

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 financial statements through the meeting with the independent directors face to face at least quarterly.

2. The material communication items are as below in 2022.

Date	Material Communication Items	Results
2022/02/24 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2021 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 2021. ➤ Explain the fees for the audit service for 2022. ➤ Circumstances of improving the timeliness of financial report announcement and the Company to prepare of its own financial reports. ➤ The progress of the audit of 2021 consolidated and parent only financial statement, including discussions on audit issues or difficulties. (Separate meeting) 	No objections
2022/04/14 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ 2021 integrated audit results. 	No objections
2022/05/05 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2022 Q1 consolidated financial statement including the scope of the review, the review report of the independent accountants, and the significance and focus of the review. ➤ Reminders and explanations for the disclosure and verification of GHG emission data. ➤ 2022 integrated audit plan. 	No objections

Date	Material Communication Items	Results
2022/08/04 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2022 Q2 consolidated financial statement including the scope of the review, the review report of the independent accountants, and the significance and focus of the review and. ➤ Reminders and explanations for the disclosure and verification of GHG emission data. 	No objections
2022/11/03 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2022 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. ➤ PCAOB inspection sharing. ➤ Estimated communication schedule for Audit Quality Indicators (AQIs). 	No objections