

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 2024.

Date	Material Communication Items	Results
2024/02/22 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2023 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 2023. ➤ Explain the fees for the audit service for 2024. ➤ 2022 Audit Quality Indicators (AQIs). ➤ The progress of the audit of 2023 consolidated and parent only financial statement, including discussions on audit issues or difficulties. (Separate meeting) 	No objections
2024/04/11 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ 2023 Integrated Audit Results. 	No objections
2024/05/09 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2024 Q1 consolidated financial statement including the scope of the review, the review report of the independent accountants and the significance and focus for the current period of the review. ➤ 2024 Integrated Audit Plan. 	No objections

Date	Material Communication Items	Results
2024/08/13 The meeting before Audit Committee meeting	➤ Related items on 2024 Q2 consolidated financial statement including the scope of the review, the review report of the independent accountants and the significance and focus for the current period of the review.	No objections
2024/11/05 The meeting before Audit Committee meeting	➤ Related items on 2024 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.	No objections