

ChipMOS TECHNOLOGIES INC.

The operation of the Audit Committee member

Seven Audit Committee meetings (A) held in the most recent year. The attendance of the members was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director	Yuh-Fong Tang	7	—	100.00	Audit Committee convener
Independent Director	Yeong-Her Wang	7	—	100.00	
Independent Director	Jyh-Chau Wang	7	—	100.00	
Independent Director	Hong-Tzer Yang	7	—	100.00	
Independent Director	Fu-Chen Lin	7	—	100.00	

Other mentionable items:

I. If any of the following circumstances exists, specify the Audit Committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the Audit Committee:

(I) Circumstances stipulated in Article 14-5 of the Securities and Exchange Act

1. The resolutions of the 6th meeting of the 11th Board of Directors (February 25, 2025)

Session and content of motion(s)	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. Issuing the Company's 2024 Statement of Internal Control.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Directors.
2. The Company's 2024 Business Report and Financial Statements.		
3. To comply with the internal rotation policy of PricewaterhouseCoopers, Taiwan, the change of the CPA, and the hiring and compensation of the CPA for the Company's fiscal year 2025.		

2. The resolutions of the 7th meeting of the 11th Board of Directors (April 15, 2025)

Session and content of motion(s)	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's 2024 Internal Audit Report on Internal Control over Financial Reporting (ICFR).	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Directors.
2. Adoption of Company's 2024 Annual Report on Form 20-F (including the English Consolidated Financial Statements of 2024 prepared by the Company in accordance with the International Financial Reporting Standards).		

3. The resolutions of the 8th meeting of the 11th Board of Directors (May 13, 2025)

Session and content of motion(s)	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q1, 2025.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Directors.

4. The resolutions of the 10th meeting of the 11th Board of Directors (August 12, 2025)

Session and content of motion(s)	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q2, 2025.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Directors.
2. The amendments to the Company's "Internal Control System".		

5. The resolutions of the 12th meeting of the 11th Board of Directors (November 11, 2025)

Session and content of motion(s)	Resolutions of the Audit Committee	The Company's response to the Audit Committee's opinions should be specified
1. The Company's Consolidated Financial Statements of Q3, 2025.	Approved by all members present in the meeting.	Sent by the Audit Committee, and approved by the Board of Directors.

(II) Besides the foregoing items, other resolutions which failed to be approved by the Audit Committee but otherwise approved by a two-third majority of all the directors: None.

II. Implementation of resolutions of which independent directors refrained from participating due to conflict of interest:
There was no such situation in the Audit Committee in 2025.