

ChipMOS TECHNOLOGIES INC.

Sustainable Development Best Practice Principles

Article 1 In order to fulfill the company social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the company institutes the principles to manage its economic, environmental and social risks and impact.

Article 2 The Principles applies to the entire operation of the company. The company actively fulfills its sustainable development in the course of its business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

Article 3 In fulfilling sustainable development initiatives, the company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.
The company shall conduct risk assessment against operation-related environmental, social and governance issues based on Materiality Principle.

Article 4 To implement sustainable development initiatives, the company is advised to follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare
4. Enhance disclosure of corporate sustainable development information.

Article 5 The company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the

company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

Article 6 The company is advised to follow Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and Code of Ethical Conduct to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7 The director of the company shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of the directors of the company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its sustainable development initiatives:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, system or relevant management guidelines;
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operation of the company, and to report the status of the handling to the board of directors. The handling procedures and responsible person for each relevant issue shall be concrete and clear.

Article 8 The company is advised to, on a regular basis, organize education and training on the implementation of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9 For the purpose of managing sustainable development initiatives, the company is advised to establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of the directors on a periodic basis.

The company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with

interests of stakeholders.

It is advised to that the employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

- Article 10 The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.
- Article 11 The company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.
- Article 12 The company is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.
- Article 13 The company is advised to establish proper environment management systems based on industry characteristics. Such systems shall include the following tasks:
1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
 2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
 3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of its operation on a regular basis.
- Article 14 The company is advised to establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintain relevant environment management systems and concrete action plans, and should hold environment education courses for our managerial officers and other employees on a periodic basis.
- Article 15 The company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment

and human beings from its business operations:

1. Reduce resources and energy consumption of its products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.
7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.

Article 16 To improve water use efficiency, the company shall properly and sustainably use water resources and establish relevant management measures.

The company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use our best efforts to reduce adverse impact on human health and control measures.

Article 17 The company is advised to evaluate the potential risk and opportunities to the company brought by climate change and implement adequate measures and actions.

The company is advised to adopt standard or guidelines generally use in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The company is advised to inventory the greenhouse gas emissions, water withdrawal amount, and total waste amount. The company shall establish management policy in energy conservation, reducing emissions of carbon and greenhouse gas, reducing water withdrawal or other water management. Acquisition of carbon credits should be included and promoted in the company's carbon-reduction strategy to minimize the impact of the business operations on climate change.

Article 18 The company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and

prohibition of discrimination.

The company fulfill its responsibility to protect human rights, shall adopt relevant management policies, including:

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling procedures.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human right.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The company shall respond to any employee's grievance in an appropriate manner.

Article 19 The company shall provide information for its employees, so that they have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20 The company is advised to provide safe and healthful work environments for its employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employee's safety and health and to prevent occupational accidents.

The company is advised to organize training on safety and health for its employees on a regular basis.

Article 21 The company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills.

It is advisable for the company to establish placement programs to cultivate future industry talents.

The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the corporate business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22 The company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 22-1 The company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.

Article 23 The company shall take responsibility for its products and services, and value marketing and ethics. In the process of research and development, procurement, production, operations, and services, the company shall ensure transparency and safety of the information regarding its products and services, and set up the policy of rights and interests and fulfill it in its business operating activities, so as to prevent the products and services from harming consumer's rights, interests, health and safety.

Article 24 The company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The company shall follow relevant laws, regulations and international guidelines when marketing or labeling its products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25 The company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26 The company is advised to assess the impact its procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with suppliers to jointly implement the corporate social responsibility initiative.

The company is advised to establish supplier management policy to require suppliers' compliance of relevant standards in the fields of environmental protection, occupational safety and hygiene or labor human rights. Prior to engaging in commercial dealings, the company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When the company enter into a contract with any of major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27 The company shall evaluate the impact of its operating on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The company is advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Article 27-1 The company is advised to, through donations, sponsorships, investment, procurement, strategic cooperation, and corporate voluntary technology services or other support models, continuously pour resources into cultural and artistic activities or cultural and creative industries, so as to promote cultural development.

- Article 28 The company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency.
- Relevant information relating to sustainable development the company shall disclose includes:
1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
 3. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation.
 4. Major stakeholders and their concerns.
 5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
 6. Other information relating to sustainable development initiatives.
- Article 29 The company shall adopt internationally widely recognized standards or guidelines when producing sustainability reports, to disclose the status of its implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The report is advised to include:
1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
 2. Major stakeholders and their concerns.
 3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
 4. Future improvements and goals.
- Article 30 The company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve its established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.
- Article 31 The principle shall be implemented after adoption by resolution of the board of directors, and the same shall also apply to the revisions.

The principle was adopted on August 13, 2013. The first amendment was made on March 12, 2015. The second amendment was mad on Aril 23, 2020. The third amendment was made on Feb. 24, 2022. The fourth amendment was made on May 4, 2023. The fifth amendment was made on Nov. 11, 2025.