

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 2025.

Date	Material Communication Items	Results
2025/02/25 The meeting before Audit Committee meeting	<ul style="list-style-type: none">➤ Related items on 2024 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 2024.➤ Explain the fees for the audit service for 2025.➤ 2023 Audit Quality Indicators (AQIs).➤ The progress of the audit of 2024 consolidated and parent only financial statement, including discussions on audit issues or difficulties. (Separate meeting)	No objections
2025/04/15 The meeting before Audit Committee meeting	<ul style="list-style-type: none">➤ 2024 Integrated Audit Results.	No objections

Date	Material Communication Items	Results
2025/05/13 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2025 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. 	No objections
2025/08/12 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2025 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. ➤ 2025 Integrated Audit Plan. 	No objections
2025/11/11 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2025 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