

ChipMOS TECHNOLOGIES INC.

Communication between Independent Directors and the Company's Internal Auditor Supervisor

1. Policy :

- (1) ChipMOS Audit Committee is composed of all independent directors. 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 once a quarterly.
- (2) The internal audit supervisor communicates with each independent director and discusses the company's internal audit execution status and internal control operation status through email, telephone and meeting.

2. The material communication items as below in 2021.

Date	Mode	Material Communication Items	Results
2021/03/16	Audit Committee meeting	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report ➤ Reviewing and approving 2020 Statement of Internal Control System 	No objections
2021/04/20	Audit Committee meeting	<ul style="list-style-type: none"> ➤ Reviewing and approving report on SOX 404 self-testing results for the year 2020 	No objections
2021/05/11	Audit Committee meeting	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report ➤ Reviewing and approving amendments to the Internal Control System 	No objections
2021/08/10	Audit Committee meeting	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report 	No objections
2021/11/08	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Discussing on the implementation of internal audit work (Closed Door Session) 	No objections
	Audit Committee meeting	<ul style="list-style-type: none"> ➤ Reviewing the Internal Auditor's report ➤ Reviewing and approving the 2022 internal audit plan 	No objections