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Stock Code : 8150



南茂科技股份有限公司
ChipMOS TECHNOLOGIES INC.



2024 ANNUAL REPORT

Notice to readers

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Printed on April 15, 2025

Company Spokesperson

Name: Jesse Huang
Title: Senior Vice President, Strategy and
Investor Relations
Tel: (03) 577-0055
E-MAIL: IR@chipmos.com

Company Deputy Spokesperson

Name: Silvia Su
Title: Vice President, Finance & Accounting
Management Center
Tel: (03) 577-0055
E-MAIL: FIN@chipmos.com

Headquarter and Fabs

Hsinchu Headquarter (Hsinchu fab.)

Address: No. 1, Yanfa 1st Rd., Hsinchu
Science Park, Hsinchu County, Taiwan, R.O.C.
Tel: (03) 577-0055
Fax: (03) 566-8989

Tainan fab.

Address: No. 5, Nanke 7th Rd., Southern
Taiwan Science Park, Tainan City, Taiwan,
R.O.C.
Tel: (06) 505-2388
Fax: (06) 505-2345

Tainan fab. 2

Address: No. 3, Nanke 7th Rd., Southern
Taiwan Science Park, Tainan City, Taiwan,
R.O.C.
Tel: (06) 505-2388
Fax: (06) 505-2345

Zhubei fab.

Address: No. 37, Xintai Rd., Zhubei City,
Hsinchu County, Taiwan, R.O.C.
Tel: (03) 656-2078
Fax: (03) 553-2715

Zhubei fab. 2

Address: No. 112, Zhonghe St., Zhubei City,
Hsinchu County, Taiwan, R.O.C.
Tel: (03) 656-2078
Fax: (03) 553-2530

Hukou fab.

Address: No. 4, Rende Rd., Hukou Township,
Hsinchu County, Taiwan, R.O.C.
Tel: (03) 656-2078
Fax: (03) 598-3012

U.S. subsidiary

ChipMOS U.S.A., Inc.

Address: 2890 North First Street, San Jose, CA
95134, U.S.A.
Tel: 002-1-408-922-2777
Fax: 002-1-408-922-7275

Shanghai subsidiary

**ChipMOS SEMICONDUCTORS
(Shanghai) LTD.**

Address: Room 404-1, No. 25, Lane 58,
Panzhong East Road, Qingpu District,
Shanghai
Tel: 002-86-21-3328-5177

Stock Transfer Agent

Company: KGI Securities Co., Ltd., Transfer
Agency Department
Address: 5F., No. 2, Sec. 1, Chongqing S. Rd.,
Zhongzheng Dist., Taipei City, Taiwan, R.O.C.
Website: <https://www.kgi.com.tw>
Tel: (02) 2389-2999

**The Certified Public Accountants for the
Latest Annual Financial Statements**

Company: PricewaterhouseCoopers, Taiwan
Auditors: Chia-Hung Lin, Chien-Yeh Hsu
Address: 27F., No. 333, Sec. 1, Keelung Rd.,
Xinyi Dist., Taipei City, Taiwan, R.O.C.
Website: <https://www.pwc.tw>
Tel: (02) 2729-6666

Foreign Securities Trade & Exchange

ADS exchange:
NASDAQ Stock Market
Disclosed information can be found at:
<https://www.nasdaq.com>
ADS code: IMOS

Corporate Website

<https://www.chipmos.com>

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VII. Any of the Situations Listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, which might Materially Affect Shareholders' Equity or the Price of the Company's Securities, has Occurred in the most recent year and Up to the Date of Publication of the Annual Report.....

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I. Letter to Shareholders

Dear Shareholders,

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:

Business Results in 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.

Budget Execution

In response 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 and Profitability Analysis

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.

Research and Developments

Single integrated device and the thinning & small foot print requirements are driving the packaging technology development with the rising of emerging applications such as AI and 5G, and the popularity of mobile devices. We completed the following technologies development results in 2024:

- (1) Develop 2P2M with thick Copper RDL and taller copper Pillar bump height technology for power management IC product;
- (2) Develop 12 inch stand-alone thinner technology for WLCSP product;
- (3) Develop extremely narrow IC (width <0.42mm) of display driver COF packaging

technology services;

- (4) Technical services for COF packaging process and applying for non-display product;
- (5) DDR5 DRAM assembly technology development;
- (6) Thermal enhanced Flip-chip BGA with heat sink assembly technology development.

Honors and Awards

ChipMOS is committed to improving the quality of corporate governance and perform corporate social responsibility. In the meantime, we integrated our core business and sustainability vision of ChipMOS to support the UN's sustainable development goals (SDGs) by specific solid actions. In the areas of environmental, social and governance (ESG), ChipMOS has been honored with the "Top 100 Sustainable Development Enterprises Award" and the "Corporate Sustainability Report - Electronic Information Manufacturing Industry - Platinum Class" award for its sustainability concept and practices for eight consecutive years. This year, Company also, for the first time, won the Sustainability Single Performance Awards for "Information Security Leader" and "Circular Economy Leader". As the first in OSAT to be certified by the Recycled Claim Standard, the Company awarded the "2024 Resource Recycling Outstanding Corporate - Silver Award". Regarding to providing a safe and friendly workplace, the Company has been honored the "Healthy Workforce Sustainability Leadership Enterprise" Excellence Award.

Outline of 2025 Business Plan

Business Policy

We continue to focus on the strengths of technical services for packaging and testing products, accelerating the implementation of intelligent factory, and effectively enhancing productivity and quality through AI implementation. Meanwhile, we are also actively practicing ESG management and sustainable development for the Company. Based on the industry and market outlook, customers' further demand and our capacity situation, the estimated sales volume in 2025 is listed as following:

Sales Items	Estimated Sales Volume
Assembly	Approx. 2.23 billion pieces
Testing	Approx. 2.57 billion pieces
LCDD	Approx. 1.37 billion pieces
Bumping	Approx. 1.10 million wafers

Key Production and Marketing Strategies

In response to the increasingly serious competition in domestic and foreign markets, we focus on niche and high-growth end-use markets. Additionally, ChipMOS is driving higher efficiency and profit through increased AI and automation to help further improve product quality, enhance efficiency. In the meantime, ChipMOS is also developing the lower material cost bumping/assembly solution to reduce the material cost and enhance the competition of Company. ChipMOS also actively implements the lower energy consumption actions to further reduce operation costs.

Key Strategies of Future Development

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 expanding the revenue scale of logic and mixed-signal products to be able to drive growth in revenue and profitability.

Impacts of External Competition, Regulation and Macroeconomics

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. Meanwhile, to maximize value for our shareholders is our endeavor goal. We thank you for your continuous support.

Chairman: Shih-Jye Cheng

President: Shih-Jye Cheng

Accounting Officer: Silvia Su

II. Corporate Governance Report

I. Information of Directors, President, Vice Presidents, Assistant Presidents, Officers of Departments and Branches

(I) Information Regarding Directors

1. Directors

March 29, 2025 (Unit: shares; %)																				
Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Chairman	R.O.C. (Taiwan)	Shih-Iye Cheng	M 61~70 years old	2024 5.30	3 years	1997 7.17	6,150,161	0.85	6,150,161	0.85	—	—	6,244,777	0.86	- MBA, Saginaw Valley State University - Director of Mosel Vitelic Inc. - Chairman of Advanced Micro Chip Technology Co., Ltd. - Chairman of ChipMOS TECHNOLOGIES (Shanghai) LTD. - Chairman of CHANTEK ELECTRONICS CO., LTD. - Chairman of ChipMOS Logic TECHNOLOGIES INC. - Chairman of ThaiLin Semiconductor Corp. - Vice Chairman of Unimos Microelectronics (Shanghai) Co., Ltd.	- President of ChipMOS TECHNOLOGIES INC. - Director of ChipMOS U.S.A., Inc. - Representative & Director of Hao Hsiang Investment Co., Ltd. - Representative & Director of Hao Yen Investment Co., Ltd.	—	—	—	(Note 2)

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Director	R.O.C. (Taiwan)	Siliconware Precision Industries Co., Ltd.	N/A	2024 5.30	3 years	1997 7.17	78,910,390	10.85	78,910,390	10.85	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	—
	R.O.C. (Taiwan)	Kun-Yi Chien (Representative)	M 61~70 years old	2024 5.30	3 years	2021 7.12	—	—	—	—	—	—	—	—	- EMBA, Tunghai University - Deputy Director of Dah Shan Electric Wire & Cable Corp. - Director / Chief Administration Officer / Senior Vice President of Siliconware Precision Industries Co., Ltd. - Director of Yann Yuan Investment Co., Ltd.	- Director / Chief Administration Officer / Senior Vice President of Siliconware Precision Industries Co., Ltd. - Director of Yann Yuan Investment Co., Ltd.	—	—	—	—
	R.O.C. (Taiwan)	Siliconware Precision Industries Co., Ltd.	N/A	2024 5.30	3 years	1997 7.17	78,910,390	10.85	78,910,390	10.85	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	—
Director	R.O.C. (Taiwan)	David Chang (Representative)	M 51~60 years old	2024 5.30	3 years	2022 10.3	—	—	—	—	—	—	—	—	- Master, Institute of Electronics, National Chiao Tung University - Deputy Director of Global Marketing Division of United Microelectronics Corporation (UMC) - Senior Director of Europe & Asia District Sales Division of Siliconware Precision Industries Co., Ltd.	- Vice President of Siliconware Precision Industries Co., Ltd.	—	—	—	—

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Director	R.O.C. (Taiwan)	Silvia Su	F 51~60 years old	2024 5.30	3 years	2021 7.12	340,101	0.05	340,101	0.05	—	—	830,000	0.11	- Master, Business Administration, The University of Leeds - Director of ThaiLin Semiconductor Corp. - Senior Director of ChipMOS TECHNOLOGIES INC. - Supervisor of Unimos Microelectronics (Shanghai) Co., Ltd.	- Vice President / Corporate Governance Officer of ChipMOS TECHNOLOGIES INC. - Chairman of ChipMOS U.S.A., Inc. - Director of ChipMOS TECHNOLOGIES (BVI) LTD. - Representative & Director of Tsai Fu Investment Co., Ltd. - Supervisor of ChipMOS SEMICONDUCTORS (Shanghai) LTD.	—	—	—	—
Independent Director	R.O.C. (Taiwan)	Yuh-Fong Tang	M 61~70 years old	2024 5.30	3 years	2013 6.17	—	—	—	—	—	—	—	—	- Ph.D., Electrical Engineering, University of Illinois, USA - Vice Chairman of Pack-Link Management Corp. - Independent Director of Yulon IT Solutions Inc. - Supervisor of TrueLight Corporation - Compensation Committee Chairman of Carnival Industrial Corporation - Chairman of ZAVIO Inc. - Chairman & CEO of Myson Century, Inc. - Consultant of Intelligent Silicon Solution Corporation - Chairman of Intelligent Silicon Solution Corporation	- Independent Director / Audit Committee Member / Compensation Committee Member of OPNET Technologies Co., Ltd.	—	—	—	(Note 3)

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Independent Director	R.O.C. (Taiwan)	Yeong-Her Wang	M 61~70 years old	2024 5.30	3 years	2007 6.28	-	-	-	-	-	-	-	-	- Ph.D., Electrical Engineering, National Cheng Kung University - Chairman of the Department of Electrical Engineering at National Cheng Kung University - Associate Dean of the College of Engineering at National Cheng Kung University - Director of Alumni Association Center of National Cheng Kung University - Independent Director / Audit Committee Member / Compensation Committee Member of Darfon Electronics Corp. - Independent Director / Audit Committee Member / Nomination Committee Chairman of ChipMOS TECHNOLOGIES (Bermuda) LTD. - Independent Director / Audit Committee Member / Compensation Committee Member of Giga Solution Tech. Co., Ltd. - President of National Applied Research Laboratories	- Professor of the Department of Electrical Engineering and the Institute of Microelectronics at National Cheng Kung University - Chairman of Foundation of NCKU Tainan Alumni Association - Director of TSMC-NCKU Joint R&D Center - Independent Director / Audit Committee Member / Compensation Committee Member of Unictron Technologies Corp.	-	-	-	(Note 4)

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Independent Director	R.O.C. (Taiwan)	Jyh-Chau Wang	M 61~70 years old	2024 5.30	3 years	2024 5.30	—	—	—	—	—	—	—	—	- M.S., Materials Engineering, National Tsing-Hua University - Associate Research Fellow of Material Research laboratories, Industrial Technology Research Institute - Deputy Plant Director of Unipac Optoelectronics Corp. - Vice President of Chi Lin Technology Co., Ltd. - President of Chi Mei Optoelectronics Corporation - Chairman & CEO of Imolux Corporation	- Director of Imolux Corporation - Chairman of Imolux Education Foundation - Director of ImoCare Optoelectronics Corporation - Chairman & CEO of eLux Inc.	—	—	—	—

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship			Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Independent Director	R.O.C. (Taiwan)	Hong-Tzer Yang	M 61~70 years old	2024 5.30	3 years	2021 7.12	—	—	—	—	—	—	—	—	- Ph.D., Electrical Engineering, National Tsing Hua University - Chair and Director of Department and Institute of Electrical Engineering, Chung Yuan Christian University - Professor of the Department of Electrical Engineering, Chung Yuan Christian University - Independent Director / Audit Committee Member / Compensation Committee Member / Corporate Governance Committee Member / Cyber Security Committee Member of Padauk Technology Co., Ltd. - Chair and Director of Department and Institute of Electrical Engineering, National Cheng Kung University - Director of Taiwan Electric Research & Testing Center - Deputy Director of Research Center for Energy Technology and Strategy, National Cheng Kung University	- Distinguished Professor of the Department of Electrical Engineering, National Cheng Kung University - Director of Research Center for Energy Technology for Sustainability, National Cheng Kung University - Independent Director / Audit Committee Member / Compensation Committee Member / Corporate Governance Committee Member / Cyber Security Committee Member of Padauk Technology Co., Ltd. - Director of AeroVision Avionics Inc. - Independent Director / Audit Committee Member / Risk Management Committee Member / Corporate Governance and Sustainable Development Committee Member / Merger and Acquisition Special Committee Member / ESG Execution Committee Member of Chailase Holding Company Limited - Vice Dean of College of Electrical Engineering and Computer Science, National Cheng Kung University	—	—	—	—

Title	Nationality	Name	Gender Age	Date elected	Term	Date first elected	Shareholding when elected		Shareholding at present		Shareholding at present by spouse and minor children		Shareholding in the name of others		Major education / work experience	Current positions at the Company or other companies	Other officers or directors who is the spouse or a relative within second degree of kinship		Remark
							Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Relation	
Independent Director	R.O.C. (Taiwan)	Fu-Chen Lin	F 51~60 years old	2024 5.30	3 years	2024 5.30	—	—	—	—	—	—	—	—	- Master, Finance, National Central University - Director of Deloitte & Touche Financial Advisory Corporation - Head of Investment of WAH LEE Industrial corp. - CIO/Special assistant of CHANG WAH Electromaterials Inc.	-None	—	—	—

Note 1: The authority of the Company's supervisors shall be exercised by Audit Committee composed of Independent Directors.

Note 2: The reasonableness, necessity thereof, and the measures adopted in response thereto of the Chairman and President of the Board of Directors of the Company are the same person:

The Board of Directors is the Company's highest governance unit and the center for making business decisions. It supervises the management, exercises its powers in accordance with laws and regulations, and is being responsible to the Company and its shareholders.

The person who serves the Chairman and President, in order to maximize the Company's value, he must fully grasp the operation information and status, so that the operating efficiency is increased and the decision-making is executed more smoothly.

The Company has long been committed to deepening corporate governance and corporate sustainability. By increasing the number of independent directors to 5 and setting up functional committees, independent directors are appointed as members of the committee. With its independence and professionalism, it provides board decision-making suggestions and strengthens director supervision and decision quality. More than half of the Company's directors neither employee nor officer of the Company.

Note 3: Mr. Tang served as the independent director of the Company from June 17, 2013 to July 11, 2021. He has served as the independent director of the Company again since May 30, 2024.

Note 4: Mr. Wang served as the independent director of the Company from June 28, 2007 to June 16, 2013. He has served as the independent director of the Company again since July 12, 2021.

2. Major Shareholders of ChipMOS's Institutional Shareholders

Name of Institutional Shareholders	Major Shareholders	
	Name	Shareholding Ratio (%)
Siliconware Precision Industries Co., Ltd.	ASE Technology Holding, Co., Ltd	100

March 29, 2025

3. Major Shareholders of Institutional Shareholders Whom Are Major Shareholders of ChipMOS's Institutional Shareholders

Name of Institutional Shareholders	Major Shareholders	
	Name	Shareholding Ratio (%)
ASE Technology Holding, Co., Ltd	A.S.E Enterprises Limited	15.500
	Citibank Taiwan: custody of ASE Depository Certificates	7.120
	HSBC Taiwan as the custodian bank for Value Tower Limited	6.003
	HSBC Taiwan as the custodian bank for Brilliant Capital Profits Limited	2.733
	Taishin International Bank CO., LTD. as the custodian bank for Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF Servurities Investment Trust Fund Account	1.570
	Taipei Fubon Commercial Bank Co., Ltd. as the custodian bank for Fuh Hwa Taiwan Technology Dividend Highlight ETF Servurities Investment Trust Fund Account	1.501
	Labor Pension Fund	1.422
	Department of Government Employees Insurance, Bank of Taiwan	1.107
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.043
	Morgan Managed Van Gard Emerging Markets Equity Index Fund Account	1.009

January 22, 2025

4. Information regarding the professional qualification of directors and the independence of independent directors

March 31, 2025

Qualification Name	Professional qualification and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Shih-Jye Cheng	<ul style="list-style-type: none"> • Business administration professional • Vice Chairman of companies in the same industry • Chairman / President of TWSE/TPEX listed companies in the same industry 	• Not applicable	—
Kun-Yi Chien	<ul style="list-style-type: none"> • Business administration professional • Director / Chief Administration Officer of public companies in the same industry • Senior vice president of TWSE/TPEX listed companies in the same industry 	• Not applicable	—
David Chang	<ul style="list-style-type: none"> • Electronic professional • Vice president of public companies in the same industry • Senior Director of TWSE/TPEX listed companies in the same industry 	• Not applicable	—
Silvia Su	<ul style="list-style-type: none"> • Financial and accounting professional • Supervisor of companies in the same industry • Vice president / Financial officer / Accounting officer / Corporate Governance Officer of TWSE/TPEX listed companies in the same industry 	• Not applicable	—
Yuh-Fong Tang (Independent Director)	<ul style="list-style-type: none"> • Electrical engineering professional • Chairman & CEO of TPEX listed companies in the same industry • Independent Director / Audit Committee member / Compensation Committee member of TWSE/TPEX listed companies 	• All are in line with the independence of Article 3 of “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Notes 3~6)	1
Yeong-Her Wang (Independent Director)	<ul style="list-style-type: none"> • Electrical engineering professional • Professor of the Department of Electrical Engineering at University • Independent Director / Audit Committee member / Compensation Committee member of TWSE/TPEX listed companies in the same industry • Nomination Committee member of companies in the same industry 	• All are in line with the independence of Article 3 of “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Notes 3~6)	1

Qualification Name	Professional qualification and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Jyh-Chau Wang (Independent Director)	<ul style="list-style-type: none"> Materials engineering professional Chairman & CEO of TPEX listed companies 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Notes 3~6)	—
Hong-Tzer Yang (Independent Director)	<ul style="list-style-type: none"> Electrical engineering professional Professor of the Department of Electrical Engineering at University Independent Director / Audit Committee member / Compensation Committee member / Corporate Governance Committee member / Cyber Security Committee Member of TWSE/TPEX listed companies in the same industry Risk Management Committee member / Corporate Governance and Sustainable Development Committee member / Merger and Acquisition Special Committee member / ESG Execution Committee member of TWSE/TPEX listed companies 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Notes 3~6)	2
Fu-Chen Lin (Independent Director)	<ul style="list-style-type: none"> Financial and accounting professional Director of Financial Advisory Corporation 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Notes 3~6)	—

Note 1: None of the Directors of the Company has any conditions defined in Article 30 of the Company Act.

Note 2: None of the Directors of the Company has any conditions defined in item 3 and 4 of Article 26-3 of the “Securities and Exchange Act”.

Note 3: The person, the person’s spouse, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company and its affiliates.

Note 4: The number and proportion of issued shares of the Company held by the person, the person’s spouse, and relatives within the second degree of kinship (or held by the person under others’ names) are 0.

Note 5: Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company.

Note 6: The amount of remuneration obtained from providing commerce, law, finance, accounting and other services to the Company and its affiliates in the last two years is 0.

5. Diversity and independence of the Board of Directors:

(1) Diversity of the Board of Directors

A. Diversity Policy

According to the Company’s “Corporate Governance Best Practice Principles”, the composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as Company officers not exceed one-third of the total number of the board members, and that an

appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender and age, it is advised that the ratio of female directors to reach one-third of the total number of the board members.
2. Professional knowledge and skills: A professional background, professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.

B. Fulfillment of Diversification

The members of the Board of Directors of the Company have diversified backgrounds. The Company's Board of Directors was composed of members with rich industrial management experience and academic experience, including professional backgrounds in business management, electrical engineering, electronics, financial and accounting, materials engineering and etc. The Company's Board of Directors has 9 directors, including 5 independent directors, and the ratio of independent directors was 56%. The independent directors' independence is judged and evaluated in compliance with relevant laws and regulations. The average tenure of directors is 5 years. 3 independent directors' term of office is less than 3 years, 2 independent director is 3~9 years. All of independent directors serve no more than three consecutive terms. 2 directors served as the Company's manager, and the ratio of directors served as manager was 22%, and not more than one-third of the number of directors.

The specific management objectives and achievement of the Company's diversity policy are as follows:

Management objectives	Progress
Independent Directors form the majority of all directors.	Achieved
Number of Directors who concurrently serve as Company managers do not exceed one-third of all Directors.	Achieved

The Company's fulfillment of diversification of members of the Board of

Directors:

Name	Title	Gender	Employees Identification	Age (year)		Professional knowledge and skills						
				51-60	61-70	Operation Management	Risk Management / Crisis Management	Industry Knowledge	Leadership / Decision-making Capacity	Sustainability	Accounting and financial analysis	Sales / Marketing
Shih-Jye Cheng	Chairman	M	V		V	V	V	V	V	V	V	V
Kun-Yi Chien	Director	M			V	V	V	V	V	V		
David Chang	Director	M		V		V	V	V	V	V		V
Silvia Su	Director	F	V	V		V	V	V	V	V	V	
Yuh-Fong Tang	Independent Director	M			V	V	V	V	V	V	V	
Yeong-Her Wang	Independent Director	M			V	V	V	V	V	V		
Jyh-Chau Wang	Independent Director	M			V	V	V	V	V	V	V	
Hong-Tzer Yang	Independent Director	M			V	V	V	V	V	V		
Fu-Chen Lin	Independent Director	F		V		V	V	V	V		V	

The Company's diversity policy and implementation status are also disclosed on the Company's website.

- C. If the number of directors of either gender on the board of directors of a TWSE or TPEx listed company is less than one-third, explain the reasons and the planned measures to be taken to enhance director gender diversity:

The Company has established nine board seats in accordance with the Company's Articles of Incorporation. The current directors were elected at the shareholders' meeting on May 30, 2024. Among them, two are female directors, which does not meet the one-third threshold. This is primarily due to constraints imposed by the structure and characteristics of the industry. To align with the Company's long-term development goals and diversity policy, the Company aims to increase the proportion of female directors to one-third or more. Efforts will be made to solicit candidate recommendations through various channels to expand the number of female directors, thereby enhancing corporate governance and implementing the diversity policy.

(2) Independence of the Board of Directors

The Company's Board of Directors has 9 directors, including 5 independent directors, and the ratio of independent directors is 56%. All of independent directors serve no more than three consecutive terms.

None of the Company's Independent Directors hold any shares of the Company.

The Independent Directors of the Company meet the independence of Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance

Matters for Public Companies”.

Neither the Directors nor Independent Directors of the Company are subject to the conditions specified in Items 3 and 4 of Article 26-3 of the “Securities and Exchange Act”.

In conclusion, the Company believes that the Board of Directors is independent.

(II) Profile of President, Vice Presidents, Assistant Vice Presidents and Officers of Departments and Branches

March 29, 2025 (Unit: shares; %)

Title Name	Nationality	Gender	Date appointed to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principle work, experience and academic qualifications	Positions concurrently held in other companies at present	Other manager who is the spouse or a relative within second degree of kinship			Remarks
				Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
President Shih-Jye Cheng	R.O.C. (Taiwan)	M	1997.7.17	6,150,161	0.85	—	—	6,244,777	0.86	-MBA, Saginaw Valley State University -Director of Mosel Vitelic Inc. -Chairman of Advanced Micro Chip Technology Co., Ltd. -Chairman of ChipMOS TECHNOLOGIES (Shanghai) LTD. -Chairman of CHANTEK ELECTRONICS CO., LTD. -Chairman of ChipMOS Logic TECHNOLOGIES INC. -Chairman of ThaiLin Semiconductor Corp. -Vice Chairman of Unimos Microelectronics (Shanghai) Co., Ltd.	(Note 1)	—	—	—	(Note 6)
Executive Vice President, HC Operation Manufacturing Center Teng-Yueh Tsai (D.Y. Tsai)	R.O.C. (Taiwan)	M	2012.3.6	262,572	0.04	—	—	820,000	0.11	-Master, Resources Engineering, National Cheng Kung University -Gloria Material Technology Corp. -Philips Electronic Building Elements (Taiwan) Ltd. -Vice President, Q.R.A. Center, ChipMOS TECHNOLOGIES INC.	(Note 2)	—	—	—	—
Executive Vice President, TN Operation Manufacturing Center Yuan-Feng Hsu (Vincent Hsu)	R.O.C. (Taiwan)	M	2012.3.6	220,130	0.03	—	—	—	—	-Master, Electrical Engineering, National Sun Yat-Sen University -Assistant, National Cheng Kung University -Philips Electronic Building Elements (Taiwan) Ltd. -Vice President, LCDD Production Group, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Senior Vice President, Strategy and Investor Relations & Spokesperson Jesse Huang	R.O.C. (Taiwan)	M	2007.4.17	293,223	0.04	—	—	—	—	-Bachelor, Physics, Soochow University -Vice President, Assembly Production Group, ChipMOS TECHNOLOGIES INC.	(Note 3)	—	—	—	—

Title Name	Nationality	Gender	Date appointed to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principle work, experience and academic qualifications	Positions concurrently held in other companies at present	Other manager who is the spouse or a relative within second degree of kinship			Remarks
				Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Vice President, Driver IC & Mixed-Signal Sales & Marketing Division Ming-Cheng Lin	R.O.C. (Taiwan)	M	2014.6.1	84,992	0.01	—	—	—	—	-Bachelor, Industrial Engineering and Engineering Management, National Tsing Hua University -Master, Industrial Engineering and Management, Yuan Ze University -Manager, Production Management Department, Walton Advanced Engineering Inc. -Vice President, Marketing, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Vice President, Finance & Accounting Management Center Silvia Su	R.O.C. (Taiwan)	F	2017.10.1	340,101	0.05	—	—	830,000	0.11	-Master, The University of Leeds -Director, ThaiLin Semiconductor Corp. -Senior Director, ChipMOS TECHNOLOGIES INC.	(Note 4)	—	—	—	—
Vice President, Memory & Mixed-signal Testing Production Group Chun-I Liu (C.Y. Liou)	R.O.C. (Taiwan)	M	2023.12.01	1,000	—	6,399	—	—	—	-Bachelor, Department of Electrical Engineering, Chung Hua University -Director of Memory Equipment Engineering Division, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Vice President, LCDD Production Group Kuang-Hui Chen (Jo Chen)	R.O.C. (Taiwan)	M	2024.03.01	12,000	—	—	—	—	—	-Master, Department of Mechanical Engineering, National Cheng Kung University -Director of LCDD Assembly Engineering Division, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Assistant President, Purchase & Logistics Management Div. Min-Chang Xue (Andy Xue)	R.O.C. (Taiwan)	M	2020.11.10	848	—	—	—	—	—	-Bachelor, Department of Industrial Engineering of Management, National Taipei University of Technology -Director of Q.R.A. Center, ChipMOS TECHNOLOGIES INC.	(Note 5)	—	—	—	—
Senior Director, New Product Development Management Center Peng-Hsien Chu (Vic Chu)	R.O.C. (Taiwan)	M	2020.11.10	—	—	—	—	—	—	-Master, Department of Electrical Engineering, National Central University -Director of New Product Development Management Center, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—

Title Name	Nationality	Gender	Date appointed to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principle work, experience and academic qualifications	Positions concurrently held in other companies at present	Other manager who is the spouse or a relative within second degree of kinship			Remarks
				Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Senior Director, I.T.M. Center Chia-Hsin Hsu (Kevin Hsu)	R.O.C. (Taiwan)	M	2022.4.14	—	—	4,000	—	—	—	-Master, Mechanical and Electro-Mechanical Engineering, TamKang University -Senior Manager of WB System Integration Department, ChipMOS TECHNOLOGIES INC. -Director of MES Division, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Senior Director, PMC Management Center Guang-Ting Guo (Quantum Kuo)	R.O.C. (Taiwan)	M	2024.11.5	125,788	—	—	—	—	—	-Bachelor, Department of Transportation Management, National Chiao Tung University -Director of LCDD PC Division, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Senior Director, Assembly Production Group Ting-Zhang Ye (Penny Yeh)	R.O.C. (Taiwan)	M	2024.11.5	1,000	—	—	—	—	—	-Bachelor, Department of Transportation Management Science, Feng Chia University -Director of Assembly Production Group, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Senior Director, WB Production Group Jian-Long Zhuang (Leiter Chuang)	R.O.C. (Taiwan)	M	2024.11.5	—	—	7,000	—	—	—	-Bachelor, Department of Chemical Engineering, National Chung Hsing University -Deputy Department Manager of New product engineering, ADVANCED SEMICONDUCTOR ENGINEERING, INC. -Director of WB Production Group, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—
Director, Q.R.A. Center Chun-Ren Xie (Max Hsieh)	R.O.C. (Taiwan)	M	2024.11.5	—	—	—	—	—	—	-Master, Department of Industrial Management, National Chiao Tung University -Deputy Director of WB Production Division, ChipMOS TECHNOLOGIES INC.	None	—	—	—	—

Title Name	Nationality	Gender	Date appointed to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principle work, experience and academic qualifications	Positions concurrently held in other companies at present	Other manager who is the spouse or a relative within second degree of kinship			Remarks
				Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Title	Name	Relation	
Manager, Audit Office Ling Cheng	R.O.C. (Taiwan)	F	2019.7.12	14,099	—	—	—	—	—	-Bachelor, Finance, Chung Hua University -Deputy Manager, ProMOS TECHNOLOGIES INC. -Internal Audit Officer, ThaiLin Semiconductor Corp.	None	—	—	—	—

Note 1: Director of ChipMOS U.S.A., Inc.; Representative & Director of Hao Yen Investment Co., Ltd.

Note 2: Chairman of ChipMOS TECHNOLOGIES (BVI) LTD.; Chairman & President of ChipMOS SEMICONDUCTORS (Shanghai) LTD.; Representative & Director of Yung Hsiang Investment Co., Ltd.

Note 3: Director of JMC Electronics Co., Ltd

Note 4: Chairman of ChipMOS U.S.A., Inc.; Director of ChipMOS TECHNOLOGIES (BVI) LTD.; Supervisor of ChipMOS SEMICONDUCTORS (Shanghai) LTD.; Representative & Director of Tsai Fu Investment Co., Ltd.

Note 5: Director of RYOWA CO., LTD. ; Director of Daypower Energy Co., Ltd.

Note 6: The reasonableness, necessity thereof, and the measures adopted in response thereto of the President and Chairman of the Board of Directors of the Company are the same person:

The Board of Directors is the Company's highest governance unit and the center for making business decisions. It supervises the management, exercises its powers in accordance with laws and regulations, and is being responsible to the Company and its shareholders.

The person who serves the Chairman and President, in order to maximize the Company's value, he must fully grasp the operation information and status, so that the operating efficiency is increased and the decision-making is executed more smoothly.

The Company has long been committed to deepening corporate governance and corporate sustainability. By increasing the number of independent directors to 5 and setting up functional committees, independent directors are appointed as members of the committee. With its independence and professionalism, it provides board decision-making suggestions and strengthens director supervision and decision quality. More than half of the Company's directors neither employee nor officer of the Company.

II. Remuneration to Directors, President, and Vice Presidents

(I) Remuneration to Directors, President, and Vice Presidents in the Most Recent Year

1. Remuneration to Directors

Year 2024 (Unit: NT\$ thousands; %)																		
Title	Name	Director's Remuneration						Sum of (A) to (D) and ratio of net profit after tax		Compensation received as an employee						Sum of (A) to (G) and ratio of net profit after tax		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director compensation (C)				Expenses and perquisites (D)		Salary, bonus and special allowance (E)	Retirement pay and pension (F)		Employee compensation (G)			
		Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Company		Consolidated Entities	Company	Cash	Share	Cash	
Chairman	Shih-Jye Cheng																	
Director	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.)	4,930	—	4,662	4,662	—	—	9,592	9,592	50,418	108	6,419	—	6,419	—	66,537	66,537	4.69%
Director	David Chang (Representative, Siliconware Precision Industries Co., Ltd.)	4,930	—	4,662	4,662	—	—	9,592	9,592	50,418	108	6,419	—	6,419	—	66,537	66,537	4.69%
Director	Silvia Su																	None

Title	Name	Director's Remuneration						Sum of (A) to (D) and ratio of net profit after tax		Compensation received as an employee						Sum of (A) to (G) and ratio of net profit after tax		Remuneration received from investee enterprises other than subsidiaries or from the parent company																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
		Base compensation (A)		Retirement pay and pension (B)		Director compensation (C)		Expenses and perquisites (D)		Salary, bonus and special allowance (E)		Retirement pay and pension (F)		Employee compensation (G)					Company	Consolidated Entities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		Company	Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Cash	Share	Cash	Share	Cash	Share																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Independent Director	Yuh-Fong Tang (Note 5)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

Note 1: The disclosed compensation content is different from the concept of income defined in Income Tax Act. Therefore, this table shall merely be used for the purpose of information disclosure and shall not be used for taxation.

Note 2: Independent Directors' remuneration policies, procedures, standards and structure, as well as the linkage to responsibilities, risks and time spent: The Company has performance evaluation policies for the Board of Directors that evaluates the performance of the Board of Directors and each functional committee periodically. By the Company's

Articles of Incorporation, the Board of Directors is authorized to determine the remuneration of all Directors, and based on the degree of participation in the Company's operation and contribution, as well as comparing with industry. If the Company generates profit for the year, the Board of Directors should allocate no more than 0.5% of it as Directors' remuneration based on its approval.

Note 3: Considering the independent character of the Independent Directors, the Independent Directors do not participate in the distribution of Director's remuneration. Except the above-mentioned figures, the directors of the Company receive remuneration for providing services to all companies in the financial report (such as serving as a consultant for non-employees): None.

Note 4: Independent Director Ms. Hui-Fen Chan resigned on May 25, 2024.

Note 5: The Company conducted a comprehensive re-election of the Board of Directors on May 30, 2024. Independent Directors Mr. Chin-Shyh Ou and Ms. Kuei-An Wen retired. Independent Directors Mr. Yuh-Fang Tang, Mr. Jyh-Chau Wang, and Ms. Fu-Chen Lin were newly elected. The remaining directors were all re-elected.

Directors' Remuneration Scale

Ranges of remuneration paid to directors	Directors' Name			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company	Consolidated Entities	The Company	Consolidated Entities
Less than NT\$1,000,000	—	—	—	—
NT\$1,000,000 (included) ~ NT\$2,000,000 (not included)	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.), David Chang (Representative, Siliconware Precision Industries Co., Ltd.), Yuh-Fong Tang, Jyh-Chau Wang, Fu-Chen Lin, Chin-Shyh Ou, Kuei-Ann Wen, Hui-Fen Chan	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.), David Chang (Representative, Siliconware Precision Industries Co., Ltd.), Yuh-Fong Tang, Jyh-Chau Wang, Fu-Chen Lin, Chin-Shyh Ou, Kuei-Ann Wen, Hui-Fen Chan	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.), David Chang (Representative, Siliconware Precision Industries Co., Ltd.), Yuh-Fong Tang, Jyh-Chau Wang, Fu-Chen Lin, Chin-Shyh Ou, Kuei-Ann Wen, Hui-Fen Chan	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.), David Chang (Representative, Siliconware Precision Industries Co., Ltd.), Yuh-Fong Tang, Jyh-Chau Wang, Fu-Chen Lin, Chin-Shyh Ou, Kuei-Ann Wen, Hui-Fen Chan
NT\$2,000,000 (included) ~ NT\$3,500,000 (not included)	Shih-Jye Cheng, Silvia Su, Yeong-Her Wang, Hong-Tzer Yang	Shih-Jye Cheng, Silvia Su, Yeong-Her Wang, Hong-Tzer Yang	Yeong-Her Wang, Hong-Tzer Yang	Yeong-Her Wang, Hong-Tzer Yang
NT\$3,500,000 (included) ~ NT\$5,000,000 (not included)	—	—	—	—
NT\$5,000,000 (included) ~ NT\$10,000,000 (not included)	—	—	—	—
NT\$10,000,000 (included) ~ NT\$15,000,000 (not included)	—	—	Silvia Su	Silvia Su
NT\$15,000,000 (included) ~ NT\$30,000,000 (not included)	—	—	—	—
NT\$30,000,000 (included) ~ NT\$50,000,000 (not included)	—	—	—	—
NT\$50,000,000 (included) ~ NT\$100,000,000 (not included)	—	—	Shih-Jye Cheng	Shih-Jye Cheng
More than NT\$100,000,000	—	—	—	—
Total	12 persons	12 persons	12 persons	12 persons

Note: The disclosed compensation content is different from the concept of income defined in Income Tax Act. Therefore, this table shall merely be used for the purpose of information disclosure and shall not be used for taxation.

2. Remuneration to President and Vice Presidents

Year 2024 (Unit: NT\$ thousands; %)

Title	Name	Salary (A)		Retirement pay and pension (B)		Bonus and special allowance (C)		Employee compensation (D)				Sum of (A) to (D) and ratio of net profit after tax		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Company	Consolidated Entities	Company	Consolidated Entities	Company	Consolidated Entities	Company		Consolidated Entities				
								Cash	Share	Cash	Share			
President	Shih-Iye Cheng	41,855	41,855	1,355	1,355	56,171	56,171	11,422	—	11,422	—	110,803 7.80%	110,803 7.80%	None
Executive Vice President	Teng-Yueh Tsai													
Executive Vice President	Yuan-Feng Hsu													
Senior Vice President & Spokesperson	Jesse Huang													
Vice President	Ming-Cheng Lin													
Vice President	Silvia Su													
Vice President	Chun-I Liu													
Vice President (Newly appointment on March 1, 2024)	Kuang-Hui Chen													
Senior Vice President (Dismissal on March 1, 2024)	Yu-Ying Chen													
Vice President (Dismissal on November 5, 2024)	Tung-Pao Lu													
Vice President (Dismissal on February 7, 2024)	Yung-Wen Lee													

Note 1: Company's President's and Vice Presidents' salary is based on the position and the standard salary of the industry. The bonus is determined in accordance with the Company's profit, individual contribution and performance.

Note 2: The aforementioned pensions are deposited in the amount in accordance with labor-related laws and regulations.

Note 3: The distribution amount of employee compensation of this year is calculated based on the actual distribution ratio of the preceding year.

President' and Vice Presidents' Remuneration Scale

Ranges of remuneration paid to president and vice presidents	Name of President / Vice President	
	The Company	Consolidated Entities
Less than NT\$1,000,000	Yung-Wen Lee	Yung-Wen Lee
NT\$1,000,000 (included) ~ NT\$2,000,000 (not included)	Yu-Ying Chen	Yu-Ying Chen
NT\$2,000,000 (included) ~ NT\$3,500,000 (not included)	—	—
NT\$3,500,000 (included) ~ NT\$5,000,000 (not included)	—	—
NT\$5,000,000 (included) ~ NT\$10,000,000 (not included)	Jesse Huang, Ming-Cheng Lin, Silvia Su, Chun-I Liu, Kuang-Hui Chen, Tung-Pao Lu	Jesse Huang, Ming-Cheng Lin, Silvia Su, Chun-I Liu, Kuang-Hui Chen, Tung-Pao Lu
NT\$10,000,000 (included) ~ NT\$15,000,000 (not included)	Teng-Yueh Tsai, Yuan-Feng Hsu	Teng-Yueh Tsai, Yuan-Feng Hsu
NT\$15,000,000 (included) ~ NT\$30,000,000 (not included)	—	—
NT\$30,000,000 (included) ~ NT\$50,000,000 (not included)	Shih-Jye Cheng	Shih-Jye Cheng
NT\$50,000,000 (included) ~ NT\$100,000,000 (not included)	—	—
More than NT\$100,000,000	—	—
Total	11 persons	11 persons

Note: The disclosed compensation content is different from the concept of income defined in Income Tax Act. Therefore, this table shall merely be used for the purpose of information disclosure and shall not be used for taxation.

3. Names of managers distributed employee compensation and the status of distribution

Year 2024 (Unit: NT\$ thousands; %)

	Title	Name	Amount in stock	Amount in cash	Total	Ratio of the total amount to net profit after tax (%)
Manager	President	Shih-Jye Cheng	—	18,648	18,648	1.31
	Executive Vice President	Teng-Yueh Tsai				
	Executive Vice President	Yuan-Feng Hsu				
	Senior Vice President & Spokesperson	Jesse Huang				
	Vice President	Ming-Cheng Lin				
	Vice President	Silvia Su				
	Vice President	Chun-I Liu				
	Vice President (Newly appointment on March 1, 2024)	Kuang-Hui Chen				
	Assistant President	Min-Chang Xue				
	Senior Director	Peng-Hsien Chu				
	Senior Director	Chia-Hsin Hsu				
	Senior Director (Newly appointment on November 5, 2024)	Guang-Ting Guo				
	Senior Director (Newly appointment on November 5, 2024)	Ting-Zhang Ye				
	Senior Director (Newly appointment on November 5, 2024)	Jian-Long Zhuang				
	Director (Newly appointment on November 5, 2024)	Chun-Ren Xie				
	Manager	Ling Cheng				
	Senior Vice President (Dismissal on March 1, 2024)	Yu-Ying Chen				
	Vice President (Dismissal on November 5, 2024)	Tung-Pao Lu				
	Vice President (Dismissal on February 7, 2024)	Yung-Wen Lee				
	Senior Director (Dismissal on August 31, 2024)	Kuei-Lan Yang				

(II) Analysis Regarding the Ratio of the Total Remuneration to Net Profit After Tax

1. Analysis regarding the ratio of total remuneration paid to Company's directors, president and vice presidents in the most recent 2 years to net profit after tax:

Item	Ratio of the Total Remuneration to Net Profit After Tax			
	2024		2023	
	The Company	Consolidated Entities	The Company	Consolidated Entities
Directors	1.60%	1.60%	1.27%	1.27%
President and Vice Presidents	7.80%	7.80%	6.40%	6.40%

Note: The difference in the ratio of Directors, President's and Vice Presidents' remuneration is due to the Company's net profit after tax of NT\$1,419,995 thousand in 2024 and NT\$1,893,428 thousand in 2023.

2. Remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

- (1) The Company has performance evaluation policies for the Board of Directors that evaluates the performance of the Board of Directors, board members and each functional committee periodically. The Company's remuneration paid to Directors is based on the Company's Articles of Incorporation to determine no more than 0.5% of the annual profit shall be allocated as the Director's remuneration by the resolution of the Board. In addition, according to the result of the performance evaluation, a reasonable remuneration sets on the basis of participation and contribution in the Company's operation, and with reference to industry standards. Besides, considering the independent character of the Independent Directors in executing business, the Independent Directors do not participate in the distribution of Director's remuneration.
- (2) The remuneration of the managers is determined according to the responsibilities, professional ability, as well as the industry level. The total reward consists of fixed salary and variable bonuses. Variable bonus has a "Performance Bonus Plan", and the approval is highly linked to financial and non-financial performance goals for reflecting the responsibilities and job performance of managers. The financial goals including revenue and profit, while the non-financial goals, such as sustainable development (ESG), technology innovation and customer service management, are included in the evaluation. In addition, the assessment scope includes various indicators, such as corporate governance, sustainable energy (resource) use and management, talent cultivation, social participation, etc. The payment of variable remuneration are issued based on the company's operating results and individual performance so as to strengthen the link among manager compensation, corporate performance and shareholder equity, and to encourage managers to emphasize the sustainable development and the long-term operation of the Company.

Moreover, according to the Company's Articles of Incorporation, if the Company generates profit for the year, it should allocate 10% of it as employee compensation for managers and employees.

- (3) To sum up, the remuneration system of the Company considers factors such as the operation of the Company, industry trends, and future risks, and is linked to sustainable development goals. Moreover, we have established the "Incentive-Based Compensation Recovery Policy" for senior executives to balance corporate governance and risk management. The remuneration of Directors and managers is approved by the Remuneration Committee every year and approved by the Board of Directors.

III. Implementation of Corporate Governance

(I) The State of Operations of the Board of Directors

Eight Board of Directors meetings (A) held in the most recent year. The attendance of directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Chairman	Shih-Jye Cheng	8	—	100.00	
Director	Kun-Yi Chien (Representative, Siliconware Precision Industries Co., Ltd.)	8	—	100.00	
Director	David Chang (Representative, Siliconware Precision Industries Co., Ltd.)	8	—	100.00	
Director	Silvia Su	8	—	100.00	
Independent Director	Yuh-Fong Tang (Note 2)	4	—	100.00	New
Independent Director	Yeong-Her Wang	8	—	100.00	
Independent Director	Jyh-Chau Wang (Note 2)	4	—	100.00	New
Independent Director	Hong-Tzer Yang	8	—	100.00	
Independent Director	Fu-Chen Lin (Note 2)	4	—	100.00	New
Independent Director	Chin-Shyh Ou (Note 2)	4	—	100.00	Retired
Independent Director	Kuei-Ann Wen (Note 2)	3	1	75.00	Retired
Independent Director	Hui-Fen Chan (Note 1)	4	—	100.00	Resigned

Note 1: Independent Director Ms. Hui-Fen Chan resigned on May 25, 2024.

Note 2: The Company conducted a comprehensive re-election of the Board of Directors on May 30, 2024. Independent Directors Mr. Chin-Shyh Ou and Ms. Kuei-An Wen retired. Independent Directors Mr. Yuh-Fang Tang, Mr. Jyh-Chau Wang, and Ms. Fu-Chen Lin were newly elected. The remaining directors were all re-elected.

Other mentionable items:

I. If there are circumstances occurred during the operation of the Board of Directors, the date of meetings, sessions and contents of motion of the Board of Directors, all independent directors' opinions and the Company's responses to such opinions should be specified:

(I) Circumstances referred to in Article 14-3 of the Securities and Exchange Act:

The Company has established an Audit Committee, and Article 14-3 of the Securities and Exchange Act is not applicable to the Company. Please refer to Page 33-36 of the Annual Report for related information of the operation status of the Audit Committee.

(II) Besides the foregoing items, other resolutions objected by independent directors or subject to a qualified opinion and recorded or declared in writing: None.

II. Implementation and description of resolutions of which directors refrained from participating due to conflict of interest:

- (I) Resolution of the 20th meeting of the 10th Board of Directors regarding the nomination of candidates for re-election of the 11th Board of Directors and Independent Directors at the 2024 shareholders' meeting involves personal interest of Chairman Shih-Jye Cheng, Director Kun-Yi Chien, David Chang and Silvia Su, Independent Director Yeong-Her Wang and Hong-Tzer Yang, and thus they did not participate in discussion or voting in accordance with the Company Act. Director Chin-Shyh Ou served as the acting chairman and made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (II) Resolution of the 20th meeting of the 10th Board of Directors regarding the adjustment of managers' compensation and position in 2024 involves personal interest of Chairman Shih-Jye Cheng and Director Silvia Su, and thus they did not participate in discussion or voting in accordance with the Company Act. Independent director Yeong-Her Wang served as the acting chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (III) Resolution of the 20th meeting of the 10th Board of Directors regarding payment proposal of President's 2023 performance bonus involves personal interest of Chairman Shih-Jye Cheng, and thus he did not participate in discussion or voting in accordance with the Company Act. Independent Director Yeong-Her Wang served as the acting chairman and made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (IV) Resolution of the 20th meeting of the 10th Board of Directors regarding payment proposal of Executive Vice Presidents' and other managers' 2023 performance bonus involves personal interest of Director Silvia Su, and thus she did not participate in discussion or voting in accordance with the Company Act. Chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (V) Resolution of the 20th meeting of the 10th Board of Directors regarding President's 2024 annual performance goal setting and performance bonus plan involves personal interest of Chairman Shih-Jye Cheng, and thus he did not participate in discussion or voting in accordance with the Company Act. Independent Director Yeong-Her Wang served as the acting chairman and made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (VI) Resolution of the 20th meeting of the 10th Board of Directors regarding Executive Vice Presidents' and other managers' 2024 annual performance goal setting and performance bonus plan involves personal interest of Director Silvia Su, and thus she did not participate in discussion or voting in accordance with the Company Act. Chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (VII) Resolution of the 21th meeting of the 10th Board of Directors regarding the determination and distribution of 2023 directors' remuneration involves personal interest of Chairman Shih-Jye Cheng, Director Kun-Yi Chien, David Chang and Silvia Su, thus they did not participate in discussion or voting in accordance with the Company Act. Independent director Yeong-Her Wang served as the acting chairman made inquiries with other independent directors present at the meeting. Such resolution was unanimously approved.
- (VIII) Resolution of the 1st meeting of the 11th Board of Directors regarding the appointment of members of the 2nd Nomination Committee involves personal interest of Independent Director Yeong-Her Wang, Hong-Tzer Yang and Fu-Chen Lin, and thus they did not participate in discussion or voting in accordance with the Company Act. Chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (IX) Resolution of the 2nd meeting of the 11th Board of Directors regarding the appointment of members of the 6th Remuneration Committee involves personal interest of Independent Director Yeong-Her Wang, Yuh-Fong Tang and Jyh-Chau Wang, and thus they did not participate in discussion or voting in accordance with the Company Act. Chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.

- (X) Resolution of the 3rd meeting of the 11th Board of Directors regarding distribution proposal of 2023 cash employee's compensation to president involves personal interest of Chairman Shih-Jye Cheng, and thus he did not participate in discussion or voting in accordance with the Company Act. Independent Director Yeong-Her Wang served as the acting chairman and made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (XI) Resolution of the 3rd meeting of the 11th Board of Directors regarding distribution proposal of 2023 cash employee compensation to executive vice presidents and other managers involves personal interest of Director Silvia Su, and thus she did not participate in discussion or voting in accordance with the Company Act. Chairman made inquiries with other directors present at the meeting. Such resolution was unanimously approved.
- (XII) Resolution of the 3rd meeting of the 11th Board of Directors regarding change President's 2024 annual performance goal setting involves personal interest of Chairman Shih-Jye Cheng, and thus he did not participate in discussion or voting in accordance with the Company Act. Independent Director Yeong-Her Wang served as the acting chairman and made inquiries with other directors present at the meeting. Such resolution was unanimously approved.

III. Board of Directors performance evaluation frequency, period, scope and method:

The Company would evaluate the performance of board of directors, board members and each functional committee (Audit Committee, Remuneration Committee and Nomination Committee) by the "Rules for Performance Evaluation of the Board of Directors".

(I) Internal evaluation:

Evaluation frequency	Once a year				
Evaluation period	2024/01/01 ~ 2024/12/31				
Evaluation scope	Board of Directors	Board members	Audit committee	Remuneration committee	Nomination Committee
Evaluation method	Self-evaluation by Board members	Self-evaluation by Board members	Self-evaluation by Audit committee members	Self-evaluation by Remuneration committee members	Self-evaluation by Nomination Committee members
Evaluation indicators	1. Participation in the operation of the Company. 2. Improvement of the quality of the board of directors' decision making. 3. Composition and structure of the board of directors. 4. Election and continuing education of the directors. 5. Internal control.	1. Alignment of the goals and missions of the Company. 2. Awareness of the duties of a director. 3. Participation in the operation of the Company. 4. Management of internal relationship and communication. 5. The director's professionalism and continuing education. 6. Internal control.	1. Participation in the operation of the Company. 2. Awareness of the duties of the functional committee. 3. Improvement of quality of decisions made by the functional committee. 4. Makeup of the functional committee and election of its members. 5. Internal control.	1. Participation in the operation of the Company. 2. Awareness of the duties of the functional committee. 3. Improvement of quality of decisions made by the functional committee. 4. Makeup of the functional committee and election of its members. 5. Internal control.	1. Participation in the operation of the Company. 2. Awareness of the duties of the functional committee. 3. Improvement of quality of decisions made by the functional committee. 4. Makeup of the functional committee and election of its members. 5. Internal control.
Scores	4.94	4.85	4.86	4.97	4.68
Result	Excellent	Excellent	Excellent	Excellent	Excellent

Remark: The evaluation uses a 5-point scale: 1 point: very poor(strongly disagree), 2 points: poor(disagree), 3 points: average(neutral), 4 points: excellent(agree), 5 points: outstanding(strongly agree)

Evaluation results:

The results of the performance evaluation has reported to the Board of Directors on February 2025, and submitted to the Remuneration Committee as reference materials for the salary and remuneration of individual directors in the future.

(II) External evaluation:

According to the “Rules for Performance Evaluation of the Board of Directors”, the Company will conduct an external evaluation once every three years according to the rule as scheduled.

Evaluation frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation indicators
Once every 3 years	2024/01/01 2024/12/31	1. Board of Directors 2. Board members 3. each functional committee	Invite Chengyi Management Consulting Co., Ltd. to conduct the evaluation via personal interview.	1. Composition and structure of the Board of Directors 2. Participation in the operation of the Company 3. Improvement of the quality of the Board of Directors’ decision making 4. Internal control 5. Operation of functional committees 6. Sustainable development

Chengyi Management Consulting Co., Ltd. concluded the evaluation result is “Excellent” as below:

1. The Board of Directors formulates relevant policies and procedures in accordance with laws and corporate governance indicators in all aspects.
2. The Board of Directors is composed of directors with relevant professional abilities and operates based on different professions and experiences.
3. The functions of the Board of Directors, Audit Committee, Remuneration Committee and Nomination Committee can be effectively operated.

IV. Measures taken to strengthen the functionality of the Board of Directors within current and the most recent year:

- (I) In 2023, Nomination Committee was established.
- (II) In 2024, the Board’s external evaluation was executed.
- (III) In 2024, a succession plan for board members was established.

(II) The State of Operations of the Audit Committee

1. The Company established Audit Committee on June 28, 2007 to exercise the authority required by the Company Act, the Securities and Exchange Act and related laws and regulations.
2. The key points of the Audit Committee's annual review work are as follows:
 - (1) Supervise the effective implementation of the internal control system.
 - (2) Review asset transactions or derivatives trading, loans of funds, endorsements, or provision of guarantees of a material nature and matters in which a director is an interested party.
 - (3) The hiring, dismissal, compensation, independence, and performance evaluation of a certified public accountants.
 - (4) Supervise and review fair presentation of the financial reports.
 - (5) Supervise compliance with relevant laws and management of the existing or potential risks of the Company.
3. The professional qualification and experience of the members of the audit committee are detailed on pages 12-13 of the annual report.
4. Seven Audit Committee meetings (A) held in the most recent year. The attendance of the members was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director	Yuh-Fong Tang (Note 2)	4	—	100.00	New, Audit Committee convener
Independent Director	Yeong-Her Wang	7	—	100.00	
Independent Director	Jyh-Chau Wang (Note 2)	4	—	100.00	New
Independent Director	Hong-Tzer Yang	7	—	100.00	
Independent Director	Fu-Chen Lin (Note 2)	4	—	100.00	New
Independent Director	Chin-Shyh Ou (Note 2)	3	—	100.00	Retired
Independent Director	Kuei-Ann Wen (Note 2)	2	1	66.67	Retired
Independent Director	Hui-Fen Chan (Note 1)	3	—	100.00	Resigned

Note 1: Independent Director Ms. Hui-Fen Chan resigned on May 25, 2024.

Note 2: The Company conducted a comprehensive re-election of the Board of Directors on May 30, 2024.

Independent Directors Mr. Chin-Shyh Ou and Ms. Kuei-An Wen retired. Independent Directors Mr. Yuh-

Fang Tang, Mr. Jyh-Chau Wang, and Ms. Fu-Chen Lin were newly elected. The remaining directors were all re-elected.

Other mentionable items:

I. If any of the following circumstances occurred during the operation of the Audit Committee, the dates of meetings, sessions, contents of motion of the Board of Directors, independent directors opinion of adverse opinion, qualified opinion or major proposal, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinions should be specified:

(I) Circumstances stipulated in Article 14-5 of the Securities and Exchange Act

1. The resolutions of the 19th meeting of the 10th Board of Directors (February 22, 2024)

Sessions and contents of motion of the Board of Directors	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. Issuing the Company's 2023 Statement of Internal Control.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Director.
2. The Company's 2023 Business Report and Financial Statements.		
3. To comply with the internal rotation policy of PricewaterhouseCoopers, Taiwan, the change of the CPA, and the hiring and compensation of the CPA for the Company's fiscal year 2024.		

2. The resolutions of the 20th meeting of the 10th Board of Directors (April 11, 2024)

Sessions and contents of motion of the Board of Directors	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's 2023 Internal Audit Report on Internal Control over Financial Reporting (ICFR).	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Director.
2. Adoption of Company's 2023 Annual Report on Form 20-F (including the English Consolidated Financial Statements of 2023 prepared by the Company in accordance with the International Financial Reporting Standards).		

3. The resolutions of the 21th meeting of the 10th Board of Directors (May 9, 2024)

Sessions and contents of motion of the Board of Directors	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q1, 2024.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Director.

4. The resolutions of the 3rd meeting of the 11th Board of Directors (August 13, 2024)

Sessions and contents of motion of the Board of Directors	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q2, 2024.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Director.

5. The resolutions of the 4th meeting of the 11th Board of Directors (November 5, 2024)

Sessions and contents of motion of the Board of Directors	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q3, 2024.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Director.
2. The amendments to the Company's "Internal Control System".		

(II) Besides the foregoing items, other resolutions which failed to be approved by the Audit Committee but otherwise approved by a two-third majority of all the directors: None.

II. Implementation of resolutions of which independent directors refrained from participating due to conflict of interest:

There was no such situation in the Audit Committee in 2024.

III. Communications between independent directors and the Company's internal audit supervisor and CPAs (e.g. items, methods and results of the audits of corporate finance or operations.):

- (I) The internal audit supervisor submits the audit and follow-up reports to independent directors for review by the end of the month next following the completion of the audit items, and reports to the Audit Committee on the audit business at least quarterly.
- (II) The CPAs should report and communicate that matters related to the audit or review of the Company's financial report through the meeting with the independent directors at least quarterly.

(III) The independent directors, internal audit supervisor and CPAs communication items as below in 2024.

Date	Material Communication Items between internal auditor supervisor	Material Communication Items between the CPAs
2024/02/22	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report of 2023 Q4. ➤ Reviewing and approving 2023 Statement of Internal Control System. ➤ Discussing on the implementation of internal audit work of 2023, including discussions on review issues or difficulties. (Separate meeting) 	<ul style="list-style-type: none"> ➤ Related items on 2023 consolidated and parent only financial statement including the scope of the audit, the audit report of the independent accountants, the significance and focus of the audit, independence of the independent accountants, and total audit and non-audit service fees provided by the independent accountants in 2023. ➤ Explain the fees for the audit service for 2024. ➤ 2022 Audit Quality Indicators (AQIs). ➤ The progress of the audit of 2023 consolidated and parent only financial statement, including discussions on audit issues or difficulties. (Separate meeting)
2024/04/11	<ul style="list-style-type: none"> ➤ Reporting the internal audit plan implementation. ➤ Reviewing and approving report on SOX404 self-testing results for the year 2023 (ICFR). 	<ul style="list-style-type: none"> ➤ 2023 Integrated Audit Results.
2024/05/09	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report of 2024 Q1. 	<ul style="list-style-type: none"> ➤ Related items on 2024 Q1 consolidated financial statement including the scope of the review, the review report of the independent accountants and the significance and focus for the current period of the review. ➤ 2024 Integrated Audit Plan.

Date	Material Communication Items between internal auditor supervisor	Material Communication Items between the CPAs
2024/05/30	➤ Reporting the internal audit plan implementation.	➤ None.
2024/06/11	➤ Reporting the internal audit plan implementation.	➤ None.
2024/08/13	➤ Reviewing the Internal Auditor's report of 2024 Q2.	➤ Related items on 2024 Q2 consolidated financial statement including the scope of the review, the review report of the independent accountants and the significance and focus for the current period of the review.
2024/11/05	➤ Reviewing the Internal Auditor's report of 2024 Q3. ➤ Reviewing and approving the 2025 internal audit plan. ➤ Reviewing and approving amendments to the Internal Control System.	➤ Related items on 2024 Q3 consolidated financial statement including the scope of the review, the review report of the independent accountants and the significance and focus of the review.
Result: All independent directors have unmodified opinion for the above mentioned matters.		

(III) The State of the Company's Implementation of Corporate Governance, Any Variance from the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies", and the Reason for Any Such Variance

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
1. Does the company establish and disclose the Corporate Governance Best Practice Principles based on "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies"?	V		<p>The Company has established "Corporate Governance Best Practice Principles" which aims at protection of shareholders' rights and interests, enhancing the functions of the Board of Directors, respecting stakeholders' rights, and improving information transparency. The Company's "Corporate Governance Best Practice Principles" is disclosure on the Company's website and Market Observation Post System.</p> <p>None</p>
2. Shareholding structure and shareholders' rights (1) Does the company establish internal operating procedures to deal with shareholder suggestions, doubts, disputes and litigation and implement based on the procedure?	V		<p>(1) The Company has spokesperson, deputy spokesperson and a shareholder service unit to handle shareholder suggestions, doubts, disputes and litigation matters, and based on the respect to the stakeholders, and to identify the stakeholders of the Company as well as established a designated section on its website for the stakeholders. The Company, through proper communication, understands the reasonable expectations and demands of the</p> <p>None</p>

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
(2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	V	<p>stakeholders and properly responds to critical sustainable development issues of concern to the stakeholders.</p> <p>(2) The Company possesses the list of its major shareholders as well as the ultimate owners of those shares, and has regularly disclosed information of major shareholders and ultimate owners of those in accordance with relevant laws and regulations.</p>	None
(3) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	V	<p>(3) The Company has established internal control system and “Regulations Regarding Supervision and Management of Subsidiaries” in accordance with laws and regulations, and the Company has also established “Operational Procedures for Group Enterprise, Specified Company and Related Party Transaction” and regularly reviews their management reports.</p>	None
(4) Does the company establish internal rules against insiders trading with undisclosed	V	<p>(4) The Company has established “Procedures for Ethical Management and Guidelines for Conduct”</p>	None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
information?			and “Insider Trading Policy”. The Company’s personnel shall comply with the provisions of the Securities and Exchange Act and shall not use the undisclosed information to engage in insider trading or disclose it to others in order to prevent others from using the undisclosed information to engage in insider trading and the Company regularly provides directors and managers internal training on this issue.
3. Composition and Responsibilities of the board of directors (1) Does the board of directors develop and implement a diversified policy and management goals?	V		None (1) The Company’s diversified policy, management goals and fulfillment of diversification of the Board of Directors are detailed on pages 13-16 of the annual report and disclosed on the Company’s website.
(2) Does the company voluntarily establish other functional committees in addition to remuneration committee and audit committee?	V		None (2) The Company has established Compensation Committee and Audit Committee pursuant to the laws, and has voluntarily established Nomination Committee in 2023.

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	
(3) Has the Company established methodology for evaluating the performance of its Board of Directors, on an annual basis, reported the results of performance to the Board of Directors, and uses the results as reference for directors' remuneration and renewal?	V	(3) The Company has established "Rules for Performance Evaluations of the Board of Directors" and evaluations method, and disclosed the aforementioned on Market Observation Post System and the Company's website. The Board of Directors should conduct self-performance evaluation by questionnaire every year and also assessed by an external independent professional institution or a panel of external experts and scholars at least once every three years. The results of the Board's performance evaluation shall be completed before the end of the first quarter of the following year and submitted to the Board of directors. The results are used as reference for remuneration and renewal of individual director.	None
(4) Does the company regularly evaluate the independence of CPAs?	V	(4) According to the Company's Article 29 of the "Corporate Governance Best Practice Principles", the Company should annually evaluate the	None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
			independence and suitability of CPAs, and the Audit Committee members review Statement of Independence and Audit Quality Indicators (AQIs) report from CPAs, and evaluation involves applying the independence criteria listed in Table 1 and 13 AQI metrics. The engagement of the Company's CPAs was approved by more than half of all the Audit Committee members and adopted by the Board of Directors. The most recent year evaluation was completed on February 25, 2025.
4. Does the Company appoint competent and appropriate corporate governance personnel and corporate governance officer to be in charge of corporate governance affairs (including but not limited to furnishing information required for business execution by directors, assisting directors' compliance of law, handling matters related to board meetings and shareholders' meetings according to law, and recording minutes of board meetings and shareholders' meetings)?	V		Ms. Silvia Su, Vice President of the Finance & Accounting Management Center, as the Corporate Governance Officer, as the most senior officer to be in charge of corporate governance affairs. The authority of the Corporate Governance Officer are as follows: Handling matters relating to board meetings and shareholders meetings according to laws, producing minutes of board meetings and shareholders meetings, assisting in onboarding and continuous development of directors, furnishing information required for business execution by directors, assisting directors with legal
			None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
	Summary description		
			<p>compliance, reporting to the board of directors on the review results of qualification compliance of relevant laws and regulations of independent directors at the time of nomination, election and during the term of office, and handling the matters related to the change of directors, etc. The qualifications of Corporate Governance Officer meet the requirements of the Company’s “Corporate Governance Best Practice Principles”, and the professional education of Corporate Governance Officer complies with the regulations every year. Please refer to Table 2 below.</p> <p>The key points of implementation of corporate governance affairs in 2024 are as follows:</p> <p>1. Convened Eight Board of Directors meetings, seven Audit Committee meetings and four Nomination Committee meetings.</p> <p>2. Convened one Annual Shareholders’ Meeting.</p> <p>3. The continuing education of directors is in compliance with the regulations every year. Please refer to Table 2 below.</p>

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary description	
			4. The Company has purchased Directors and Officers Liability Insurance, and reports to the Board of Directors after renewal.	
5. Does the company establish a communication channel and establish a designated section on its website for stakeholders (including but not limited to shareholders, employees, clients and suppliers), and properly respond to critical corporate social responsibility issues of concern to stakeholders?	V		<p>The Company values our stakeholders and understands their concerns and needs through appropriate communication channels, such as company website, external and internal mailboxes, and social media platforms.</p> <p>The Company establishes a section for stakeholder on the Company website, and also provides contact information of spokesperson and related business to respond appropriately to critical sustainable development issues of concern to stakeholders.</p> <p>The Company summarized the status of communication with stakeholders and reported to the Board of Directors on August 13, 2024. For more details, please refer to the Company website. https://www.chipmos.com/english/csr/editor.aspx?CCI D=6</p>	None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary description	
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company has designated KGI Securities Co. Ltd. to deal with shareholder affairs.	None
7. Information disclosure (1) Does the company have a website to disclose both the information relating to finance, business and corporate governance?	V		(1) The Company has established the Chinese / English website (www.chipmos.com) to actively disclose information regarding the Company's finance, business and corporate governance, and relevant information can be also found on Market Observation Post System.	None
(2) Does the company have other information disclosure channels (e.g., building an English website, appointing designated people to handle information collection and disclosure, creating a spokesperson system, webcasting investor conferences)?	V		(2) The Company has established the Chinese / English website to webcast investor conferences. The Company has one spokesperson and one deputy spokesperson. The Company's Finance & Accounting Management Center and Strategy and Investor Relations department (including Conference Information, webcast and the audio replay) responsible for corporate information disclosure on Market Observation Post System and the Company's website.	None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	
(3) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year, and announce and report the first, second and third quarter financial statements as well as the operating status of each month before the prescribed deadline?	V		(3) The Company announces and reports the annual financial statements audited by independent accountants within two months following the end of the accounting period, and the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline. None
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, the implementation status of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	V		(1) Employee rights as well as employee wellness: The Company has implemented the Labor Standards Act and relevant regulations, regularly conducted education and training, and established the Employee Welfare Committee to protect employees' rights and interests. (2) Investor relations: The Company has one spokesperson and one deputy spokesperson, and investor relations department responsible for dealing with recommendations and doubts raised by investors. (3) Supplier relations: The Company has upheld the principle of good faith to maintain the relationship with its suppliers, conducted operations and None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
	V	<p>financial status assessment for the major purchasers to ensure the stability of the purchase, established good relationship with suppliers, and simultaneously developed other possible alternative materials and vendors to increase the flexibility of the source of the purchase.</p> <p>(4) Rights of stakeholders: The Company has established functions of various departments, and maintained smooth communication channels with the stakeholders such as shareholders, employees, clients, suppliers, government and community.</p> <p>(5) Continuing education of directors: The continuing education of directors is in compliance with the regulations every year. Please refer to Table 2 below.</p> <p>(6) The implementation status of risk management policies and risk evaluation standards: The Company has established "Risk Management Policy and Procedures". Under the policy of stable operation, the Company follows government regulations and devotes in reducing possible risks</p>	None
	V		None
	V		None

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
	V	through audit actions conducted by internal audit department, and reports to the Board of Directors on August 13, 2024. (7) The implementation status of customer relations policies: Before engaging in business with others, the Company has taken into account the legality of the clients or other business dealings parties and whether there is any record of dishonesty and avoided transactions with creditors of dishonesty. The Company has produced high-quality products to meet clients' demand for quality and quantity, and maintains good long-term relationship with clients. (8) The status of purchasing liability insurance for directors: The Company has purchased Directors and Officers Liability Insurance, and reports to the Board of Directors after renewal.	None
9. Please indicate improvement status of the results of the corporate governance evaluation issued by TWSE Corporate Governance Center for the most recent year and propose matters which should be given priority and measures as for which have not yet improved: The Company was ranked among 6-20% of the listed companies in the 10th (evaluation year: 2023) corporate governance evaluation. In 2024, the Company's priority measures and improvements are as follows: (1) Disclosure of the policy linking of executive managers' remuneration to ESG performance.			

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
<p>(2) The Company's ESG report is approved by resolution of the Board of Directors.</p> <p>(3) Amend and disclose the "Procedures Governing Transactions with Specific Companies and Related Parties".</p> <p>(4) Early disclosure of the previous year's the state of operations of Audit Committee and the independent directors, internal auditor supervisor and CPAs communication items.</p> <p>The Company will continue to evaluate and consider possible improvement plans for items that have not yet been achieved and strengthen the efficiency of corporate governance.</p>			

Table 1

Standards for evaluating the independence of CPAs:

Item	Specific Indicators	Evaluation results (Y/N)	Whether it complies with independence (Y/N)
1	Whether CPA has direct or significant indirect financial interests with the Company.	N	Y
2	Whether or not CPA and member of audit team has holding the Company's shares.	N	Y
3	Whether CPA has a close business relationship and potential employment relationship with the Company.	N	Y
4	Whether CPA or members of their audit team had any positions in the Company as directors, managers or significant influence on the audit in the recent 2 years.	N	Y
5	Whether CPA has any non-audit services to the Company which may directly affect the audit work.	N	Y
6	Whether CPA has an intermediary to issue shares or other securities of the Company.	N	Y
7	Whether CPA has acted as the Company's defender or on behalf of the Company to coordinate conflicts with other third parties.	N	Y
8	Whether CPA has a kinship with the directors, managers of the Company or persons who have a significant influence on the audit work.	N	Y
9	Whether CPA does not assume the Company's external auditor for 5 consecutive years.	N	Y

Item	Specific Indicators	Evaluation results (Y/N)	Whether it complies with independence (Y/N)
10	Has anyone in the Company worked with the external auditor and within the last year of disassociating from the firm joined past as a director, manager, or officer or another key position that can exert significant influence over the subject matter of the engagement.	N	Y
11	Whether the amount of the non-audit fees paid to attesting CPAs and to the accounting firm is more than 70% of the average audit fees in the past three years.	N	Y

Table 2

Directors' continuing education in 2024:

Name	Title	Date	Organizer	Course Name	Length of the curriculum
Shih-Jye Cheng	Chairman	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
Kun-Yi Chien	Director	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/11/15	Securities and Futures Institute	2024 Annual Legal Compliance Publicity Briefing Session Of Insider Equity Transaction	3
David Chang	Director	2024/05/03	Securities and Futures Institute	Sustainable Development Practice Promotion Conference	3
		2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
Silvia Su	Director	2024/05/17	Accounting Research and Development Foundation	Practical Analysis of The Latest "Annual Report Preparation" Related ESG Sustainability Policies and Laws and The Impact of Net-Zero Carbon Emissions on Financial Statements	6
		2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3

Name	Title	Date	Organizer	Course Name	Length of the curriculum
Yuh-Fong Tang	Independent Director	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
		2024/07/03	Taiwan Stock Exchange Corporation (TWSE)	2024 Cathay Sustainable Finance and Climate Change Summit Forum	6
Yeong-Her Wang	Independent Director	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/09/06	Taiwan Corporate Governance Association	2024 Annual Insider Trading Prevention Promotion Conference	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
Jyh-Chau Wang	Independent Director	2024/07/30	Corporate Operating and Sustainable Development Association Certificate of Training	Impacts of U.S. Export Control on Corporate Operations and Risk Management	3
		2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/29	Corporate Operating and Sustainable Development Association Certificate of Training	ESG related legal issue for the Board of directors	3
Hong-Tzer Yang	Independent Director	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/08/27	Taiwan Corporate Governance Association	The Responsibilities of Directors and Supervisors Of Foreign-Funded Enterprises in Taiwan And Matters That Should Be Paid Attention To in Corporate Governance	3
		2024/08/28	Taiwan Corporate Governance Association	Insider Trading Prevention and Response Methods	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
		2024/12/20	Taiwan Corporate Governance Association	Discussion on the strategy and tool application of enterprise employee reward	3

Name	Title	Date	Organizer	Course Name	Length of the curriculum
Fu-Chen Lin	Independent Director	2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/09/06	Taiwan Corporate Governance Association	2024 Annual Insider Trading Prevention Promotion Conference	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3
		2024/10/25	Securities and Futures Institute	2024 Annual Legal Compliance Publicity Briefing Session of Insider Equity Transaction	3

Corporate Governance Officer' professional education in 2024:

Name	Title	Date	Organizer	Course Name	Length of the curriculum
Silvia Su	Corporate Governance Officer	2024/05/17	Accounting Research and Development Foundation	Practical Analysis of The Latest "Annual Report Preparation" Related ESG Sustainability Policies and Laws and The Impact of Net-Zero Carbon Emissions on Financial Statements	6
		2024/08/13	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors under Tax Related Laws and Regulations and the Securities and Exchange Act	3
		2024/10/15	Taiwan Corporate Governance Association	Disclosure of Sustainable Information and Green Electricity Trends	3

(IV) If the Company has a Remuneration Committee or Nomination Committee in Place, the Composition and Operation of Such Committee shall be Disclosed

1. The Remuneration Committee

March 31, 2025

Title	Qualifications Name	Professional qualification and experience (Note 1)	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
Convener / Independent Director	Yeong-Her Wang	<ul style="list-style-type: none"> Electrical engineering professional Professor of the Department of Electrical Engineering at University Independent Director / Audit Committee member / Compensation Committee member of TWSE/TPEX listed companies in the same industry Nomination Committee member of companies in the same industry 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". (Notes 2~5) 	1
Member / Independent Director	Yuh-Fong Tang	<ul style="list-style-type: none"> Electrical engineering professional Chairman & CEO of TPEX listed companies in the same industry Independent Director / Audit Committee member / Compensation Committee member of TWSE/TPEX listed companies 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". (Notes 2~5) 	1
Member / Independent Director	Jyh-Chau Wang	<ul style="list-style-type: none"> Materials engineering professional Chairman & CEO of TPEX listed companies 	<ul style="list-style-type: none"> All are in line with the independence of Article 3 of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". (Notes 2~5) 	—

Note 1: None of the Directors of the Company has any conditions defined in Article 30 of the Company Act.

Note 2: The person, the person's spouse, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company and its affiliates.

Note 3: The number and proportion of issued shares of the Company held by the person, the person's spouse, and relatives within the second degree of kinship (or held by the person under others' names) are 0.

Note 4: Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company.

Note 5: The amount of remuneration obtained from providing commerce, law, finance, accounting and other services to the Company and its affiliates in the last two years is 0.

2. Operation of the Remuneration Committee

(1) The purpose of the Remuneration Committee:

- A. Establish and regularly review the performance targets of the directors and managers as well as policies, systems, standards and structure of remuneration.
- B. Regularly evaluate the performance of the directors and managers to determine the remuneration of directors and managers based on the result of performance targets.

(2) Members: The Remuneration Committee includes three members who are all Independent Directors.

(3) The tenure of the Remuneration Committee starts from June 11, 2024 to May 29, 2027. Six Remuneration Committee meetings (A) held in the recent year. The attendance of the directors was as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance rate (%) (B/A)	Remarks
Independent Director	Yeong-Her Wang	6	—	100.00	Remuneration Committee convener
Independent Director	Yuh-Fong Tang (Note)	3	—	100.00	New
Independent Director	Jyh-Chau Wang (Note)	3	—	100.00	New
Independent Director	Chin-Shyh Ou (Note)	3	—	100.00	Retired
Independent Director	Kuei-Ann Wen (Note)	2	1	66.67	Retired

Note: The Company conducted a comprehensive re-election of the Board of Directors on May 30, 2024. Independent Directors Mr. Chin-Shyh Ou and Ms. Kuei-An Wen retired. Independent Directors Mr. Yuh-Fang Tang and Mr. Jyh-Chau Wang were newly elected. The remaining directors were all re-elected.

Other mentionable items:

- I. If the Board of Directors declines to adopt or modifies a recommendation of the Remuneration Committee's proposals, it should specify the date of meeting, sessions, content of the motion, resolution by the Board of Directors and the Company's response to the Remuneration Committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds the recommendation Committee, the circumstance and cause for the difference shall be specified): None.
- II. Resolutions of the Remuneration Committee objected by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion of the Remuneration Committee, all members' opinions and the response to members' opinion should be specified: None.

III. Meeting date, period, proposal details, resolution result in the recent year:

Date	Period	No.	PropEosal Details	Resolution Result	Follow-up to the result of the Remuneration Committee
2024/02/22	5th term, 15th meeting	1	Report for the results of 2023 Board of Directors performance evaluation	NA	NA
		2	Proposal for the distribution of 2023 employees' and directors' remuneration .	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.
		3	Discussion on the changes of the managers and the salary verification of new manager.		
2024/04/11	5th term, 16th meeting	1	Discussion on 2024 salary adjustment of the managers.	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.
		2	Discussion on the managers' 2023 performance performance bonus		
		3	Discussion on the managers' 2024 annual performance goals and bonus plan.		
2024/05/09	5th term, 17th meeting	1	Discussion on the attendance fee for Board of Directors and each functional committee.	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.
		2	Discussion on the distribution of 2023 directors' compensation.		
2024/06/11	6th term, 1st meeting	1	Election of the Convener of the sixth Remuneration Committee	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.
2024/08/13	6th term, 2nd meeting	1	Discussion on the amount of 2023 managers' remuneration.	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.
		2	Discussion on the changes of the managers' 2024 annual performance goals.		
2024/11/05	6th term, 3rd meeting	1	Discussion on the changes of the managers and the salary verification of new manager.	Approved by all members present in the meeting.	Sent by the Remuneration Committee and approved by the Board of Directors.

3. Information on Members and the Operation of the Nomination Committee

(1) Describe the required qualifications and the responsibilities of the Company's nomination committee members.: The Committee shall be composed of at least three directors selected by the Board from among themselves; a majority of the Committee members shall be independent directors. With authorization from the Board, the Committee shall exercise the due care of a good administrator to faithfully perform the following duties and shall submit its proposals to the Board for discussion:

- A. Laying down the standards of independence and a diversified background covering the expertise, skills, experience, gender, etc. of members of the Board, and finding, reviewing, and nominating candidates for directors based on such standards.
- B. Establishing and developing the organizational structure of the Board and each functional committee.
- C. Establishing and reviewing on the succession plans of directors.

(2) The professional qualifications and experience of the members and status of operations of the nomination committee:

- A. The Nomination Committee includes three members who are all Independent Directors.
- B. The term of the current members is from May 30, 2024 to May 29, 2027. Four Nomination Committee meetings (A) held in the recent year. The professional qualifications and experience and meeting attendance record of the members and matters discussed by the committee are as follows:

Title	Name	Professional qualifications and experience	Attendance in person (B)	Attendance by proxy	Attendance rate (%) (B/A)	Remarks
Independent Director	Yeong-Her Wang	Detailed on pages 12-13 of the annual report	4	—	100.00	Nomination Committee convener
Independent Director	Hong-Tzer Yang		4	—	100.00	
Independent Director	Fu-Chen Lin (Note 2)		2	—	100.00	New
Independent Director	Hui-Fen Chan (Note 1)	NA	2	—	100.00	Resigned
<p>Note 1: Independent Director Ms. Hui-Fen Chan resigned on May 25, 2024.</p> <p>Note 2: The Company conducted a comprehensive re-election of the Board of Directors on May 30, 2024. Independent Directors Ms. Fu-Chen Lin was newly elected. The remaining directors were all re-elected.</p>						

Other information required to be disclosed:

For any major motion put before the Nomination Committee, specify the meeting date, meeting session number, content of the motion, content of recommendations or dissenting opinions of the nomination committee members, the outcome of the resolution of the nomination committee, and the measures taken by the Company with respect to the nomination committee members' opinions.

Date	Period	No	Proposal Details	Content of recommendations or dissenting opinions of the members	Resolution Result	The Company's response to the Nomination Committee's opinions should be specified
2024/02/22	1st term, 2nd meeting	1	Report for the independence of independent directors.	None	NA	NA
		2	To elect nine directors (including independent directors) of the 11th Board of Directors at 2024 Annual Shareholders' Meeting.		Approved by all members present in the meeting.	
2024/04/11	1st term, 3rd meeting	1	Establishment of the "Succession Plan for Board Members".	None	Approved by all members present in the meeting.	NA
		2	Independent Director candidates nominated for the re-election of the 11th Board of Directors at the 2024 Annual Shareholders' Meeting.			
2024/05/30	2nd term, 1st meeting	1	Selection of convener of the Nomination Committee.	None	Approved by all members present in the meeting.	NA
2024/06/11	2nd term, 2nd meeting	1	Recommending the members of the 6th Remuneration Committee of the Company.	None	Approved by all members present in the meeting.	NA

(V) The State of the Company's Promotion of Sustainable Development, Any Variance from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", and the Reason for Any Such Variance; Climate-Related Information of TWSE/TPEX Listed Company

1. Promotion of Sustainable Development – Implementation Status and Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and the Reasons

Item	Implementation Status		Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX listed Companies and Reasons
	Yes	No	
1. Does the company built a structure of sustainable development, and establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the sustainable development policies and the supervising situation the board?	V		<p>In compliance with the vision and mission of the Company's Corporate Sustainability Policy, the Company established the "ESG Committee", is the highest-ranked sustainability management organization within the Company; the Company's Chairman / President acted as the Chairperson and be the top of management executives of ESG Committee; the Executive Vice Presidents holds the highest management position for the south and north fabs; the key members are senior executives of each business unit, who work together to set sustainable development goals in line with the Company's business strategy and implement sustainability plans in daily operations.</p> <p>The Company set up CSR Planning Department as dedicated unit to promoted sustainable development and committee operation. It is responsible for formulating policies, systems, and proposing and implementing</p>

Item	Implementation Status		Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx listed Companies and Reasons
	Yes	No	
			<p>sustainable development plans. The committee meetings are held at least once a year to review the progress and results of the sustainability goals and to report on sustainability management actions and performance through the annual sustainability report.</p> <p>“ESG Committee” reports quarterly to the Board of Directors on the status and results of sustainability projects, including issues such as promotion of net-zero emission for sustainability (including GHG inventories and verification), annual sustainability results (including stakeholder communication), mid- and long-term ESG goals, and results of risk management. The latest report date was on November 5, 2024. Through the Board of Directors continuing to supervise and assist the management team in the implementation of sustainable development, and we will continue to promote sustainable performance.</p> <p>For more information, please refer to the Company’s website and ChipMOS Sustainability Report.</p>
2. Does the Company follow materiality principle to conduct risk assessment for environmental, social	V		None of significant deviation

Item	Implementation Status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX listed Companies and Reasons
	Yes	No	Summary description	
and corporate governance topics related to company operation, and establish risk management related policy or strategy?			executed the three major procedures in material topic analysis: identification, analysis, and confirmation, by following the principles of GRI, SASB and AA1000 standards (sustainability context, materiality, completeness, and stakeholder inclusiveness). Identification results of 2023 yielded 8 material topics and their respective management objectives (including establish risk management related policy or strategy, etc.) disclosed on the Company’s website. The identification results of 2024 will be disclosed in August, 2025.	

<p>3. Environmental Topic</p> <p>(1) Does the company establish a proper environmental management system based on the characteristics of their industries?</p>	<p>V</p>	<p>(1) To enhance the level of environmental management and fulfill the responsibility of corporate citizenship, the Company passed the examination of ISO 140001 environmental management system since established, and promoted QC-080000 products hazardous substances process management system certification inobey customer's requirement. We have comprehensively promoted environmental protection related system verification in environmental friendliness, including ISO 14064-1 GHG inventories, ISO 14067 carbon footprint, ISO 14046 water footprint, ISO 50001 energy management system, ISO 14051 material flow cost accounting, in line with international trends and customer requirements, derived from the production process. Air pollution, water pollution, and waste, in addition to obtaining relevant licenses to operate according to their requirements, are actively taking many measures to pursue sustainable environmental protection, include of</p> <p>1. Promote environmental policy: Continuing to educate employees and communicate through the Company's website, committing to the intention of exhaust, wastewater and waste pollution prevention and water power reduction control.</p>	<p>None of significant deviation</p>
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<p>(2) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?</p>	<p style="text-align: center;">V</p>	<p>2. Reduction of air pollution emissions: In terms of air quality, the goal of reducing the air pollution emissions by improving the treatment efficiency of the control equipment, such as the addition of zeolite runners and RTO high-efficiency air pollution control, reduction rate is above 90%.</p> <p>3. Water/wastewater reduction and recovery: Continuously improve the recovery rate of process wastewater in the plant to meet local requirement, above 85% recycle rate and rainwater to the cooling tower and public water.</p> <p>4. Waste reuse: Promote the process source to optimize the use of raw materials and waste from incineration / landfill to reuse, recycle rate is above 35%.</p> <p>(2) The Company established a management mechanism for using re-use and recycling of electricity, water resources and materials, and has continued to improve the source management and energy conservation and waste reduction. An energy-saving team has been established internally, to actively conduct energy-saving and carbon reduction management programs for various energy-consuming equipment. In addition to meeting the 1% energy saving requirement of the Energy Administration every year, the Company also</p>	<p style="text-align: center;">None of significant deviation</p>
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		<p>replaces outdated equipment and adjust control parameters, to improve energy efficiency. In the manufacturing process, the requirements for efficiency improvement and specification adjustment of supply facilities are targeted at “energy saving” and “decrease”, such as air conditioning energy saving, installation of energy saving lighting (LED), increasing the efficiency of clean room circulation fans (FFU), promoting the process of improving energy saving and waste reduction process, solar green power generation, process wastewater and rainwater recovery. In the utilize all resources more efficiently, the Company’s energy management, material flow cost accounting verification and green building, green factory mark, in order to reduce the load of environmental impact, towards circular economy and zero pollution. In the use renewable materials, the Company continues refining the production process, strive to improve the source, reduce waste, recycle and reuse reusable packaging materials. The Company’s packaging materials are recycled and reused rate is above 90% in 2024.</p> <p>For more information, please refer to the Company’s website. (The 2024 information will be disclosed in August, 2025.)</p>	
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<p>(3) Does the company assess the potential risks and opportunities of climate change now and in the future, and adopt relative measures?</p>	<p>V</p>	<p>(3) The Company is on the issue of climate change, the introduction of TCFD began in 2021, and a matrix of major risks and opportunities was listed and relevant countermeasures were taken, it has fill in the CDP questionnaire in 2024 and provides relevant investors' reference, and committed to reducing greenhouse gas emissions. About 98% of the Company carbon emissions are from electricity. Therefore, it introduced the ISO 50001 energy management system and is committed to reducing carbon emissions and starts to carry out the installation of renewable energy, and complete the use of renewable energy by 10% in 2025 according to the regulations on renewable energy. In 2012, the Company installed the solar energy panels on the roofs of Tainan fab., and signed the contract with Taipower for green power supply; subsequently, in 2019, the second solar power generation system was built. In 2021, four additional solar power generation systems were completed on the roofs of our fabs, with the capability up to 990.45 kW (Hsinchu fab., Hukou fab., Zhubei fab. 2 and Tainan fab.). To actively achieve the carbon reduction goal, ChipMOS' next stage of development planning will focus on the self-generation and self-consumption of solar energy, by planning to lease land for the construction of solar power generation facility, as of 2024, a total installed</p>	<p>None of significant deviation</p>
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<p>(4) Does the company count greenhouse gas emissions, water consumption and total weight of waste in the past two years and formulate policies for energy saving and carbon reduction, greenhouse gas reduction, water use reduction or other waste management?</p>	<p style="text-align: center;">V</p>	<p>capacity of 7,206.15 kW has been achieved, the Company will lease more land for the construction of additional solar power generation facility to increase the installed capacity by 1,509.46 kW in 2025, bringing the Company' total installed capacity to 8,715.61 kW, and the total power consumption of renewable energy will reach 2.2% in 2025.</p> <p>(4) The Company all factories have completed the verification of ISO 14064-1 from Scope 1 to Scope 3 in 2024. The Company also set up environmental policies and energy-related policies to continue achieving the trend of reduction, responding to customers and meets the expectations of low-carbon products at the same time and pays full attention to climate change on operating activities. Related performance can be found in Sustainability Report and the Company's website.</p> <p>A. The Company's GHG emissions in the past two years and their management policies: Please refer to Table 2 for Climate-Related Information of TWSE/TPEX Listed Company.</p>	<p style="text-align: center;">None of significant deviation</p>
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B. The Company's water consumption in the past two years and their management policies:

Item	Annual	2024	2023
Total water consumption (ML)(A)		1,611.852	1,608.700
Consolidated revenue (million)(B)		22,695.909	21,356.228
Water use efficiency (A) / (B)		0.0710	0.0753

The Company installed a process water recovery system with a capacity of 2,700 CMD in 2020, resulting in an annual increase of approximately 837.2 million liters of recycled water. In 2022, an additional recovery system with a capacity of 550 CMD was added, increasing the annual recycled water volume by about 137 million liters. Another recovery system was installed in 2023, with an estimated annual increase of 122.02 million liters. These installations have significantly improved water use efficiency across all plants.

Item	Implementation Status			Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX listed Companies and Reasons																								
	Yes	No	Summary description																									
			<div>C. The Company's total weight of waste in the past two years and their management policies:<table><tr><th>Item</th><th>Annual</th><th>2024</th><th>2023</th></tr><tr><td>Non-hazardous waste (T)(A)</td><td></td><td>1,741</td><td>1,520</td></tr><tr><td>Hazardous waste (T)(B)</td><td></td><td>892</td><td>717</td></tr><tr><td>Consolidated revenue (million)(C)</td><td></td><td>22,695.909</td><td>21,356.228</td></tr><tr><td>Non-hazardous strength (A) / (C)</td><td></td><td>0.0767</td><td>0.0712</td></tr><tr><td>Hazardous strength (B) / (C)</td><td></td><td>0.0393</td><td>0.0336</td></tr></table></div> <div>To achieve sustainable resource reusing, the Company's waste will be recycled and reused in our factory to reduce the raw material usage. Those cannot be recycle again will be incineration in the end.</div>	Item	Annual	2024	2023	Non-hazardous waste (T)(A)		1,741	1,520	Hazardous waste (T)(B)		892	717	Consolidated revenue (million)(C)		22,695.909	21,356.228	Non-hazardous strength (A) / (C)		0.0767	0.0712	Hazardous strength (B) / (C)		0.0393	0.0336	
Item	Annual	2024	2023																									
Non-hazardous waste (T)(A)		1,741	1,520																									
Hazardous waste (T)(B)		892	717																									
Consolidated revenue (million)(C)		22,695.909	21,356.228																									
Non-hazardous strength (A) / (C)		0.0767	0.0712																									
Hazardous strength (B) / (C)		0.0393	0.0336																									

<p>4. Social Topic</p> <p>(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	V	<p>(1) The Company complied with local labor laws and according to the international labor and human rights standards of “Responsible Business Alliance” (RBA), incorporated humanized management, developed written employee policies and published it in the Company’s employee bulletin board so that employees may query and understand. Human resources management center also kept abreast of the amendment to labor laws, timely adjusted management system, so that all the employees’ labor rights and interests would be protected. The policies and plans which to protect employee and maintain human rights are announced on the Company’s website.</p>	None of significant deviation
<p>(2) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational performance or achievements with employee salary and compensation?</p>	V	<p>(2) The Company has established a reasonable employee welfare policy (including compensation, vacation and other benefits) , and related details shall be followed through personnel regulations. The Company adopts a job-grade system with employees, and the salary and remuneration are determined according to the position, educational experience, professional seniority and personal work performance. In addition to participate in salary surveys every year to understand the market salary level and ensure that the</p>	None of significant deviation

<p>(3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?</p>	<p>V</p>	<p>salary is competitive in the industry, the Company would regularly adjust salary according to the operating conditions and employee performance. In order to help employees accumulate retirement assets, the “Employee Stock Ownership Trust plan” was implemented in 2023 to encourage employees to hold the stocks and share the company’s operating results. If the Company generates profit for the year, it should allocate 10% of it as employee compensation for managers and employees. Thus, the Company does properly reflect business performance in employee compensation.</p> <p>(3) In addition to that the Company established policies to protect employees’ safety and health, the Company promoted the ISO 45001 occupational safety and health management system to enhance employees’ safety. In the area of occupational safety and health management, we focus on “workplace safety” and “labor health” and actively promote the division of electrical explosion-proof areas and risk reduction, risk assessment and classification management of chemical exposure hazards, human factors engineering, etc. through appropriate design, engineering and administrative control, protective maintenance and safe operating procedures and safety</p>	<p>None of significant deviation</p>
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		<p>knowledge training to reduce, eliminate and prevent workplace hazards, and implement training drills through emergency procedures to minimize the impact of property and injury, set occupational safety and health plans every year, and implement education and training according to the plan and the monitoring of the working environment, and the free health check of the employees, the health promotion activities, the Ministry of Science and Technology Science Park Administration and the Health Promotion Administration awarded the “Operational Safety and Health Excellent Unit” and “Healthy Workplace Self-certification” mark and weight loss performance groups and individual awards, successfully creating a safe and healthy professional environment.</p> <p>The Company was 8 occupational injury incidents among the employees in 2024, with 8 persons (accounting for 0.1% of the total number of employees in 2024). Disabling Frequency Rate (FR) is 0.67, Disabling Severity Rate (SR) is 12, and Frequency-Severity Indicator (FSI) is 0.09, which is better than other electronic components manufacturing industry, showing the results of the Company's safety management performance. The Company had 0 fire incidents in 2024.</p> <p>In order to further enhance the effectiveness of safety</p>
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		<p>management, the Company plans to participate in the direction of all employees, including review of procedures and documents, participation in monitoring of operating environment, joint incident investigation and hazard identification, etc., and has established a management system that includes communication and opinions. Employees can respond to relevant occupational safety and health opinions, communicate and consult through channels such as telephone, E-MAIL, various meetings, etc., or submit opinions to occupational safety and health labor representatives, and put forward and discuss at the meeting of the environmental safety, health and energy management committee of each plant. For communication or communication of relevant occupational safety and health laws and regulations in the factory, employees can check on the Company's electronic bulletin board, or refer to the publications, education and training or announcements issued in the factory to obtain information.</p> <p>The Company formulates an education and training plan every year, and conducts training according to the nature of the workers. In 2024, a total of 12,346 people participated in the training, and the training hours were 31,584 hours, including general safety and health education training, self-defense fire formation</p>
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<p>(4) Does the company provide its employees with career development and training sessions?</p>	<p style="text-align: center;">V</p>	<p>and civil defense group training, Prevention of Human Engineering Hazards, First aid training, environmental education training, traffic safety publicity, Chemical protective equipment wearing training, etc. The contractor's occupational safety and health education and training shall be handled in accordance with the contractor's safety, health and environmental protection management regulations, and the occupational safety and health education and training shall be implemented to enhance workers' safety and health awareness.</p> <p>In addition, we will promote activities such as commending excellent environmental safety and health units and personnel, promote the participation of all units, and encourage employees to make proposals on environmental safety, health and energy. It is hoped that through the in-plant proposal reward system, colleagues will be encouraged to actively propose improvement suggestions for daily business and the environment to prevent disasters.</p> <p>(4) The Company offered a complete six category of courses, so that each employee at all stages has comprehensive training opportunities, and provided employees with subsidies to participate in external training courses. The Company provided employees</p>	<p style="text-align: center;">None of significant deviation</p>
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		<p>with rich and diverse internal and external resources so that employees' careers have opportunities to grow. In 2024, there are 5,915 employees participated in educational training for a total of 955,159.10 hours. They were 47,463.23 hours for Managers, 373,861.52 hours for Technicians, 43,494.60 hours for Administrative clerks, and 490,339.75 hours for Operators.</p> <p>1. New employee orientation: to enhance the understanding of the Company's product organization, business direction and core values of understanding and recognition.</p> <p>2. Engineering technology: in line with the strategic direction of to establish engineering and technical courses in order to lay a professional cornerstone and enhance the knowledge; to establish the Company's BU learning blueprint with the concept of development of engineer's professional ability and to establish systematic training courses, and to promote the effective inheritance of knowledge and experience.</p> <p>3. Quality management: to promote the Company's quality system.</p> <p>4. Environmental safety and work health: to make employee acquire qualified license and have related knowledge of right working environmental safety.</p>

<p>(5) Does the Company's product and service comply with related regulations and international rules for customers' health and safety, privacy, sales, labelling and set polices to protect consumers or customers' rights and consumer appeal procedures?</p>	<p>V</p>	<p>5. Leadership management: according to the management's required management behavior and function, in line with the Company's annual policy and expectation, and as the base of learning and development planning.</p> <p>6. Work performance: to provide employee with the training of relevant skills required for work in order to enable them to work fully by using what they learned.</p> <p>(5) 1. The Company's product and service comply with related regulations and international rules for customers' health and safety, privacy, sales, labelling. The Company had passed many international standards, including IATF 16949, ISO 9001, QC 080000, ISO 14001, ISO 50001, ISO 17025, ISO 27001, ISO 45001, ANS/ESD S20.20 and ISO 26262, and keep annully maintenance certificate validity. The latest certificate had public in the Company website. (http://www.chipmos.com/english/about/detail.aspx?AID=9)</p> <p>2. The Company and external stakeholders (customers and suppliers) need to exchange confidential business information, and will sign a confidentiality agreement (NDA) to ensure the rights and interests of both parties.</p>	<p>None of significant deviation</p>
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<p>(6) Does the Company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?</p>	<p>V</p>	<p>3. The Company and external stakeholders (customers and suppliers) need to exchange confidential business information, and will sign a confidentiality agreement (NDA) to ensure the rights and interests of both parties.</p> <p>4. The Company provides the semiconductor testing, assembly and backend service, and does not directly provide final products to consumers, and there is no labeling of products and services.</p> <p>(6) When evaluating new suppliers, the Company follows the purpose of the RBA and the relevant guidelines to investigate whether it has the concept of environmental protection and corporate responsibility, good corporate citizenship, and whether there is any record of environmental impact, occupational safety and social impact. The supplier would be asked to report and improve the results, and confirm the current actual implementation if the supplier has related records.</p> <p>The Company has established "Management Procedures for Suppliers" and formulates audit plans every year. Details of the suppliers' audit results are disclosed on the Company's website and in the Sustainability Report.</p>	<p>None of significant deviation</p>
<p>5. Does the Company refer to international reporting</p>	<p>V</p>	<p>2023 The Company's ESG Report followed the quality</p>	<p>None of significant</p>

Item	Implementation Status		Deviations from Sustainable Development Best Practice Principles for TWSE/TPEX listed Companies and Reasons
	Yes	No	
rules or guidelines to publish Sustainability Report to disclose non-financial information of the Company? Has the said Report acquire 3rd certification party verification or statement of assurance?			principles required by GRI Standards, SASB Standards Semiconductor Industry, and TCFD framework . To ensure quality of information disclosure, the report has been verified by the BSI Taiwan on May 29, 2024, and was followed GRI Standards and with Type II High level of AA1000 AS v3, and SASB Type I Moderate Level. The report was disclosed on the Company's website and MOPS. (https://www.chipmos.com/english/csr/report.aspx)
6. If the company has established the corporate sustainable development principles based on "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", please describe any deviation between the Principles and their implementation: The Company has established "Sustainable Development Practice Principles", and was implemented after adoption by resolution of the board of directors on August 13, 2013, and the fourth amendment was passed by the Board on May 4, 2023. There are no material differences between the actual operations and the "Sustainable Development Practice Principles".			
7. Other important information to facilitate better understanding of the company's sustainable development practices: For the Company's various sustainable development operations, please refer to the Company's website (https://www.chipmos.com/english/csr/report.aspx) and the ESG Report.			

2. Climate-Related Information of TWSE/TPEX Listed Company
2-1. Implementation of Climate-Related Information

Item	Implementation Status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Company values and pays close attention to issues of climate changes and as such, the Company has elevated its level of climate governance by entrusting its Board of Directors to routinely monitor the progress of environmental management. As for climate change management, the Company has performed impact assessment for the risks and opportunities relating to climate change, water resources and natural environments so that relevant response strategies can be established.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	2. The Company rank the risks and opportunities according to the possible time of risk impact (short-term, medium-term and long-term), impact degree factors (finance, operation / manpower, legal and reputation), and identify 4 major carbon risks and 3 major carbon opportunities, Impact of the business, strategic and financial, please refer to the Company's Sustainability Reports.
3. Describe the financial impact of extreme weather events and transformative actions.	3. In the occurrence of climate disasters such as high temperatures, extreme rainfall, or uneven rainfall, The Company' operations would be in a moderate-risk state. The extent of this impact is expected to gradually decrease as the Company progresses with energy transition initiatives and the development of water resource recycling and utilization. impact of the company's finances: Increase in Capital Expenditure, Increase of direct cost, Increase in Indirect Costs, Decrease of operational income, Operation disfunction of the Company, etc.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4. The Company incorporates climate-related risks into its framework of Enterprise Risk Management (ERM) and conducts an annual review of various risks, including operational risks, climate change risks, information security risks, financial risks, supply chain risks, and compliance risks that relate to the Company's direct operations. Through quantitative evaluation, and adopts corresponding risk

Item	Implementation Status
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p> <p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p> <p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> <p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>management strategies according to the risk level, so as to promote the steady and healthy operation and sustainable development of the Company.</p> <p>5. The Company has constructed "Transition Risk Scenario Analysis" and "Physical Risk Scenario Analysis" to simulate various parameter changes, the parameters, assumptions, analysis factors, and key financial impacts utilized in the analysis, please refer to the Company's Climate and Environmental Report.</p> <p>6. The indicators and goals used to identify and manage physical risks and transition risks, please refer to the Company's Climate and Environmental Report.</p> <p>7. Taking into account factors such as internal adjustment costs, internal/external carbon costs, investments in renewable energy, and green power procurement, the Company has updated its internal carbon pricing annually to be applied in energy efficiency investment assessments and the calculation formula is as follows: T-REC purchase cost for green energy certificates (TWD 6,000/MWh) - Off-grid power purchase cost from Taiwan Power Company (TWD 3,680/MWh) / Electricity carbon emission coefficient (0.495) = (TWD 2,320/MWh) / 0.495 Tonnes CO₂e = TWD 4,686/Tonnes CO₂e.</p> <p>8. The Company plans to achieve net-zero emissions by 2050 as its absolute goal and set a management target in terms of greenhouse gas emission intensity (measured as the amount of carbon dioxide equivalent per unit of revenue). The target is to reduce greenhouse gas emission intensity by 55% compared to the baseline year of 2018 by 2030, gradually working towards the absolute goal of achieving net-zero emissions for the Company by 2050. Regarding climate change, the Company focuses primarily on reducing greenhouse gas emissions as the main indicator for reduction and control,</p>

Item	Implementation Status
<p>9. Greenhouse gas inventory and assurance status.</p>	<p>supplemented by the indicator of “conserving and efficiently utilizing energy resources” for monitoring and management policy. The Company’ total greenhouse gas emissions (Scope 1 + Scope 2) amount to approximately 249,924.67 metric tons of CO₂e, with over 98% of it attributed to the consumption of purchased electricity. And as such, the reduction of Scope 2 emissions is a critical issue for us to achieve net-zero emissions. The Company procured 5, 8, 17 and 2840 renewable energy certificates (RECs) respectively in 2021 to 2024, respectively. These actions reflect the Company’s commitment to enhancing energy efficiency, promoting conservation of energy and water, reducing greenhouse gas emissions, implementing water recycling, and utilizing recycled materials. We shall actively seek strategies to minimize carbon footprint and integrate climate change considerations into our corporate governance. Furthermore, the Company will strengthen the supervisory mechanisms of its senior management as part of its ongoing efforts to transition towards low-carbon operations. In 2024, in addition to implementing energy-saving improvement measures internally. The installation of solar power has accumulated 7,206.15 kW of capacity as of 2024, and it is expected to generate another 1,509.46 kW in 2025, bringing the total installed capacity to 8,715.61 kW.</p> <p>9. Please refer to 2-2 and 2-3 as detailed below.</p>

2-2. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

Year (Note 1)	Scope	Total Emissions (tonnes of CO ₂ e)			Intensity (tonnes of CO ₂ e/ Current Revenue (NT\$1 million))	Verification Party	Verification Guideline	Verification Statement
		Scope 1	Scope 2	Scope 3				
2024	(Note 2)	3,891.60	246,033.07	105,286.77	11.012	TUV NORD	ISO 14064-3	TUV NORD issued a reasonable assurance inspection statement for Scope 1 and Scope 2, and the limited assurance inspection statement for Scope 3, with no reservations.
2023	(Note 2)	4,523.52	231,377.99	76,752.78	11.046	TUV NORD	ISO 14064-3	TUV NORD issued a reasonable assurance inspection statement for Scope 1 and Scope 2, and the limited assurance inspection statement for Scope 3, with no reservations.
2022	(Note 2)	4,302.65	238,010.04	50,227.83	10.300	BSI	ISO 14064-3	BSI issued a reasonable assurance inspection statement for Scope 1 and Scope 2, and the limited assurance inspection statement for Scope 3, with no reservations.

Note 1: The verification standard ISO 14064-1 is used.

Note 2: All of ChipMOS' facilities in Taiwan, and the subsidiaries of the Company in Shanghai and the USA.

2-3. Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Not applicable, as the Company does not meet the disclosure schedule by Financial Supervisory Commission in the order issued on November 13, 2023, with reference number 11203852314.

(VI) The State of the Company's Performance in the Area of Ethical Corporate Management, Any Variance from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies", and the Reason for Any Such Variance

Evaluation Item	Implementation Status		Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	
<p>1. Establishment of ethical corporate management policies and programs</p> <p>(1) Does the company establish an ethical corporate management policy approved by the board of directors, and declare its ethical corporate management policies and procedures in its guidelines and external documents, as well as the commitment from its board and senior management to implement the policies?</p>	V	<p>(1) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" approved by the Board of Directors, which clearly defines the ethical management policies and practices and requires the members including directors and the top management team to implement the Ethical Management policies. Please see the Company's website for the policy.</p>	None
<p>(2) Does the company establish mechanisms for assessing the risk of unethical conduct, periodically analyze and assess operating activities within the scope of business with relatively high risk of unethical conduct, and formulate an unethical conduct prevention plan on this basis, which at least includes preventive measures for conduct specified in Article 7, Paragraph 2 of the</p>	V	<p>(2) The Company has established an assessment mechanism for the risk of unethical conduct, assessing business activities with a higher risk of unethical behaviors within the business scope once a year, adopting accordingly programs to forestall unethical conduct. In the "Procedures for Ethical Management and Guidelines for</p>	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary description	
Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies?			Conduct”, “Regulations Governing Professional Moral Conduct” and “Code of Ethical Conduct”, it is clearly stated that the all members, including directors and top management, are strictly prohibited from offering or accepting bribes, providing illegal political donations, improper charitable donations or sponsorship, it is forbidden to infringe on intellectual property rights, to have improper relations with third parties, to prohibit transactions that violate the Fair Trade Act, and to arbitrarily release material inside information without the Company’s consent.	
(3) Does the company specify operating procedures, guidelines for conduct, punishments for violation, rules of appeal in the unethical conduct prevention plan, and does it implement and periodically review and revise the plan?	V		(3) The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” approved by the Board of Directors, which clearly defines the operating procedures and guidelines for preventing various types of unethical conduct, and has established a complaint policy including complaint channels	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			and processing procedures. The internal audit based on the results of assessment of the risk of involvement in unethical conduct devises relevant audit plans and examines accordingly the compliance with the prevention programs. The results of examination put down in writing in the form of an audit report to be submitted to the board of directors to confirm the effectiveness of the prevention plan.	
2. Implementation of ethical corporate management				
(1) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	V		(1) Before the transactions, the Company assesses the information of counterparties and excludes the one with the unethical conduct and regulates clearly in the business contracts the clause of business conduct and ethics.	None
(2) Does the company establish a dedicated unit under the board of directors to promote ethical corporate management, and periodically (at least once a year) report to the board of directors and supervise the implementation of the ethical management policy and	V		(2) The Legal Office will promote and report the supervision and implementation status of the ethical management policy and unethical conduct prevention plan to the Board of Directors once a year.	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary description	
unethical conduct prevention plan?			In 2024 the Company conducted the promotion of relevant laws and regulations such as “Regulations Governing Professional Moral Conduct” and “Procedures for Ethical Management and Guidelines for Conduct”.	
(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		(3) According to the “Procedures for Ethical Management and Guidelines for Conduct”, “Regulations Governing Professional Moral Conduct” and “Code of Ethical Conduct”, if in the course of conducting Company’s 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 Legal Office, and the immediate supervisor shall provide the	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Summary description	
<p>(4) Does the company have effective accounting system and internal control systems set up to facilitate ethical corporate management, does the internal auditing unit formulate audit plans based on unethical conduct risk assessment results, and does it audit compliance with the unethical conduct prevention plan or commission a CPA to perform the audit?</p>	V		<p>personnel with proper instructions. When a director attending the board of meeting has any agenda item that conflicts with his or her own interests, the director will not participate in the discussion and vote on that item.</p> <p>(4) The Company has established an effective accounting system and internal control system, and the Audit Office regularly checks it based on the risk assessment results. The audit and follow-up are submitted to the board of directors as audit reports. In addition, the CPA conducts an audit of internal control in accordance with the "SOX404 Act", which includes the five elements of COSO.</p>	None
	V		<p>(5) In 2024, the Company arrange relevant training to implement ethics, detailed as follows: (a) Promote ethical laws and regulations related to "Regulations Governing Professional</p>	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons																				
	Yes	No	Summary description																					
			<p>Moral Conduct” and “Procedures for Ethical Management and Guidelines for Conduct” to all employees 4 times.</p> <p>(b) The number of participants and total hours of ethic operation courses were 5,714 and 2,952.7 (hours), respectively.</p> <table><tr><th>Course Title</th><th>Method</th><th>Number of attendees</th><th>Training Hours</th></tr><tr><td>Quality courses (RBA) for new employee orientation</td><td>e-learning</td><td>1,189</td><td>986.87</td></tr><tr><td>RBA course</td><td>classroom</td><td>87</td><td>696.00</td></tr><tr><td>Sustainability E-Learning course (RBA course included)</td><td>e-learning</td><td>1,176</td><td>563.03</td></tr><tr><td>Yearly Refresher Training of Quality course</td><td>e-learning</td><td>3,262</td><td>706.80</td></tr></table>	Course Title	Method	Number of attendees	Training Hours	Quality courses (RBA) for new employee orientation	e-learning	1,189	986.87	RBA course	classroom	87	696.00	Sustainability E-Learning course (RBA course included)	e-learning	1,176	563.03	Yearly Refresher Training of Quality course	e-learning	3,262	706.80	
Course Title	Method	Number of attendees	Training Hours																					
Quality courses (RBA) for new employee orientation	e-learning	1,189	986.87																					
RBA course	classroom	87	696.00																					
Sustainability E-Learning course (RBA course included)	e-learning	1,176	563.03																					
Yearly Refresher Training of Quality course	e-learning	3,262	706.80																					
3. Operation of integrity channel (1) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person	V		(1) The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” and stipulates that if any employee of	None																				

Evaluation Item	Implementation Status		Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
for follow-up?			
(2) Does the company establish standard operating procedures for confidential reporting on investigating accusation cases?	V	the Company is found to have unethical behaviors or misconducts, they can report it via independent mailbox at any time. (audit_committee@chipmos.com) The complaint incidents to the independent Audit office for investigation.	None
(3) Does the company provide proper whistleblower protection?	V	(2) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct", which clearly regulates the standard handling procedures after the acceptance of complaints, follow-up measures to be adopted after investigations, and related confidentiality regime. (3) The Company maintains the identity of the complainant and the content of reported cases confidential and protects the informer from inappropriate disciplinary actions or any of retaliations due to the report.	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
<p>4. Strengthening information disclosure</p> <p>Does the company disclose its ethical corporate management policies and the results of its implementation on the company's website and the Market Observation Post System?</p>	V		<p>The Company has placed relevant regulations on business ethics, including "Procedures for Ethical Management and Guidelines for Conduct", "Regulations Governing Professional Moral Conduct" and "Code of Ethical Conduct", on the Company's website for all employees to check any time, and the Company also discloses the information about implementation of relevant regulations on the its external website and Market Observation Post System. The Company's website is as follows: https://www.chipmos.com/english/csr/editor.aspx?CID=43</p>	None
<p>5. If the company has established the ethical corporate management policies based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies", please describe any discrepancy between the policies and their implementation:</p> <p>The Company has established the "Procedures for Ethical Management and Guidelines for Conduct", "Regulations Governing Professional Moral Conduct" and "Code of Ethical Conduct", and all members including directors and the top management team to implement the Ethical Management policies. There is none of deviation between the policies and their implementation.</p>				

Evaluation Item	Implementation Status		Deviations from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	
6. Other important information to facilitate a better understanding of the company's ethical corporate management policies: (e.g., review and amend its policies) In 2024, there was one complaint about unethical conduct, and it was investigated through internal audit that no violation of ethical conduct was verified in these complaints.			

(VII) The Company shall disclose other significant information that will provide a better understanding of state of the corporate governance: None.

(VIII) The State of Implementation of the Company's Internal Control System

1. Statement on Internal Control: Please refer the Market Observation Post System (<https://mops.twse.com.tw/mops/#/web/t06sg20>).
2. If the Company engages CPAs to examine its internal control system, it shall disclose the CPA examination report: Not applicable

(IX) Material Resolutions of Shareholders' Meeting and Board of Directors' Meetings in the Most Recent Year and Up to the Date of Publication of the Annual Report

1. The major resolutions approved by the 19th meeting of the 10th Board of Directors (February 22, 2024) are as follows:
 - (1) The Company's business report and financial statements of fiscal year 2023.
 - (2) Earnings distribution plan of fiscal year 2023.
 - (3) To elect nine directors (including independent directors) of the 11th Board of Directors.
 - (4) Release the prohibition on the 11th Board of Directors (including independent directors) from participation in competitive business under Article 209 of the Company Act.
 - (5) Matters related to the 2024 annual shareholders' meeting.
 - (6) The time and place to submit shareholder's proposals and to nominate director (including independent director) candidates for the 2024 annual shareholders' meeting.
 - (7) Release the managerial officer of the Company from non-competition restrictions.
 - (8) Change of important personnel of the Company.
2. The major resolutions approved by the 20th meeting of the 10th Board of Directors (April 11, 2024) are as follows:
 - (1) The Company's 2023 Annual Report on Form 20-F (including the English 2023 consolidated financial statements prepared by the Company in accordance with the International Financial Reporting Standards).
3. The major resolutions approved by the 21th meeting of the 10th Board of Directors (May 9, 2024) are as follows:
 - (1) The Company's Consolidated Financial Statements of Q1, 2024.
4. The major resolutions approved by the 1st meeting of the 11th Board of Directors (May 30, 2024) are as follows:
 - (1) Election the Chairman.
 - (2) Appointment of the 2nd Nomination Committee.
5. The major resolutions approved by the 2nd meeting of the 11th Board of Directors (June 11, 2024) are as follows:
 - (1) Determination of the record date for ex-dividend.
 - (2) Appointment of the 6th Remuneration Committee.
 - (3) The capital reduction on behalf of subsidiary ChipMOS TECHNOLOGIES (BVI) LTD.
6. The major resolutions approved by the 3rd meeting of the 11th Board of Directors (August 13, 2024) are as follows:
 - (1) The Company's Consolidated Financial Statements of Q2, 2024.
7. The major resolutions approved by the 4th meeting of the 11th Board of Directors (November

5, 2024) are as follows:

- (1) The Company's Consolidated Financial Statements of Q3, 2024.
- (2) Release of a managerial officer of the Company from non-competition restrictions.

8. The major resolutions approved by the 5th meeting of the 11th Board of Directors (January 21, 2025) are as follows:

- (1) Repurchase shares as treasury shares and cancel such treasury shares in accordance with the law.

9. The major resolutions approved by the 6th meeting of the 11th Board of Directors (February 25, 2025) are as follows:

- (1) The Company's business report and financial statements of fiscal year 2024.
- (2) Earnings distribution plan of fiscal year 2024.
- (3) Amendments to Articles of Incorporation.
- (4) Amendments to the Rules of Procedure for Shareholders' Meeting.
- (5) Amendments to the Rules for Election of Directors and Independent Directors.
- (6) Matters related to the 2025 annual shareholders' meeting.
- (7) The time and place to submit shareholder's proposals for the 2025 annual shareholders' meeting.

10. The major resolutions approved by the 7th meeting of the 11th Board of Directors (April 15, 2025) are as follows:

- (1) The Company's 2024 Annual Report on Form 20-F (including the English 2024 consolidated financial statements prepared by the Company in accordance with the International Financial Reporting Standards).
- (2) Cancel treasury shares.
- (3) Matters related to the 2025 annual shareholders' meeting. (additional matter)

11. The major resolutions adopted by the 2024 annual shareholders' meeting (May 30, 2024):

(I) Matters for Ratification

- (1) Adoption of the Financial Statements for fiscal year 2023.

Implementation status: Resolution was passed.

- (2) Adoption of the earnings distribution plan for fiscal year 2023.

Implementation status: Resolution was passed, the Company has completed the distribution of earnings on July 19, 2024.

(II) Elections

- (1) To elect nine directors (including independent directors) of the 11th Board of Directors.

Implementation status: The nine category who proposed by the Board of Directors was elected as the directors (including independent directors). They tenure is from May 30, 2024 to May 29, 2027.

(III) Other Proposals

- (1) Release the prohibition on the 11th Board of Directors (including independent directors) from participation in competitive business under Article 209 of the Company Act.

Implementation status: Resolution was passed, and lifting the non-competition prohibition on the 11th Board of Directors (including independent directors).

- (X) Major Issues of Record or Written Statements Made by Any Director Dissenting to Important Resolutions Passed by the Board of Directors in the Most Recent Year and Up to the Date of Publication of the Annual Report: None.

IV. Information on the Professional Fees of the Attesting CPAs

(I) CPA professional Fee

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPAs' Audit	Audit fee	Non-audit fee	Subtotal	Remarks
PricewaterhouseCoopers, Taiwan	Chia-Hung Lin	2024.01.01~ 2024.12.31	15,730	3,150	18,880	
	Chien-Yeh Hsu					

Note 1: The non-audit fee is for the service: Application for tax Compliance Audit costed for NT\$3,150 thousand.

- (II) When the company changes its accounting firm and the audit fees paid for the year in which such change took place are lower than those for the preceding year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.

- (III) When the audit fees paid for the current fiscal year are lower than those for the preceding fiscal year by 10% or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

V. Information on Replacement of CPAs:

(I) Information regarding the former CPAs

Date of replacement	Approved by Board of Directors on February 22, 2024
Reason for replacement and explanation	Due to the approaching five-year tenure of Mr. Chien-Yeh Hsu and Mr. Yi-Chang Liang of PricewaterhouseCoopers Taiwan as the signing certified public accountants for the Company's financial statements as of the end of 2023, and in accordance with the internal rotation policy of the audit firm, the Company has adjusted the composition of the audit engagement team starting from the first quarter of 2024. Mr. Chien-Yeh Hsu has been reassigned from engagement partner to co-signing partner, while Mr. Chia-Hung Lin has been appointed as the new engagement partner.

Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	<div>Parties</div> <div>Circumstances</div>	CPAs	The Company
	Terminated the engagement	Not appricable	Not appricable
	No longer accepted (discontinued) the engagement	Not appricable	Not appricable
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	None		
Disagreement with the Company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Audit scope or steps
			Other
	No	V	
	Specify details		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A of “Regulations Governing Information to be Published in Annual Reports of Public Companies”)	None		

(II) Information Regarding the Successor CPAs

Name of accounting firm	PricewaterhouseCoopers, Taiwan
Names of CPAs	Chia-Hung Lin and Chien-Yeh Hsu
Date of engagement	Approved by Board of Directors on February 22, 2024
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction,	Not applicable

or the type of audit opinion that might be issued on the Company's financial report	
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	Not applicable

(III) The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of "Regulations Governing Information to be Published in Annual Reports of Public Companies": Not applicable.

VI. Where the Company's Chairman, President, or any manager in charge of finance or accounting matters has held a position at the accounting firm of its CPA or at an affiliated enterprise of such accounting firm in the most recent year, the name and position of the person, and the period during which the position was held, shall be disclosed. The term "affiliated enterprise of a CPA's accounting firm" means one in which the CPA at the accounting firm holds more than 50% of the shares, or of which such CPA holds more than half of the directorships, or a company or institution listed as an affiliated enterprise in the external publications or printed materials of the accounting firm of the CPA: None.

VII. Changes in Equity Interests by Directors, Managers or Shareholders with a Stake of More Than 10 Percent in the Most Recent Year and Up to the Date of Publication of the Annual Report

(I) Changes of the Shareholdings and Pledge of Shares of Directors, Managers and Shareholders Holding More than 10% of Company's Total Outstanding Shares:

1. Changes of the Shareholdings: Please refer the Market Observation Post System (https://mops.twse.com.tw/mops/#/web/query6_1).
2. Pledge of Shares: Please refer the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/STAMAK03_1).

(II) Shares Trading of Directors, Managers and Shareholders Holding More than 10% of Company's Total Outstanding Shares: None.

(III) Shares Pledge of Directors, Managers and Shareholders Holding More than 10% of Company's Total Outstanding Shares: None.

VIII. Relationship Information, if among the Company's 10 Largest Shareholders Any One is a Related Party or a Relative within the Second Degree of Kinship of Another

March 29, 2025 (Unit: shares; %)

Name	Shareholding		Shareholding by spouse and minor children		Shareholding in the name of others		Name and Relationship Between the Company's Top Ten Shareholders		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Siliconware Precision Industries Co., Ltd.	78,910,390	10.85	—	—	—	—	None	None	—
Representative: C.W. Tsai	Data is not available.								
First Bank in Its Capacity as Master Custodian for Custodial Account of ChipMOS' American Depositary Shares	72,526,594	9.97	—	—	—	—	None	None	—
Yann Yuan Investment Co., Ltd.	41,200,000	5.67	—	—	—	—	None	None	—
Representative: Chun Kuan	Data is not available.								
Chunghwa Post Co., Ltd.	15,692,000	2.16	—	—	—	—	None	None	—
Representative: Kwo-Tsai Wang	Data is not available.								
Share repurchase account approved by ChipMOS TECHNOLOGIES INC.	10,000,000	1.38	—	—	—	—	None	None	—
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	7,982,348	1.10	—	—	—	—	None	None	—
ENSIGN PEAK ADVISORS, INC.	7,382,347	1.02	—	—	—	—	None	None	—
Acadian Emerging Markets Small Cap Equity Fund LLC	6,901,649	0.95	—	—	—	—	None	None	—
THE SHANGHAI COMMERCIAL & SAVINGS BANK, LTD.	6,861,000	0.94	—	—	—	—	None	None	—
Representative: Ching-Yen Lee	Data is not available.								
First Commercial Bank, Ltd, as custodian bank for capital tip customized taiwan semiconductor dividend yield exchange traded fund	6,844,000	0.94	—	—	—	—	None	None	—

Note: As of March 29, 2025, the total amount of issued shares of the Company is 727,240,126 shares.

IX. The Total Number of Shares and Total Equity Stake held in any Single Enterprise by the Company, its Directors, Managers and Any Companies Controlled Either Directly or Indirectly by the Company

December 31, 2024 (Unit: shares; %)

Investee enterprise (Note 1)	Investment by the Company		Investments by the directors, managers and directly or indirectly controlled enterprises by the Company		Total investment	
	Shares	%	Shares	%	Shares	%
ChipMOS U.S.A., Inc.	3,550,000	100.00	—	—	3,550,000	100.00
ChipMOS TECHNOLOGIES (BVI) LTD.	1,262,005,475	100.00	—	—	1,262,005,475	100.00
ChipMOS SEMICONDUCTORS (Shanghai) LTD.	—	—	(Note 2)	100.00	(Note 2)	100.00
JMC ELECTRONICS CO., LTD.	8,300,000	10.00	—	—	8,300,000	10.00
Daypower Energy CO., LTD.	2,070,000	10.00	—	—	2,070,000	10.00

Note 1: Long term investment under the equity method adopted by the Company.

Note 2: Limited company, hence does not issue common stock.

III. Capital Overview

I. Capital and Shares

(I) Sources of Capital

1. Process of Capital Formation

Unit: NT\$ thousands; thousand shares

Month, Year	Issue Price (NT\$)	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Increase by Assets Other than Cash	Others
March, 2019	10	970,000	9,700,000	752,835	7,528,347	Cancellation of redeemed restricted employee shares	None	(Note 1)
April, 2019	10	970,000	9,700,000	740,086	7,400,859	Cancellation of treasury shares	None	(Note 2)
August, 2019	10	970,000	9,700,000	727,312	7,273,124	Cancellation of treasury shares and redeemed restricted employee shares	None	(Note 3)
September, 2019	10	970,000	9,700,000	727,240	7,272,401	Cancellation of treasury shares	None	(Note 4)

Note 1 : On March 21, 2019, after the Company cancelled 22,948 redeemed restricted employee shares and reduced its capital by NT\$229,480, the paid-in capital was NT\$7,528,347,340, approved by the letter issued by the Hsinchu Science Park Bureau, Ministry of Science and Technology (Ref. No. Zhu-Shang-Tzu-1080007952).

Note 2 : On April 3, 2019, the Company cancelled 12,748,847 treasury shares and reduced its capital by NT\$127,488,470. After the implementation of capital reduction, Company's paid-in capital was NT\$7,400,858,870, approved by the letter issued by the Hsinchu Science Park Bureau, Ministry of Science and Technology (Ref. No. Zhu-Shang-Tzu-1080009251).

Note 3 : On August 15, 2019, after the Company cancelled 12,748,847 treasury shares of capital reduction and 24,671 redeemed restricted employee shares, reduced its capital by NT\$127,488,470 and NT\$246,710, the paid-in capital was NT\$7,273,123,690, approved by the letter issued by the Hsinchu Science Park Bureau, Ministry of Science and Technology (Ref. No. Zhu-Shang-Tzu-1080023455).

Note 4 : On September 23, 2019, the Company cancelled 72,243 treasury shares and reduced its capital by NT\$722,430. After the implementation of capital reduction, Company's paid-in capital was NT\$7,272,401,260, approved by the letter issued by the Hsinchu Science Park Bureau, Ministry of Science and Technology (Ref. No. Zhu-Shang-Tzu-1080027435).

2. Type of Stock

March 29, 2025 (Unit: shares)

Share Type	Authorized Capital			Remark
	Issued Shares	Un-issued Shares	Total Shares	
Common Shares	727,240,126	242,759,874	970,000,000	

Note: The shares are listed on Taiwan Stock Exchange.

3. Information for Shelf Registration: None.

(II) List of Major Shareholders

Names of shareholders with more than 5% ownership interest or top 10 shareholders, and the number of shares held and shareholding percentage represented.

March 29, 2025

Shareholder's Name	Shareholding (shares)	Shareholding Percentage (%)
Siliconware Precision Industries Co., Ltd.	78,910,390	10.85
First Bank in Its Capacity as Master Custodian for Custodial Account of ChipMOS' American Depositary Shares	72,526,594	9.97
Yann Yuan Investment Co., Ltd.	41,200,000	5.67
Chunghwa Post Co., Ltd.	15,692,000	2.16
Share repurchase account approved by ChipMOS TECHNOLOGIES INC.	10,000,000	1.38
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	7,982,348	1.10
ENSIGN PEAK ADVISORS, INC.	7,382,347	1.02
Acadian Emerging Markets Small Cap Equity Fund LLC	6,901,649	0.95
THE SHANGHAI COMMERCIAL & SAVINGS BANK, LTD.	6,861,000	0.94
First Commercial Bank, Ltd, as custodian bank for capital tip customized taiwan semiconductor dividend yield exchange traded fund	6,844,000	0.94

(III) Dividend Policy and Implementation Status

1. Dividend Policy

According to the Company's Articles of Incorporation, upon the final settlement of accounts, if there is net profit, the Company shall first set aside the tax payable and offset its losses before setting aside a legal reserve at 10% of the remaining profit. The Company shall then set aside or reverse the special reserve in accordance with the laws and regulations and as requested by the competent authorities. The remaining profit of that fiscal year, as well as the accumulated undistributed profit at the beginning of the same year and the adjusted undistributed profit of the given fiscal year, shall be distributable profit. If there is any surplus distributable profit after the Board of Directors sets aside a reserve based on the Company's operational needs, such surplus profit may be distributed in full or in part to shareholders as dividends, subject to the approval of the Shareholders' Meeting. A proposal on the distribution of dividends shall be submitted by the Board of Directors annually to the Shareholders' Meeting, and be based on factors such as past years' profit, the current and future investment environment, the Company's capital needs, competition in the domestic and foreign markets, and budgets, with an aim to pursuing shareholders' interests and balancing the dividend distribution and the long-term financial plan of the

Company. The distribution of profits of the Company can be made in the form of cash dividends or stock dividends, provided that the cash dividend shall account for at least 10% of the total profit distributed as dividends in the given year.

The distribution of dividends of the Company is determined based on the Company's capital structure, operating conditions, accumulated earnings, various capital reserves, investment plans, and reference to the industry. A proposal on the distribution of dividends shall be submitted by the Board of Directors to the Shareholders' Meeting.

2. Proposed Distribution of Dividend

The Company's net profit after tax of 2024 is NT\$1,419,995 thousand. On February 25, 2025, the Board of Directors adopted that; thus, the distribution of NT\$1.2 cash dividend per share and NT\$872,688 thousand in total is proposed. The proposal will be implemented in accordance with relevant regulations after being ratified by the shareholders' meeting on May 27, 2025.

(IV) Impact on Company's Operating Performance and Earnings Per Share due to the Share Dividends Plan Proposed in this Shareholders' Meeting: None.

(V) Employee Bonus and Directors' Remuneration

1. The Scope and Proportion of Compensation to Employees, Directors Stipulated in the Articles of Incorporation

If there is profit in any given year, the Company shall set aside 10% thereof as employee compensation. The Board of Directors may resolve to pay said compensation in the form of shares or cash. Such compensation may be paid to the employees of an affiliated company who meet the conditions set by the Board of Directors. The Board of Directors may resolve to set aside no more than 0.5% of the above-mentioned profit as the remuneration of the directors. A proposal on the compensation for the employees, and remuneration of the directors shall be presented at the shareholders' meeting. If the Company has accumulated losses, the amount for making up said losses shall be reserved before setting aside the compensation for the employees and remuneration of the directors at the rates stated above.

2. The accounting management for the estimation base of estimated amount of compensation to employees and directors, the share calculation base of distributed shares as employees' compensation, and in the event that actual distributed amount are different from estimated figures:

In respect of estimated employees' compensation and directors' remuneration according to the Articles of Incorporation, if the actual distribution amount adopted by the Board of Directors in the next year is different from the estimated figures, it shall be handled in accordance with the management of changes in accounting estimates, the profit and loss shall be adjusted in the year resolved by the Board of Directors.

3. Information of proposed distributable compensation adopted by the Board of Directors
- (1) The amount of compensation to employee and directors distributed in cash or shares:
In 2025, the 6th meeting of the 11th Board of Directors resolved to distribute NT\$186,484 thousand as compensation to employees and NT\$4,662 thousand as remuneration to directors. The foregoing has no difference with the estimated amount of the expense recognized for this year.
- (2) The proportion that the amount of employees' compensation distributed by shares is accounted for the sum of the profit margin after tax provided in the current individual or parent company only financial report and the total amount of employees' compensation: The Company did not distribute employees' compensation by shares.
4. The difference between actual distributed compensation to employees and directors (including distributed shares, amount, and price of shares) of the preceding year and recognized compensation to employees and directors, and the amount, reasons, and management regarding such difference: No difference.

(VI) Buyback of Company Shares

1. Buyback of Company shares (executed completely)

April 15, 2025

Batch Order	Fourth
Purpose of buy-back	To maintain company's credits and shareholder's equity
Timeframe of buy-back	January 22, 2025 to March 21, 2025
Price range	NT\$21.18 to 35.00
Class, quantity of shares bought-back	10,000,000 common shares
Value of shares bought-back	NT\$321,704,845
The ratio of the number of shares that were repurchased to the planned number of shares to be repurchased	100
Quantity of cancelled shares (Note 1)	0 share
Accumulated number of company shares held	10,000,000 shares
Percentage of total company shares held (%) (Note 2)	1.38

Note 1: The Company's Board of Directors resolution on April 15, 2025 to set May 28, 2025 as the record date for capital reduction.

Note 2: As of March 29, 2025, the total amount of issued shares of the Company is 727,240,126 shares.

2. Buyback of Company shares (under execution): None.

II. Corporate Bonds: None.

III. Preferred Shares: None.

IV. Global Depositary Receipts

April 15, 2025

Item		Date of issuance	November 1, 2016
Date of issuance			November 1, 2016
Place of issuance and transaction			NASDAQ
Total issued amount			Not applicable
Issuance price per unit			Not applicable
Total units issued			21,775,257 units
Source of representing security			Company's common shares
Amount of representing security			435,505,140 shares
Rights and obligations of depositary receipts holders			As the same as common shares
Trustee			None
Depositary bank			Citibank
Custodial bank			First Bank
Unredeemed amount			3,596,329 units
Allocation of responsibility for payment of relevant fees incurred during the issue period and duration			Borne by the Company
Material covenants of depositary agreement and custodial agreement			None
Market price per unit	2024	Highest	US\$32.19
		Lowest	US\$18.20
		Average	US\$25.19
	Current year till April 15, 2025	Highest	US\$21.15
		Lowest	US\$12.78
		Average	US\$18.48

V. Employee Share Subscription Warrants and New Restricted Employee Shares

(I) Issuance of Employee Share Subscription Warrants: None.

(II) Issuance of New Restricted Employee Shares: None.

VI. Status of New Shares Issuance in Connection with Mergers or Acquisitions

(I) Completed new shares issuance in connection with mergers and acquisitions in the preceding year and up to the date of publication of the annual report

1. The lead securities underwriter's evaluation opinion regarding the new shares issuance in connection with mergers in the most recent quarter: Not applicable.

2. In addition to requirements set forth in the preceding item, the Company shall also disclose the state of implementation of any of the aforementioned matters during the most recent quarter. If the progress or benefits of such implementation were not as good as expected, the Company shall explain specifically how the situation is likely to affect shareholders' equity, and shall put forward a plan for corrective action: Not applicable.

(II) New shares issuance in connection with mergers and acquisitions approved by the Board of Directors in the most recent year and up to the date of publication of the annual report: None.

VII. Implementation of Capital Allocation Plans: None.

IV. Business Operations Overview

I. Business Contents

(I) Business Scope

1. Main Business Contents

The main business of the Company is to provide assembly and testing services for various ICs. We also provide turnkey total solution and drop shipment services for our clients.

2. Proportion of Main Products

The consolidated revenue of the Company comes from providing assembly and testing services. Products of assembly and testing can be divided into three segments: memory products, LCD driver ICs and LOGIC/Mix-Single ICs. Based on the process characteristics and the operation administration of profit center, four business groups are set up as the “Assembly Production Group,” “Memory & Mixed-signal Testing Production Group,” “LCDD Production Group,” and “WB Production Group”. Such groups all report to “Operation Manufacturing Center.” Revenues, cost and gross profit of each group are calculated respectively. Therefore, we classified the products of the Company into four groups and explain the proportion of the main products as follows:

Unit: NT\$ thousands; %

Main Departments \ Year	2022		2023		2024	
	Amount	%	Amount	%	Amount	%
Assembly	6,705,898	28.52	4,629,430	21.68	5,390,447	23.75
Testing	5,243,997	22.30	4,394,726	20.58	4,967,849	21.89
LCDD	7,288,642	30.99	7,821,640	36.62	7,318,997	32.25
Bumping	4,278,527	18.19	4,510,432	21.12	5,018,616	22.11
Total	23,517,064	100.00	21,356,228	100.00	22,695,909	100.00

Note: Consolidated financial statements audited and certified by independent accountants.

3. Current Products (Services) of the Company

The main products of the Company is assembly and testing regarding Multi-Chip Package (“MCP”), thin small outline package (“TSOP”), BGA (“BGA”), DFN/QFN, Chip On Film (“COF”), Chip On Glass (“COG”), Chip On Plastic (“COP”), and wafer bumping (“Bumping”) and WLCSP / Flip Chip. Clients’ products can be successfully applied to Automotive, information, communications, mobile, wearable, consumer electronics and other related products through the comprehensive IC assembly and testing services provided by the Company.

4. New Products (Services) Development

In the future, in addition to increase of the capacity of the assembly and testing for high-end memory, the Company and its subsidiaries will also enhance and increase the capability and capacity of the assembly and testing for the products in the following areas depending on the market applications and demands:

- (1) Silver-Alloys bump technology development for display driver IC.
- (2) Develop 1M1P Re-distribution Layer (RDL) for memory product.
- (3) Develop double-layer COF with dual IC technology for Micro-LED TV display application.
- (4) Develop non-rectangular gold bumps for using in COF flexible board packaging process technology.
- (5) Flip-chip and wire bond hybrid package technology development.
- (6) Develop thermal enhanced FCCSP with heat spreader.

(II) Industry Overview

1. Current Status and Development of the Industry

2023 revenue of Taiwan IC assembly and testing industry is NT\$584 billion and the annual growth rate shrank -14.8%, it is estimated that the production value of Taiwan IC assembly and testing industry in 2024 is NT\$624 billion, which shows a increase of 6.8% as compared to 2023. Mainly due to the increased demand for advanced packaging from mobile communication electronic products, the penetration rate of high-end and advanced packaging technologies such as WLCSP (Fan-in and Fan-out) driven by high I/Os and high integration continued to rise. Coupled with the increase in memory prices, the market for the quality and quantity of IC packaging and testing products simultaneously improve.

Production Value of Taiwan's Semiconductor Industry in Details

Unit: NT\$0.1 billion; %

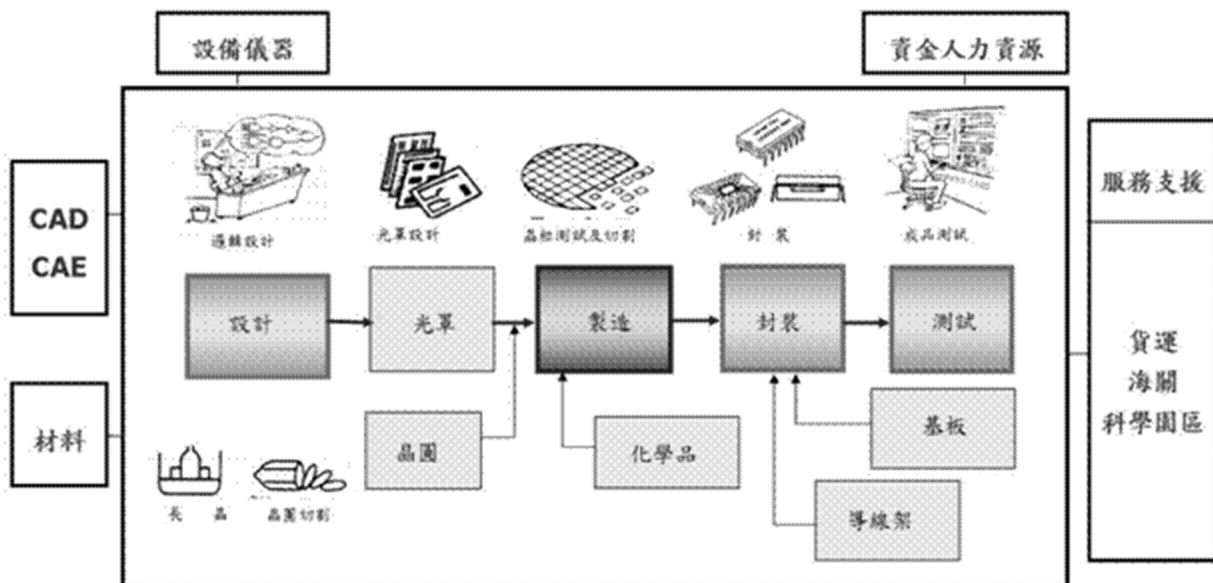
Items	2022	2023			2024		
	Amount	Amount	Proportion (%)	Annual Growth Rate (%)	Amount	Proportion (%)	Annual Growth Rate (%)
IC Design	12,320	10,965	25.25	-11.0	12,721	23.93	16.0
IC Manufacturing	29,203	26,626	61.31	-8.8	34,195	64.34	28.4
Wafer Foundry	26,847	24,925	57.39	-7.2	32,438	61.03	30.1
Memory and IDM	2,356	1,701	3.92	-27.8	1,757	3.31	3.3
IC Assembly and Testing	6,847	5,837	13.44	-14.8	6,235	11.73	6.8
Production Value of IC Industry	48,370	43,428	100.00	-10.2	53,151	100.00	22.4

Source: IEK of Industrial Technology Research Institute (2024/12).

2. Relevance Between the Upstream, Midstream, and Downstream of the Industry

Due to the trend and evaluation invoked by the overall vertical integration regarding the division of labor within the semiconductor industry, semiconductor industry in Taiwan can be divided into the upstream, IC design houses, the midstream, IC manufacturing and foundry, and the downstream, IC assembly and testing houses. In recent years, Taiwan's IC industry keeps flourishing and the disintegration therein is becoming more specialized. Each link in the supply chain engaged by various entities, which causes the vertical disintegration, becomes clear and further specialized. Therefore, the structure of the upstream, midstream and downstream of Taiwan's IC industry is more complete than before. The relevance of upstream, midstream and downstream of the industry in which the Company is engaged as shown in below. The main business of the Company is providing IC back-end services for memory IC, LCD driver IC, and logic/mixed-signal IC, which belong to the downstream of the semiconductor industry.

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Source: MIC; IEK of Industrial Technology Research Institute (2013/04)

3. Trend of Development and Competition Regarding Products

(1) Trend of Development

A. IC Assembly and Testing Industry

- a. 3D IC will become a must of advanced assembly in the future.

Based on the low power consumption, high performance, multi-function integration, and package minimization of industry trend, the multi-chips assembly technologies which can integrate each IC, such as System on Chip ("SoC"), System in Package ("SiP") and 3D IC, are the trend of advanced assembly capability development. 3D IC has advantages such as shortening interconnection and scaling

down the size of the chips. Therefore, 3D IC has risen as the mainstream technology in recent years. Meanwhile, the type of assembly also shows a development toward TSV. Such type of assembly differs from the traditional wire bonding. It etches holes on each wafer and fills in conductive materials to provide connecting function and therefore all the chips will be combined together. This method reduced the length of metal wires and connection resistance, and further trimmed down the area of the chips. In respect of the needs of digital electronic products in light and short sizes, high efficiency and integration, highly system integration and wireless becomes unavoidable trends and 3D IC's new structure can meet such development trend of the market. For example, AI HBM, smartphones have high requirements for IC's function and bandwidth. Aims as increasing the bandwidth and reducing the volume of elements can be achieved through 3D IC. Compared with 3D IC, other assembly technologies, such as SoC, SiP and TSV, have their own advantages and disadvantages respectively. SoC technology has better performance in the costs of energy savings and low capacity products, and is mainly used in products with large quantity and long life cycle. SiP has advantages in heterogeneous integration, speed of production, reuse of design resources and time of research and development, which is most applicable to products for immediate marketing and those with high level heterogeneous integration. TSV has better performance in efficiency and cost of high capacity products, and is currently applied to memories, image sensors and MEMS fields. 3D IC has advantages in small size, high efficiency and easier high level heterogeneous integration in application, and thus becomes the main technology developing by the semiconductor assembling industry at the current stage.

- b. The ratio of AI HBM (High Bandwidth Memory), smart handheld device and automotive electronics in the semiconductor application market keeps increasing.

Based on the integration of logic IC and mobile DRAM, AI HBM, smart handheld device and automotive electronics becomes the largest application market. Along with the expanding trend of smart handheld devices and electric vehicles all over the world, smartphone and tablet computer markets shows a trend of huge growth and becomes significant growth force of the world's semiconductor market. Further, competitive power of IC design houses regarding elements such as AI HBM, CPU, GPU, baseband and networking chips in the smart handheld device market also brings growth in wafer foundry and IC assembly and testing market. In addition, increase in sales of AI HBM, smart handheld device and automotive electronics also accelerated the development of semiconductor elements toward high efficiency and integration, and low power consuming. By seizing the turning point of the rise of AI HBM, smart handheld device and automotive electronics, there will also be a chance for growth in revenue.

c. Assembly and testing industry will show a trend of “The Big Ones Get Bigger.”

Although electronic terminal device shows a trend of light and short sizes, its price keeps going down and thus indirectly depresses the prices and profit of the assembly and testing industry which depends more on the raw material costs. Entities lack of sufficient economic scale will face severe cost control in the future. Further, along with the trend that major semiconductor companies engaged in manufacture procedure in a higher level, the assembly method adopted therein will become more difficult, and the capital expenditure will also become larger and larger. Therefore, if assembly and testing services vendor with smaller scale fails to secure its niche market, its competitive power will continually be weakened under “the big ones get bigger” trend of the industry.

B. Storage Device Industry

NAND Flash is becoming the mainstream of the world’s memory market. Decrease and increase can be found in the sales volume of DRAM and NAND Flash respectively in recent years. It reflects the popularization of smartphones and tablet computers. Cloud computing also brings different effects to the two major memory products. Vendors who will implement the built-in NAND Flash and mobile device processing units directly to smartphones in the future also successively provide solutions supporting application of embedded memory (eMMC / eMCP). It is well-established that the built-in NAND Flash will become the majority of smartphone storage in the future. The successful rise of Ultrabook also accelerated the implementation of solid state disk in the PC industry. Further, demand of data center servers for NAND Flash will keep increasing. Therefore, NAND Flash has exceeded DRAM and become the most major memory product of the world.

C. Flat Panel Display End-Use Industry

a. Development of devices toward ultra high resolution panel.

Apple and Samsung continually released smartphones and tablet computers with high resolution which earned good reputation in the market. Vendors of other brands are also catching up with the trend. Therefore, high resolution panel is becoming the specification necessary for high-end products. After smartphones, tablet computers, notebooks, Ultrabooks and even LCD TVs are speeding up their pace regarding the implementation of high resolution panels. Further, after Apple released New iPhone and MacBook Pro which adopted fingerprint recognition modules, other brands such as Samsung, Asus, Acer and Dell are also speeding up their pace to implement fingerprint recognition modules in their cell phones, tablet computers, notebooks and slim notebook products. Based on the slow sales in LCD television market, Japanese and Taiwanese panel manufacturers are now engaged

in development and massive production of 4K×2K LCD panels and will further implement products such as high-end LCD monitoring camera and LCD TV.

b. AMOLED is considered as the advanced display technology of next generation.

AMOLED has self-luminous characteristic. Its response time is short and may have high contrast efficacy. Therefore, AMOLED can show splendid colors while effectively reduce electronic consumption. Further, products' thickness may be reduced significantly because such products can be lit up without the assistance of backlight. Also, AMOLED has bendable characteristic because it can be processed on soft substrates. The proportion of cell phone vendors in Mainland China adopting AMOLED are increasing. Apple is also negotiating with panel vendors regarding the distribution of OLED panels of iPhones and it is expected that this may lead the movement of more cell phone vendors to catch up such trend. Market share of AMOLED is expected to rise year by year.

(2) Competition Status.

A. Driver IC Back-End Services is an Oligopolistic Market and 12-inch Gold Bumping and Testing Machinery Equipment are Significant Points of Expansion:

After integrations conducted in Taiwan's LCD driver IC assembly and testing industry, small vendors are merged into other vendors. After integrations of relevant back-end services vendors (for example, Fupo, USTC, Megic, Chipbond, UOT, ISTC, ChipMOS, AMCT, Aptos and SPIL), Chipbond and ChipMOS are the only main vendors left and therefore cause the LCD driver IC back-end services to become an oligopolistic market. Capacity of the two top vendors in Taiwan, i.e., Chipbond and ChipMOS, far exceeds other competitors. They are also able to offer turnkey services and thus the order of the industry may be maintained. Currently, capacity utilization rate of each vendor in peak seasons regarding the 8-inch Gold Bumping is merely 70%. In the future, the rest of the capacity will be used in assembly and testing for power management IC, MEMS, WLSCP and other application products. Along with the rapid growing demand for smart handheld device, design for small size driver IC is becoming more complicated due to the increase of the resolution of Mobile Device panels. Testing period also becomes longer. Therefore, expansion of each vendor had been focused on the capacity of 12-inch Gold Bumping and testing machinery equipment in decades.

Because China and US trade war and "CHIPS and Science Act 2022" impact, push China speed up fab and OSAT capacity building and get more support to use lower price to compete, this makes more customer move to China gain more profit, the Company keep focus on high-end, industrial application and automotive area, use our quality and management advantage to avoid low-price competition.

B. DRAM Industry of the World Has Been “Carved Into Three Pieces” by Samsung, Micron and SK Hynix:

Since Micron owns memory assembly and testing facilities, orders placed by Micron are mainly for assembly of DRAM and NAND Flash while the testing are mostly performed in-house. The main vendors engaged by Micron in Taiwan regarding DRAM/NAND back-end services are PTI, ChipMOS, ASE and Walton. It is highly possible that Micron will take lead in the manufacturing process technologies of the next generation. Micron’s testing platform is solely developed by itself and thus differs from most of the testing houses. If testing houses intend to continually obtain Micron’s orders, they will need to increase their capital expenditures to purchase new testing platforms. The Company has been working a long time on raising production efficiency and reducing manufacturing cycle time and raw material costs to enhance price competitive power. Further, the Company has established a long-term and close cooperation relationship with Micron than other competitors and the parties will jointly develop next-generation products. Investment regarding new products and new manufacturing procedure in the future will be made in a timely manner to raise the competitive ability of the Company.

(III) Status of Technologies and Research and Development

1. Technology Level, Research and Development of Operating Business.

(1) Technology level of operating business

The Company and its subsidiaries has committed to assembly and testing business for over 30 years which originated from MOSEL’s back-end factory from 1986. 27 years has passed since ChipMOS’ official independence from MOSEL on 1997. ChipMOS is now one of the top ten assembly and testing OSAT in the world.

Although assembly and testing services produce no inherent products, the scope of such services includes military industry to daily consumer products. On the other hand, assembly and testing services focus on the back-end of the overall semiconductor supply chain. Any disorder of any link of such supply chain may affect the Time to Market. Further, assembly and testing services are no longer being considered as a traditional industry with low entry-barriers. Instead, such services are now facing process miniature and irregular and rapid ups and downs within the industry. In respect of the rise of new generation portable consumer electronics, such as 5G, AI, EV, and cloud computing new application, vendors shall always be ready to provide their clients with the best integration solution to establish win-win cooperation relationship.

In order to continually have a foothold in the assembly and testing industry, the Company has committed to product research and development for decades. Research and development regarding assembly and testing generally refers to technical basis, including the characteristics of materials and machines, which are the core business of the

Company, and the characteristics of electronics, which are becoming much more focused. In general, the cores of researches are combinations of the foregoing three main fields and other compositions. Relevant explanations are provided as follows:

A. Materials

The main mission of the package body is to protect ICs from the effects of external stress and environmental pollutants, and further ensure the stability of any internal heterojunction under long-term use. Therefore, the choices and applications of materials are extremely important. Materials placed in a package body shall have a most optimized combination. The best package body shall maintain certain characteristics after severe burn-in test (adopting JEDEC standards) and then shall it be confirmed as the most optimized combination of materials. In addition, how to select assembly materials at a low costs to meet clients' needs of reducing costs of products has always been the key point of ChipMOS' research and development.

B. Machine Characteristics

To protect internal IC chips from losing efficacy due to external stress, it is important that the surface of the products shall be firm enough and the internal stress shall be as little as possible. Especially the curve caused by periodical and instantaneous thermal stress that occurs in the application of miniature product will bring permanent damages to interface contacts. This will further cause the units to lose efficacy. Therefore, machine characteristics require prior simulation and post measurement. The characteristics and error range of such structure can be learned by conducting analysis in all aspects.

C. Electronic Characteristics

Another mission of the package body is to distribute the signals from IC chips to PCBs. This can be achieved through the design of the substrate. However, consumer electronics are changing rapidly and the trend of high-speed and high-frequency/ microwave radio frequency has been established. Therefore, electronic characteristics require prior simulation and post measurement by a different method in order to meet various needs of the clients.

Based on the foregoing three basic researches, in respect of products of various clients, the aim of improving package shall be achieved by selecting various characteristics. Improvement of the main package of each generation solely depends on advanced research and development. Current mainstream of assembly technologies and ChipMOS' unique abilities can be realized step by step through the following research and development plans.

(2) Research and Development

Research and Development Plans Regarding Assembly and Testing Technology in 2024.

- A. Develop 2P2M with thick Cu RDL and taller Cu Pillar bump height technology for power management chip product.
- B. Develop 12 inch stand-alone thinner technology for WLCSP.
- C. Develop extremely narrow IC width (<0.42mm) of display driver COF packaging technology services.
- D. Technical services for COF packaging and applying for non-display product.
- E. DDR5 DRAM assembly technology development.
- F. Thermal enhanced Flip-chip BGA with Heat sink assembly technology development.

Research and Development Plans Regarding Assembly and Testing Technology in 2025.

- A. Silver-Alloys bump technology development for display driver IC.
- B. Develop 1M1P Re-distribution Layer (RDL) for memory product.
- C. Develop double-layer COF with dual IC technology for Micro-LED TV display application.
- D. Develop non-rectangular gold bumps for using in COF flexible board packaging process technology.
- E. Flip-chip and wire bond hybrid package technology development.
- F. Develop thermal enhanced FCCSP with heat spreader.

2. Invested Research and Development Expenses of the Most Recent Year and till the Date of the Publication of the Annual Report.

Unit: NT\$ thousands

Item \ Year	2024	Current year till March 31, 2025
A. Research and Development Expenses	1,162,765	—
B. Revenue	22,695,909	—
A/B	5.12%	—

Note: As of the publication date of the annual report, the most recent consolidated financial statements dated March 31, 2025 has not yet been approved by the Board of Directors nor reviewed by certified public accountants.

3. Successfully Developed Technologies or Products during Recent Years

Year	Results of Research and Development	Explanation of Contents
2024	Develop 2P2M with thick Cu RDL and taller Cu Pillar bump height technology for power management chip product.	1. Provide 2P2M with thick Cu RDL and 100um pillar height. 2. For power management application.
	Develop 12 inch stand-alone thinner technology for WLCSP.	1. Provide 12 inch stand-alone thinning technology to enhance and extends the process capability. 2. For thinning WLCSP application.
	Develop extremely narrow IC width (<0.42mm) of display driver COF packaging technology services.	1. Narrow IC width (<0.42mm) COF mass production technology. 2. Apply business to reduce COF assembly costs.
	Technical services for COF packaging process and applying for non-display product.	1. Develop extremely narrow length/width (both \leq 1mm) assembly for non-driver packaging technology. 2. Study high chip bending strength (>350Mpa) for non-driver product applications.
	DDR5 DRAM assembly technology development.	1. For high-speed DRAM application, to develop assembly technology to meet product SPEC requirement.
	Thermal enhanced Flip-chip BGA with Heat sink assembly technology development..	1. For high-performance computing application with thermal enhancement. 2. To develop new assembly technology for Flip-chip BGA process.
2025	Silver-Alloys bump technology development for display driver IC.	1. Silver-Alloys bump combine the advantage of Au bump and CNA bump, offering both quality and cost benefits. 2. Apply to display driver IC and introduce into the brand market.
	Develop 1M1P Re-distribution Layer (RDL) for memory product.	1. To develop fine pitch 1M1P RDL for memory devices. 2. To reduce one PI layer of 1M1P from 2P1M process to enhance market competitiveness.
	Develop double-layer COF dual IC technology for Micro-Led TV display application	1. Develop new generation design technology to comply with dual IC packaging process specifications. 2. Applied to large size (>90 inches) and high

Year	Results of Research and Development	Explanation of Contents
		refresh rate (90 & 120 & 240 Hz and above) display.
	Develop non-rectangular gold bumps for use in COF flexible board packaging process technology.	1. Develop non-rectangular gold bump inner leads bonding design packaging technology. 2. Introduce non-rectangular gold bump packaging technology to meet COP product requirements.
	Flip-chip and wire bond hybrid package technology development	1. To develop Flip-chip and wire bond hybrid package process. 2. To improve the data access rate for high speed memory requirement.
	Develop thermal enhanced FCCSP with heat spreader.	1. To develop High thermal dispatching heat spreader Flip-chip CSP package. 2. To evaluate the heat spreader process for thermal dispatching requirement.

(IV) Long-term and Short-term Business Development Plans.

The Company and its subsidiaries have taken the initiative in approaching clients and the market for many years. Along with the growth of clients and the market, the Company and its subsidiaries have successfully established the basis of product qualities and company images and gradually gained a foothold in the market. In respect of the trend of industry developments and competitions in domestic and foreign market, it is expected that the condition of the Company can be adjusted according to the long-term and short-term development plans in order to improve its overall competitive power.

1. Short-term Business Development Plans

(1) The Services Provider of Entire Back-End Processes within the Semiconductor Market.

- A. Provide services regarding the entire manufacturing process of core technology products.
- B. Focus on the capacity of the semiconductor assembly and testing market, and the products and technologies jointly researched and developed with clients which a win-win situation is expected.
- C. Continue to maintain good relationships with existing clients and further obtain new clients.
- D. Based on customer demand to expand capacity of logic/mixed-signal IC, AMOLED, and automotive driver ICs products. MEMS products shall be also set as the targets of further expansion.

(2) Major Vendors' Acceleration of Outsourcing and Organization Integration Caused Increase in ChipMOS' Business of Technical Services.

- A. Major IDMs (Integrated Device Manufacturer) continually and rapidly increase their business outsourcing related to semiconductor back-end assembly and testing services in order to correspond to the quickly shortened life cycle of products and raw material price fluctuation.
- B. Based on historical data of OSATs, IDMs, wafer foundries and design houses will continue to release capacities.
- C. So far China keep support semiconductor area to make sure “2025 made in China”, this will make those fab and OSAT use lower price to gain the exist order, ChipMOS need focus on our own quality and high-end technology to make difference.

(3) Business Strategic of Establishing Long-term Partnership with Clients.

- A. Maintain a high-level profit margin.
 - a. Adopt efficient management and diversification business strategy, and further increase equipment's capacity utilization.
 - b. Under horizontal competition in the industry with fewer competitors, better sale price and gross profit may be maintained.
 - c. Increase the profit margin by using the funds efficiently and adjusting the product portfolio.
- B. Enhance relationship with leading vendors and companies engaged in semiconductor industry within Company's core business scope. Further, based on the technical blue prints of the Company, to cooperate with clients closely, keep devoting to innovation and research, and further expand capacity.

2. Long-term Business Development Plans

(1) Focus on High-Growth End-Use Market.

- A. Focus on special end-use market.
- B. Develop high-growth product application market by implementing advanced technical service of entire back-end processes.
- C. Focus on the research, development and innovation of core technologies to assist clients lowering their operating costs.

(2) Focus on the Capacity Expansion, Development and Establishment of Advanced Technologies; Establish Sufficient Capacity and Expand the Market Share of High-Growth Products.

- A. Develop 12-inch wafer Fine Pitch Bonding technologies which shall be applied to LCD display driver IC products.
- B. Establish implementation of Flip Chip technologies regarding assembly of memory and logic/mixed-signal products.

- C. Apply WLCSP and RDL technologies to electronic compasses, magnetometers and other memory products.
- D. Continue developing advanced assembly technologies for high-profit assembly products, such as Stacked-Die package, Multi-Chip package and SiP.
- (3) Taking Initiative in Establishing Global Self-Owned Intellectual Properties Database to Achieve the Aim of Protecting Specialized Technologies.

Use positive and innovative research and development power to cooperate with clients' technology development and new products development and further establish platform for patent development. Raise the value of non-core technologies by transferring and selling patent rights.

II. Market, Production, and Sales Overview

(I) Market Analysis

1. The Sales Territory of Main Products (Services)

Unit: NT\$ thousands; %

Territory \ Year		2023		2024	
		Amount	Ratio (%)	Amount	Ratio (%)
Domestic Sales		17,287,574	80.95	18,079,388	79.66
Export Sales	Asia	3,624,809	16.97	4,070,863	17.94
	America	374,359	1.75	490,561	2.16
	Others	69,486	0.33	55,097	0.24
	Subtotal	4,068,654	19.05	4,616,521	20.34
Total		21,356,228	100.00	22,695,909	100.00

2. Market Share

The Company is professional IC assembly and testing companies, mainly providing assembly and testing services of memory IC, LCD driver IC and logic/mixed-signal products for IC design houses, integrated devices manufacturers (IDM) and IC Fabs. The aforementioned products are primarily applied in computers, storage devices for consumer electronics, and terminal application products for displays. According to statistics of IEK of Industrial Technology Research Institute, the production value of Taiwan IC assembly and testing industry in 2024 is NT\$624 billion, while the consolidated revenue of Company in 2024 is about NT\$22.7 billion, accounting for about 3.6% of Taiwan's production value. The Company has many years of experience in assembly and testing and professional R&D technical capabilities to provide adequate capacity scale and full service of back-end processes to meet different needs of clients. In recent years, the Company has a very good performance in terms of business scale, reflecting that the Company' products and technology have obtained a high degree of client recognition, and have already occupied a considerably competitive position in the industry.

3. Competitive Advantages

(1) Industry-Experienced Management and Technology R&D team

Since the establishment of the Company in 1997, the Company has continued to invest in the research and development of advanced technologies relating to the field of assembly. The major R&D personnel and the management team have more than 10 years of working experience in the semiconductor industry, accumulating rich experience relevant to assembly and testing, while equipped with a clear perception of the industry trends, and a comprehensive grasp of the market demand. As a result, the Company is able to meet clients' demand, timely developing key technologies contributing to win more clients' orders.

(2) Equipped with Advanced Process Technology

The competitions between domestic and foreign vendors in the IC assembly and testing industry are fierce. Each vendor would develop innovative process technology to reduce costs and lower prices to enter the market. As a result, price competition is a major factor determining competitiveness in the IC assembly and testing industry, and process technology is also an important indicator for competitiveness. The Company has advanced assembly technology, continuing to improve the technologies in the manufacturing process, and improve production efficiency, thus helping clients reduce operating costs. In addition, the Company is actively pursuing innovation and R&D, working with clients to develop new process technology and new products, while establishing a platform of patent development. So far the Company has acquired 553 patents at home and abroad, and was named Astrum Award Winner by MDB Capital Group, a US intellectual property (IP) investment bank, in 2011, revealing that the advanced process technology possessed by the Company has become one of the important competitive advantages.

(3) Production Has Reached Economies of Scale and the Capacity Continues to Expand

The mass production of IC assembly and testing vendors can reduce the unit costs of R&D, equipment procurement, and operation costs. Since the establishment of the Company in 1997, the Company has focused on the R&D of technologies and productions relating to the field of assembly and testing. So far the Company has built up sufficient manpower and machinery equipment, and production capacity has reached the economies of scale. In addition, the engineers and production line workers are skilled in the manufacturing process and operation techniques, while the Company is able to effectively manage the machinery equipment and adopt the strategy of diversification, significantly increasing the production efficiency and relatively reduced the unit cost. In order to increase the Company's market competitiveness, the Company will closely observe the market and clients' needs in the future, continuously expanding production capacity in response to the clients' demand for diversification and reducing unit costs.

(4) IC Assembly and Testing Turnkey Services

The Company provides clients with turnkey services including assembly and testing of memory IC, LCD driver IC, logic/mixed-signal IC, wafer bumping manufacturing and other products in order to meet the clients' demands of one purchase to solve all needs, and shorten the delivery time while saving transportation costs, indirectly saving clients' operating costs, strengthening each other's competitiveness to jointly create a win-win situation.

(5) Establishing Close and Long-term Partnership with Clients

The Company provides clients with a complete package of services including the entire manufacturing process of core technology products. In the aspects of assembly and testing technology, product quality and delivery service, our services can fully meet the needs of clients and work with our clients to develop new products and new process technology. Therefore, the Company has received accreditations and recognitions from a number of domestic and foreign well-known IC manufacturers. Furthermore, given the concerns of confidentiality of technology, quality and long-term tacit understandings, unless significant deficiencies occur to the products, the IC manufacturers would not easily replace the supplier. This fact demonstrates that the Company has established close and long-term partnership with clients. In addition, except continuing to maintain good relationships with existing clients and continuing or extending existing OEM contracts or capacity reservation contracts, the Company would use our advanced process technology as a basis in the future to focus on the development of new clients of logic/mixed-signal and consumer IC products. This practice would benefit the Company' future operation developments.

(6) Solid Financial Structure

“The big ones get bigger” is one of the future development trends of assembly and testing industry. The Company has sufficient cash flow and solid asset-liability structure to ensure that the Company would continue to invest and develop steadily. This is our key to maintain the stability of operations during the recession of the IC industry. Therefore, the stability of the financial structure of the Company is an important basis to long-term cooperation and mutual development with clients, and it is also one of the competitive advantages of the Company.

(7) Equipped with a Complete Product Development Blueprint and the Power to Pursue Diversified Developments

The Company has an experienced R&D technical team. In addition to continuing to strengthen and improve the IC assembly and testing technology and quality, the Company is also actively developing state-of-the-art technology and services in response to the needs of the future IC mainstream market (including high profit assembly products and technologies currently under development such as the 12-inch wafer Fine Pitch technology and Flip Chip, or ones that are applied to WLCSP and RDL technologies, Stacked-Die Package, Multi-Chip, and SiP). With our own capabilities of technology integration and development, the Company relies on a wide range of assembly and testing technologies to provide a complete portfolio of product technologies in accordance with market and client demands. The practice not only reduces the impact of the IC industry recession, but also provides clients with more diversified and differentiated assembly and testing services to increase the Company's competitive advantage.

4. Advantages and Disadvantages of Development Prospects and Countermeasures

(1) Advantages

A. The Market is Capital and Technology-Intensive, and the Barriers to Entry are Comparatively High

The semiconductor industry is a capital and technology-intensive industry. Capital expenditures in the industry are becoming more costly because the machinery equipment required for semiconductor testing is expensive, the orders for IDM OEMs are increasing and the product technologies change rapidly. In addition, as semiconductor assembly is technology-intensive, its process technology and production defect-free rate determines the level of production costs, and it is difficult to train and recruit R&D personnel while assembly and testing products would only acquire orders after the certification of clients. These factors result in a higher threshold for new competitors. The Company has an excellent technical R&D team. We devoted ourselves to the industry for many years, resulting in our rich experience in practice. Moreover, the Company fully grasps the trends and needs in the semiconductor assembly industry, and we have already reached economies of scale, while our process technology also obtained the trust and quality certifications of international industry giants. All of these successes indicate that the Company is competitive in the market.

B. The Domestic Semiconductor Industry Has a Complete Model of Vertical Disintegration

The vertical disintegration system of Taiwan's semiconductor industry has developed for many years, and is equipped with advantages such as the integrity of upstream and downstream industry chain, work specialization with high supportiveness, significant industry cluster effect, and the comprehensiveness of surrounding support industry. In addition, the wafer foundries and assembly and testing houses of Taiwan possess professionalized manufacturing capacity along with flexible production scheduling, world-class service quality and rapid adaptability, and already reached economies of scale. The capacity of Taiwan's semiconductor industry is not only in line with industry trends and demand, but also is capable of providing high-quality and internationally competitive products. This would be a great advantage for our development in the future.

C. The Industry and End-Use Market of Our Products Will Continue to Grow in the Future

Due to the strong growth in shipments of smartphones, tablet computers, Ultrabook, mobile communication, automotive electronics, AI and others led to the increase of relevant chips' assembly and testing orders; the continuing trend of IDM OEM outsourcing; the fact that the amount of copper wire will still has a lot room for growth as the orders of fables vendors in the United States and IDMs in Japan will keep increasing; and along with the improvement of the penetration rate of 1x nano-process technology, the demand for advanced assembly and wire bonding would elevate simultaneously. This is conducive to the increase of the added value of the industry, and the promotion of the development of industry value upgrading. In addition, from the perspective of the storage device industry, strong demand for smartphones, tablet computers and other consumer electronics products is expected to stimulate the growth of DRAM and NAND Flash; from the perspective of displays' end-use industry, although the demand for LCD monitor and personal computer continues to decline, but as the demand for LCD TV continues to increase, the annual growth rate of the production value of the global large-size panel industry will rise slightly to 3.2%, while the production value reaches US\$101.3 billion. As for the small size panels, as the demand for smartphones and tablet computers remained flat. To sum up, the growth of the Company is expected to continue sustainably since the industry and the end-use market will continue to grow in the future.

D. The Trend of International IDM Industry Giants' Acceleration of Outsourcing is Conducive to Assembly and Testing Market

In 2009, as the financial crisis inflicted a serious defeat on the global economy and both the domestic and international IT industry, international IDMs became more

cautious in inventory control. They no longer invest in the expansion of capacities and start to reduce capital expenditure while conservatively expanding the capacity of back-end IC assembly and testing. In the meantime, IDMs have begun to engage in operation modes revision (i.e. Fabless or Fab-Lite) and structural reorganization. They concentrate on market development and R&D, improving operational efficiency, while they strive to reduce the risk of self-built Fabs. and focus on pooling of resources and production costs reduction, resulting in the continuing of IDMs' increasing of the proportion of outsourcing. In addition, as the IC production process continues to refine, the trend of semiconductor assembly types moving towards high-end IC assembly and testing technology emerges. Under such circumstances, IDMs are highly dependent on the professional assembly and testing houses dedicated to continuous R&D of new technologies in order to master high-end assembly technologies required for the new types of IC products. As a result, the business opportunities of domestic IC assembly and testing houses to gain outsourcing orders from international IDMs will continue to increase.

The Company has industry-experienced R&D technology teams and advanced process technology (for instance, assembly and testing technologies including COF, COG, COP, WLCSP and MEMS, etc.), and is able to meet clients' needs for timely development of key technologies, while continuously improving process technologies in manufacturing processes and enhancing production efficiency. All of these advantages would help clients reduce operating costs. In addition, the Company has reached economies of scale, and is able to continuously expand production capacity in accordance with the market and clients' demand. The Company has sufficient capacity to meet major IDMs' diversified demands and reduce unit costs, thereby increasing the price competitive advantage, contributing to the winning of IDM OEM orders.

(2) Disadvantages

A. Capital expenditure gradually increases

The Company provides assembly and testing services, and all of our testing machinery equipment is costly. As IDM's OEM orders are increasing, assembly and testing vendors began to vigorously invest in the procurement of machinery and equipment. In addition, in response to the rapid changes in assembly and testing technologies, major semiconductor vendors have gradually entered a more advanced level of process, while the difficulty of relevant assembly technologies also simultaneously increases. As a result, the required capital expenditure is becoming more enormous, and therefore the increase in capital expenditure would elevate investment risks of the Company.

Countermeasures:

The Company has established a R&D center to research and develop assembly and testing technology with clients and seize the market demand at any time in order to understand new assembly and testing technology trends in the future, ensuring that the Company could introduce the products and technologies to meet market and clients' demands at an appropriate and right moment. In addition, the Company has carefully evaluated the investment plans and the management plans of personnel, machinery equipment, funds and technology, adjusting the equipment portfolio in accordance with market demands in a timely manner so as to use the minimal equipment and investment portfolio to respond to diversified client demands, reduce assembly and testing technology-related investment amount and risks, and pursue the efficient use of free cash flow while maximizing our management effectiveness.

B. The assembly and testing technologies change rapidly and the Company has less dominance in the development of technologies

With the rapid expansion of the application of end applications, memory applications and product categories are becoming more diverse. Moreover, because the market are becoming more demanding of product functionality, performance, cost and design along with the fierce horizontal competition in the industry, semiconductor and testing technology changes rapidly; in addition, as the designers and users are the players having dominance in the field of new assembly and testing technologies, it is difficult for us to immediately grasp the market acceptance of new technologies.

Countermeasures:

The Company provides a complete package of services for the entire semiconductor back-end process, and our assembly and testing products are required to be jointly certified by the IC manufacturer and the IC assembly and testing vendors. Given the necessity of product technical confidentiality and quality stability, IC manufacturers would select an appropriate IC back-end assembly and testing vendor to engage in a close and long-term cooperation. Once the cooperation relationship of supply and demand is confirmed, it is not easy to alter the relationship. In addition, the Company and clients jointly develop new products and technologies to ensure that we can introduce the products and technologies to meet market and clients' demands at an appropriate and right moment. Furthermore, the company is committed to the R&D and innovation of core technologies. In addition to continuing to maintain good relations with existing clients, we also continue to develop assembly and testing technologies for other products such as logic/mixed-signal and consumer IC products in order to win potential new clients, dispersing the risks of our product portfolios.

C. The shortening of IC product life cycle results in significant fluctuations in the industry's state of economy

The Company provides memory IC, LCD driver IC and logic/mixed-signal products assembly and testing services for IC design houses, IDM and IC Fabs. Because IC assembly and testing is the back-end process of IC, the demand of our services comes from the IC industry. Therefore the prosperity or recession of the IC industry is closely related to the development of IC assembly and testing industry.

Countermeasures:

The Company has advanced technology services for the entire semiconductor back-end process, and we actively develop markets for high-growth end products. In addition to continuously improve the assembly and testing technology and quality for memory IC products and display driver IC products and shorten the delivery period, adjusting the product portfolio at any time in response to market demands, the Company's new process products such as Wafer Level CSP and MEMS have obtained clients' verifications. We have also actively established the application of flip chip technology in logic / mixed-signal products. Therefore, the Company could reduce the risk of business cycle by providing clients with more diversified assembly and testing services through our diversified product line. Furthermore, the Company already established long-term and stable partnerships with existing clients, while we actively develop new clients for logic/mixed-signal products, resulting in a full and stable application of our production capacity. The Company has been elastically responding to the substantial amount of orders during the IC industry boom and the reduction in orders in the industry' downturn by carefully assessing the impact of investment plans and management plans for personnel, machinery equipment, capital and technology. In addition, the Company maintains a solid financial structure and this advantage also reduces the adverse impacts on the Company's operating stability when the IC industry is experiencing a downturn.

D. The difficulty in the training, recruitment and retention of professional IC assembly and testing personnel

Because R&D team is very important to IC assembly and testing, obtaining R&D personnel with rich experience and good quality is the key to success for IC assembly and testing companies. With the rapid development of IC industry in recent years, the demand for professional R&D personnel keeps growing. However, it is difficult to train and recruit professional R&D personnel. Therefore, the Company will also have to face the unfavorable factor of the shortage of professional R&D personnel.

Countermeasures:

In addition to establishing various internal and external educations and training systems to enhance the professional skills of the staff, the Company also provides employee with benefits and distribute employee restricted shares, enabling employees to share our business results, cultivating employee's coherence to the Company. At present, the Company is also listed on the stock market, so that our stocks would have more liquidity, enabling the Company to retain the existing professional R&D talents, and become more attractive to professional R&D personnel during recruitment.

E. The rising of raw material costs

The main key raw materials of the Company during the assembly and testing process are materials such as lead frame, substrate, gold wire, IC carrier board, and resin, claiming about 30% of the materials. As a result, the rising of raw material prices would definitely bring impacts to the IC assembly and testing industry. The Company would have to face an even greater challenge regarding the control of raw materials costs and inventory.

Countermeasures:

In addition to fully grasping the relevant information on changes in the raw materials, and keeping an eye on the changes in the industry trend any time, the Company also improve the product defect-free rate, and reduce the negative impacts of rising costs by proposing alternative raw materials, improving the existing process technologies and developing advanced process technologies and other solutions, facilitating the Company to maintain a stable competitive advantage for profits.

F. China localized production requirements

Because China and US trade war, this makes China speed up semiconductor localized production, in 2023 will add more capacity both in wafer fab and OSAT this will impact price keep lower and lower, for marketing slow down and stock keep high level, this will affect the Company profitability.

Countermeasures:

The Company would provide clients with better quality and services, continuing to strengthen the capability of technology R&D capabilities and process improvement to enhance production efficiency, product quality and reduce production costs while pursuing to maintaining client satisfaction. In addition to actively maintaining existing long-term client relationships, we would also strive to develop other new clients to consolidate and further strengthen our market position.

G. Reciprocal tariffs impact

U.S. President Trump announced to impose reciprocal tariffs. It will impact the global economic environment. If the tariffs are passed on to the consumers, it will

impact the end demand and affect the economy. If the tariffs are passed on to the supply chain, it will increase supply chain operations pressure and affect our profits.

Countermeasures:

Facing industry changes and market volatility, the Company will continue to maintain a stable operation strategy and focus on continuously improving production efficiency and flexibility to respond to the market changes and short rush order. Continue to cost reduction, automation implement and cautious capital plan. And continue to enhance the core capability strength, such as low material cost bump and assembly solutions, to increase the market share of core product and further strengthen our market position.

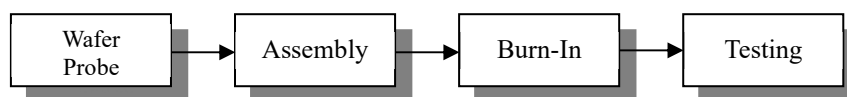
(II) The Important Purposes and Production Process of Our Main Products

1. The Purposes of Main Products

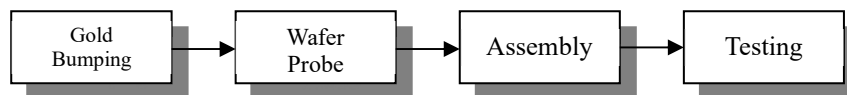
The main products of the Company is assembly and testing regarding Multi-Chip Package (“MCP”), thin small outline package (“TSOP”), BGA (“BGA”), DFN/QFN, Chip On Film (“COF”), Chip On Glass (“COG”), Chip On Plastic (“COP”), and wafer bumping (“Bumping”) and WLCSP / Flip Chip. Clients’ products can be successfully applied to Automotive, information, communications, mobile, wearable, consumer electronics and other related products through the comprehensive IC assembly and testing services provided by the Company.

2. The Production Process

● Memory IC Products and Logic / Mixed Signal Products



● LCD Driver IC



(III) The Supply Status of the Main Raw Materials

The main raw materials of the Company is Gold Salt (potassium gold cyanide), Substrate, Gold Wire, Lead Frame, Molding Compound, etc. Our suppliers of the raw materials listed below are all well-known domestic and foreign vendors providing stable supply, high quality products. In addition, the Company implements a random quality audit for the main raw materials suppliers in order to obtain a better supply quality. Will enhance the relationship with supplier continuously to assure the stability of material supply.

Main Raw Materials	Name of Supplier	Domestic	Foreign	Supply Status
Gold Salt	SOLAR	V		Good
	Metalor		V	Good
Substrate	Ryowa		V	Good
	Unimicron	V		Good
	Kinsus	V		Good
	List	V		Good
	ASE	V		Good
Gold Wire	Tanaka		V	Good
	MKE		V	Good
Lead Frame	SHINKO		V	Good
	CWE	V		Good
	Fusheng Group	V		Good
	HDS		V	Good
Molding Compound	ShowaDenko		V	Good
	Kyocera		V	Good
	CWE	V		Good

(IV) The Percentage of Suppliers and Customers Accounting for More Than 10% of The Total Procurement (Sales) Amount in Either of The Most Recent 2 Years, The Amount and Proportion of Procurement (Sales) from Them and The Reasons for The Change

1. Major Suppliers of the Most Recent 2 Years

Unit: NT\$ thousands; %

Item	2023				2024				2025 Q1 (Note)			
	Name	Amount	% of Total Net Purchases	Relationship with Issuer	Name	Amount	% of Total Net Purchases	Relationship with Issuer	Name	Amount	% of Total Net Purchases	Relationship with Issuer
1	Bank of Taiwan	1,737,930	35.63	None	Bank of Taiwan	2,547,692	40.09	None	—	—	—	—
	Others	3,140,405	64.37		Others	3,806,885	59.91	None	—	—	—	—
	Total	4,878,335	100.00		Total	6,354,577	100.00		—	—	—	—

Note: As of the publication date of the annual report, the most recent consolidated financial statements dated March 31, 2025 has not yet been approved by the Board of Directors nor reviewed by certified public accountants.

Reason of Changes in Purchases: The increase is caused by changes in market trends and customer demands.

2. Major Customers of the Most Recent 2 Years

Unit: NT\$ thousands; %

Item	2023				2024				2025 Q1 (Note)			
	Name	Amount	% of Total Net Sales	Relationship with Issuer	Name	Amount	% of Total Net Sales	Relationship with Issuer	Name	Amount	% of Total Net Sales	Relationship with Issuer
1	Client A	5,251,529	24.59	None	Client A	5,376,979	23.69	None	—	—	—	—
2	Client B	2,834,188	13.27	None	Client B	2,604,235	11.47	None	—	—	—	—
3	Client K	1,787,471	8.37	None	Client K	2,487,062	10.96	None	—	—	—	—
	Others	11,483,040	53.77		Others	12,227,633	53.88		—	—	—	—
	Total	21,356,228	100.00		Total	22,695,909	100.00		—	—	—	—

Note: As of the publication date of the annual report, the most recent consolidated financial statements dated March 31, 2025 has not yet been approved by the Board of Directors nor reviewed by certified public accountants.

Reasons of Changes in Sales: The increase / decrease is mainly due to the changes vary with customers' market share.

III. Employees Status

The number of employees employed for the most recent 2 years, and during the current year up to the date of publication of the annual report, their average years of service, average age, and education levels.

March 31, 2025

Year		2023	2024	Current Year as of Mar. 31, 2025
Number of Employees (persons)	Direct Staff	2,846	3,227	3,133
	Engineering	2,213	2,332	2,269
	Management	330	331	321
	Total	5,389	5,890	5,723
Average Age		39	38.7	38.9
Average Seniority (years)		10.5	10.1	10.4
Academic qualifications (%)	Ph.D.	0.1	0.1	0.1
	Master	8.8	8.5	8.4
	Bachelor	68.2	70.4	70.6
	High School	22.5	20.6	20.5
	Degree of Lower Levels	0.4	0.4	0.4

IV. Disbursements for Environmental Protection

Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and

the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None

V. Labor Relations

- (I) List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests :

The Company is responsible for handling the related welfare and benefits for the staff according to Labor Standards Act, Labor Insurance Act, the Employee Welfare Fund Act and the related laws and regulations and conducts regular health examination, on-the-job training and free group insurance services.

1. Employee Benefits:

- (1) Employees are entitled to labor insurance, National Health Insurance, and group insurance on the first day of work.
- (2) Provide shuttle bus and dormitory to take care of staff living far.
- (3) Introduce employee discounts on designated shops, and actively develop kindergarten, childcare center to offer employee care resources.
- (4) Various subsidies granted for Birthday voucher, Mid-Autumn Festival voucher, Dragon Boat Festival voucher, Lunar New Year and Marriage gift money, childbirth subsidy, bereavement allowance.
- (5) Holding celebrity lecture, watching movies, family days, miscellaneous clubs and so on to give our employees a work-life balance and fun.
- (6) Holding departmental social activity so as to promote the harmonious relationship between labor and management.

2. Further education and training for employees:

- (1) Internal training: Six categories of training are provided, including Leadership, General management, Technology, Orientation, Quality and Environmental.
- (2) External training: External training subsidy is provided to encourage employees to improve skills.
- (3) Self-learning resources: Various learning resources for employees are provided on the e-learning platform. Different topics of newsletters, such as English, presentation, Excel, AI and etc., are also provided enabling employees to learn anytime.

3. Retirement Program:

The Company sets up a retirement pension plans for employees. According to the Labor Pension Act, the Company allocates a retirement pension into the personal account of the laborer based on 6% of the employee's monthly salary for those who chose the new labor pension system. In addition, the labor pension reserve funds shall be allocated into the Bank

of Taiwan based on specific ratio of the employee's monthly salary for those with old labor pension. Besides, the Company also established the labor pension reserve supervision committee and hired consultant to conduct the funds actuarial every year to ensure the rights and interests of employees. Before the end of each year, we estimate the balance of the labor pension reserve supervision account. If the balance is not enough to pay the employees who are estimated to meet the retirement conditions in the next year, the shortfall will be made up by the Company before the end of March of the following year.

4. Labor mutual communication:

In order to deliver important notices and policies, the Company regularly holds newcomer interview, labor-management meeting, welfare committee meeting, migrant worker monthly meeting, production line meeting. Other means of communication include platforms such as Internal Communication Box to collect, understand, and resolve employees' needs.

5. Promote employee health care:

- (1) Regular health examination and arrange on-site doctor service to give employees consultation in health and medicine.
- (2) Boosting care to employees who are nursing and accommodating them more comfortable and better-equipped breastfeeding room.
- (3) Providing massage service to take care employees' health. Meanwhile provide visually impaired job opportunity.
- (4) The Company regularly promotes health enhancement activities and educational campaigns to encourage employees to adopt a healthy lifestyle. For example, a walking challenge was organized this year, with a total distance of 113,797 kilometers completed. Employees collectively lost 121 kilograms in weight, and 40% of participants experienced a reduction in blood pressure. These efforts have proven effective in preventing obesity and chronic conditions such as hypertension, hyperglycemia, and hyperlipidemia among employees.

6. Diverse and equal work environment:

The Company builds an equal and respectful environment, with female employees accounting for about 55% and female supervisors accounting for about 20%. We will continue focused on the issues of female employees and optimize the relevant welfare programs, thus they are willing to contribute their talents to ChipMOS and grow together with company.

- (II) List any losses suffered by the company in the most recent 2 fiscal years and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the

dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

VI. Cyber Security and Intellectual Property Management

(I) Cyber Security Management

1. Cyber Security Risk Management Framework

Each year, the information technology unit identifies information security risks through identification, analysis, and evaluation procedures for financial, strategic, operational, and disaster areas. Quantitative assessment of the frequency, impact and control of potential risks. Continuously monitor risks and propose measures.

2. Cyber Security Policy

- (1) Protect the confidentiality of the Company' information assets and to prevent unauthorized access or improper leak.
- (2) Ensure the completeness of information procedures and to prevent improper manipulation or damages.
- (3) Ensure that authorized users may use the information assets as needed.

3. Specific management plan

- (1) Important assets inventory and risk assessment.
- (2) Cyber security documents compliance review and suitability adjustment.
- (3) Operational impact analysis and disaster recovery rehearsal of important systems.
- (4) Strengthen employees' information security awareness and ability.
- (5) Stable working environment for information security protection.
- (6) Strictly control the service quality of the information security supply chain.
- (7) Actively seek external resources to expand information security protection.

4. Invest in cyber security management resources:

The Company attaches great importance to information security, which has become the common awareness of the Company and all employees. The cyber security management practices and benefits invested as below in 2024:

- (1) Dedicated manpower for information security: We have set up an "Information Security Office" responsible for promoting, coordinating, supervising and reviewing information security management matters.
- (2) Certification: Passed the ISO 27001 annual verification and there is no major information security deficiency.
- (3) Information security incidents: There were no major information security incidents affecting the Company's operations in 2024.

(4) Education and training: Completed personnel education and training for 4,161 persons which include 6 times of e-mail phishing fraud letter rehearsals and 25 times of theme-based information security social engineering publicity.

(5) Disaster recovery rehearsal: Completed 43 times of information system rehearsal with completion rate of 100%.

5. List any losses suffered and effects by the company in the most recent 2 fiscal years and up to the annual report publication date due to major cyber security incidents: None.

(II) Intellectual Property Management Plan

1. The Company has formulated an intellectual property (IP) management policy that incorporates the Company's operational goals and R&D direction, and set up an IP management unit responsible for establishing IP management related measures to ensure the implementation and execution quality of IP protection, while strengthening the Company's competitive advantage. In order to encourage employees to enhance their innovative strength and accumulate the Company's IP capacity, the IP management unit will share IP related information from time to time to deepen the concept of intellectual property, and has developed the "Invention Proposal Reward Management Procedure" and launched an electronic "IP Management System" for the employees to effectively capture the IP information and implement IP management.

2. 2024 Implementation Status (presented to the board of directors on November 5, 2024)

(1) The Company has actively advanced the IP management plan, established the IP management system and database with continuous updates, and introduced patent application review and value review mechanisms to strengthen the quality of the intellectual property rights.

(2) The Company's IP management personnel have obtained TIPS (Taiwan Intellectual Property Management System) self-assessment qualifications to implement IP management plan.

(3) Achievement of Intellectual Property Rights

A. As of December 31, 2024, we own 553 active patents, 87 pending applications, and 53 registered trademarks at home and abroad.

Intellectual Property Rights		Taiwan	China	US	Others	Total
Patent	No. of Active Patents	301	160	87	5	553
	No. of Pending Applications	14	73	0	0	87
Trademark	No. of Registered TM	10	14	8	21	53

B. Acquiring "National Invention and Creation Award" in 2016.

C. Named Astrum Award Winner by MDB Capital Group, a US intellectual property (IP) investment bank, in 2011.

VII. Material Contracts

Categories of Contracts	Parties	Term	Main Purpose	Restrictions
Service Agreement	Company A	From 2024/01/01 to 2030/12/31	To provide wafer and IC processing services.	1. Product defect-free rate agreement. 2. Indemnity clauses for IP infringements.
IC OEM Services Agreement	Company K	From 2021/01/01 to 2026/12/31 with automatic extension and may be terminated according to the terms of the agreement.	To provide services for assembly, reliability tests, marking / remarking, and testing.	1. Warranty against defects. 2. Indemnity clauses for IP infringements. 3. Liability limitation agreement.
Certificate of Commitment for Service	Group C	From 2016/01/01 to 2018/12/31 with automatic extension and may be terminated according to the terms of the agreement.	To provide wafer processing services.	1. Product defect-free rate agreement. 2. Indemnity clauses for IP infringements.
IC Processing and Assembly Contract	Company M	Effective on 2010/01/01 with automatic extension and may be terminated according to the terms of the agreement.	To provide IC assembly services.	1. Product defect-free rate agreement. 2. Indemnity clauses for IP infringements.
IC Assembly and Testing Contract	Group G	From 2024/07/01 to 2026/06/30 with automatic	To provide IC assembly and testing services.	1. Product defect-free rate agreement.

Categories of Contracts	Parties	Term	Main Purpose	Restrictions
		extension and may be terminated according to the terms of the agreement.		2. Indemnity clauses for IP infringements.
Service Agreement	Company U	Effective on 2013/07/01 and may be terminated according to the terms of the agreement.	To provide IC assembly and testing services.	1. Product defect-free rate and quality agreement. 2. Indemnity clauses for IP infringements.
Service Agreement	Group Y	From 2021/10/01 to 2024/09/30 with automatic extension and may be terminated according to the terms of the agreement	To provide IC assembly and testing services.	1. Product defect-free rate and quality agreement. 2. Indemnity clauses for IP infringements.
Service Agreement	Group F	From 2024/01/01 to 2027/12/31 with automatic extension and may be terminated according to the terms of the agreement	To provide IC assembly and testing services.	1. Product defect-free rate and quality agreement. 2. Indemnity clauses for IP infringements.
Contract Assembly Agreement	Group I	Effective on 2007/11/13 and may be terminated according to the terms of the agreement.	To provide wafer assembly services.	1. Product defect-free rate and quality agreement. 2. Indemnity clauses for IP infringements.
Land Lease Agreement	Southern Taiwan Science Park	From 2014/07/01 to 2024/06/30	To lease lands from the Southern	1. Punitive damage clauses.

Categories of Contracts	Parties	Term	Main Purpose	Restrictions
	Bureau		Taiwan Science Park Bureau.	2. Rent agreement 3. Early termination clause.
Land Lease Agreement	Southern Taiwan Science Park Bureau	From 2012/04/03 to 2032/04/02	To lease lands from the Southern Taiwan Science Park Bureau.	1. Punitive damage clauses. 2. Rent agreement 3. Early termination clause.
Land Lease Agreement	Hsinchu Science Park Bureau	From 2008/09/18 to 2027/12/31	To lease lands from the Hsinchu Science Park Bureau.	1. Punitive damage clauses. 2. Rent and joint liability agreement 3. Early termination clause.
Land Lease Agreement	Hsinchu Science Park Bureau	From 2014/08/01 to 2034/07/31	To lease lands from the Hsinchu Science Park Bureau.	1. Punitive damage clauses. 2. Rent and joint liability agreement 3. Early termination clause.
Supply Agreement	Ryowa Co., Ltd.	From 2014/09/01 to 2019/08/31 with automatic extension and may be terminated according to the terms of the agreement.	To supply materials required for the IC assembly business.	1. Payment terms. 2. Warranty and liability clauses.

V. Review of Financial Position, Financial Performance and Risk Management

I. Financial Position (consolidated financial statements)

Unit: NT\$ thousands; %

Item \ Year	2024	2023	Difference	
			Amount	%
Current assets	23,643,516	25,160,658	(1,517,142)	(6.03)
Property, plant and equipment	19,996,760	19,139,503	857,257	4.48
Other assets	1,739,576	1,860,323	(120,747)	(6.49)
Total assets	45,379,852	46,160,484	(780,632)	(1.69)
Current liabilities	8,673,445	7,353,218	1,320,227	17.95
Non-current liabilities	11,632,173	13,953,614	(2,321,441)	(16.64)
Total liabilities	20,305,618	21,306,832	(1,001,214)	(4.70)
Capital stock	7,272,401	7,272,401	—	—
Capital surplus	6,064,637	6,064,637	—	—
Retained earnings	11,622,494	11,463,406	159,088	1.39
Other equity interest	114,702	53,208	61,494	115.57
Equity attributable to equity holders of the Company	25,074,234	24,853,652	220,582	0.89
Analysis of deviation over 20%:				
Increase in other equity interest: Mainly due to the increase in currency exchange gain arising from translation of foreign operations in 2024 and increase the equity directly related to non-current assets held for sale (resulted from the Company's Board of Directors approved its subsidiary to sell the owned equity investment for using equity method in 2023, and the Group completed the equity transfer in 2024).				

II. Financial Performance (consolidated financial statements)

(I) Operating Results Comparative Analysis

Unit: NT\$ thousands; %

Item \ Year	2024	2023	Difference	
			Amount	%
Revenue	22,695,909	21,356,228	1,339,681	6.27
Cost of revenue	(19,751,813)	(17,806,803)	(1,945,010)	10.92
Gross profit	2,944,096	3,549,425	(605,329)	(17.05)
Operating expenses	(1,770,051)	(1,726,916)	(43,135)	2.50
Other income (expenses), net	99,892	85,943	13,949	16.23
Operating profit	1,273,937	1,908,452	(634,515)	(33.25)
Non-operating income (expenses)	373,116	359,774	13,342	3.71
Profit before income tax	1,647,053	2,268,226	(621,173)	(27.39)
Income tax expense	(227,058)	(374,798)	147,740	(39.42)
Profit for the year	1,419,995	1,893,428	(473,433)	(25.00)
Other comprehensive income (loss), net of income tax	109,619	(179,057)	288,676	(161.22)
Total comprehensive income for the year	1,529,614	1,714,371	(184,757)	(10.78)

Analysis of deviation over 20%:

1. Decrease in operating profit, profit before income tax, income tax expense and profit for the year: Mainly due to the differences in product mix, increase in prices of major raw materials and the electricity rates, which increased cost of revenue and the lower gross profit in 2024.
2. Increase in other comprehensive income, net of income tax: Mainly due to the decrease of unrealized loss on valuation of equity instruments at fair value through other comprehensive income and increase the equity directly related to non-current assets held for sale (resulted from the Group completed the equity transfer in 2024).

(II) Sales Volume Forecast and Effect of Changes on the Company's Future Business and Future Response Actions: Please refer to "I. Letter to Shareholders".

III. Cash Flow (consolidated financial statements)

(I) Cash Flow Analysis for the Current Year

Unit: NT\$ thousands

Cash balance at the period beginning	Net cash provided by operating activities in the period	Net cash used in investing activities in the period	Net cash used in financing activities in the period	Effect of exchange rate changes on cash and cash equivalents	Cash balance at the period end	Remedy for liquidity shortfall	
						Investment plan	Financing plan
12,354,035	5,940,582	(615,105)	(2,475,391)	14,918	15,219,039	—	—
<p>Analysis of Cash Flow:</p> <p>Operating activities: Mainly include net income and depreciation expenses.</p> <p>Investing activities: Mainly for capital expenditures and partially offset by proceeds from disposal of non-current assets held for sale.</p> <p>Financing activities: Mainly for cash dividend payment and net payments on bank loans.</p>							

(II) Remedial Plan for Liquidity Shortage: Not applicable.

(III) Company's Cash Liquidity Analysis for the Coming Year

Unit: NT\$ thousands

Opening cash balance	Net cash flow provided by operating activities	Annual cash outflow	Cash balance amount	Remedial actions for cash deficit	
				Investment plan	Financial plan
15,219,039	5,440,050	8,166,173	12,492,916	—	—
<p>1. Analysis on the cash flow changes for the coming year :</p> <p>(1) Operating activities \$5,440,050: Mainly due to operating profit estimated.</p> <p>(2) Investing activities (\$4,366,984): Mainly due to the acquisition of operating equipment.</p> <p>(3) Financing activities (\$3,799,189): Mainly due to the payments on bank loans and payment of cash dividend.</p> <p>2. Remedial action for cash deficit and liquidity analysis: Not applicable.</p>					

IV. Effect upon Financial Operations of Major Capital Expenditures in the Most Recent Year. (consolidated financial statements)

Major Capital Expenditure Items and Source of Capital:

Unit: NT\$ thousands

Project	Actual or expected source of funds	Total actual funding need	Actual or expected status of use	
			2024	2025
Plant and equipment	Own funds or bank loan	8,842,384	5,451,431	3,390,953

V. Investment Policy in the Most Recent Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year

The Company and its subsidiaries' investment policy in the most recent year, accounted for using equity method, were mainly focuses on the long-term strategic purposes and to enhance our international market competitiveness. Each investment was made with prudent evaluation. The Company and its subsidiaries recognized its share of profit of associates accounted for using equity method amount to NT\$2,683 thousand for the year of 2024 which decreased NT\$217,208 thousand from the last year. Mainly due to the Company's Board of Directors approved its 100% owned subsidiary ChipMOS TECHNOLOGIES (BVI) LTD. to sell all of the 45.0242% owned equity investment accounted for using equity method in Unimos Microelectronics (Shanghai) Co., Ltd. on December 21, 2023, and the Group has reclassified the investment as non-current assets held for sale and stop using equity method. Therefore, the Group wasn't recognized share of profit of associates accounted for using equity method in Unimos Microelectronics (Shanghai) Co., Ltd. in 2024.

VI. Risk Management as in the Most Recent Year and Up to the Date of Publication Date of the Annual Report

(I) Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

1. Variations of interest rate

The borrowings of the Company and its subsidiaries are mainly generated for the purposes of operating activities. More preferential loan terms and the loan terms that are less affected by changes in interest rates are the main consideration when borrowing. The finance department will keep an eye on the interest rate fluctuation at all times, maintain good rapport with correspondent banks, assess the difference between the loan interest rate and the average market interest rate periodically and adjust accordingly to lower the impact of interest rate changes on the Company's profit.

2. Variations of foreign currency exchange rate

The major foreign currency-denominated sales of the Company and its subsidiaries are denominated in US dollars, while the major raw material and machinery equipment are partial denominated in US dollars or Japanese yen. Therefore, accounts receivable charge against accounts payable for foreign currency-denominated will bring part of the natural hedge effect. However, exchange gain or loss may arise when exchanging such funds to New Taiwan Dollars. Thus, exchange rate changes may have impacts on the Company's revenue and profit.

The main hedging strategy of the Company and its subsidiaries is based on natural hedging to reduce foreign currency exposure positions and the finance department will monitor international exchange rate changes from time to time, and gather the related

information of exchange rate changes at all times to make exchange plans in advance and reduce exchange losses resulting from the conversion of foreign currency to New Taiwan Dollars for operational needs.

3. Inflation

The impact of inflation is enormous, and the Company will gather information of international economic situation and the factors might trigger an unusually heated inflation to keep constant watch of market price fluctuation of raw material and keep looking for substitutive materials. Also, the Company will provide relevant information to Company's management team as a basis for review and decision making. The Company will also keep good interactive relationship with suppliers and customers to enhance the response to cost changes, and proceed with further negotiate regarding purchases and prices in order to avoid adverse impact of inflation on the Company. The Company demand for precious metals accounted for a certain proportion of the production, to establish a precious metal processing and supply chain to improve the establishment of a more flexible response to the risk of loss caused by precious metal price fluctuations.

(II) Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions

The Company and its subsidiaries do not engage in any high-risk, high-leverage investment. The Company's financial transactions are strictly for hedging the potential risk of exchange rate changes of the Company's assets and liabilities denominated in foreign currency and are all under the Company's control. Every banking transaction is handled in accordance with the relevant regulations of derivatives transactions provided in our "Operational Procedures for Acquisition and Disposal of Assets" and "List of the Approved Financial Affairs and Approval Authority".

As of the date of publication of this annual report, the Company and its subsidiaries have not lent loans nor made endorsement/guarantee to others. Only for the Company's operating activities for customs tariff endorsement guarantee amounted to NT\$59,800 thousand.

(III) Future Research & Development Projects and Corresponding Budget

1. R&D projects in the future

The Company and its subsidiaries have been established in line with "R&D-based" objective, focusing on advanced R&D and production problem solving of assembly structure, material and testing business. Every year we will devote in R&D regarding various issues in mechanics, material, electrical and other related domain in order to provide customers with all round information. 3C products have to be possessed of the

characters of light, thin, short and small for mobile platform and prevalence stretching over different applicable electronic products, such as touch panel controller IC, power management IC, MEMS IC, biometrics authentication (such as fingerprint sensor) etc. Therefore, further advanced multi-chip assembly technologies have become a basic equipment to achieve full-scale integration.

The assembly and testing houses need build up the state of the art capabilities and develop the R&D technologies to provide customers with effective solutions and to maintain the market competitiveness. Thus, the Company and its subsidiaries keep enhancing investments in core technologies and working toward R&D in advanced technologies regarding assembly and testing. The Company and its subsidiaries have put a lot of effort on R&D over decades, and the achievement should be attributed to the professional skills of the engineers and their accumulated experiences. Their appropriate control of current materials parameter optimization and new material evaluation, improvement in equipment and survey next generation equipment also helped in reducing production costs. In addition, the Company and its subsidiaries conducted an industry, research institution and university co-development project to jointly research and develop in next generation advanced assembly and testing technologies. The Company and its subsidiaries will align customer's product development schedule and technology development roadmap by more aggressive R&D development resource. Meanwhile, the involved R&D resource also could enhance the core technology capability and expand the new business opportunity. Based on the foregoing, the Company and its subsidiaries have the self-confidence to be the pioneer in the assembly and testing industry.

2. New products (services) planned to be developed

The Company and its subsidiaries not only plans to keep increasing capacity of assembly and testing services for high-end memory, but also plans to expand regarding the assembly and testing services for the following products:

- (1) Silver-Alloys bump technology development for display driver IC.
- (2) Develop 1M1P Re-distribution Layer (RDL) for memory product.
- (3) Develop double-layer COF with dual IC technology for Micro-LED TV display application.
- (4) Develop non-rectangular gold bumps for using in COF flexible board packaging process technology.
- (5) Flip-chip and wire bond hybrid package technology development.
- (6) Develop thermal enhanced FCCSP with heat spreader.

3. Future R&D Plans

The estimated R&D expenditure of the Company and its subsidiaries are gradually recognized in accordance with the developing progress of new products and technologies, and will maintain a certain rate of growth based on future operating conditions to ensure

the competitiveness of the Company and its subsidiaries. Total R&D budget is estimated to be around 5% of 2025 revenue.

(IV) Effect on the Company's Financial Operations of Important Policies Adopted and Changes in the Legal Environment at Home and Abroad, and Measures to be Taken in Response

The Company and its subsidiaries' financial status are not affected by major changes in domestic and foreign government policies and laws in recent years. Nevertheless, since the rules and regulations of the Company and its subsidiaries are stipulated and enforced with the relative laws and regulations, if there is any amendment, the Company and its subsidiaries will amend and renew their rules and regulations in accordance with such amendment.

(V) Effects of the Company's Financial Operations of Developments in Science and Technology (including Cyber Security Risks) as well as Industrial Change, and Measures to be Taken in Response

The industry, products and technologies which the Company and its subsidiaries now engaged are changing rapidly, requiring the Company to not only introduce advanced process technologies but also enhance the partnership of the strategic alliance with upstream and downstream vendors of the supply chain. The Company and its subsidiaries shall devote to acquiring and developing advanced process technologies, obtain strategic cooperative alliance with major material suppliers and customers, and enhance marketing channel to make a diverse development in products and customers. As for financial operation, the Company and its subsidiaries shall aim at the characteristic of business to strengthen the management of cash flow and to maintain adequate financial structure to disperse operating risks.

The Company has announced an Information Security Policy since 2014 to avoid cyber security risks. Implementing an ISMS (information security management system) based on ISO/IEC 27001:2013 information security standard. The Company has established ISO 27001 framework contains 14 domains. Setting up an Information Security Management Committee and communication email in organization. We set up a "Information Security Office" in accordance with the regulations of the Financial Supervisory Commission in 2022. And our follows the "Guidelines for Information Security Management and Control of Listed OTC Companies" to formulate operational standards for information security related management procedures, plan internal management related activities of the security, and assist in the internal information security related risk assessment and needs. Each year, information technology center's related control objectives and control measures are reviewed through internal audit activities and external third-party verification. Currently, in 2017, ISO/IEC 27001 certifications have been obtained. In response to the future ISMS revision requirements, our company has hired consultants to assist in the revision process.

We are reevaluating the revision needs, discussing internal procedures, and revising the new version of the procedural manual. We successfully achieve the ISMS new version certification in 2024.

The Company continuously develops disaster recovery architecture for important information assets and conduct disaster recovery plan & implement disaster recovery rehearsal (DR rehearsal). The rehearsal information system recovery time objective (RTO) can be completed within the maximum tolerable period of disruption (MTPD) to reduce the production interruption time or property loss caused by disasters. The Information Technology Center has completed 43 items DR rehearsal for important information systems and services in 2024. It includes databases, production system hosts, networking, core switches, firewall and other types of information assets. DR rehearsal adopts standardized disaster recovery plan to make the same expected disaster recovery effect can be obtained in the different factory area and different system administrator.

In order to obtain the cyber security threats and vulnerability risk assessments. The Company joins the Science Park Information Sharing and Analysis Center (SP-ISAC) external security organization. SP-ISAC provides information security analysis services and provides information alerts about current security issues, vulnerabilities, and exploits. Using submit security incident support form can help ISMS security team analysis and response to the security incident. In addition, actively participate in various seminars, such as the CYBERSEC 2022, to absorb new knowledge from various topics, reflect on the current situation, and plan a better information security environment. To reduce cyber security risk by setting up network security equipment, in addition using intrusion detection system to real time analyze & block abnormal network behaviors. Maintain and identifying information assets value (confidentiality, integrity and availability) through information assets inventory every year. The information assets value corresponds to determines the assets protection level plan needs. In response to the increasing trend of phishing email cybercrime by social engineering email attacks, implement phishing simulations test and educate employees on how to spot phishing and avoid attacks, increase employee awareness for reduce risk. In order to improve account management, the import of privileged account management and two-factor authentication has been completed.

(VI) Effect on the Company's Crisis Management of Changes in the Company's Corporate Image, and Measures to be Taken in Response

The Company and its subsidiaries maintained an excellent corporate image by operating with integrity and complying with the relevant laws and regulations. Up to date, there has been no event that adversely impact in the corporate image of the Company and its subsidiaries.

(VII) Expected Benefits and Possible Risks Associated with any Merger and Acquisitions, and Mitigation Measures being or to be Taken: None.

(VIII) Expected Benefits and Possible Risks Associated with any Plant Expansion, and Mitigation Measures being or to be Taken

The layout of plant of the Company and its subsidiaries is according to fill up current capacity first and consider the necessary to satisfy the future needs of customers and market development trend. Expansion of the plant of the Company and its subsidiaries has been completely and prudently evaluated by responsible departments. Investment recovery and possible risks have also been taken into consideration.

(IX) Risks Associated with any Consolidation of Sales or Purchasing Operations, and Mitigation Measures being or to be Taken

1. Purchases

The Company duly evaluates the financial and operating status of our major suppliers. Purchases of major raw materials are generally purchased from two or more suppliers except in the event that such materials shall be purchased from suppliers certified or designated by customers. Our suppliers are all well-known manufacturers from home or abroad. We keep long-term partnership with all the suppliers in order to assure a steady purchase. We also develop substitute materials and suppliers to increase the flexibility of supply sources.

2. Sales

The Company is the second largest assembly and testing house for LCD display driver IC in Taiwan and has deeply ploughed the assembly and testing services in semiconductor back-end processes industry. The major business lies in providing assembly and testing services for MF/HF memory, high density memory, LCD display driver and control IC, automotive IC, and mobile/wearable IC etc. The major customers include semiconductor design companies, integrated device manufacturers and semiconductor IC Fabs. at home and abroad. Sales made to the top 10 customers of the Company respectively accounted for 81.3%, 81.9% and 82.3% of the net revenue for each year from 2022 to 2024. Sales made to the top 10 customers in each season were very stable and no sales made to any singular customer or group accounted for over 30% of all sales. Therefore, the Company does not run the risk of over-concentration in sales. Further, the Company will not only keep providing fine services for solutions and technical support to customers, but will also maintain a well and long-term relationship with existing customers. We will also further devote to win new customers that engage in logic/mixed-signal IC and consumer IC products in order to reduce risks associated with sales concentration.

(X) Effect Upon and Risk to the Company in the event a Major Quantity of Shares belonging to a Director or Shareholder Holding Greater Than a 10 Percent Stake in the Company has been

Transferred or has Otherwise Changed Hands, and Mitigation Measures being or to be taken: None.

(XI) Effect Upon and Risk to the Company Associated with any Change in Governance Personnel or Top Management, and Mitigation Measures being or to be Taken: None.

(XII) Litigation or Non-litigation Matters

1. Major ongoing lawsuits, non-lawsuits or administrative lawsuit in the Most Recent Year and Up to the Date of Publication Date of the Annual Report: None.
2. Major ongoing lawsuits, non-lawsuits or administrative lawsuits caused by directors, supervisors or shareholders with over 10% shareholdings in the Most Recent Year and Up to the Date of Publication Date of the Annual Report: None.

(XIII) Other Important Risks and Utility Supply Interruption or Shortage Risks

The frequency and severity of catastrophic events, including natural disasters and severe weather has been increasing, in part due to climate change or systemic regional geological changes that manifest in damaging earthquakes. ChipMOS has manufacturing and other operations in locations susceptible to natural disasters, such as flooding, earthquakes, tsunamis, typhoons, and droughts that may cause interruptions or shortages in the supply of utilities, such as water and electricity, that could disrupt operations. In addition, ChipMOS's suppliers and customers also have operations in such locations. For example, most of ChipMOS's production facilities, as well as those of many of its material suppliers and equipment vendors, are located in Taiwan and Japan which are susceptible to earthquakes, tsunamis, flooding, typhoons, and droughts from time to time that may cause shortages in electricity and water or interruptions to our operations. Significant damage or other impediments to these facilities as a result of natural disasters, industrial strikes or industrial accidents could significantly increase our operating costs.

Thus, if one or more natural disasters or the Government supply shortages or interruptions (e.g. non-nuclear policies cause electricity shortages) that result in a prolonged disruption to ChipMOS's operations or those of its customers or suppliers, or if any of its or vendor facilities were to be damaged or cease operations as a result of an explosion or fire, it could reduce the Company's manufacturing capacity and may cause us to lose important customers, thereby having a potentially adverse and material impact on our operational and financial performance. ChipMOS has occasionally suffered power outages or surges in Taiwan caused by difficulties encountered by its electricity supplier, the Taiwan Power Company, or other power consumers on the same power grid, which have resulted in interruptions to our operations.

ChipMOS maintains a comprehensive risk management system dedicated to the safety of people, the conservation of natural resources, and the protection of property. In

order to effectively handle emergencies and natural disasters, at each facility management has developed comprehensive plans and procedures that focus on risk prevention, emergency response, crisis management and business continuity. All ChipMOS manufacturing factories have been ISO 14001 certified (environmental management system) and OHSAS 18001 certified (occupational health and safety management system).

The Company pays special attention to preparedness of emergency response to disasters, such as typhoons, floods and droughts caused by climate change, earthquakes, pandemics (such as H1N1 influenza, new coronavirus, COVID-19), and disruptions to water, electricity and other public utilities. In response to the impact of the earthquake that occurred in Taiwan, ChipMOS conducted a continuous improvements including enhancing earthquake emergency response, enhancing tool anchorage and seismic isolation facilities, preparedness for speeding up tool salvage and production recovery. Although the Company maintains many overlapping risk prevention and protection systems, as well as fire and casualty insurance, ChipMOS's risk management and insurance coverage may not always be sufficient to cover all of the Company's potential losses. If any of ChipMOS's or vendor facilities were to be damaged or cease operations as a result of an explosion, fire or environmental causes, it could reduce the Company's manufacturing capacity and may lead to the loss of important sales and customers, and impact on ChipMOS's financial performance. In addition to periodic fire-protection inspections and firefighting drills, the Company has also carried out a corporate-wide fire risk mitigation project focused on managerial and hardware improvements.

In today's era of extremely frequent global interaction, convenient transportation and frequent contact have caused the epidemic to spread rapidly. Various countries implemented different levels of lockdown measures to prevent further spread of epidemic. These lockdown measures and epidemic are resulting in industry supply chain logistics may be delayed or interrupted risk and even the risks of health and safety protection of employees and production disruption. We may incur expenses or delays relating to such events outside of our control, which could have a material adverse impact on our business, operating results and financial condition. ChipMOS have developed a pandemic preparedness and response plan and ensure health of our employees and the normal operation of the production line. We are maintaining full inventory levels to ensure uninterrupted production. We are also in close contact with all of our vendors and have taken actions to provide extra back-up as the situation continues evolve. This includes increasing inventory levels and back-up vendor sources where it makes sense.

VII. Other Important Matters: None.

VI. Special Items to be included

I. Information Related to the Company's Affiliates

(I) Consolidated Business Report of Affiliated Enterprises for the most recent fiscal year

The Company's 2024 consolidated business report of affiliated enterprises please refer to Related Enterprises Three Book Form Area in the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/t57sb01_q10).

(II) Consolidated Financial Statements of Affiliated Companies:

Please refer to the declaration of consolidated financial statements of affiliated enterprises on page 4 of the Company's 2024 consolidated financial statements

(III) Affiliation Report: Not applicable.

II. Status of Company's Private Placement of Securities in the Most Recent Year and Up to the Date of Publication of the Annual Report: None.

III. Other Matters that Require Additional Description: None.

IX. Any of the Situations Listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, which might Materially Affect Shareholders' Equity or the Price of the Company's Securities, has Occurred in the most recent year Up to the Date of Publication of the Annual Report: None.

ChipMOS TECHNOLOGIES INC.

Chairman: Shih-Jye Cheng

ChipMOS