

ChipMOS TECHNOLOGIES INC.

Procedures for Ethical Management and Guidelines for Conduct

Article1 : The company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the applicable laws and regulations of the places where the company and its business groups and organizations operate, with a view to providing all personnel of the company with clear directions for the performance of their duties

The scope of application of these Procedures and Guidelines includes the subsidiaries of the company, any incorporated foundation in which the company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the company.

Article2: For the purposes of these Procedures and Guidelines, the term "personnel of the company" refers to any director, supervisor, managerial officer, employee, mandatory or person having substantial control, of the company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of the company through a third party will be presumed to be an act by the personnel of the company.

Article3: For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of the company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

Article4: For the purposes of these Procedures and Guidelines, the term "benefits" means

any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

Article5: The Company shall comply with the company Securities and Exchange Act , Business Entity Accounting Act , Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflict of Interest , other regulations or acts required for listed companies and relevant acts for other business conducts under the premises of implementing ethical management.

Article6 : The company shall designate the corporate governance workshop as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and avail itself of adequate resources and staff itself with competent personnel, in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:

1. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing

ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures

7. Compiling and properly maintaining the documented information on the ethical management policy and its statement of compliance, implementation of commitments and implementation.

Article 7 : Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

1. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
2. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
3. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
4. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Money, property, or other benefits with a market value of NT\$ 5,000 or less offered to or accepted from a person other than relatives or friends; or gifts of property with a total market value of NT\$ 100,000 or less given by another party to the majority of the personnel of the company, provided that the total market value of the property offered to the same counterparty or coming from the same source within a single fiscal year shall be limited to NT\$ 100,000.
7. Property with a market value of NT\$ 5,000 or less received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or lineal relative.

8. Other conduct that complies with the rules of the company.

Article 8 : Except under any of the circumstances set forth in the preceding article, when any personnel of the company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no relationship of interest between the party providing or offering the benefit and the official duties of the company's personnel, the personnel shall report to the dedicated office within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
2. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of the company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the dedicated office. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the dedicated office for handling.

A relationship of interest between the party providing or offering the benefit and the official duties of the company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

1. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding this Corporation's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The dedicated office shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

Article 9 : The official gifts or entertainment which cannot be declined.

The official gifts or entertainment which cannot be declined can be accepted under following circumstances:

1. The gift cannot be cash or securities.
2. Gift values and categories allowed to be received
 - (1) Perishable foods
 - (2) No more than NT\$2,000 of market value for each gift.

- (3) In case the gift is a supplier's product, its market value shall be no more than NT\$5,000.
 - (4) Total market value of the property offered from the same counterparty within a single fiscal year shall be limited to NT\$100,000.
3. If a gift from a supplier does not comply with what is prescribed in the preceding Article 7, the gift recipient shall fill out the "Registration Form of Gift(s) Given By Other Company or Factory (Supplier(s))" (as per attachment 1) and submit it to the "Employee Welfare Committee". Employee Welfare Committee will handle it according to the following procedure.
 - (1) Register the type of gift from supplier.
 - (2) Send the thank-you letter to the supplier offering the gift under the name of the "Employee Welfare Committee" of ChipMOS Technologies Ltd.
 - (3) Collect all the offered gifts and unitarily dispose them at the end of the year in question.
4. The entertainment received from any suppliers shall be limited to light meals, and any other forms of entertainment are not allowed.
5. Those colleagues who do not comply with the Regulations in their receiving gifts and entertainment from suppliers shall be subject to the "Regulations Governing Personnel Reward and Punishment", with which they will be given a major demerit and are not allowed to receive A in their annual performance evaluation. If there is a solid proof that he or she has committed a serious violation of the above Regulations, such employee will be sent to public security or judicial organs, which will handle the case in accordance with the law.

Article10 : The company shall neither provide nor promise any facilitating payment.

If any personnel of the company provide or promise a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the legal office.

Upon receipt of the report under the preceding paragraph, the legal office shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

Article11 : Political contributions by the company shall be made in accordance with the following provisions, reported to the president for approval, and a notification given to the dedicated office, and when the amount of a contribution is NT\$1,000,000_or more it shall be made only after being reported to and

approved by the board of directors :

1. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.
2. A written record of the decision-making process shall be kept.
3. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
4. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of the company with the related government agencies shall be avoided.

Article12 : Charitable donations or sponsorships by the company shall be provided in accordance with the following provisions and reported to the supervisor in charge for approval, and a notification shall be given to the dedicated office. When the amount is NT\$1,000,000 or more, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the company is doing business.
2. A written record of the decision making process shall be kept.
3. Charitable donation shall be given to a valid charitable institution, compliant with tax regulations and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the company's commercial dealings or a party with which any personnel of the company has a relationship of interest
5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

Article13 : When a Company director, supervisor, officer or other stakeholder attending or present at a board meeting, or the juristic person represented thereby, has a stake any agenda item in the meeting, that director, supervisor, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Corporation would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as

proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of the company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of the company may use company resources on commercial activities other than those of the company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of the company.

Article14: The company shall set up a special unit charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the company's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of the company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the company unrelated to their individual duties.

Article15 : The company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article16 : The company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of The company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services

Article17 : All Company personnel shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

Any organization or person outside of The company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by The company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of The company acquired as a result, and that they may not use such information without the prior consent of The company.

Article18: The company shall require directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The company shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

Article19 : Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with

which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

Article20 : Any personnel of the company, when engaging in commercial activities, shall make a statement to the trading counterparty about the company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article21: All personnel of the company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the company's ethical management policy.

Article22: Before entering into a contract with another party, the company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of the company part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in

which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party 10 percent of the contract price as damages, and may also deduct the full amount of the damages from the contract price payable.

2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article23 : The company encourages insiders and outsiders to inform unethical or unseemly conduct in an anonymous or non-anonymous way.

The company shall provide an independent mailbox (i.e., audit_committee@chipmos.com) on its website for Company insiders and outsiders to submit reports.

The informant shall at least provide the information below:

1. The name, ID number, contact address, phone and Email. For anonymous informants, the name and ID number is not required to provide.
2. The name or other identifiable information of the individual being reported.
3. Specific evidences for the investigation.

The relevant personnel of the company handling the report shall make a written statement that the identity of the informant and the content of the report shall be kept confidential, and the company will protect the informant from any improper action due to the report.

The dedicated office shall handle the report in accordance with the following procedures:

1. Reports involving general employees should be reported to department managers, and reports involving directors or senior executives should be reported to the independent directors.
2. The dedicated office shall verify the relevant facts immediately after accepting the reported case, and other relevant departments shall provide necessary assistance.
3. If it is confirmed that the individual being reported has violated relevant laws and regulations or the company's integrity management policies and

regulations, the company shall request the individual being reported to stop the relevant activities immediately and take proper actions. Also, the company shall report to the competent and judicial authorities if necessary. To protect the company's reputation and rights, the company may also claim its loss through legal procedures.

4. The acceptance of the report and the result and process of the investigation shall be recorded in writing. Such documents shall be kept for five years and can be preserved electronically. If there is a litigation derived from the report, the written record shall be preserved until the end of the litigation.
5. If the report is verified to be true, the dedicated office shall review and discuss the relevant internal control system and operating procedures, and propose improvement measures to prevent similar events from happening again.
6. The dedicated office is obligated to report the event, the follow-up measures and the improvements.

If the reported event is verified to be true and is material, the company may grant appropriate reward to the informant depending the seriousness of the circumstance concerned. Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material.

Article24 : If any personnel of the company discover that another party has engaged in unethical conduct towards the company, and such unethical conduct involves alleged illegality, the company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the company shall additionally notify the governmental anti-corruption agency.

Article25 : The company shall organize awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

If any personnel of the company seriously violate ethical conduct, the company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the company.

Article26 : The company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts,

and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal office shall devise relevant audit plans based on the results of assessment of the risk of involvement in unethical conduct, and examine accordingly the compliance with the prevention programs. The internal audit office may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary. The results of examination writing in the form of an audit report to be submitted to the board of directors.

Article27 : These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to each supervisor and reported to the shareholders meeting.

When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.

This procedure was adopted on August 13, 2013. The first amendment was made on March 12, 2015, the second amendment was made on November 10, 2016, the third amendment was made on August 10, 2017, and the fourth amendment was made on March 10, 2020, and the fifth amendment was made on March 16, 2021.