

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 2023.

Date	Material Communication Items	Results
2023/02/23 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2022 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 2022. ➤ Explain the fees for the audit service for 2023. ➤ Updates on securities laws and regulations. ➤ 2021 Audit Quality Indicators (AQIs). ➤ The progress of the audit of 2022 consolidated and parent only financial statement, including discussions on audit issues or difficulties. (Separate meeting) 	No objections
2023/04/13 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ 2022 Integrated Audit Results. 	No objections

Date	Material Communication Items	Results
2023/05/04 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2023 Q1 consolidated financial statement including the scope of the review, the review report of the independent accountants, the significance and focus, and the disclosure adjustment for the current period of the review. ➤ 2023 Integrated Audit Plan. 	No objections
2023/08/03 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2023 Q2 consolidated financial statement including the scope of the review, the review report of the independent accountants, the significance and focus, and the reminders for the current period of the review. 	No objections
2023/11/02 The meeting before Audit Committee meeting	<ul style="list-style-type: none"> ➤ Related items on 2023 Q3 consolidated financial statement including the scope of the review, the review report of the independent accountants, the significance and focus, and other communication matters of the review. 	No objections