

ChipMOS TECHNOLOGIES INC. (the “Company”)

Operational Procedures for Group Enterprise, Specified Company and Related Party Transaction

Article 1: To maintain the rationality of transactions between the Company and group enterprise, specified company and related party and ensure the legitimate rights and interests of the Company, the operational procedure is hereby formulated for the purpose of compliance.

Article 2: The definitions of group enterprise, specified company and related party referred to in the operational procedures are as follows:

- (1) Group enterprise: The term of group enterprise is defined according to the “Taipei Exchange Supplemental Rules Governing Applications by Group Enterprises for TPEX Listing of Stock” and the “Supplementary Provisions to the Taiwan Stock Exchange Corporation Rules for Review of Securities Listings”.
- (2) Specified company: The term of specified company is defined according to the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”.
- (3) Related Party: The term of related party is defined according to the International Accounting Standards 24, “Related Party Disclosures” and the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

Article 3: All transactions, management and dealings between the Company and group enterprise, specified company and related party shall be handled in accordance with the provisions of the operational procedures. Significant transactions with group enterprise, specified company and related party should be submitted to the board of directors for approval in advance. If necessary, the chairman can handle the matter first and report to the board of directors for ratification on an after-the-event. Transactions between the Company’s subsidiary which is a domestic non-public company and group enterprise, specified company and related party shall be handled in accordance with this operational procedure.

Article 4: The finance and accounting unit should establish a “list of group enterprise, specified company and related party” and regularly evaluate whether there are additions or decreases. Any changes should be approved by the supervisor of the finance and accounting unit.

Article 5: The Company’s operations and business interactions with group enterprise, specified company and related party:

- (1) Purchase:
 1. The Company may purchase finished products, raw materials and other supplies from group enterprise, specified company and related party.
 2. Price: According to general market conditions.
 3. Purchase, acceptance and payment operations from group enterprise, specified company and related party shall be handled in accordance with the purchase and

payment cycle of the Company's internal control systems and other relevant procedure regulations.

(2) Sale:

1. The Company may sell finished products, raw materials and services to group enterprise, specified company and related party.
2. Price: According to general market conditions.
3. Sales to group enterprise, specified company and related party shall be handled in accordance with the sale and receipt cycle of the Company's internal control systems and other relevant procedure regulations.

(3) Purchase of other services:

1. The Company may obtain consultation, human resources support and rent venues from group enterprise, specified company and related party in relation to business needs.
2. Price: According to general market conditions.
3. Purchase of other services with group enterprise, specified company and related party shall be handled in accordance with the purchase and payment cycle of the Company's internal control systems and other relevant procedure regulations.

(4) For purchases and sales of goods, professional or technical services provided between the Company and related party, the transaction amount of which during a whole year is expected to be 5 percent of the Company's most recent total consolidated assets or net consolidated revenue in the most recent year, in addition that the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" shall apply, or other than the transactions between the Company's and its parent company or subsidiary or between its subsidiaries, the following information shall be submitted to the board of directors for approval before the transactions may proceed:

1. Items, purpose, necessity, and projected benefits of the transactions.
2. The reason for choosing the related party as a trading counterparty.
3. The calculation principle of the transaction price and the projected limit of annual transaction value.
4. Description of whether transaction terms are consistent with regular commercial terms and that these terms will not damage the Company's interest or shareholders' equity.
5. Restrictions on transaction and other important terms and conditions.

The following particulars about the transactions with related party in the preceding paragraph shall be reported at the nearest shareholders' meeting:

1. Actual transaction value and terms and conditions.
2. Whether the calculation principle of the transaction price approved by the board of directors has been followed.
3. Whether the total value is under the limit on annual transaction value approved by the board of directors. If the total amount is above the limit, describe the reason, necessity, and fairness.

- (5) The Company's supervision of the operation and management of subsidiaries shall be conducted in accordance with the Company's "Operational Procedures for the Supervision and Management of Subsidiaries".

Article 6: Financial transactions between the Company and group enterprise, specified company and related party:

- (1) Endorsements and guarantees: The Company's endorsement and guarantees for the group enterprise, specified company and related party which it has business with shall be handled in accordance with the regulations of the Company's "Operational Procedures for Endorsements and Guarantees".
- (2) Funds transactions: The Company provides financing facility up to a certain limit to the group enterprise, specified company and related party which it has business with shall be handled in accordance with the regulations of the Company's "Operational Procedures for Lending Funds to Other Parties".
- (3) Transaction to acquire and disposal of assets: The assessment of price and terms of any asset transaction between the Company and its group enterprise, specified company and related party, including transactions of securities, real property, equipment, intangible assets, right-of-use assets, memberships, derivatives and mergers, spin-offs, acquisitions or transfers of shares, etc., shall be conducted in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and the Company's "Operational Procedures for Acquisition and Disposal of Assets".

For any acquisition or disposal of assets between the Company and its group enterprise, specified company and related party subject to Article 9, paragraph 2 of the Company's "Operational Procedures for Acquisition and Disposal of Assets", the Company may not carry out the transaction until the transaction is approved by the Company's audit committee and the board of directors. However, for the Company or the subsidiary of a domestic non-public company, if the transaction amount reaches 10 percent of the Company's total assets, the Company may not carry out the transaction until approved by the shareholders meeting.

For transactions with group enterprise, specified company and related party referred to the preceding paragraph, excluding those have been approved by shareholders' meeting according to Article 9, paragraph 2 of the Company's "Operational Procedures for Acquisition and Disposal of Assets", the following matters shall be reported to the Company's nearest shareholders' meeting:

1. The actual transaction amount and conditions.
 2. The information specified in Article 9, paragraph 2 of the Company's "Operational Procedures for Acquisition and Disposal of Assets".
- (4) Other matters not stipulated shall be handled in accordance with the Company's internal control systems and other relevant procedure regulations.

Article 7: Within 20 days after the end of each quarter, the finance and accounting personnel of the Company shall perform cross checks of the purchases and sales of goods between the group

enterprise, specified company and related party for the previous quarter and the related balances of accounts payable and receivable. If any discrepancies are found, finance and accounting personnel shall identify the cause and prepare a reconciliation statement.

Article 8: The Company's internal auditor should regularly ascertain the existence of group enterprise, specified company and related party, and implement verification procedures at any time regarding transactions between the Company and its group enterprise, specified company and related party.

Article 9: The appropriate approvals for the transactions between the Company and its group enterprise, specified company and related party should be confirmed. If it has a quota, whether the transaction amount is within the limit.

Article 10: The Company shall publicly disclose the consolidated balance sheets, consolidated statements of comprehensive income, and certified public account's review reports covering affiliated enterprises by the deadlines for the filing of the annual financial reports under applicable laws and regulations. Information on any increase, decrease, or other change in affiliated enterprises shall be filed with the Taiwan Stock Exchange (TWSE) within 2 days of the change.

Information on any material transactions between the Company and a related party shall be fully disclosed in the annual report, financial statements, the three reporting forms for affiliated enterprises, and prospectuses.

If a related party experiences financial difficulties, the Company shall obtain its financial statements and related materials in order to assess the resulting effect on the finances, business, or operations of the Company, and when necessary, appropriate conservatory measures shall be adopted to safeguard the Company's rights as a creditor. Under the above circumstances, in addition to specifying the resulting effect on the Company's financial position in its annual report and prospectus, the Company shall also make a timely announcement of material information on the Market Observation Post System (MOPS).

Article 11: The Company shall follow the rules of "Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds" and "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities", and shall file with the TWSE information on material transactions with the related party. The Company shall publicly announce and report the relevant information on behalf of the Company's non-public group enterprise in accordance with the competent authority.

Article 12: This operational procedure shall be implemented after being submitted to and approved by the board of directors. Any modification will follow the same process.

Article 13: This operational procedure was enacted on August 13, 2013.

The first amendment was made on May 4, 2023.

The second amendment was made on November 5, 2024.