoting environmental education during Children's Day to help children understand the importance of protecting the Earth
- Partnering with employees to support local grown agricultural products
- Encouraging employees to lead healthier lifestyles and reduce carbon emissions as part of everyday life to show love for the planet

Fulfillment of Public Welfare

Through diverse approaches, we carry out charitable initiatives and invite employees to incorporate social good into their daily lives. By collaborating with relevant organizations, we deliver collective care and support to the underserved corners of society.

Action Plan

- Collaborated with charitable organizations to launch co-branded products, encouraging employees to participate in charity sales.
- Continued long-term promotion of the Charity Coffee Machine Project, with proceeds donated to rural schools to enhance education quality.
- Encouraged employees to donate secondhand books and items, which were converted into book credits for elementary school students across Taiwan to promote reading.
- Deepened youth development efforts by helping students explore career paths and plan for their futures in advance.

Environmental Friendliness

2024 Results

✓ Continuous Implementation of Environmental Protection Programs
⊗ 6 Promotional Events for Environmental Protection Awareness
(Target in 2024: 9 Promotional Events)

Targets in 2025

- Continuous Implementation of Environmental Protection Programs
- 9 Promotional Events for Environmental Protection Awareness

Care for the Disadvantaged

2024 Results

⊗ 7 Events of Continuous Welfare Fulfillment
(Target in 2024: 9 Events)

Targets in 2025

- 9 Events of Continuous Welfare Fulfillment

Community Feedback

2024 Results

✓ 2,983 people were benefited from social engagement
(Target in 2024: 1,500 people were benefited from social engagement)
✓ A total of 192,099 volunteers has accumulated by 2024

Targets in 2025

- 1,500 people were benefited from social engagement
- A total of 203,000 volunteers will participate in social engagement by 2025

Talent Cultivation

2024 Results

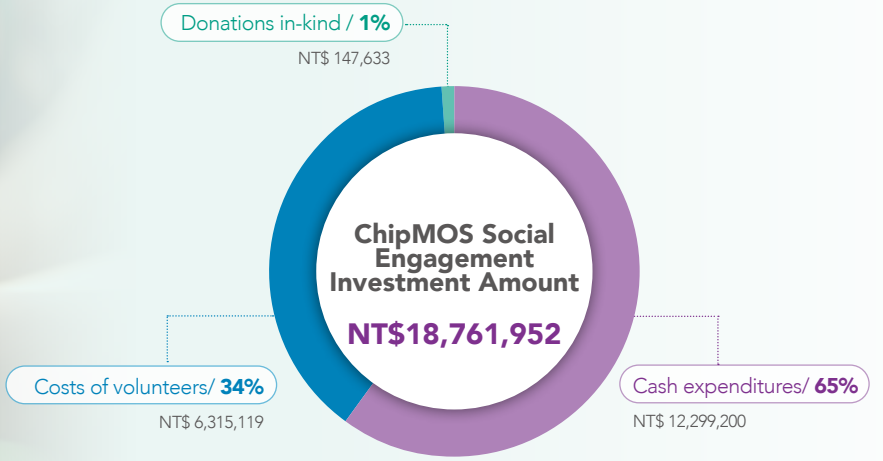
✓ Retention rate of Interns 52% (Target in 2024: 40%~50%)

Targets in 2025

- Retention rate of Interns 45%
- Continue to develop and maintain cooperative relations with schools regarding internships.

Notes: In response to the industry environment in 2024, the company exercised prudence in capital expenditure projects and has adjusted the investment approach for corporate social responsibility initiatives.

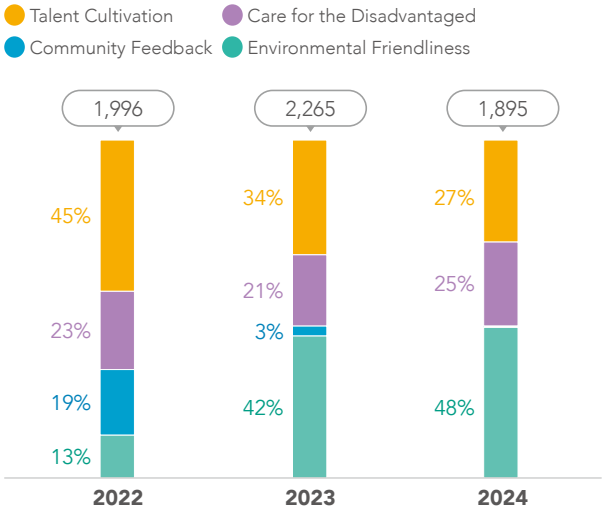




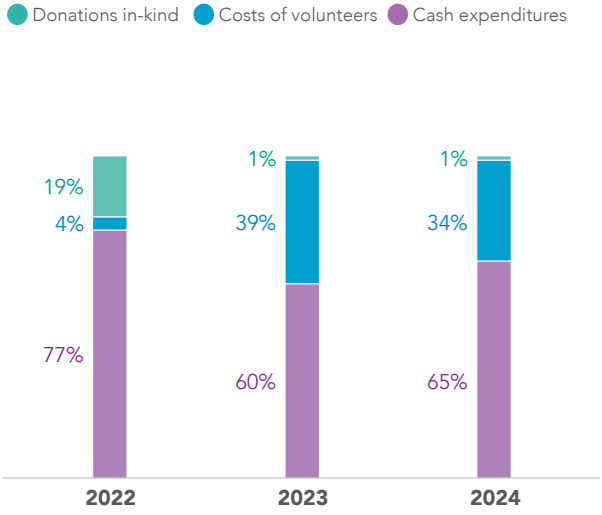
Note: Volunteer input cost is calculated based on the input time x the average salary (hourly rate) of non-managerial positions in ChipMOS of the current year, rather than the actual invested amount

Public Welfare Development Aspect

Unit: NT$ 10,000



Type of Investment



Application Aspect



Stakeholder's Feedback

Hsinchu County Jiasing Elementary School
Director Zhou Ruo Nan

"Wow…" As the students of Jiasing Elementary School unwrapped their presents, their excited cheers filled the air. Their faces lit up with joy and excitement. This Children's Day, the kids received a special gift from ChipMOS—with each gift representing not only a material offering but also the company's dedication to their growth and support.

In this heartwarming moment, they felt the love and kindness of society—an invaluable experience that will surely become one of their most cherished childhood memories. Your generosity not only brought them happiness on this special day but also inspired them to strive harder in their studies. We believe that this kindness will empower them to pursue their dreams fearlessly.

Once again, we sincerely thank you for your continuous care and support for students from remote indigenous schools. Your generosity has left a lasting imprint on their hearts, serving as a source of motivation as they grow. We look forward to more collaborations in the future, ensuring that the seeds of kindness continue to take root in the hearts of many more children.

Mhway simu balay

(Atayal: Thank you very much)

Hsinchu County Gingping Elementary School
Director Zhang Shi Jie

Thank You for the Warm Wishes from ChipMOS

On this wonderful Children's Day, volunteers from ChipMOS traveled all the way from the city to our school, bringing love and warmth to our students. The moment they stepped into the campus, the children's faces lit up with surprise and excitement, their eyes filled with anticipation and gratitude.

To welcome these special guests, the students expressed their joy and appreciation through singing. One heartfelt melody after another echoed throughout the school, brimming with childlike innocence, while ChipMOS's volunteers responded with warm applause. During the subsequent activities, the volunteers thoughtfully prepared interactive games, creating a joyful and engaging experience for the children. Their friendly smiles and patient guidance brought immeasurable happiness to the students, while the children's sincerity and enthusiasm deeply touched every volunteer.

The most moving moment came when ChipMOS's volunteers presented each student with a specially prepared Children's Day gift, making the celebration even more memorable. Thanks to compassionate companies like ChipMOS, these children feel valued and cared for. On behalf of all our teachers and students, we sincerely thank ChipMOS for its dedication to supporting rural education. Your generosity has brought joy and warmth to the children, and we hope this act of kindness will inspire more people to care about the growth and future of students in remote areas.

Hsinchu County Meihua Elementary School
Director Chen Jing Zhi

In April 2024, just before Children's Day, ChipMOS visited Meihua Elementary School in Jianshi Township with a meaningful public benefit event: "Little Protectors – Protect the Earth from Me." Through engaging and educational activities, they introduced students to the company's commitment to being a Green Factory and planted the seeds of environmental awareness in each child's heart.

To deepen the lesson's impact, ChipMOS invited Meihua Elementary School's teachers and students to participate in the Earth Hour event initiative before the main event. This invitation allowed the students to take action in support of sustainability, making it a truly meaningful Children's Day gift.

On the day of the event, volunteers from ChipMOS shared practical ways to save energy and reduce carbon emissions. Adding to the excitement, adorable mascot handed out carefully prepared surprises. In just one hour, both children and adults were immersed in laughter and joy, as they rediscovered childlike wonder through meaningful interaction. Together, they laid a strong foundation for a greener future.

A heartfelt thanks you to ChipMOS for reconizing the importance of Earth sustainability and for supporting Meihua Elementary School. We hope the students will carry these valuable lessons and heartfelt blessings forward, using them as motivation to contribute to a better world.



2024 Environmental Sustainability
Sharing of achievements and key activities

Environmental charity and contribute to society

- Sponsored the air quality purification 3.9 hectare and road cleaning plan 2.8 kilometer in Zhubei for 11 consecutive years, with a total investment of **NT$12,999,533**.
- Since the company was founded, it has adopted two public green spaces near the Hsinchu Science Park and Tainan plants for more than 27 years.
- Supplied public restroom cleaning project for 7 years, with a total investment of **NT$291,243**.
- Supported local agricultural products with our employees by purchasing longans from Dongshan, Tainan with a total **NT$78,670**
- Launching blood donation event for 24 consecutive years, accumulated 4,781 colleagues participated in the activity and donated **6,641** bags of blood.

Green life

- Worked with our cafeteria supplier for 7 consecutive years to implement Meatless Day. A total of 33,300 colleagues have participated in this initiative, resulting in a reduction of **144 tons** of carbon emissions.
- The "Lights-Off for One Hour to Protect the Earth" initiative expanded its outreach in 2024 by inviting a total of 12 organizations, including suppliers, schools, and hospitals. This represents a **71.43%** increase in participation compared to 2023.
- Cooperated with the Health Care Section launching the walking activity to encourage colleagues to walking instead of using transportation tools, resulting in a total of 162,562,631 steps and reducing carbon emissions by **23.1 tons**.

Environmental Conservation and Education: Cultivating Awareness from the Roots

- Subscribe to Children's Day gifts giving and gave environmental education lessons for students from remote elementary schools for consecutive 3 years, with a total investment of NT$196,957 and benefits **516 students**.
- Encouraged our employees and their families to participate in the Climate Changing Painting Competition held by Taiwan Institute for Sustainable Energy (TCSA) to promote the importance of environmental conservation.

Environmental Sustainability& Community Feedback

Environmental Conservation and Education: Cultivating Awareness from the Roots



Subscribe to Children's Day gifts giving & Environmental Education

Since 2022, ChipMOS has combined Children's Day and Earth Day in April to host a series of gifts-giving events for children in remote areas. Over the past three years, we have invested NT$196,957 and invited employees to fulfill the wishes of 516 children in remote areas. To further our commitment to sustainability, we wrapped each gift using recyclable packaging materials, reducing plastic waste while sharing our love and care. This year, ChipMOS volunteers visited Jiasing Elementary School, Meihua Elementary School, and Jinping Elementary School in Jianshi Township, Hsinchu County. In addition to giving gifts to children in remote areas, we used this opportunity to educate children on the importance of energy conservation and carbon reduction, encouraging them to adopt environmentally friendly habits in their daily lives. Through these meaningful interactions, we hope to inspire the next generation to take action in protecting our planet.

Environmental protection and public welfare

Supporting Local Agricultural Products to Reduce Carbon Emissions from Transportation

Since 2018, ChipMOS has been actively partnering with local smallholders to encourage employees to support non-toxic agricultural products. This initiative not only helps sustain the economic income of disadvantaged industries but also promotes the consumption of locally sourced produce, reducing food transportation distances and unnecessary carbon emissions, ultimately contributing to the revitalization of local agriculture. In 2024, we collaborated with Longhu Ecological Farm located on Tainan's Route 175, inviting employees to adopt a total of 456 catties of fresh and dried longans. All proceeds were reinvested into organic farming in Dongshan, reinforcing our commitment to environmental protection through practical action.

Devote for public spaces caring, practice environmental charity and contribute to society

Since the company was founded in 1997, we have actively pursued environmental protection. For more than 27 consecutive years, we have adopted and maintained the parks and greenbelts surrounding our Tainan and Hsinchu Fabs; the park and green space in front of the Hsinchu Fab have even become a favorite spot for employees and local residents to take a stroll.
In 2013, we broadened our adoption program to other public areas, including the Doulun Air-Quality Purification Zone in Zhubei—which we have cared for over 11 years and which enjoys the highest usage rate among local residents—earning repeated commendations from the Ministry of Environment. We also adopted the roadways around our Zhubei Fab, helping ensure a high quality of life for nearby communities. Since 2017, we have sponsored the public restrooms at the Jiali District Library in Tainan City, providing residents with clean facilities and a pleasant public education space.
We remain dedicated to taking concrete, long-term action to protect the environment and deepen our roots in the communities we serve.

2024 Fulfillment of Public Welfare

Sharing of achievements and key activities

Diversified Care for the Disadvantaged

- The company has employed visually impaired massagists to provide services for 11 consecutive years, benefiting a total of 22 visually impaired massagists by 2024, with a cumulative investment of **NT$3,590,523**.
- The company purchased **150** public welfare lunch boxes made by disabled individuals from Zhanyi Bakery and donated them to the Taiwan Fund for Children and Families in Tainan.
- Invited Affiliated Workshop of San Love Social Welfare Association, Yu-Cheng Social Welfare Foundation, You-Ping Smallholder and other charitable organizations came to the company to conduct charity sales in order to provide multiple sales channels for disadvantaged groups.
- We collaborated with the Noordhoff Craniofacial Foundation to launch a 2025 public welfare desk calendar for charity sale. The campaign raised a total of **NT$106,176** in donations.
- We have been supporting the Heart of Taiwan Animal Care by selling charity red envelopea and spring couplets for 3 consecutive years. In total, we raised **NT$55,698** from this initiative.

Fulfilling Children's Dreams and Supporting Safe Education

- In 2024, the company collaborated with Spbook and organized a second-hand book collection activity. We encouraged employees to donate their used books. The profits from selling these second-hand books were converted into funds for purchasing books for students in six schools across Taiwan. This initiative aims to promote reading education.
- For the ninth consecutive year, we carried out the"Charity Coffee Machine Fragrance Project," encouraging employees to contribute love and care to rural areas through the power of small, collective acts. In 2024, the project raised **NT$44,275**, which was used to donate one electronic whiteboard and four dehumidifiers to a rural elementary school in Hsinchu.

Talent Cultivation

- Continuing to cultivate semiconductor talent, a total of 2,011 students have been trained since 2013, with an investment amounting to **NT$38,635,100**.

Care for the Disadvantaged & Talent Cultivation

Diversified Care for the Disadvantaged

Public welfare desk calendar purchase activity

We have been working with different charitable organizations to launch co-branded desk calendars for fund raising at the end of each year since 2021. This year, we partnered with the Noordhoff Craniofacial Foundation for the first time. The foundation has been dedicated to serving craniofacial patients in Taiwan for over 30 years, providing subsidies and professional social work services to economically disadvantaged patients so that they can receive medical care and rebuild their self-confidence. Thanks to the enthusiastic support of our employees, we raised a total of NT$106,176 this year. The donation will be fully used to support the foundation's operations in the hope that together with our staff, we can work with the foundation to build a friendlier society.



Public welfare spring couplets and red packets purchase activity

ChipMOS has a long-term concern for stray animals welfare.We have been worked with the Heart of Taiwan Animal Care to invite employees to purchase their new year's couplets and red envelopes since 2022. This year, we raised a total of NT$55,698, which will be used by the association for sterilization of stray animals and advocating animal protection laws and policies to create an animal-friendly social environment. We also hope that through a variety of charitable purchasing events, our employees can join us in focusing on various aspects of social welfare issues and contribute their efforts to social well-being.

Fulfilling Children's Dreams and Supporting Safe Education

The Donation of Charity Coffee Program

ChipMOS is committed to the issue of unequal educational resources in remote areas. Since 2016, we have launched the "Charity Coffee Program." We set up charity coffee machines in our office areas and invited employees to purchase coffee at a discounted price of NT$10 per cup. The proceeds from the coffee machine are donated by the company to support remote schools. In 2024, we learned about the needs of Xsiuluan Elementary School in Hsinchu County. Located in the mountains region of Jianshi, the school experiences high humidity, which has long affected its teaching equipment. To help improve the learning environment, we used the proceeds from our charity coffee sales to purchase dehumidifiers for the school, ensuring a more comfortable classroom setting for students in remote areas. Additionally, we donated an interactive electronic whiteboard to enhance learning efficiency and help narrow the educational gap between urban and rural areas.

Reading Promotion Program

In 2024, ChipMOS partnered for the first time with Spbook platform, inviting employees to donate second-hand books. Spbook then assessed the residual value of the donated books and converted them into credits, which were then gifted to schools in long-term partnership with the platform. These schools could use the credits to purchase books that are appropriated to the children, ensuring that access to knowledge is not hindered by the distance. This year, we successfully collected 547 second-hand books, converting them into 1,484 credits. Through this initiative, we not only promoted sustainability and environmental conservation among employees but also furthered our mission to support reading education and enrich children's reading experiences.

*For details on talent cultivation collaboration projects, please see Section 6.1.4: Strengthening Campus Partnerships and Recruiting Young Talent.

Appendix 1: Index of GRI Standards

Statement of Use | ChipMOS has reported the contents for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards

GRI 1 Used | GRI 1: Foundation 2021 **Applicable GRI industry Standards** | None

GRI Standards	Disclosure		Chapter/Explanation	Page
GRI 2 General Disclosures 2021	2-1	Organizational details	About This Report 1.1 About ChipMOS	1 14
	2-2	Entities included in the organization's sustainability reporting	About This Report	1
	2-3	Reporting period, frequency and contact point	About This Report	1
	2-4	Restatements of information	About This Report	1
	2-5	External assurance	About This Report Appendix 6	1 176
	2-6	Activities, value chain and other business relationships	1.2 Main Products and Services 5.3 Supply Chain Management	15 108
	2-7	Employees	6.1 Attraction and Retention of Talents	122
	2-8	Workers who are not employees	6.5 Healthy and Safe Workplace	152
	2-9	Governance structure and composition	3.1 Corporate Governance	42
	2-10	Nomination and selection of the highest governance body	3.1 Corporate Governance	42
	2-11	Chair of the highest governance body	3.1 Corporate Governance	42
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Corporate Governance	42
	2-13	Delegation of responsibility for managing impacts	3.1 Corporate Governance	42
	2-14	Role of the highest governance body in sustainability reporting	3.1Corporate Governance 2.1 Sustainability Policies and Actions	42 25
	2-15	Conflicts of interest	3.1 Corporate Governance	42
	2-16	Communication of critical concerns	3.1Corporate Governance 2.1 Sustainability Policies and Actions	42 25
	2-17	Collective knowledge of the highest governance body	3.1 Corporate Governance	42
	2-18	Evaluation of the performance of the highest governance body	3.1 Corporate Governance	42
	2-19	Remuneration policies	3.1 Corporate Governance 6.2 Employee Incentives and Benefits	42 131
	2-20	Process to determine remuneration	3.1 Corporate Governance	42
	2-21	Annual total compensation ratio	Omission Reason: Confidentiality constraints. It is the confidentiality of the individual's remuneration. We will continue to evaluate information disclosure and the trends in the corporate governance.	-
	2-22	Statement on sustainable development strategy	Message from the Chairman 2.1 Sustainability Policies and Actions	2 25
	2-23	Policy commitments	3.3 Risk Management 4.1 Climate Governance 6.4 Safeguarding Human Rights	50 64 146
	2-24	Embedding policy commitments	3.3 Risk Management 4.1 Climate Governance 6.4 Safeguarding Human Rights	50 64 146
	2-25	Processes to remediate negative impacts	3.2 Ethical Management 6.4 Safeguarding Human Rights	49 146
	2-26	Mechanisms for seeking advice and raising concerns	3.2 Ethical Management 6.4 Safeguarding Human Rights	49 146
	2-27	Compliance with laws and regulations	3.2 Ethical Management	49
	2-28	Membership associations	1.4 External Initiatives and Organizational Engagement	22
	2-29	Approach to stakeholder engagement	2.2 Stakholder Communication and Materiality Analysis	30
	2-30	Collective bargaining agreements	6.4 Safeguarding Human Rights	146
GRI 3 Material Topics 2021	3-1	Process to determine material topics	2.2 Stakholder Communication and Materiality Analysis	30
	3-2	List of material topics	2.2 Stakholder Communication and Materiality Analysis	30
	3-3	Management of material topics	2.2 Stakholder Communication and Materiality Analysis	30

Notes: ★ ChipMOS Material Topics * Means the management approach of the topic

GRI Standards	Disclosure		Chapter/Explanation	Page
GRI 200：Economic Disclosures				
GRI 201 Economic Performance 2016	201-1	Direct economic value generated and distributed	1.3 Operational Performance and Tax Governance 6.6 Social Engagement	19 164
	201-3	Defined benefit plan obligations and other retirement plans	1.3 Operational Performance and Tax Governance 6.2 Employee Incentives and Benefits	19 131
GRI 202 Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.1 Attraction and Retention of Talents	122
	202-2	Proportion of senior management hired from the local community	6.1 Attraction and Retention of Talents	122
★ GRI 204 Procurement Practices 2016	204-1	Proportion of spending on local suppliers	5.3 Supply Chain Management	108
★ GRI 205 Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	3.2 Ethical Management	49
	205-2	Communication and training about anti-corruption policies and procedures	3.2 Ethical Management	49
	205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Management	49
★ GRI 206 Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2 Ethical Management	49
GRI 207 Tax 2019	207-1	Approach to tax	1.3.2 Tax Governance	21
	207-2	Tax governance, control, and risk management	1.3.2 Tax Governance	21
	207-3	Stakeholder engagement and management of concerns related to tax	1.3.2 Tax Governance	21
	207-4	Country-by-country reporting	1.3.2 Tax Governance	21

GRI Standards	Disclosure		Chapter/Explanation	Page
GRI 300：Environmental Disclosures				
★ GRI 301 Materials 2016	301-1	Materials used by weight or volume	4.5 Recycling	92
	301-3	Reclaimed products and their packaging materials	4.5 Recycling	92
★ GRI 302 Energy 2016	302-1	Energy consumption within the organization	4.2.4 Energy Management and Efficiency	76
	302-3	Energy intensity	4.2.4 Energy Management and Efficiency	76
	302-4	Reduction of energy consumption	4.2.4 Energy Management and Efficiency	76
★ GRI 303 Water and Effluents 2018	303-1*	Interactions with water as a shared resource	4.4 Water Resources Management	83
	303-2*	Management of water discharge-related impacts	4.4 Water Resources Management	83
	303-3	Water withdrawal	4.4 Water Resources Management	83
	303-4	Water discharge	4.4 Water Resources Management	83
	303-5	Water consumption	4.4 Water Resources Management	83
GRI 305 Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2.3 Greenhouse Gas Inventory	71
	305-2	Energy indirect (Scope 2) GHG emissions	4.2.3 Greenhouse Gas Inventory	71
	305-4	GHG emissions intensity	4.2.3 Greenhouse Gas Inventory	71
	305-5	Reduction of GHG emissions	4.2.3 Greenhouse Gas Inventory	71
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2.5 Gas Emission Control	80
GRI 306 Waste 2020	306-1*	Waste generation and significant waste-related impacts	4.5 Recycling	49
	306-2*	Management of significant waste-related impacts	4.5 Recycling	49
	306-3	Waste generated	4.5 Recycling	49
	306-4	Waste diverted from disposal	4.5 Recycling	49
	306-5	Waste directed to disposal	4.5 Recycling	49
★ GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	5.3 Supply Chain Management	108
	308-2	Negative environmental impacts in the supply chain and actions taken	5.3 Supply Chain Management	108

GRI Standards	Disclosure		Chapter/Explanation	Page
GRI 400：Social Disclosures				
GRI 401 Employment 2016	401-1	New employees hire and employee turnover	6.1 Attraction and Retention of Talents	122
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2 Employee Incentives and Benefits	131
	401-3	Parental leave	6.2 Employee Incentives and Benefits	131
	402-1	Minimum notice periods regarding operational changes	6.4 Safeguarding Human Rights	146
★ GRI 403 Occupational Health and Safety 2018	403-1*	Occupational health and safety management system	6.5 Healthy and Safe Workplace	152
	403-2*	Hazard identification, risk assessment, and incident investigation	6.5 Healthy and Safe Workplace	152
	403-3*	Occupational health services	6.5 Healthy and Safe Workplace	152
	403-4*	Worker participation, consultation, and communication on occupational health and safety	6.5 Healthy and Safe Workplace	152
	403-5*	Worker training on occupational health and safety	6.5 Healthy and Safe Workplace	152
	403-6*	Promotion of worker health	6.5 Healthy and Safe Workplace	152
	403-7*	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.5 Healthy and Safe Workplace	152
	403-8	Workers covered by an occupational health and safety management system	6.5 Healthy and Safe Workplace	152
	403-9	Work-related injuries	6.5 Healthy and Safe Workplace	152
	403-10	Work-related ill health	6.5 Healthy and Safe Workplace	152
GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	6.3 Talent Development	140
	404-3	Percentage of employees receiving regular performance and career development reviews	6.3 Talent Development	140
GRI 405 Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1 Corporate Governance 6.1 Attraction and Retention of Talents	42 122
	405-2	Ratio of basic salary and remuneration of women to men	6.2 Employee Incentives and Benefits	131
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	6.4 Safeguarding Human Rights	146
GRI 408 Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	6.4 Safeguarding Human Rights	146
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.4 Safeguarding Human Rights	146
GRI 413 Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	6.6 Social Engagement	164
★ GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	5.3 Supply Chain Management	108
	414-2	Negative social impacts in the supply chain and actions taken	5.3 Supply Chain Management	108
★ GRI 416 Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There is no health and safety violation for ChipMOS products and services in 2024.	-
★ GRI 417 Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	There is no information and labeling violation for ChipMOS products and services in 2024.	-
	417-3	Incidents of non-compliance concerning marketing communications	ChipMOS did not violate marketing-related regulations in 2024.	-
★ GRI 418 Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Information Security Management 5.1 Customer Service	56 103

Appendix 2: SASB Standards_Semiconductors（Industry Standard | Version 2023-12）

Topic	Code	Unit of Measure	Metric	Chapter / Explanation	Page
Greenhouse Gas Emissions	TC-SC-110a.1	Metric tonnes (t) CO_2e	1. Gross global Scope 1 emissions 2. Amount of total emissions from perfluorinated compounds (PFCs)	4.2.3 Greenhouse Gas Inventory	71
	TC-SC-110a.2	-	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets,and an analysis of performance against those targets	4.2.3 Greenhouse Gas Inventory	71
Energy Management in Manufacturing	TC-SC-130a.1	Gigajoules（GJ）;%	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	4.2.4 Energy Management and Efficiency	76
Water Management	TC-SC-140a.1	Thousand cubic metres 米（M^3）；%	Percentage of each in regions with High or Extremely High Baseline Water Stress: 1. Total water withdrawn 2. Total water consumed	ChipMOS all fabs are not located in high or extremely high baseline water stress.	-
Waste Management	TC-SC-150a.1	Metric tonnes (t)；%	1. Amount of hazardous waste from manufacturing 2. Percentage recycled	4.5.3 Zero Waste and Resource Recycling	94
Workforce Health & Safety	TC-SC-320a.1	-	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	6.5.1 Healthy and Safe Workplace	152
		Presentation currency	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	There are no incidents of such employee safety and health violations in 2024.	-
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	%	Percentage of employees that require a work visa	6.1.1 An Equal Employment Environment 6.1.2 Diversity and Inclusion	122 125
Product Lifecycle Management	TC-SC-410a.1	%	Percentage of products by revenue that contain IEC 62474 declarable substances	ChipMOS is not an end product manufacturer, no applicable content	-
	TC-SC-410a.2	Various, by product category	Processor energy efficiency at a systemlevel for: (1) servers, (2) desktops and (3) laptops	ChipMOS is not an end product manufacturer, no applicable content	-
Materials Sourcing	TC-SC-440a.1	-	Description of the management of risks associated with the use of critical materials	4.6 Green Products 5.4 Conflict Mineral Management	101 119
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	Presentation currency	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	3.2 Ethical Management	49
Activity Metrics	TC-SC-000.A	Total production	The entity shall disclose total production from its own manufacturing facilities and those with which it contracts for manufacturing services.	1.3 Operational Performance and Tax Governance	19
	TC-SC-000.B	%	Percentage of production from owned facilities		

Appendix 3: Sustainability Disclosure Indicators for Semiconductors Industry

Indicator	Type	Unit	Chapter/Note	Page
1 Total energy consumption, percentage of purchased electricity and renewable energy usage rate	Quantified data	GJ, %	4.2.4 Energy Management and Efficiency	76
2 Total water intake and total water consumption	Quantified data	Cubic meter	4.4.2 Water Resources Risk Management 4.4.3 Recycling of Process Water	84 86
3 Weight of hazardous waste generated and recycling percentage of hazardous waste	Quantified data	Ton, %	4.5 Recycling	92
4 Description of occupational accident categories, number of incidents and percentage	Quantified data	%, number of incidents	6.5.1 Healthy and Safe Workplace	152
5 Disclosure of product lifecycle management: including the weight of scrapped products, weight of electronic waste and recycling percentage	Quantified data	Ton, %	ChipMOS is not an end product manufacturer, no applicable content	-
6 Description of critical material related risk management	Qualitative description	N/A	4.6 Green Products 5.4 Conflict Mineral Management	101 119
7 Total amount of monetary losses resulting from legal litigation related to anti-competitive behaviors	Quantified data	Reporting currency	In 2024, ChipMOS was not involved in any legal litigations relating to anti-competitive behaviors	-
8 Output of key products by category	Quantified data	Varies for different product categories	1.3 Operational Performance and Tax Governance	19

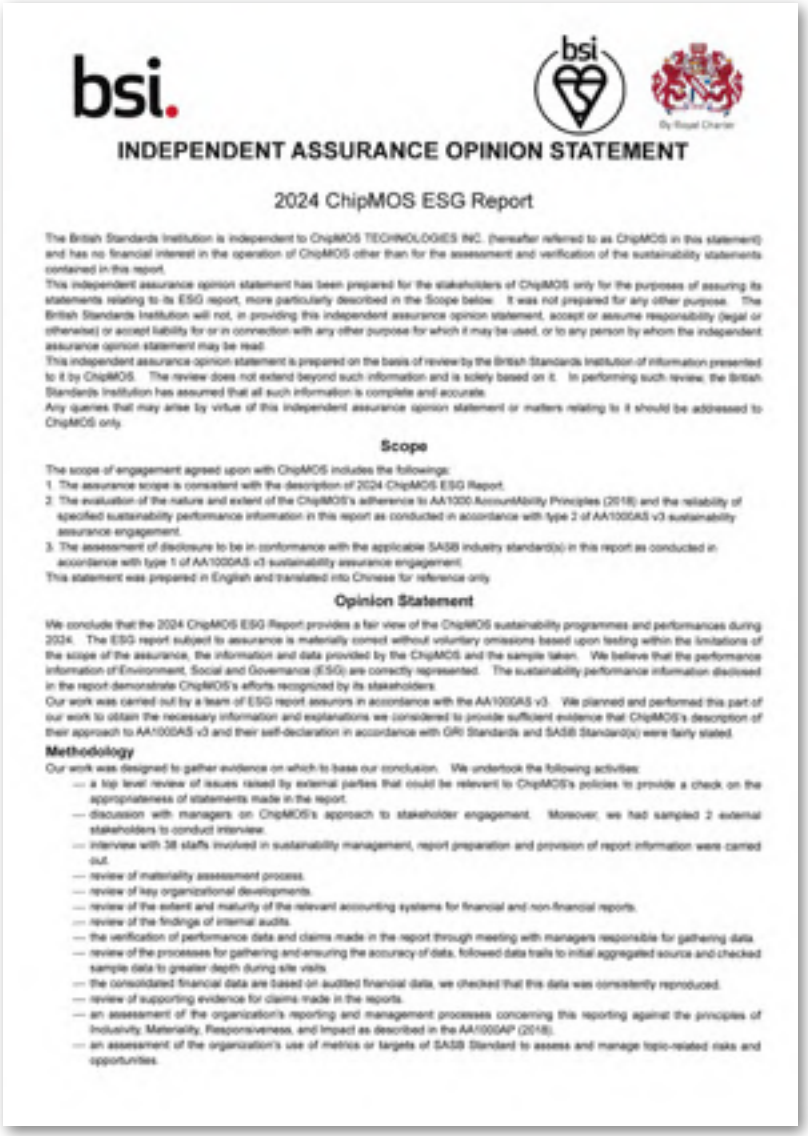
Appendix 4: Climate-related Disclosures for TWSE/TPEx Listed Companies

Item	Chapter/Note
1 Illustrate the Board of Directors and the Management's oversight and governance of climate-related risks and opportunities.	4.2 Climate Change and Energy Management For more information, please see ChipMOS Climate and Environmental Report
2 Illustrate how the identified climate-related risks and opportunities affect the company's business, strategies and finances (over short, mid and long-term).	
3 Illustrate the impact of extreme climate incidents and transitional initiatives on the company's finances.	
4 Illustrate how the identification, assessment and management of climate risks are integrated into the organization's overall risk management system.	
5 If scenario analysis is employed to assess resilience to climate change risks, describe the scenario, parameters, assumptions, analysis factors, and key financial impacts utilized in the analysis.	
6 If there is a transition plan in place to address climate-related risks, describe the plan's contents, as well as the indicators and goals used to identify and manage physical risks and transition risks.	
7 If internal carbon pricing is used as a planning tool, describe the basis on which the pricing is established.	
8 If climate-related goals are established, describe the activities covered, the scope of greenhouse gas emissions, the timeline for implementation, and annual progress towards achieving these goals. If carbon offsets or Renewable Energy Certificates (RECs) are utilized to meet the objectives, it should be clarified the source and quantity of the carbon offsets or the number of RECs to demonstrate the achieved carbon reduction or the amount of renewable energy procured.	
9 Greenhouse Gas Check and status of verification.	

Appendix 5: Sustainable Development Goals (SDGs) Index

Sustainable Development Goals (SDGs)			Target	Chapter	Page
	SDG3 Good Health and Well-Being	Ensure healthy lives and promote well-being for all at all ages	3.8 Access to quality essential health-care services 3.d Early warning, risk reduction and management of national and global health risks	6.2 Employee Incentives and Benefits 6.5 Healthy and Safe Workplace 6.6 Social Engagement	131 152 164
	SDG4 Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.4 Increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment 4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development 4.a Upgrade education facilities	6.1 Attraction and Retention of Talents 6.3 Talent Development 6.6 Social Engagement	122 140 164
	SDG6 Clean Water and Sanitation	Ensure availability and sustainable management of water and sanitation for all	6.3 Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials 6.4 Increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater 6.a Wastewater treatment and recycling	4.4 Water Resources Management	83
	SDG7 Affordable and clean energy	Ensure access to affordable, reliable, sustainable and modern energy for all	7.3 Improvement in energy efficiency every year.	4.2 Climate Change and Energy Management	67
	SDG8 Decent Work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.3 Promote development-oriented policies that support productive activities and creativity and innovation 8.5 Achieve full and productive employment and decent work, including for young people and persons with disabilities, and equal pay for work of equal value 8.7 Take immediate and effective measures to eradicate all forms of child labor 8.8 Protect labor rights and promote safe and secure working environments for all workers	3.1 Corporate Governance 6.2 Employee Incentives and Benefits 6.1 Attraction and Retention of Talents 6.4 Safeguarding Human Rights 6.5 Healthy and Safe Workplace	42 131 122 146 152
	SDG11 Sustainable Cities and Communities	Make cities and human settlements inclusive, safe, resilient and sustainable	11.6 Reduce the adverse per capita environmental impact of cities, including air quality and more	6.6 Social Engagement	164
	SDG12 Responsible Consumption and Production	Ensure sustainable consumption and production patterns	12.2 Achieve the sustainable management and efficient use of natural resources 12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities.	4.2 Climate Change and Energy Management 4.5 Recycling 5.3 Supply Chain Management	67 92 108
	SDG13 Climate Action	Take urgent action to combat climate change and its impacts	13.3 Introduced TCFD for early response to climate change and mitigation actions	4.2 Climate Change and Energy Management	67
	SDG16 Peace, Justice and Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.5 Substantially reduce corruption and bribery in all their forms 16.6 Formulated "Regulations Governing Professional Moral Conduct"	3.2 Ethical Management	49
	SDG17 Partnerships for the Goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development	17.14 Enhance policy coherence for sustainable development 17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships	3.1 Corporate Governance 5.1 Customer Service 5.3 Supply Chain Management	42 103 108

Appendix 6: Independent Assurance Opinion Statement GRI 2-5



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INDEPENDENT ASSURANCE OPINION STATEMENT

2024 ChipMOS ESG Report

The British Standards Institution is independent to ChipMOS TECHNOLOGIES INC. (hereafter referred to as ChipMOS in this statement) and has no financial interest in the operation of ChipMOS other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of ChipMOS only for the purposes of assuring its statements relating to its ESG report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by ChipMOS. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to ChipMOS only.

Scope

The scope of engagement agreed upon with ChipMOS includes the followings:

1. The assurance scope is consistent with the description of 2024 ChipMOS ESG Report.
2. The evaluation of the nature and extent of the ChipMOS's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2024 ChipMOS ESG Report provides a fair view of the ChipMOS sustainability programmes and performances during 2024. The ESG report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the ChipMOS and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate ChipMOS's efforts recognized by its stakeholders.

Our work was carried out by a team of ESG report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that ChipMOS's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to ChipMOS's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on ChipMOS's approach to stakeholder engagement. Moreover, we had sampled 2 external stakeholders to conduct interview.
- interview with 38 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard to assess and manage topic-related risks and opportunities.



Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards and SASB Standard(s) is set out below:

Inclusivity

In this report, it reflects that ChipMOS has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the ChipMOS's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

The ChipMOS publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of ChipMOS and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the ChipMOS's management and performance. In our professional opinion the report covers the ChipMOS's materiality assessment process and material issues.

Responsiveness

ChipMOS has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the ChipMOS is developed and continually provides the opportunity to further enhance ChipMOS's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the ChipMOS's responsiveness issues.

Impact

ChipMOS has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. ChipMOS has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the ChipMOS's impact issues.

Performance information

Based on our work described in this statement and with no conflict of interest with the ChipMOS in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, ChipMOS and BSI have agreed upon to include in the scope. In our view, the data and information contained within 2024 ChipMOS ESG Report are reliable.

GRI Sustainability Reporting Standards (GRI Standards)

ChipMOS provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the ChipMOS's sustainability topics. However, the future report will be improved by the following areas:

- The organization currently cites "confidentiality constraints" as the reason for omitting disclosure of GRI 2-21: Annual total compensation ratio. It is encouraged to align with the disclosure requirements in the future to enhance the transparency of the organization's sustainability reporting.

SASB Standards

ChipMOS provided us with their self-declaration of in accordance with SASB Standard(s) (Semiconductors Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) (Semiconductors Sustainability Accounting Standard, version 2023-12) are reported, partially reported, or omitted. In our professional opinion, the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The high level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

Responsibility

This ESG report is the responsibility of the ChipMOS's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

AA1000 Licensed Report 000-4/V3-VPK4F

For and on behalf of BSI:

Statement No: SRA-TW-806936

2025-06-11

Peter Pu, Managing Director BSI Taiwan

...making excellence a habit.

Appendix 7: ISO-Certified Fabs at ChipMOS

Item	Hsinchu fab.	Zhubei fab.	Zhubei fab. 2	Hukou fab.	Tainan fab.
ISO/IEC 27001:2013 Information Security Management System	✓	✓	✓	✓	✓
ISO 9001 Quality Management System	✓	✓	✓	✓	✓
IATF 16949 Automotive Quality Management System	✓	✓	✓	✓	✓
ISO 26262 Road Vehicles - Functional Safety Standard System	✓	✓	✓	✓	✓
IECQ QC 080000 Hazardous Substance Process Management System	✓	✓	✓	✓	✓
ISO 17025 Laboratory Management System (Calibration)					✓
ISO 17025 Laboratory Management System (Reliability)					✓
ISO 17025 Laboratory Management System (Chemical)		✓			
ANSI/ESD S20.20	✓	✓	✓	✓	✓
SONY Green Partner		✓			✓
ISO 14001 Environmental Management System	✓	✓	✓	✓	✓
ISO 14064-1 Greenhouse Gas Emission	✓	✓	✓	✓	✓
ISO 50001 Energy Management System	✓				✓
ISO 45001 Occupational Safety and Health Management System	✓	✓	✓	✓	✓
ISO 46001:2019 Water Efficiency Management Systems		✓			✓
ISO 14051 Material Flow Cost Accounting					✓
ISO 14067 / PAS 2050 Carbon Footprint	✓	✓	✓	✓	✓
ISO 14046 / Water Footprint		✓			✓
Taiwan Green Building Label (from the Ministry of Interior)	✓ (Qualified Grade)				✓ (Silver Grade)
Taiwan Green Factory Label (from the Ministry of Economic Affairs)	✓				✓

Note 1: The boundaries of assurance for Tainan fab also covers Tainan fab. 2

Note 2: Certification of ISO 17025 Laboratory Management System is only implemented on Zhubei fab and Tainan fab, which are the only two fabs with laboratories

Note 3: Hsinchu fab, Zhubei fab. 2 and Hukou fab are testing plants, and due to the nature of their products, they are excluded from the scope of assurance for SONY Green Partner

Note 4: For the certification date, certificate validity period, and certificate files of third-party verifications, please refer to the ChipMOS website.

Appendix 8: 2022-2024 Awards and Honors

Item	Year	Name of Award	Organizer
Economic & Social			
1	2022	9th Corporate Governance Evaluation: Top 5% of all TWSE-listed companies; Top 11-20% of all electronics companies with market cap above NT$10 billion.	Taiwan Stock Exchange (TWSE)
2	2022	2022 National Sustainable Development Awards	National Council for Sustainable Development, Executive Yuan
3	2022	Sustainability Report - Platinum Grade in the Electronic Information Manufacturing Industry	Taiwan Institute for Sustainable Energy (TAISE)
4	2022	Taiwan Corporate Sustainability Awards: Top 100 Corporations	Taiwan Institute for Sustainable Energy (TAISE)
5	2022	Excellence in Corporate Social Responsibility - Top 100 Performing Companies	CommonWealth Magazine
6	2022	Top 25% of publicly listed companies in the 2022 Taiwan Sustainability Evaluation	Taiwan Index Plus Corporation
7	2022	Taiwan Employment Creation 99 Constituent	Taiwan Index Plus Corporation
8	2022	TWSE Corporate Governance 100 Index	Taiwan Index Plus Corporation
9	2022	Engineering Technology Award	MXIC
10	2022	Top 10% Outstanding Corporate in the Listing Electronic Companies under the 2022 "Active Rating of Occupational Health and Safety Indicators Disclosed in the Corporate Sustainability Report"	Occupational Safety and Health Administration, Ministry of Labor
11	2022	Occupational Safety and Health – Outstanding Organization	Hsinchu Science Park Administration
12	2022	Promotion of Occupational Safety and Health Personnel – Outstanding Organization	Hsinchu Science Park Administration
13	2022	Promotion of Occupational Safety and Health Personnel – Outstanding Organization	Southern Taiwan Science Park Administration
14	2023	10th Corporate Governance Evaluation: Top 6%-20% of all TWSE-listed companies; Top 11%-20% of all electronics companies with market cap above NT$10 billion.	Taiwan Stock Exchange (TWSE)
15	2023	Taiwan Corporate Sustainability Awards: Top 100 Corporations	Taiwan Institute for Sustainable Energy (TAISE)
16	2023	Sustainability Report - Platinum Grade in the Electronic Information Manufacturing Industry	Taiwan Institute for Sustainable Energy (TAISE)
17	2023	Top 10% Outstanding Corporate in the Listing Electronic Companies under the 2023 "Active Rating of Occupational Health and Safety Indicators Disclosed in the Corporate Sustainability Report"	Occupational Safety and Health Administration, Ministry of Labor
18	2023	TWSE Corporate Governance 100 Index	Taiwan Index Plus Corporation
19	2023	Taiwan Employment Creation 99 Constituent	Taiwan Index Plus Corporation
20	2023	Occupational Safety and Health - Outstanding Organization	Hsinchu Science Park Administration

Item	Year	Name of Award	Organizer
21	2023	Promotion of Occupational Safety and Health Personnel – Outstanding Organization	Hsinchu Science Park Administration
22	2023	Best Testing Supplier	MXIC
23	2023	Outstanding Supplier	CHIPONE
24	2023	Engineering Support Award	CHIPONE
25	2023	Best Partner Award	AsahiKASEI
26	2024	11th Corporate Governance Evaluation: Top 6%-20% of all TWSE-listed companies; Top 20% of all electronics companies with market cap above NT$10 billion.	Taiwan Stock Exchange (TWSE)
27	2024	Taiwan Corporate Sustainability Awards: Top 100 Corporations	Taiwan Institute for Sustainable Energy (TAISE)
28	2024	TCSA Sustainability Single Performance: Information Security Leader Award	Taiwan Institute for Sustainable Energy (TAISE)
29	2024	Sustainability Report - Platinum Grade in the Electronic Information Manufacturing Industry	Taiwan Institute for Sustainable Energy (TAISE)
30	2024	Healthy Workforce Sustainability Leadership Enterprise: Manufacturing "Excellence Award"	Occupational Safety and Health Administration, Ministry of Labor
31	2024	Top 10% Outstanding Corporate in the Listing Electronic Companies under the 2024 "Active Rating of Occupational Health and Safety Indicators Disclosed in the Corporate Sustainability Report"	Occupational Safety and Health Administration, Ministry of Labor
32	2024	Occupational Safety and Health - Outstanding Organization	Hsinchu Science Park Administration
33	2024	Taiwan Employment Creation 99 Constituent	Taiwan Index Plus Corporation
34	2024	Healthy Corporate Citizen Award - Healthy 99 Enterprise	CommonHealth Magazine
Environment			
1	2022	2022 CDP Climate Change Questionnaire: Leadership level (A-)	CDP
2	2022	2022 CDP Water Security Questionnaire: Management level (B)	CDP
3	2022	Top 25% of publicly listed companies in the 2022 Taiwan Sustainability Evaluation	Taiwan Index Plus Corporation
4	2022	2021 Outstanding Private Enterprise and Organization of Green Consumption Promotion	Hsinchu County Government
5	2022	2021 Outstanding Unit of Green Procurement and Promotion of Green Consumption Promotion	Ministry of Environment, Executive Yuan
6	2022	2022 Air Quality Purification Area Performance Recognition Organization	Hsinchu County Government
7	2022	2022 Outstanding Private Enterprise and Organization of Green Consumption Promotion	Tainan City Environmental Protection Bureau

Item	Year	Name of Award	Organizer
8	2023	2023 CDP Climate Change Questionnaire: Leadership level (A-)	CDP
9	2023	2023 CDP Water Security Questionnaire: Management level (B)	CDP
10	2023	2022 Outstanding Unit of Green Procurement and Promotion of Green Consumption Promotion	Ministry of Environment, Executive Yuan
11	2023	2023 Air Quality Purification Area Performance Recognition Organization [Merit Award - Excellence Award]	Ministry of Environment, Executive Yuan
12	2023	2022 Private Enterprise Green Procurement - Special Contribution Award	Hsinchu County Government
13	2023	2023 Air Quality Purification Area Performance Recognition Organization	Hsinchu County Government
14	2023	2023 Environment-Friendly Enterprise Fleet	Hsinchu County Government
15	2023	2023 Outstanding Private Enterprise and Organization of Green Consumption Promotion	Tainan City Government
16	2023	2023 Environmental Protection Outstanding Unit - Net Zero Benchmark Award	Tainan City Government
17	2024	2024 CDP Climate Change Questionnaire: Management level (B)	CDP
18	2024	2024 CDP Water Security Questionnaire: Leadership level (A-)	CDP
19	2024	Corporate Carbon Reduction Thermometer 1.5˚C Certification Mark	CommonWealth Magazine
20	2024	Outstanding Performance in Green Procurement	Ministry of Environment, Executive Yuan
21	2024	Outstanding Resource Recycling Enterprise: Innovative Application Group - Silver Award	Resource Recycling Administration, Ministry of Economic Affairs
22	2024	TCSA Sustainability Single Performance: Circular Economy Leader Award	Taiwan Institute for Sustainable Energy (TAISE)
23	2024	Top 100 Carbon Competitive Companies	Business Weekly
24	2024	Net Zero Benchmark Award	Tainan City Government
25	2024	Outstanding Organization of Green Consumption Promotion	Tainan City Environmental Protection Bureau
26	2024	2023 Private Enterprise Green Procurement - Special Contribution Award	Hsinchu County Environmental Protection Bureau
27	2024	2024 Air Quality Purification Area Performance Recognition Organization	Hsinchu County Environmental Protection Bureau

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