

ChipMOS TECHNOLOGIES INC.

Regulations Governing Professional Moral Conduct

All the employees and contract workers of ChipMOS TECHNOLOGIES INC. (“Company”) shall follow management rules and laws and regulations to protect the Company’s reputation, and abide by the business conduct guidelines and moral rules with the major content as below:

Article 1 Honest and Candid Conduct

1. To execute job function by upholding the spirit of justness, honesty, candidness and dedication, abide by the Company’s policies or requirements and protect the confidentiality of the post to the extend that Company’s policy, regulation requires.
2. To comply with laws, ordinances, accounting principles and the Company’s policies as well as spirit, in which illegal or improper activities are not allowed.
3. To completely, correctly and timely keep all of the Company’s account books, statements and records, properly edit and retain them, in which false records or deliberate concealment as well as failure of keeping records are prohibited, so the Company’s transactions, business handling and asset disposal, etc. can be completely, adequately and timely reported.
4. To demand oneself to hold the self-cultivation of personal conduct and abide by professional moral standards, so as to protect the Company’s reputation.

Article 2 Prohibition of seeking personal interests and avoidance of conflict of interest

1. To avoid any conduct which could cause conflict of interest between individual and the Company, and not to seek personal interests or benefit third parties (including family members, relatives, friends and others) by taking advantage of task duties or using the Company’s assets and information. In order to prevent the occurrence of the matters mentioned-above, Company may conduct necessary investigation.
2. Not to have any consideration relationship of consultant or employment with the Company’s customers, vendors or competitors.
3. Not to engage in the aforesaid activities through the agent, cooperation partner or other representatives in order to evade the Regulations.

Article 3 Gift and business entertainment

1. Not to request or receive any gift, entertainment and any form of bribery which may damage the Company’s interests or reputation. In case they receive any gift or entertainment, they shall be subject to the Company’s “Regulation Governing

Management of Receiving Gifts and Entertainment from Suppliers”.

2. Not to offer, promise or give any gift, entertainment or any form of bribery which may damage the Company’s interests or reputation to customers or other persons having the business relationship with the Company.
3. To comply with Criminal Law, other related laws, domestic or foreign, e.g. the U.S.’s “Foreign Corrupt Practices Act” or other anti-corruption international conventions and not to offer, promise or give any gift, entertainment or any form of bribery which may damage the Company’s interests or reputation to government officers, domestic or foreign, or the members of the competent authorities.

Article 4 Confidentiality and personal information protection

To hold the confidential information and personal information in connection with the Company, employees, customers and vendors in confidence. Unless otherwise authorized by law or legally ordered by court or administration or other competent authorities, the above information shall not be offered, disclosed or made available to others in any form.

Article 5 Accuracy of information disclosure

Not to deliberately misrepresent any facts in connection with the Company to any others or make any others misrepresent the above facts.

Article 6 Compliance with laws and regulations

1. To comply with the laws, orders and regulations applicable to the company.
2. To comply with the Fair Trade Law. The Company shall not seek competitive advantage through illegal or unethical business activities, such as counterfeit and misrepresentative advertising, restrictive competition or interference with the fair competition. Employees, managers or directors shall not obtain inappropriate interests through manipulation, concealment or abuse of non-public information, misrepresentation of material facts or any other inappropriate methods of transaction. In trading with related parties, no preferential terms shall be specifically offered.
3. To comply with securities laws and regulations in connection with insider trading regulations, and not to trade securities with knowledge of non-public information.
4. To respect and protect intellectual property rights, technologies and production experience. The conduct and the internal procedure related to invention, acquisition and transfer of intellectual property rights shall be subject to the Patent Act, Trademark Act, Copyright Act, Trade Secret Act and other related laws and regulations without infringing the intellectual property rights of others.

Article 7 Effect of violation of this Regulations

To those who violated the Regulation, Company may be in accordance with the severity of the violation, inflict the following: termination of the employment with Company, job transfer, punishment according to Company regulation or other necessary measure to be taken.

Article 8 Encouragement of reporting and protection of those who report violation

1. All the employees are obligated to report those who violate or are in danger of violation in accordance with the “Whistle Blower Policy”.
2. Employees may directly report violation to Audit Committee according to the company’s “Whistle Blower Policy”. The company shall set up the following e-mail for employees to report violation:
Audit Committee: Audit_Committee@chipmos.com
3. The preceding “Whistle Blower Policy” shall allow employees to report violation anonymously and protect them after reporting, so as to encourage the reporting and protect them from being revenged.

Article 9

These Regulations shall become effective after being approved by the general manager. The same shall apply to their amendments.