

ChipMOS TECHNOLOGIES INC.
2023 Corporate Conduct and Ethics Implementation

Assessment Item	Implementation Status			Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM List Companies” and Reasons for Deviation
	Yes	No	Summary	
1. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures				
(1) Does the company have a clear ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		(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 employees including directors and the top management team to implement the Ethical Management policies. Please see the Major Internal Policies Area of Corporate Governance Area on the company's website for the policy.	None of deviation
(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in paragraph 2, Article 7 of the Ethical Corporate	V		(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 Conduct” and “Regulations	None of deviation

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<p>Management Best Practice Principles for TWSE/GTSM Listed Companies?</p> <p>(3) Whether the company has established relevant policies that are duly enforced to prevent unethical conduct, provided implementation procedures, guidelines, consequences of violation and complaint procedures, and periodically reviews and revises such policies?</p>	V		<p>Governing Professional Moral Conduct”, it is clearly stated that the all employees, 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 Trading Law, and to arbitrarily release material inside information without the company's consent.</p> <p>(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 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</p>	None of deviation

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			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. Ethic Management Practice				
(1) Whether the company has assessed the ethics records of whom it has business relationship with and includes business conduct and ethics related clauses in the business contracts?	V		(1) Before the transactions, the Company assesses the information of counterparties and excludes the one with the unethical conduct and regulated clearly in the business contracts the clause of business conduct and ethics.	None of deviation
(2) Whether the company has set up a unit which is dedicated to promoting the company’s ethical standards and regularly (at least once a year) reports directly to the Board of Directors on its ethical corporate management policy and relevant matters, and program to prevent unethical conduct and monitor its implementation?	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. In 2023 promotion of ethical laws and regulations related to "Procedures for Ethical Management and Guidelines for Conduct" to all employees has been conducted.	None of deviation
	V			

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(3) Whether the company has established policies to prevent conflict of interests provide appropriate communication and complaint channels and implement such policies properly?	V		(3) According to the “Procedures for Ethical Management and Guidelines for Conduct” and “Regulations Governing Professional Moral Conduct”, if in the course of conducting company 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 personnel with proper instructions. In addition, when a director attending the board of meeting has any agenda item that conflicts with his own interests, the director will not participate in the discussion and vote on that item.	None of deviation
(4) To implement relevant policies on ethical conducts, has the company established effective accounting and internal control systems, audit plans based on the assessment of unethical			(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	None of deviation

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<p>conduct, and have its ethical conduct program audited by internal auditors or CPA periodically?</p> <p>(5) Does the company provide internal and external ethical conduct training programs on a regular basis?</p>	V		<p>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> <p>(5) In 2023, the Company arranged relevant training to implement ethics, detailed as follows:</p> <p>(a) Promote ethical laws and regulations related to "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 3,300 and 1,296.3(hours), respectively.</p> <table border="1" data-bbox="1144 1118 1774 1362"> <thead> <tr> <th>Course Title</th> <th>Method</th> <th>Number of attendees</th> <th>Training Hours</th> </tr> </thead> <tbody> <tr> <td>Quality courses (RBA) for new employee orientation</td> <td>e-learning</td> <td>693</td> <td>774.9</td> </tr> <tr> <td>RBA course</td> <td>classroom</td> <td>2,607</td> <td>521.4</td> </tr> </tbody> </table>	Course Title	Method	Number of attendees	Training Hours	Quality courses (RBA) for new employee orientation	e-learning	693	774.9	RBA course	classroom	2,607	521.4	None of deviation
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Quality courses (RBA) for new employee orientation	e-learning	693	774.9													
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3. Implementation of Complaint Procedures																

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(1) Does the company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received?	V		(1) The company has established the “Procedures for Ethical Management and Guidelines for Conduct” and stipulates that if any employee of 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 will be referred to the independent Audit office for investigation.	None of deviation
(2) Whether the company has established standard operation procedures for investigating the complaints received, follow-up measures after investigation are completed, and ensuring such complaints are handled in a confidential manner?	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.	None of deviation
(3) Does the company adopt proper measures to prevent a complainant from retaliation for his/her filing a complaint?	V		(3) The company measures the identity of the complaint and the content of reported cases confidential and protects the informer from inappropriate disciplinary actions or any of retaliations due to the report.	None of deviation

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<p>4. Information Disclosure</p> <p>Does the company disclose its guidelines on business ethics as well as information about implementation of such guidelines on its website and Market Observation Post System (“MOPS”)?</p>	V		<p>The company has placed relevant regulations on business ethics on the company's internal website for all employees could 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 web-site is as follows: https://www.chipmos.com/chinese/csr/editor.aspx?CCID=42</p>	None of deviation
<p>5. If the company has established corporate governance policies based on Ethical Corporate Management Best Practice Principles for TWSE/GTSM 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, and all employees 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>				
<p>6. Other important information to facilitate better understanding of the company’s corporate conduct and ethics compliance practices (e.g., review the company’s corporate conduct and ethics policy).</p> <p>In 2023, there were two complaints regarding unethical conduct, and it was investigated through internal audit that no violation of ethical conduct was verified in these complaints.</p>				