

ChipMOS TECHNOLOGIES INC.

Communication between Independent Directors and Independent Accountants

1. Policy :

ChipMOS Audit Committee is composed of all independent directors. The independent accountants should report and communicate that matters related to the audit or review of the Company's consolidated financial report (the annual parent only financial statement is also included) through the meeting with the independent directors at least quarterly.

2. The material communication items are as below in 2021.

Date	Mode	Material Communication Items	Results
2021/03/16	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ The independent accountants attended the meeting in person for discussing and communicating with independent directors on 2020 consolidated and parent only financial statement including the scope of the audit, the significance of the audit, the audit report and independence of the independent accountants, and total audit and non-audit service fees provided by the independent accountants in 2020. ➤ Explain the estimated fees for the audit service for 2021. ➤ Circumstances of improving the timeliness of financial report announcement and the Company to prepare of its own financial reports. 	No objections
2021/04/20	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ 2020 integrated audit results. 	No objections
2021/05/11	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ The independent accountants attended the meeting in person for discussing and communicating with independent directors on 2021 Q1 consolidated financial statement including the scope of the review, the significance of the review and the review report of the independent accountants. ➤ Reminders and explanations of major standards and the regulations updates. 	No objections

		➤ 2021 integrated audit plan.	
2021/08/10	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ The independent accountants attended the meeting in person for discussing and communicating with independent directors on 2021 Q2 consolidated financial statement including the scope of the review, the significance of the review and the review report of the independent accountants. ➤ Reminder and explanation of financial report disclosure. ➤ Reminders and explanations of major standards and the regulations updates. 	No objections
2021/11/08	The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ The independent accountants attended the meeting in person for discussing and communicating with independent directors on 2021 Q3 consolidated financial statement including the scope of the review, the significance of the review and the review report of the independent accountants. ➤ Reminder and explanation of financial report disclosure. ➤ The progress of the review of 2021 Q3 consolidated financial statement, including discussions on review issues or difficulties. (Separate meeting) 	No objections