

ChipMOS TECHNOLOGIES INC.

Risk Management Policy and Procedures

Article 1 Purpose

The risk management policy and procedures are formulated to strengthen corporate governance and establish an effective risk management mechanism and so to achieve the company's stable operation and sustainable development.

Article 2 Scope of Risk Management

The scope of the Company's risk management covers various risks faced in the process of operating activities, including operational risks, climate change risks, information security risks, financial risks, supply chain risks, and legal compliance risks.

Article 3 Organizational Structure and Functions

1. Board of Directors

The Board of Directors formulates risk management policy and organizational structure to ensure the effectiveness of the risk management mechanism.

2. Audit Office

The Audit Office inspects the Company's risk management, provides existing or potential risks issues regarding internal control to the management timely, regularly checks whether the risk control of each business unit is actually implemented according to the company's internal control and audit plan, and prepares an audit report based on the audit results to report to the Board of Directors on a regular basis.

3. ESG Committee

The ESG Committee is the highest level organization for the promotion of various ESG businesses and is responsible for planning, implementing, reviewing, and supervising the operation of ESG related businesses. It collects and submits the implementation results of the Risk Management Team to the Board of Directors every year.

4. Risk Management Team

The Risk Management Team is the competent authority for implementing risk management.

5. Each risk management unit

Risk Management unit includes operation manufacturing, information technology, human resource, finance and accounting, purchase and logistics, legal and other units. Each risk management unit shall clearly identify the risks it faces, implement necessary procedures and risk management works in compliance with rules, and ensure that the involved risks are controlled within the affordable scope.

Article 4 Risk Identification

In terms of finance, strategies, operation and disaster aspects, the Company uses identification, analysis, evaluation and other procedures to evaluate quantitatively the frequency, impact and control degree of potential risks.

Article 5 Risk Monitoring

Each risk management unit shall continuously monitor the risks. Related departments shall propose the countermeasures, and report the risks and countermeasures appropriately.

Article 6 Disclosure

In addition to the disclosures required by the competent authorities, the Company shall also disclose information related to risk management in the annual report and on the company website.

Article 7 Amendment

The Company shall always pay attention to the changes of the internal (external) operational environment and the developments of international and domestic risk management systems, and adjust the company's risk management policy and procedures and control mechanisms to promote risk management effectiveness accordingly.

Article 8 Implement

The Policy and Procedures, and any amendments hereto, shall come into effect after adoption by a resolution of the Board of Directors.

The Policy and Procedures was enacted on May 11, 2021.

The first amendment thereto was made on August 4, 2022.