ChipMOS TECHNOLOGIES INC.

2026 Annual Shareholders' Meeting
Meeting Minutes
(Translation)

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistency between the Chinese original and this translation, the Chinese version shall prevail.)

Type of Meeting: Physical shareholders' meeting
Time: 9:00 a.m., May 26, 2026 (Tuesday)
Place: Hsinchu Science Park Life Hub
(Einstein Hall, 2F., No. 1, Industry E. 2nd Rd., Hsinchu Science Park, Hsinchu City, Taiwan)

Attendants:
Shareholding of all shareholders present in person and by proxy were 589,254,506 shares (including the 446,021,373 shares casted electronically) in total which was 84.18% of 699,983,126 outstanding shares (after deducting 4,540,000 shares without voting rights as stipulated in Article 179 of the Company Act).

Present Directors:
Directors: Shih-Jye Cheng, Silvia Su,
Siliconware Precision Industries Co., Ltd. Representative: Kun-Yi Chien (via video conference), David Chang
Independent Directors: Yuh-Fong Tang (Convener of Audit Committee)(via video conference), Yeong-Her Wang, Jyh-Chau Wang, Hong-Tzer Yang, Fu-Chen Lin
All members of the Board were attended.

Attendees:
Certified Public Accountant of PricewaterhouseCoopers, Taiwan: Bryan Sun
Lawyer of Lee & Li Attorneys-at-Law: Oliver Hung

Chairman: Shih-Jye Cheng, Chairman of the Board of Directors
Recorder: Sophia Teng

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

I. Chairman's Opening Remarks: (Omitted)

II. Report Item

Item 1.
Subject: Company's business report for fiscal year 2025.
Explanatory Note: Please refer to Attachment 1 for 2025 Business Report.

Item 2.

Subject: Audit Committee's review report of the financial statements.

Explanatory Note: Please refer to Attachment 2 for Audit Committee's Review Report.

Item 3.

Subject: Report of the status of distributable compensation for employees and remuneration for directors for fiscal year 2025.

Explanatory Note:

1. Article 25 of the Company's Articles of Incorporation provides that if there is profit in any given year, the Company shall set aside 10% thereof as employee compensation, of which the amount distributed to non-executive employees shall not be less than 3% of the profit. The board of directors may resolve to pay said compensation in the form of shares or cash. Such compensation may be paid to the employees of an affiliated company who meet the conditions set by the board of directors. The board of directors may resolve to set aside no more than 0.5% of the above-mentioned profit as the remuneration of the directors. If the Company has accumulated losses, the amount for making up said losses shall be reserved before setting aside the compensation for the employees and the remuneration of directors at the rates stated above.
2. Company's profit before tax prior to the deduction of the distributable compensation of employees and remuneration for directors for 2025 was NT$650,609,309. It is proposed to set aside NT$65,060,930 as employees' compensation, and NT$1,626,523 as directors' remuneration, all in cash.
3. The foregoing amounts have been adopted by the Board of Directors after being approved by the Remuneration Committee and is hereby reported at the annual shareholders' meeting.

Item 4.

Subject: Report of the repurchase of shares.

Explanatory Note:

1. The Company's Board of Directors resolution to repurchase shares in order to transfer to employees on May 13, 2025. The actual implementation details of the repurchase of the shares are as follows:

Numbers of shares repurchased	Scheduled	15,000,000
	Actual	9,105,000
Period of shares repurchased	Scheduled	2025.05.14～2025.07.13
	Actual	2025.05.14～2025.07.11
Range (average) repurchase price per share (NTD)	Scheduled	18.87～35.00
	Actual	28.22

Total repurchase amount (NTD)	Scheduled	Maximum 525,000,000
	Actual	256,939,675
Reason for non-completion of the current share repurchase		In order to protect the interests of shareholders and take into account the market mechanisms, the Company adopted a phased repurchase strategy within the price range depending on the stock price changes. As the result, the repurchase was not fully executed.

2. The Company's Board of Directors resolution to repurchase shares in order to maintain the Company's credit and shareholders' equity on September 2, 2025. The actual implementation details of the repurchase of the shares are as follows:

Numbers of shares repurchased	Scheduled	15,000,000
	Actual	12,717,000
Period of shares repurchased	Scheduled	2025.09.03～2025.11.01
	Actual	2025.09.03～2025.10.31
Range (average) repurchase price per share (NTD)	Scheduled	16.80～32.00
	Actual	28.72
Total repurchase amount (NTD)	Scheduled	Maximum 480,000,000
	Actual	365,222,801
Reason for non-completion of the current share repurchase		In order to protect the interests of shareholders and take into account the market mechanisms, the Company adopted a phased repurchase strategy within the price range depending on the stock price changes. As the result, the repurchase was not fully executed.

III. Matters for Ratification

Item 1. **Proposed by the Board of Directors**

Subject: Adoption of the business report and financial statements for fiscal year 2025.

Explanatory Note:

1. The Company's 2025 Business Report and consolidated and parent company only Financial Statements have been approved by the Audit Committee and approved by the Board of Directors. It is hereby submitted to the annual shareholders' meeting for approval.
2. 2025 Business Report, Report of Independent Accountants, and the aforementioned Financial Statements please refer to Attachment 1, Attachments 3-1 and 3-2.

3. Based on the foregoing, this proposal is hereby submitted to the shareholders' meeting for approval.

Resolution: The above proposal was approved as proposed with 86.67% of the votes in favor.
Voting Results as below:
Shares represented at the time of voting: 589,254,506 shares (including the 446,021,373 shares votes casted electronically).

Voting Results	Votes in favor	Votes against	Votes invalid	Votes abstained
Votes	510,724,603	100,840	0	78,429,063
Including the shares votes casted electronically	367,521,470	100,840	0	78,399,063

Item 2. **Proposed by the Board of Directors**

Subject: Adoption of the earnings distribution plan for fiscal year 2025.
Explanatory Note:

1. The Company has earnings in 2025. After taking into consideration the Company's capital expenditure and shareholders' interests, and other relevant factors, the Company intends not to distribute dividends. Earnings Distribution Table please refer to Attachment 4.
2. This item has been approved by the Audit Committee and approved by the Board of Directors, and is hereby submitted to the annual shareholders' meeting for approval.
3. Based on the foregoing, this proposal is hereby submitted to the shareholders' meeting for approval.

Resolution: The above proposal was approved as proposed with 86.88% of the votes in favor.
Voting Results as below:
Shares represented at the time of voting: 589,254,506 shares (including the 446,021,373 shares votes casted electronically).

Voting Results	Votes in favor	Votes against	Votes invalid	Votes abstained
Votes	511,959,094	166,444	0	77,128,968
Including the shares votes casted electronically	368,755,961	166,444	0	77,098,968

IV. Matters for Discussion

Item 1. **Proposed by the Board of Directors**

Subject: Cash distributed from capital surplus.

Explanatory Note:

1. After taking into consideration the Company's capital expenditure and shareholders' interests, and other relevant factors, the Company intends to distribute to shareholders NT$860,979,245 from the capital surplus generating from share premium as cash dividends at NT$1.23 per share.
2. In respect of the foregoing ratio of cash dividends distributed to shareholders, if any future event affects the total number of Company's outstanding shares (for example, the Company repurchases shares) and causes changes in the total number of Company's outstanding shares, the Chairman is authorized to adjust the distribution ratio based on the total amount of distribution approved by the 2026 annual shareholders' meeting and the actual number of Company's outstanding shares as of the record date of distribution.
3. The aggregate amount of fractions less than NT$1 of the distribution from capital surplus shall be recognized as Company's other income.
4. This item has been approved by the Audit Committee and approved by the Board of Directors, and is hereby submitted to the annual shareholders' meeting for discussion.
5. Based on the foregoing, this proposal is hereby submitted for discussion at the shareholders' meeting.

Resolution: The above proposal was approved as proposed with 86.88% of the votes in favor.

Voting Results as below:

Shares represented at the time of voting: 589,254,506 shares (including the 446,021,373 shares votes casted electronically).

Voting Results	Votes in favor	Votes against	Votes invalid	Votes abstained
Votes	511,968,718	192,882	0	77,092,906
Including the shares votes casted electronically	368,765,585	192,882	0	77,062,906

Item 2. **Proposed by the Board of Directors**

Subject: Release the prohibition on directors from participation in competitive business under Article 209 of the Company Act.

Explanatory Note:

1. According to Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.
2. It is hereby proposed to release the prohibition on directors from participation in competitive business at the 2026 annual shareholders' meeting.

3. Please refer to Attachment 5 for List of Release the Prohibition on Directors from Participation in Competitive Business.
4. Based on the foregoing, this proposal is hereby submitted for discussion at the shareholders' meeting.

Resolution: The above proposal was approved as proposed with 85.27% of the votes in favor.
Voting Results as below:
Shares represented at the time of voting: 589,254,506 shares (including the 446,021,373 shares votes casted electronically).

Voting Results	Votes in favor	Votes against	Votes invalid	Votes abstained
Votes	502,510,425	1,245,392	0	85,498,689
Including the shares votes casted electronically	359,307,292	1,245,392	0	85,468,689

V. Extemporary Motions: None.

VI. Meeting Adjourned (09:17 a.m. on the same day)

There was no question raised by shareholders and proxies at the 2026 annual shareholders' meeting. (The meeting minutes recorded the essentials and results of the meeting. The actual content and procedures during the meeting are subject to the audio and video recordings of the meeting.)

Attachment 1

Business Report

As the industrial environment becomes increasingly severe and end-demand of consumer was still soft in 2025, despite our 2025 annual revenue increased compared to 2024 driven by the memory product strong rebound since second half of 2025, however, profit still declined compared to 2024 due to the influence of large fluctuations of foreign exchange rate. By cautiously stable operating strategy, in line with industry trend and customer requirements, ChipMOS will keep moving forward, expanding the core technologies and product developments to maintain growth momentum and improve profitability. The followings are the major operating results of 2025:

Business Results in 2025

Achievements of Business Plan Implementation

Consolidated revenue for the fiscal year ended December 31, 2025 was NT$23.93 billion, which was up 5.5% from 2024. The consolidated gross margin for the year was 10.8%. In individual product lines, memory product revenue increased 26.6% from 2024, and represented 46.0% of 2025 total revenue. Benefited by customers' re-stocking, the revenues of DRAM and Flash increased 24.0% and 28.3% from 2024, respectively. The revenue of display panel driver IC (DDIC) related products, including gold bump decreased 11.6% from 2024 and represented 44.1% of 2025 total revenue. Driven by penetration ratio of automotive electronics, the revenue of automotive application increased 15.8% from 2024.

Budget Execution

In response to soft end demand of consumer product, we strictly control the capital expenditure related to capacity expansion except the quality improvement and R&D activities. Our 2025 CapEx was NT$3.67 billion, which represented about 15.3% of 2025 annual revenue.

Financial Performance and Profitability Analysis

The profit attributable to equity holders of the Company and the basic earnings per share were NT$0.50 billion and NT$0.70 for 2025. Till the end of 2025, the aggregated amount of ChipMOS' consolidated assets were NT$45.35 billion and the cash and cash equivalents was NT$14.86 billion. The consolidated liabilities were NT$21.34 billion with the consolidated liabilities to assets ratio of 47.1%. The equity attributable to equity holders of the Company was NT$24.01 billion with the Return on Equity (ROE) was 2.0% for 2025. Overall, ChipMOS has strengthened financial structure.

Research and Developments

Single integrated device and the thinning & small foot print requirements are driving the packaging technology development with the rising of emerging applications such as AI and 5G, and the popularity of mobile devices. We completed the following technologies development results in 2025:

(1) Develop silver alloys bump technology for display panel driver IC application;
(2) Develop 1M1P Re-distribution layer (RDL) for memory product;
(3) Develop double-layer COF with IC technology for Micro-LED TV display application;
(4) Develop non-rectangular gold bumps for using in COF flexible board packaging process technology;
(5) Flip-chip and wire bond hybrid package technology development;
(6) Thermal enhanced FCCSP with heat spreader assembly technology development.

Honors and Awards

ChipMOS is committed to improve the quality of corporate governance and perform corporate social responsibility. In the meantime, we integrated our core business and sustainability vision of ChipMOS to support the UN's sustainable development goals (SDGs) by specific solid actions. In the areas of environmental, social and governance (ESG), ChipMOS has been honored with the "Top 100 Sustainable Development Enterprises Award" and the "Corporate Sustainability Report - Electronic Information Manufacturing Industry - Platinum Class" award for its sustainability concept and practices for nine consecutive years. This year, Company also, for the first time, won the Sustainability Single Performance Awards for "Sustainable Supply Chain Leader", and "Water Resources Management Leader" again. After first receiving the award in 2022, ChipMOS has once again honored the 2025 National Sustainable Development Awards for Corporate. This honor not only recognizes ChipMOS but also reflects the Company's ongoing efforts in sustainable governance, employee well-being, energy conservation and emission reduction, and supply chain collaboration, which have translated into tangible results. ChipMOS will continue to invest in sustainable practices with a longer-term vision, and work with various stakeholders to promote environmental protection, social inclusion and corporate governance to create a more sustainable future.

Outline of 2026 Business Plan

Business Policy

ChipMOS continues to focus on the strengths of technical services for packaging and testing products, accelerating the implementation of intelligent factory, and effectively enhancing productivity and quality through AI implementation. We will continue to closely monitor end-market trends and adjust product strategies based on industry developments to capture growing business opportunities, while adjusting assets allocation to support the bottleneck capacity expansion of memory products, and the capacity demand of customers' new long-term development projects. Meanwhile, we are also actively practicing ESG management and sustainable development for the Company. Based on the industry and market outlook, customers' further demand and our capacity situation, the estimated sales volume in 2026 is listed as following:

Sales Items	Estimated Sales Volume
Assembly	Approx. 2.85 billion pieces
Testing	Approx. 3.36 billion pieces
LCDD	Approx. 1.30 billion pieces
Bumping	Approx. 1.00 million wafers

Key Production and Marketing Strategies

In response to the increasingly serious competition in domestic and foreign markets, we continue to focus our investments on supporting of higher growth, higher margin product areas. Additionally, ChipMOS is driving higher efficiency and profit through increased AI and automation to help further enhance product yields, product efficiency, and strengthen our operation. In the meantime, ChipMOS is also developing the lower cost assembly/testing solution to reduce operation cost and enhance the competition of Company. ChipMOS also actively implements the lower energy consumption actions to further reduce operation costs. We also plan to expand our logic and mixed-signal product portfolio and operation scope to enhance the long-term growth momentum of our logic and mixed-signal product line.

Key Strategies of Future Development

Looking ahead to 2026 and beyond, ChipMOS will continue to focus on the niche market regarding automotive electronics, as well as high-growth markets regarding smart mobile devices which are driven by the automation and intellectualization in industrial. Regarding to the advanced and core technologies, we continue to closely cooperate to customers. Based on our core technologies and strategic customers' roadmap alignment, develop the related technologies and products, which not only could meet the diverse customers' requirement, but also could diversify our product categories and strengthen our product mix for future high-growth, high margin products. Additionally, ChipMOS is also driving higher efficiency and profit by offering leading edge and reliable semi-conductor back end turnkey solutions and expanding the revenue scale of logic and mixed-signal products and portfolio from MEMS and TV SOC products to include PMIC of DDR5 modules, logic product for smart devices serving high-tech and healthcare. We also plan to support ASIC for AI related application products to be able to drive growth in revenue and profitability.

Impacts of External Competition, Regulation and Macroeconomics

By catching up the industry trend and grasping the opportunity of product growth, ChipMOS will continuously focus on the core technology development, diversify the application field scope of our products and innovation to face more and more severe industrial environments and challenges. According to our global business strategies, we remain alongside our strategic customers for supporting their product development roadmap to make progress and grow with them, and to maximize value for our shareholders. In response to the more and more stricter regulatory requirements for greenhouse gas emissions and renewable energy such as green electricity, the

Company not only has actively been practicing corporate sustainable development, and compliance with the related regulatory requirements of IFRS Sustainable Disclosure Guidelines, but also participated in the CDP voluntarily to well perform corporate social responsibilities. We thank you for your continuous support.

Chairman: Shih-Jye Cheng President: Shih-Jye Cheng Accounting Officer: Silvia Su

Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for allocation of earnings. The audit firm PricewaterhouseCoopers, Taiwan was retained to audit the Company's Financial Statements and has issued an audit report. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of the Company. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, the Audit Committee hereby submits this report.

ChipMOS TECHNOLOGIES INC.

Convener of the Audit Committee: Yuh-Fong Tang

February 24, 2026

Attachment 3-1

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Shareholders of ChipMOS TECHNOLOGIES INC.

Opinion

We have audited the accompanying consolidated balance sheets of ChipMOS TECHNOLOGIES INC. and its subsidiaries (the "Group") as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the report of other independent accountants, as described in the *Other matters* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Independent accountants' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the report of other independent accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.
Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Measuring progress towards satisfaction of performance obligation

Description

Please refer to Note 4(28) to the consolidated financial statements for the accounting policies on revenue recognition; Note 5 for uncertainty of accounting estimates and assumptions of revenue recognition; and Note 6(20) for details of the revenue.

The Group's revenue is primarily generated from the assembly and testing services of high-integration and high-precision integrated circuits based on customer's specification, and is recognized based on measuring progress towards satisfaction of performance obligation during the service period. The Group recognized revenue associated with Assembly services, services for Display panel driver semiconductor assembly and testing and Bumping totaling NT$18,254,977 thousand for the year ended December 31, 2025. Such revenue is recognized over a period of time, during which the Group satisfied its performance obligations to the customer. The Group used an input method (input costs incurred as a percentage of total expected input costs) to measure the progress towards satisfaction of performance obligation and determine the amount of related revenue. Since the measurement of the progress towards satisfaction of performance obligation is complex and subject to management's significant estimation, measuring progress towards satisfaction of performance obligation was identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Testing the effectiveness of controls relating to accounting for revenue generated from aforementioned services, including the controls addressing the completeness and accuracy of the data utilized and the management's process to recognize and measure such revenue.
2. Validating the reasonableness of total expected input costs incurred on a testing basis relating to aforementioned services, and recalculating management's estimate of the progress towards satisfaction of performance obligation.
3. Testing the reasonableness of management's key assumptions to estimate the progress towards satisfaction of performance obligation (including utilizing data from recently completed services to estimate the progress towards satisfaction of performance obligation for in-progress services).

Other matters

Report of other independent accountants

We did not audit the financial statements of a certain investment accounted for using the equity method which were audited by other independent accountants. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements and the information on the investee disclosed in Note 13 is based solely on the reports of the other independent accountants. The balance of this investment accounted for using the equity method amounted to NT$159,271 thousand and NT$293,089 thousand, constituting 0.4% and 0.6% of the consolidated total assets as of December 31, 2025 and 2024, respectively, and total net comprehensive income including the share of profit and other comprehensive (loss) income of associate accounted for using the equity method amounted to (NT$122,157) thousand and NT$18,503 thousand, constituting (21.0%) and 1.2% of the consolidated total comprehensive income for the years then ended, respectively.

Parent company only financial reports

We have audited and expressed an unmodified opinion with other matters paragraph on the parent company only financial statements of ChipMOS TECHNOLOGIES INC. as of and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group’s financial reporting process.

Independent accountants' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the footnote disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group's audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding the planned scope and timing of the audit, and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chia-Hung Lin　　　　　　　　　　　　　　Fang-Yu Wang

For and on behalf of PricewaterhouseCoopers, Taiwan
February 24, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 14,858,903	33	$ 15,219,039	34
1110	Current financial assets at fair value through profit or loss	6(2)	73,150	-	68,970	-
1136	Current financial assets at amortized cost	6(3)	45,963	-	46,080	-
1140	Current contract assets	6(20)	568,088	1	397,747	1
1170	Accounts receivable, net	6(4)	6,042,574	13	5,010,154	11
1200	Other receivables		72,540	-	77,620	-
1220	Current tax assets		1,238	-	18	-
130X	Inventories	6(5)	3,356,503	8	2,694,594	6
1410	Prepayments		128,372	-	129,294	-
11XX	**Total current assets**		25,147,331	55	23,643,516	52
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(6)	135,172	-	103,013	-
1535	Non-current financial assets at amortized cost	6(3) and 8	43,219	-	43,034	-
1550	Investments accounted for using equity method	6(7)	190,210	1	320,213	1
1600	Property, plant and equipment	6(8) and 8	18,691,192	41	19,996,760	44
1755	Right-of-use assets	6(10)	823,311	2	1,026,591	3
1840	Deferred tax assets	6(26)	113,049	-	126,213	-
1920	Refundable deposits		21,608	-	19,852	-
1990	Other non-current assets		187,329	1	100,660	-
15XX	**Total non-current assets**		20,205,090	45	21,736,336	48
1XXX	**Total assets**		$ 45,352,421	100	$ 45,379,852	100

(Continued)

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Liabilities					
	Current liabilities					
2100	Short-term bank loans	6(11)(29)	$ 2,706,072	6	$ 339,364	1
2150	Notes payable		1,596	-	773	-
2170	Accounts payable		1,166,973	3	698,199	1
2200	Other payables	6(12)	3,365,755	8	3,913,604	9
2220	Other payables – related parties	7	8,312	-	21,473	-
2230	Current tax liabilities		92,303	-	42,082	-
2250	Current provisions		78,982	-	35,924	-
2280	Current lease liabilities	6(29)	114,605	-	235,898	1
2320	Long-term bank loans, current portion	6(13)(29) and 8	2,896,893	6	3,326,042	7
2365	Current refund liabilities		10,333	-	36,396	-
2399	Other current liabilities		25,267	-	23,690	-
21XX	**Total current liabilities**		10,467,091	23	8,673,445	19
	Non-current liabilities					
2540	Long-term bank loans	6(13)(29) and 8	9,867,797	22	10,432,539	23
2570	Deferred tax liabilities	6(26)	82,685	-	88,460	-
2580	Non-current lease liabilities	6(29)	740,311	2	821,057	2
2630	Long-term deferred revenue		108,018	-	122,293	-
2640	Net defined benefit liability, non-current	6(14)	57,670	-	146,638	1
2645	Guarantee deposits	6(29)	20,486	-	21,186	-
25XX	**Total non-current liabilities**		10,876,967	24	11,632,173	26
2XXX	**Total liabilities**		21,344,058	47	20,305,618	45
	Equity					
	Equity attributable to equity holders of the Company					
	Capital stock	6(16)				
3110	Capital stock – common stock		7,045,231	16	7,272,401	16
	Capital surplus	6(17)				
3200	Capital surplus		5,879,319	13	6,064,637	13
	Retained earnings	6(18)				
3310	Legal reserve		3,268,022	7	3,121,210	7
3350	Unappropriated retained earnings		7,793,165	17	8,501,284	19
	Other equity interest	6(19)				
3400	Other equity interest		150,741	-	114,702	-
3500	Treasury shares	6(16)	(128,115)	-	-	-
31XX	**Equity attributable to equity holders of the Company**		24,008,363	53	25,074,234	55
3XXX	**Total equity**		24,008,363	53	25,074,234	55
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the reporting period	11				
3X2X	**Total liabilities and equity**		$ 45,352,421	100	$ 45,379,852	100

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except earnings per share)

	Items	Notes	2025 Amount	2025 %	2024 Amount	2024 %
			Years ended December 31,			
4000	Revenue	6(20)	$ 23,932,900	100	$ 22,695,909	100
5000	Cost of revenue	6(5)(24)(25)	(21,340,484)	(89)	(19,751,813)	(87)
5900	Gross profit		2,592,416	11	2,944,096	13
	Operating expenses	6(24)(25)				
6100	Sales and marketing expenses		(119,798)	(1)	(128,733)	(1)
6200	General and administrative expenses		(491,696)	(2)	(478,553)	(2)
6300	Research and development expenses		(1,077,016)	(4)	(1,162,765)	(5)
6000	Total operating expenses		(1,688,510)	(7)	(1,770,051)	(8)
6500	Other income (expenses), net		238,787	1	99,892	-
6900	Operating profit		1,142,693	5	1,273,937	5
	Non-operating income (expenses)					
7100	Interest income	6(21)	243,324	1	197,719	1
7010	Other income		76,081	-	58,089	-
7020	Other gains and losses	6(22)	(430,680)	(2)	393,565	2
7050	Finance costs	6(23)	(301,285)	(1)	(278,940)	(1)
7060	Share of (loss) profit of associates and joint ventures accounted for using equity method	6(7)	(142,856)	(1)	2,683	-
7000	Total non-operating (expenses) income		(555,416)	(3)	373,116	2
7900	**Profit before income tax**		587,277	2	1,647,053	7
7950	Income tax expense	6(26)	(92,160)	-	(227,058)	(1)
8200	**Profit for the year**		$ 495,117	2	$ 1,419,995	6
	Other comprehensive income (loss)					
8311	Gain on remeasurements of defined benefit plans	6(14)	$ 62,804	-	$ 56,305	-
8316	Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income	6(6)(19)	32,159	-	(17,304)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	6(7)	22,084	-	16,978	-
8349	Income tax effect on components that will not be reclassified to profit or loss	6(26)	(18,992)	-	(7,801)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		98,055	-	48,178	-
8361	Exchange differences on translation of foreign operations	6(19)	(11,732)	-	18,347	-
8365	Equity directly related to non-current assets held for sale	6(19)	-	-	43,094	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(11,732)	-	61,441	-
8300	**Other comprehensive income, net of income tax**		$ 86,323	-	$ 109,619	-
8500	**Total comprehensive income for the year**		$ 581,440	2	$ 1,529,614	6
9750	Earnings per share – basic	6(27)	$ 0.70		$ 1.95	
9850	Earnings per share – diluted	6(27)	$ 0.69		$ 1.93	

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to equity holders of the Company								
				Retained earnings		Other equity interest				
	Notes	Capital stock – common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	Equity directly related to non-current assets held for sale	Treasury shares	Total equity
Year 2024										
Balance at January 1, 2024		$ 7,272,401	$ 6,064,637	$ 2,930,973	$ 8,532,433	$ (656)	$ 96,958	$ (43,094)	$ -	$ 24,853,652
Profit for the year		-	-	-	1,419,995	-	-	-	-	1,419,995
Other comprehensive income	6(19)	-	-	-	45,264	18,347	2,914	43,094	-	109,619
Total comprehensive income for the year		-	-	-	1,465,259	18,347	2,914	43,094	-	1,529,614
Appropriation of prior year's earnings:										
Legal reserve		-	-	190,237	(190,237)	-	-	-	-	-
Cash dividends		-	-	-	(1,309,032)	-	-	-	-	(1,309,032)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(19)	-	-	-	2,861	-	(2,861)	-	-	-
Balance at December 31, 2024		$ 7,272,401	$ 6,064,637	$ 3,121,210	$ 8,501,284	$ 17,691	$ 97,011	$ -	$ -	$ 25,074,234
Year 2025										
Balance at January 1, 2025		$ 7,272,401	$ 6,064,637	$ 3,121,210	$ 8,501,284	$ 17,691	$ 97,011	$ -	$ -	$ 25,074,234
Profit for the year		-	-	-	495,117	-	-	-	-	495,117
Other comprehensive income (loss)	6(19)	-	-	-	50,236	(11,732)	47,819	-	-	86,323
Total comprehensive income (loss) for the year		-	-	-	545,353	(11,732)	47,819	-	-	581,440
Appropriation of prior year's earnings:	6(18)									
Legal reserve		-	-	146,812	(146,812)	-	-	-	-	-
Cash dividends		-	-	-	(872,688)	-	-	-	-	(872,688)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(19)	-	-	-	48	-	(48)	-	-	-
Purchase of treasury shares	6(16)	-	-	-	-	-	-	-	(943,867)	(943,867)
Cancellation of treasury shares	6(16)(17)(18)	(227,170)	(225,738)	-	(234,020)	-	-	-	686,928	-
Treasury shares transferred to employees	6(15)(16)(17)	-	36,956	-	-	-	-	-	128,824	165,780
Change in shareholding of equity investment	6(7)(17)	-	3,464	-	-	-	-	-	-	3,464
Balance at December 31, 2025		$ 7,045,231	$ 5,879,319	$ 3,268,022	$ 7,793,165	$ 5,959	$ 144,782	$ -	$ (128,115)	$ 24,008,363

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31, 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 587,277	$ 1,647,053
Adjustments to reconcile profit (loss)			
Depreciation expenses	6(8)(10)(24)	5,100,668	4,856,186
Expected credit losses (gains)		379	(1,020)
Gain on valuation of financial assets at fair value through profit or loss	6(2)(22)	(18,752)	(48,101)
Interest expense	6(23)	300,883	278,581
Interest income	6(21)	(243,324)	(197,719)
Dividend income		(2,622)	(1,320)
Share-based payments	6(15)	37,342	-
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(7)	142,856	(2,683)
Gain on disposal of property, plant and equipment		(124,483)	(55,262)
Gain on disposal of non-current assets held for sale	6(9)(22)	-	(72,261)
Impairment loss on financial assets	6(7)(22)	10,000	-
Impairment loss on non-financial assets	6(8)	764	18,618
Gain from lease modifications		-	(13)
Deferred income		(24,277)	(22,003)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		14,572	21,866
Current contract assets		(170,393)	(13,809)
Accounts receivable		(1,032,743)	317,191
Other receivables		(1,872)	(23,080)
Inventories		(661,909)	(125,946)
Prepayments		922	(9,021)
Changes in operating liabilities			
Notes payable		823	289
Accounts payable		468,774	(86,720)
Other payables		(316,573)	143,234
Other payables – related parties		5,384	-
Current provisions		43,058	2,360
Current refund liabilities		(26,063)	(1,271)
Other current liabilities		1,577	79
Net defined benefit liability, non-current		(26,164)	(24,394)
Cash generated from operations		4,066,104	6,600,834
Interest received		248,578	191,049
Dividend received		5,317	3,810
Interest paid		(268,797)	(245,910)
Income tax paid		(54,762)	(609,201)
Net cash generated from operating activities		3,996,440	5,940,582

(Continued)

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31, 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		$ (124,800)	$ (94,845)
Proceeds from repayments of financial assets at amortized cost		122,841	87,035
Acquisition of investments accounted for using equity method	6(7)	-	(12,500)
Proceeds from disposal of non-current assets held for sale	6(9)	-	4,394,206
Acquisition of property, plant and equipment	6(28)	(3,851,238)	(5,081,154)
Proceeds from disposal of property, plant and equipment		249,868	74,709
(Increase) decrease in refundable deposits		(1,792)	922
Increase in other non-current assets		(144,368)	(6,811)
Increase in long-term deferred revenue		10,002	23,333
Net cash used in investing activities		(3,739,487)	(615,105)
CASH FLOWS FROM FINANCING ACTIVITIES	6(29)		
Proceeds from short-term bank loans		8,556,519	3,225,758
Payments on short-term bank loans		(6,189,811)	(2,886,394)
Proceeds from long-term bank loans		3,502,998	1,078,496
Payments on long-term bank loans		(4,516,894)	(2,263,718)
Decrease in guarantee deposits		(700)	(49)
Payments on lease liabilities		(271,189)	(320,452)
Cash dividends paid	6(18)	(872,688)	(1,309,032)
Payments to acquire treasury shares	6(16)	(943,867)	-
Treasury shares sold to employees		128,438	-
Net cash used in financing activities		(607,194)	(2,475,391)
Effect of foreign exchange rate changes		(9,895)	14,918
Net (decrease) increase in cash and cash equivalents		(360,136)	2,865,004
Cash and cash equivalents at beginning of year		15,219,039	12,354,035
Cash and cash equivalents at end of year		$ 14,858,903	$ 15,219,039

The accompanying notes are an integral part of these consolidated financial statements.

Attachment 3-2

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Shareholders of ChipMOS TECHNOLOGIES INC.

Opinion

We have audited the accompanying parent company only balance sheets of ChipMOS TECHNOLOGIES INC. (the "Company") as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the report of other independent accountants, as described in the *Other matters* section of our report, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Independent accountants' responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the report of other independent accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Measuring progress towards satisfaction of performance obligation

Description

Please refer to Note 4(26) to the parent company only financial statements for the accounting policies on revenue recognition; Note 5 for uncertainty of accounting estimates and assumptions of revenue recognition; and Note 6(19) for details of the revenue.

The Company's revenue is primarily generated from the assembly and testing services of high-integration and high-precision integrated circuits based on customer's specification, and is recognized based on measuring progress towards satisfaction of performance obligation during the service period. The Company recognized revenue associated with Assembly services, services for Display panel driver semiconductor assembly and testing and Bumping totaling NT$18,254,977 thousand for the year ended December 31, 2025. Such revenue is recognized over a period of time, during which the Company satisfied its performance obligations to the customer. The Company used an input method (input costs incurred as a percentage of total expected input costs) to measure the progress towards satisfaction of performance obligation and determine the amount of related revenue. Since the measurement of the progress towards satisfaction of performance obligation is complex and subject to management's significant estimation, measuring progress towards satisfaction of performance obligation was identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Testing the effectiveness of controls relating to accounting for revenue generated from aforementioned services, including the controls addressing the completeness and accuracy of the data utilized and the management's process to recognize and measure such revenue.
2. Validating the reasonableness of total expected input costs incurred on a testing basis relating to aforementioned services, and recalculating management's estimate of the progress towards satisfaction of performance obligation.

3. Testing the reasonableness of management's key assumptions to estimate the progress towards satisfaction of performance obligation (including utilizing data from recently completed services to estimate the progress towards satisfaction of performance obligation for in-progress services).

Other matters

Report of other independent accountants

We did not audit the financial statements of a certain investment accounted for using the equity method which were audited by other independent accountants. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in the parent company only financial statements and the information on the investee disclosed in Note 13 is based solely on the reports of the other independent accountants. The balance of this investment accounted for using the equity method amounted to NT$159,271 thousand and NT$293,089 thousand, constituting 0.4% and 0.6% of the total assets as of December 31, 2025 and 2024, respectively, and total net comprehensive income including the share of profit and other comprehensive (loss) income of associate accounted for using the equity method amounted to (NT$122,157) thousand and NT$18,503 thousand, constituting (21.0%) and 1.2% of the parent company only total comprehensive income for the years then ended, respectively.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal controls as management determines are necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the Audit Committee, are responsible for overseeing the Company's financial reporting process.

Independent accountants' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the footnote disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the Company's audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding the planned scope and timing of the audit, and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chia-Hung Lin
For and on behalf of PricewaterhouseCoopers, Taiwan
February 24, 2026

Fang-Yu Wang

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 13,205,453	29	$ 13,568,884	30
1110	Current financial assets at fair value through profit or loss	6(2)	73,150	-	68,970	-
1140	Current contract assets	6(19)	568,088	1	397,747	1
1170	Accounts receivable, net	6(4)	6,042,574	14	5,010,154	11
1200	Other receivables		65,813	-	69,739	-
130X	Inventories	6(5)	3,356,503	8	2,694,594	6
1410	Prepayments		126,539	-	128,123	-
11XX	**Total current assets**		23,438,120	52	21,938,211	48
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(6)	135,172	-	103,013	-
1535	Non-current financial assets at amortized cost	6(3) and 8	43,219	-	43,034	-
1550	Investments accounted for using equity method	6(7)	1,894,564	4	2,024,433	5
1600	Property, plant and equipment	6(8) and 8	18,690,317	41	19,995,370	44
1755	Right-of-use assets	6(9)	804,138	2	1,024,689	2
1840	Deferred tax assets	6(25)	113,049	-	126,213	1
1920	Refundable deposits		20,452	-	18,661	-
1990	Other non-current assets		187,329	1	100,660	-
15XX	**Total non-current assets**		21,888,240	48	23,436,073	52
1XXX	**Total assets**		$ 45,326,360	100	$ 45,374,284	100

(Continued)

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

			December 31, 2025		December 31, 2024	
	Liabilities and Equity	Notes	Amount	%	Amount	%
	Liabilities					
	Current liabilities					
2100	Short-term bank loans	6(10)(28)	$ 2,706,072	6	$ 339,364	1
2150	Notes payable		1,596	-	773	-
2170	Accounts payable		1,166,973	3	698,199	2
2200	Other payables	6(11)	3,355,526	8	3,905,487	9
2220	Other payables – related parties	7	12,945	-	26,745	-
2230	Current tax liabilities		92,303	-	41,353	-
2250	Current provisions		78,982	-	35,924	-
2280	Current lease liabilities	6(28)	107,870	-	234,934	-
2320	Long-term bank loans, current portion	6(12)(28) and 8	2,896,893	6	3,326,042	7
2365	Current refund liabilities		10,333	-	36,396	-
2399	Other current liabilities		25,233	-	23,658	-
21XX	**Total current liabilities**		10,454,726	23	8,668,875	19
	Non-current liabilities					
2540	Long-term bank loans	6(12)(28) and 8	9,867,797	22	10,432,539	23
2570	Deferred tax liabilities	6(25)	82,685	-	88,460	-
2580	Non-current lease liabilities	6(28)	726,615	2	820,059	2
2630	Long-term deferred revenue		108,018	-	122,293	-
2640	Net defined benefit liability, non-current	6(13)	57,670	-	146,638	1
2645	Guarantee deposits	6(28)	20,486	-	21,186	-
25XX	**Total non-current liabilities**		10,863,271	24	11,631,175	26
2XXX	**Total liabilities**		21,317,997	47	20,300,050	45
	Equity					
	Capital stock	6(15)				
3110	Capital stock – common stock		7,045,231	16	7,272,401	16
	Capital surplus	6(16)				
3200	Capital surplus		5,879,319	13	6,064,637	13
	Retained earnings	6(17)				
3310	Legal reserve		3,268,022	7	3,121,210	7
3350	Unappropriated retained earnings		7,793,165	17	8,501,284	19
	Other equity interest	6(18)				
3400	Other equity interest		150,741	-	114,702	-
3500	Treasury shares	6(15)	(128,115)	-	-	-
3XXX	**Total equity**		24,008,363	53	25,074,234	55
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the reporting period	11				
3X2X	**Total liabilities and equity**		$ 45,326,360	100	$ 45,374,284	100

The accompanying notes are an integral part of these financial statements

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except earnings per share)

			Years ended December 31,			
			2025		2024	
	Items	Notes	Amount	%	Amount	%
4000	Revenue	6(19)	$ 23,932,900	100	$ 22,695,909	100
5000	Cost of revenue	6(5)(23)(24)	(21,340,484)	(89)	(19,751,813)	(87)
5900	Gross profit		2,592,416	11	2,944,096	13
	Operating expenses	6(23)(24) and 7				
6100	Sales and marketing expenses		(123,382)	(1)	(132,731)	(1)
6200	General and administrative expenses		(491,615)	(2)	(476,351)	(2)
6300	Research and development expenses		(1,077,016)	(4)	(1,162,765)	(5)
6000	Total operating expenses		(1,692,013)	(7)	(1,771,847)	(8)
6500	Other income (expenses), net		238,787	1	99,892	-
6900	Operating profit		1,139,190	5	1,272,141	5
	Non-operating income (expenses)					
7100	Interest income	6(20)	174,252	1	174,328	1
7010	Other income		76,081	-	58,066	-
7020	Other gains and losses	6(21)	(374,564)	(2)	329,586	1
7050	Finance costs	6(22)	(300,047)	(1)	(278,684)	(1)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(7)	(130,990)	(1)	118,255	1
7000	Total non-operating income (expenses)		(555,268)	(3)	401,551	2
7900	**Profit before income tax**		583,922	2	1,673,692	7
7950	Income tax expense	6(25)	(88,805)	-	(253,697)	(1)
8200	**Profit for the year**		$ 495,117	2	$ 1,419,995	6

(Continued)

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except earnings per share)

			Years ended December 31,			
			2025		2024	
	Items	Notes	Amount	%	Amount	%
	Other comprehensive income (loss)					
8311	Gain on remeasurements of defined benefit plans	6(13)	$ 62,804	-	$ 56,305	-
8316	Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income	6(6)(18)	32,159	-	(17,304)	-
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	6(7)	22,084	-	16,978	-
8349	Income tax effect on components that will not be reclassified to profit or loss	6(25)	(18,992)	-	(7,801)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		98,055	-	48,178	-
8361	Exchange differences on translation of foreign operations	6(18)	(11,732)	-	18,347	-
8365	Equity directly related to non-current assets held for sale	6(18)	-	-	43,094	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(11,732)	-	61,441	-
8300	**Other comprehensive income, net of income tax**		$ 86,323	-	$ 109,619	-
8500	**Total comprehensive income for the year**		$ 581,440	2	$ 1,529,614	6
9750	Earnings per share – basic	6(26)	$ 0.70		$ 1.95	
9850	Earnings per share – diluted	6(26)	$ 0.69		$ 1.93	

The accompanying notes are an integral part of these financial statements.

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars)

				Retained earnings		Other equity interest				
	Notes	Capital stock – common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	Equity directly related to non-current assets held for sale	Treasury shares	Total equity
Year 2024										
Balance as of January 1, 2024		$ 7,272,401	$ 6,064,637	$ 2,930,973	$ 8,532,433	$ (656)	$ 96,958	$ (43,094)	$ -	$ 24,853,652
Profit for the year		-	-	-	1,419,995	-	-	-	-	1,419,995
Other comprehensive income	6(18)	-	-	-	45,264	18,347	2,914	43,094	-	109,619
Total comprehensive income for the year		-	-	-	1,465,259	18,347	2,914	43,094	-	1,529,614
Appropriation of prior year's earnings:										
Legal reserve		-	-	190,237	(190,237)	-	-	-	-	-
Cash dividends		-	-	-	(1,309,032)	-	-	-	-	(1,309,032)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(18)	-	-	-	2,861	-	(2,861)	-	-	-
Balance as of December 31, 2024		$ 7,272,401	$ 6,064,637	$ 3,121,210	$ 8,501,284	$ 17,691	$ 97,011	$ -	$ -	$ 25,074,234
Year 2025										
Balance as of January 1, 2025		$ 7,272,401	$ 6,064,637	$ 3,121,210	$ 8,501,284	$ 17,691	$ 97,011	$ -	$ -	$ 25,074,234
Profit for the year		-	-	-	495,117	-	-	-	-	495,117
Other comprehensive income (loss)	6(18)	-	-	-	50,236	(11,732)	47,819	-	-	86,323
Total comprehensive income (loss) for the year		-	-	-	545,353	(11,732)	47,819	-	-	581,440
Appropriation of prior year's earnings:	6(17)									
Legal reserve		-	-	146,812	(146,812)	-	-	-	-	-
Cash dividends		-	-	-	(872,688)	-	-	-	-	(872,688)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(18)	-	-	-	48	-	(48)	-	-	-
Purchase of treasury shares	6(15)	-	-	-	-	-	-	-	(943,867)	(943,867)
Cancellation of treasury shares	6(15)(16)(17)	(227,170)	(225,738)	-	(234,020)	-	-	-	686,928	-
Treasury shares transferred to employees	6(14)(15)(16)	-	36,956	-	-	-	-	-	128,824	165,780
Change in shareholding of equity investment		-	3,464	-	-	-	-	-	-	3,464
Balance as of December 31, 2025		$ 7,045,231	$ 5,879,319	$ 3,268,022	$ 7,793,165	$ 5,959	$ 144,782	$ -	$ (128,115)	$ 24,008,363

The accompanying notes are an integral part of financial statements.

ChipMOS TECHNOLOGIES INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31, 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 583,922	$ 1,673,692
Adjustments to reconcile profit (loss)			
Depreciation expenses	6(8)(10)(23)	5,093,374	4,848,824
Expected credit losses (gains)		379	(1,020)
Gain on valuation of financial assets at fair value through profit or loss	6(2)(21)	(18,752)	(48,101)
Interest expense	6(22)	299,645	278,325
Interest income	6(20)	(174,252)	(174,328)
Dividend income		(2,622)	(1,320)
Share-based payment	6(14)	37,342	-
Share of loss (profit) of subsidiaries, associates and joint ventures accounted for using equity method	6(7)	130,990	(118,255)
Gain on disposal of property, plant and equipment		(124,483)	(55,262)
Impairment loss on financial assets	6(7)(21)	10,000	-
Impairment loss on non-financial assets	6(8)	764	18,618
Gain from lease modifications		-	(13)
Deferred income		(24,277)	(22,003)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		14,572	21,866
Current contract assets		(170,393)	(13,809)
Accounts receivable		(1,032,743)	317,191
Other receivables		(975)	(23,886)
Inventories		(661,909)	(125,946)
Prepayments		1,584	(9,160)
Changes in operating liabilities			
Notes payable		823	289
Accounts payable		468,774	(86,720)
Other payables		(319,924)	168,762
Other payables – related parties		4,745	(556)
Current provisions		43,058	2,360
Current refund liabilities		(26,063)	(1,271)
Other current liabilities		1,575	67
Net defined benefit liability, non-current		(26,164)	(24,394)
Cash generated from operations		4,108,990	6,623,950
Interest received		177,455	172,882
Dividend received		5,317	3,810
Interest paid		(267,558)	(245,654)
Income tax paid		(49,458)	(603,703)
Net cash generated from operating activities		3,974,746	5,951,285

(Continued)

ChipMOS TECHNOLOGIES INC
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31, 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		$ (43,219)	$ (43,034)
Proceeds from repayments of financial assets at amortized cost		43,034	37,411
Acquisition of investments accounted for using equity method	6(7) and 7	-	(12,500)
Return of shares due to capital reduction by the investee for using equity method	6(7)	-	2,985,952
Acquisition of property, plant and equipment	6(27)	(3,851,213)	(5,081,082)
Proceeds from disposal of property, plant and equipment		249,868	74,709
(Increase) decrease in refundable deposits		(1,791)	360
Increase in other non-current assets		(144,368)	(6,811)
Increase in long-term deferred revenue		10,002	23,333
Net cash used in investing activities		(3,737,687)	(2,021,662)
CASH FLOWS FROM FINANCING ACTIVITIES	6(28)		
Proceeds from short-term bank loans		8,556,519	3,225,758
Payments on short-term bank loans		(6,189,811)	(2,886,394)
Proceeds from long-term bank loans		3,502,998	1,078,496
Payments on long-term bank loans		(4,516,894)	(2,263,718)
Decrease in guarantee deposits		(700)	(49)
Payments on lease liabilities		(264,485)	(313,213)
Cash dividends paid	6(17)	(872,688)	(1,309,032)
Payments to acquire treasury shares	6(15)	(943,867)	-
Treasury shares sold to employees		128,438	-
Net cash used in financing activities		(600,490)	(2,468,152)
Net (decrease) increase in cash and cash equivalents		(363,431)	1,461,471
Cash and cash equivalents at beginning of year		13,568,884	12,107,413
Cash and cash equivalents at end of year		$ 13,205,453	$ 13,568,884

The accompanying notes are an integral part of these financial statements.

Attachment 4

ChipMOS TECHNOLOGIES INC.

Earnings Distribution Table
2025

Unit: NT$

Item	Subtotal	Total	Note
Unappropriated retained earnings at January 1, 2025		$7,481,784,226	
After tax earnings of year 2025	495,117,440		
Add：Remeasurement of defined benefit plans	50,243,428		
Add：Impact from investment accounted for using equity method	39,853		
Less：Treasury Stock Cancellation	(234,020,056)		
After tax earnings of year plus items other than after tax earnings of year		311,380,665	
Less：Appropriation of legal reserve		(31,138,067)	
Retained earnings available for distribution as of December 31, 2025		7,762,026,824	
Distribution items			
Dividends to shareholders (NT$ 0 per share)		0	
Unappropriated retained earnings at December 31, 2025		$7,762,026,824	

Note 1: As of December 31, 2025, the number of the Company's outstanding shares entitled to participate in distribution is 699,983,126 shares.

Chairman: Shih-Jye Cheng President: Shih-Jye Cheng Accounting Officer: Silvia Su

Attachment 5

ChipMOS TECHNOLOGIES INC.

The List of Release the Prohibition on Directors from Participation in Competitive Business

No	Title	Name	Current positions at the other company
1	Director	Kun-Yi Chien	Independent Director / Remuneration Committee Member of AceGreen Eco-Material Technology Co., Ltd.
2	Independent Director	Jyh-Chau Wang	Chairman of Advanced Micro Lux Holding Limited Director of Epileds Technologies, Inc.
3	Independent Director	Hong-Tzer Yang	Director of Taiwan Power Company