

# ChipMOS TECHNOLOGIES INC.

## Communication between Independent Directors and the Company's Internal Auditor Supervisor

### 1. Policy :

- (1) ChipMOS Audit Committee is composed of all independent directors. The internal audit supervisor submits the audit and follow-up reports to independent directors for review by the end of the month next following the completion of the audit items, and reports to the Audit Committee on the audit business at least quarterly.
- (2) The internal audit supervisor communicates with each independent director and discusses the company's internal audit execution status and internal control operation status through email, telephone and meeting.

### 2. The material communication items as below in 2024.

Date	Mode	Material Communication Items	Results
2024/02/22	The meeting before Audit Committee meeting	➤ Discussing on the implementation of internal audit work of 2023, including discussions on review issues or difficulties (Separate meeting).	No objections
	Audit Committee meeting	➤ Reviewing the Internal Auditor's report of 2023 Q4. ➤ Reviewing and approving 2023 Statement of Internal Control System.	No objections
2024/04/11	Audit Committee meeting	➤ Reporting the internal audit plan implementation. ➤ Reviewing and approving report on SOX404 self-testing results for the year 2023(ICFR).	No objections
2024/05/09	Audit Committee meeting	➤ Reviewing the Internal Auditor's report of 2024 Q1.	No objections
2024/05/30	Audit Committee meeting	➤ Reporting the internal audit plan implementation.	No objections
2024/06/11	Audit Committee meeting	➤ Reporting the internal audit plan implementation.	No objections
2024/08/13	Audit Committee meeting	➤ Reviewing the Internal Auditor's report of 2024 Q2.	No objections
2024/11/05	Audit Committee meeting	➤ Reviewing the Internal Auditor's report of 2024 Q3.	No objections

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Date	Mode	Material Communication Items	Results
		<ul style="list-style-type: none"><li>➤ Reviewing and approving the 2025 internal audit plan.</li><li>➤ Reviewing and approving amendments to the Internal Control System.</li></ul>	