

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**  
**CONSOLIDATED INCOME STATEMENT (UNAUDITED)**  
For the Three Months Ended June 30, 2007, 2006 and March 31, 2007  
Figures in Million of U.S. dollars (USD) <sup>(1)</sup>  
Except for Per Share Amounts and Shares Outstanding

	ROC GAAP			US GAAP	
	3 months ended			3 months ended	
	Jun. 30, 2007	Mar. 31, 2007	Jun. 30, 2006	Jun. 30, 2007	Mar. 31, 2007
	USD	USD	USD	USD	USD
Net Revenue	177.5	174.2	145.3	177.5	174.2
Cost of Revenue	128.3	126.7	103.8	128.5	126.9
Gross Profit	49.2	47.5	41.5	49.0	47.3
Operating Expenses					
Research and Development	2.6	2.3	2.2	2.6	2.3
Sales and Marketing	0.8	0.8	0.8	0.8	0.8
General and Administrative	8.6	8.1	6.0	13.0	13.1
Total Operating Expenses	12.0	11.2	9.0	16.4	16.2
Income from Operations	37.2	36.3	32.5	32.6	31.1
Non-Operating Expenses, Net	(0.2)	(5.4)	(1.3)	(8.6)	(7.6)
Income before Income Tax, Minority Interests and Interest in Bonuses Paid by Subsidiaries	37.0	30.9	31.2	24.0	23.5
Income Tax Expense	(15.3)	(4.0)	(4.9)	(15.2)	(3.9)
Income before Minority Interests and Interest in Bonuses Paid by Subsidiaries	21.7	26.9	26.3	8.8	19.6
Minority Interests	(4.7)	(12.8)	(12.1)	(4.7)	(11.5)
Interest in Bonuses Paid by Subsidiaries	(8.6)	-	(4.5)	-	-
Net Income	8.4	14.1	9.7	4.1	8.1
Earnings Per Share -Basic	0.10	0.20	0.14	0.05	0.11
Shares Outstanding (in thousands)-Basic	82,865	71,107	68,498	82,865	71,107
Earnings Per Share -Diluted	0.07	0.18	0.12	0.05	0.11
Shares Outstanding (in thousands)-Diluted	111,211	85,085	84,387	85,306	73,779

Note (1): All U.S. dollar figures in this release are based on the exchange rate of NT\$32.86 against US\$1.00 as of June 29, 2007. The convenience translation should not be construed as representations that the NT Dollar amounts have been, or could be in the future be, converted into US dollars at this or any other exchange rate.

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**CONSOLIDATED INCOME STATEMENT (UNAUDITED)**  
For the Three Months Ended June 30, 2007, 2006 and March 31, 2007  
Figures in Million of NT dollars (NTD)  
Except for Per Share Amounts and Shares Outstanding

	ROC GAAP			US GAAP	
	3 months ended			3 months ended	
	Jun. 30, 2007	Mar. 31, 2007	Jun. 30, 2006	Jun. 30, 2007	Mar. 31, 2007
	NTD	NTD	NTD	NTD	NTD
Net Revenue	5,833.5	5,723.0	4,774.7	5,833.5	5,723.0
Cost of Revenue	4,216.8	4,163.6	3,411.9	4,222.6	4,168.2
Gross Profit	1,616.7	1,559.4	1,362.8	1,610.9	1,554.8
Operating Expenses					
Research and Development	85.6	74.4	70.8	85.6	74.4
Sales and Marketing	27.5	26.1	27.3	27.5	26.1
General and Administrative	281.8	266.5	197.2	428.7	433.2
Total Operating Expenses	394.9	367.0	295.3	541.8	533.7
Income from Operations	1,221.8	1,192.4	1,067.5	1,069.1	1,021.1
Non-Operating Expenses, Net	(8.1)	(176.8)	(43.8)	(281.5)	(250.7)
Income before Income Tax and					
Minority Interests and Interest in					
Bonuses Paid by Subsidiaries	1,213.7	1,015.6	1,023.7	787.6	770.4
Income Tax Expense	(501.5)	(130.7)	(159.9)	(498.9)	(128.3)
Income before Minority Interests					
and Interest in Bonuses Paid by					
Subsidiaries	712.2	884.9	863.8	288.7	642.1
Minority Interests	(155.4)	(419.8)	(398.0)	(153.3)	(376.4)
Interest in Bonuses Paid by					
Subsidiaries	(283.2)	-	(149.5)	-	-
Net Income	273.6	465.1	316.3	135.4	265.7
Earnings Per Share -Basic	3.30	6.54	4.62	1.63	3.74
Shares Outstanding (in					
thousands)-Basic	82,865	71,107	68,498	82,865	71,107
Earnings Per Share -Diluted	2.15	6.06	3.89	1.59	3.60
Shares Outstanding (in					
thousands)-Diluted	111,211	85,085	84,387	85,306	73,779

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**  
**RECONCILIATION OF US GAAP NET INCOME TO NON-GAAP NET INCOME (UNAUDITED)**  
**For the Three Months Ended June 30 and March 31, 2007**  
**Figures in Million of U.S. dollars (USD) <sup>(1)</sup>**  
**Except for Per Share Amounts**

**Use of Non-GAAP Financial Information**

To supplement our consolidated income statement (unaudited) for the three months ended June 30, 2007 on a US GAAP basis, the Company uses a non-GAAP measure of net income, which is US GAAP net income adjusted to exclude two non-cash charges referred to as special items. The two non-cash charges excluded are changes in the fair value of the embedded derivative liabilities and amortization of discount on convertible notes. These charges are considered by the management to be outside of the Company's core operating results. For example, changes in the fair value of the embedded derivative liabilities relate heavily to the Company's stock price, interest rate and volatility, all of which are difficult to predict and outside of the control of the Company and its management.

For these reasons, management uses non-GAAP adjusted measures of net income and non-GAAP net income per share to evaluate the performance of our core businesses, to estimate future core performance and to compensate employees. In addition, this information facilitates our management's internal comparisons to our historical operating results as well as to the operating results of our competitors.

The Company's management finds these supplemental non-GAAP measures to be useful, and we believe these non-GAAP measures are useful to investors in enabling them to perform additional analyses of past, present and future operating performance and as a supplemental means to evaluate our core operating results. However, readers are reminded that non-GAAP numbers are merely a supplement to, and not a replacement for, US GAAP financial measures. They should be read in conjunction with the US GAAP financial measures. It should be noted as well that our non-GAAP information may be different from the non-GAAP information provided by other companies.

	<b>3 months ended</b>	
	<b>Jun. 30, 2007</b>	<b>Mar. 31, 2007</b>
<b>US GAAP Net Income</b>	<b>4.1</b>	<b>8.1</b>
<b>Special Items (in Non-Operating Expenses, Net)</b>		
<b>Changes in the fair value of the embedded derivative liabilities<sup>(2)</sup></b>	<b>4.4</b>	<b>0.3</b>
<b>Amortization of discount on convertible notes<sup>(3)</sup></b>	<b>2.8</b>	<b>2.8</b>
<b>Total Special Items</b>	<b>7.2</b>	<b>3.1</b>
<b>Non-GAAP Adjusted Net Income</b>	<b>11.3</b>	<b>11.2</b>
<b>US-GAAP Net Income Per Share (Basic)</b>	<b>0.05</b>	<b>0.11</b>
<b>Adjustment for special items</b>	<b>0.09</b>	<b>0.05</b>
<b>Non-GAAP Net Income Per Share (Basic)</b>	<b>0.14</b>	<b>0.16</b>
<b>US-GAAP Net Income Per Share (Diluted)</b>	<b>0.05</b>	<b>0.11</b>
<b>Adjustment for special items</b>	<b>0.08</b>	<b>0.04</b>
<b>Non-GAAP Net Income Per Share (Diluted)</b>	<b>0.13</b>	<b>0.15</b>

Notes:

- (1) All U.S. dollar figures in this release are based on the exchange rate of NT\$32.86 against US\$1.00 as of June 29, 2007. The convenience translation should not be construed as representations that the NT Dollar amounts have been, or could be in the future be, converted into US dollars at this or any other exchange rate.
- (2) The Company's management believes excluding non-cash special charge for the changes in the fair value of the embedded derivative liabilities from its non-GAAP financial measure of net income is useful for itself and investors as such expense does not have any impact on cash available to the Company.
- (3) The Company's management believes excluding non-cash amortization expense of discount on convertible notes from its non-GAAP financial measure of net income is useful for the Company and investors as such expense does not have any impact on cash available to the Company.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

**NON-GAAP CONDENSED CONSOLIDATED INCOME STATEMENT (UNAUDITED)**

**(Excluding non-cash charges for changes in the fair value of the embedded derivative liabilities and amortization of discount on convertible notes)**

For the Three Months Ended June 30 and March 31, 2007

Figures in Million of U.S. dollars (USD) <sup>(1)</sup>

Except for Per Share Amounts and Shares Outstanding

	3 months ended	
	Jun. 30, 2007	Mar. 31, 2007
Net Revenue	177.5	174.2
Cost of Revenue	128.5	126.9
Gross Profit	49.0	47.3
Operating Expenses		
Research and Development	2.6	2.3
Sales and Marketing	0.8	0.8
General and Administrative	13.0	13.1
Total Operating Expenses	16.4	16.2
Income from Operations	32.6	31.1
Non-Operating Expenses, Net <sup>(2)</sup>	(1.4)	(4.5)
Income before Income Tax and Minority Interests <sup>(2)</sup>	31.2	26.6
Income Tax Expense	(15.2)	(3.9)
Income before Minority Interests <sup>(2)</sup>	16.0	22.7
Minority Interests	(4.7)	(11.5)
Net Income <sup>(2)</sup>	11.3	11.2
Earnings Per Share -Basic <sup>(2)</sup>	0.14	0.16
Shares Outstanding (in thousands)-Basic	82,865	71,107
Earnings Per Share -Diluted <sup>(2)</sup>	0.13	0.15
Shares Outstanding (in thousands)-Diluted	85,306	73,779

Note:

(1) All U.S. dollar figures in this release are based on the exchange rate of NT\$32.86 against US\$1.00 as of June 29, 2007. The convenience translation should not be construed as representations that the NT Dollar amounts have been, or could be in the future be, converted into US dollars at this or any other exchange rate.

(2) The amount presented is not prepared in accordance with US GAAP and does not include non-cash charges for changes in the fair value of the embedded derivative liabilities and amortization of discount on convertible notes of NT\$236.5 million, or US\$7.2 million, for the three months ended June 30, 2007 and NT\$102.9 million, or US\$3.1 million, for the three months ended March 31, 2007. Please see "Reconciliation of US GAAP Net Income to Non-GAAP Net Income (Unaudited)" above.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

**CONSOLIDATED BALANCE SHEET**

As of June 30, March 31, 2007 and December 31, 2006

Figures in Million of U.S. dollars (USD) <sup>(1)</sup>

	ROC GAAP			US GAAP		
	Jun. 07 (Unaudited)	Mar. 07 (Unaudited)	Dec. 06 (Audited)	Jun. 07 (Unaudited)	Mar. 07 (Unaudited)	Dec. 06 (Audited)
	USD	USD	USD	USD	USD	USD
<b>ASSETS</b>						
Cash and Cash Equivalents	125.7	127.3	179.4	125.7	127.3	179.4
Financial Assets at Fair Value Through Profit or Loss	7.4	28.5	58.7	7.4	28.5	58.7
Accounts and Notes Receivable	160.7	151.3	154.0	160.7	151.3	154.0
Inventories	28.3	26.1	28.8	28.3	26.1	28.8
Other Current Assets	70.0	36.6	12.2	70.0	36.6	12.2
<b>Total Current Assets</b>	<b>392.1</b>	<b>369.8</b>	<b>433.1</b>	<b>392.1</b>	<b>369.8</b>	<b>433.1</b>
Long-term Investments	11.2	11.1	11.2	11.2	11.1	11.2
Property, Plant & Equipment-Net	939.1	937.4	928.0	935.4	934.0	924.5
Intangible Assets	5.4	5.4	10.7	5.4	5.4	13.6
Other Assets	49.1	46.8	17.2	50.4	49.1	16.8
<b>Total Assets</b>	<b>1,396.9</b>	<b>1,370.5</b>	<b>1,400.2</b>	<b>1,394.5</b>	<b>1,369.4</b>	<b>1,399.2</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Short-Term Bank Loans	74.1	62.3	32.1	74.1	62.3	32.1
Current Portion of Long-Term Debt	104.4	63.7	71.1	104.4	63.7	71.1
Accounts Payable and Payables to Contractors and Equipment Suppliers	44.0	53.6	54.6	44.0	53.6	54.6
Other Current Liabilities	84.3	48.2	47.5	91.2	65.6	61.5
<b>Total Current Liabilities</b>	<b>306.8</b>	<b>227.8</b>	<b>205.3</b>	<b>313.7</b>	<b>245.2</b>	<b>219.3</b>
<b>Long-Term Liabilities</b>						
Long-Term Debts	445.3	491.8	483.9	483.2	522.4	512.4
Other Liabilities	13.7	15.6	14.6	14.7	16.6	15.3
<b>Total Liabilities</b>	<b>765.8</b>	<b>735.2</b>	<b>703.8</b>	<b>811.6</b>	<b>784.2</b>	<b>747.0</b>
<b>SHAREHOLDERS' EQUITY</b>						
Capital Stock	0.8	0.8	0.7	0.8	0.8	0.7
Option Warrants	4.2	4.2	4.3	15.1	15.2	14.5
Deferred Compensation	(1.3)	(1.5)	(1.7)	(6.9)	(8.2)	(9.2)
Capital Surplus	369.8	370.4	293.0	350.0	350.5	273.3
Retained Earnings	146.7	141.7	131.5	117.5	116.7	112.6
Cumulated Translation Adjustments	5.6	4.8	2.1	5.6	4.8	2.1
Unrecognized Pension Cost	-	-	-	(1.9)	(1.9)	(1.4)
Minority Interests	105.3	114.9	266.5	102.7	107.3	259.6
<b>Total Equity</b>	<b>631.1</b>	<b>635.3</b>	<b>696.4</b>	<b>582.9</b>	<b>585.2</b>	<b>652.2</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>1,396.9</b>	<b>1,370.5</b>	<b>1,400.2</b>	<b>1,394.5</b>	<b>1,369.4</b>	<b>1,399.2</b>

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	ROC GAAP			US GAAP		
	Jun. 07 (Unaudited)	Mar. 07 (Unaudited)	Dec. 06 (Audited)	Jun. 07 (Unaudited)	Mar. 07 (Unaudited)	Dec. 06 (Audited)
	NTD	NTD	NTD	NTD	NTD	NTD
<b>ASSETS</b>						
Cash and Cash Equivalents	4,128.3	4,183.6	5,895.9	4,128.3	4,183.6	5,895.9
Financial Assets at Fair Value Through Profit or Loss	243.1	937.5	1,929.1	243.1	937.5	1,929.1
Accounts and Notes Receivable	5,281.2	4,970.5	5,060.8	5,281.2	4,970.5	5,060.8
Inventories	931.0	856.1	945.8	931.3	856.4	946.1
Other Current Assets	2,299.6	1,202.3	401.0	2,299.6	1,202.3	401.0
<b>Total Current Assets</b>	<b>12,883.2</b>	<b>12,150.0</b>	<b>14,232.6</b>	<b>12,883.5</b>	<b>12,150.3</b>	<b>14,232.9</b>
Long-term Investments	366.8	364.6	366.7	366.8	364.6	366.7
Property, Plant & Equipment-Net	30,858.9	30,805.8	30,494.3	30,738.0	30,692.5	30,377.7
Intangible Assets	176.8	176.1	353.0	176.8	176.1	446.7
Other Assets	1,615.1	1,539.4	565.3	1,659.0	1,614.7	552.1
<b>Total Assets</b>	<b>45,900.8</b>	<b>45,035.9</b>	<b>46,011.9</b>	<b>45,824.1</b>	<b>44,998.2</b>	<b>45,976.1</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Short-Term Bank Loans	2,435.2	2,046.2	1,055.3	2,435.2	2,046.2	1,055.3
Current Portion of Long-Term Debt	3,428.7	2,093.4	2,335.3	3,428.7	2,093.4	2,335.3
Accounts Payable and Payables to Contractors and Equipment Suppliers	1,446.9	1,763.1	1,796.2	1,446.9	1,763.1	1,796.2
Other Current Liabilities	2,771.1	1,582.7	1,560.7	2,997.5	2,153.8	2,020.2
<b>Total Current Liabilities</b>	<b>10,081.9</b>	<b>7,485.4</b>	<b>6,747.5</b>	<b>10,308.3</b>	<b>8,056.5</b>	<b>7,207.0</b>
<b>Long-Term Liabilities</b>						
Long-Term Debts	14,631.2	16,160.3	15,900.5	15,877.5	17,164.4	16,836.2
Other Liabilities	449.6	512.9	479.0	482.9	546.4	502.2
<b>Total Liabilities</b>	<b>25,162.7</b>	<b>24,158.6</b>	<b>23,127.0</b>	<b>26,668.7</b>	<b>25,767.3</b>	<b>24,545.4</b>
<b>SHAREHOLDERS' EQUITY</b>						
Capital Stock	27.2	27.2	23.0	27.2	27.2	23.0
Option Warrants	137.7	139.4	140.7	495.9	500.4	478.1
Deferred Compensation	(43.7)	(50.8)	(56.6)	(225.7)	(270.5)	(303.1)
Capital Surplus	12,150.9	12,171.5	9,631.2	11,499.6	11,520.3	8,979.9
Retained Earnings	4,821.8	4,656.4	4,322.2	3,861.0	3,833.8	3,698.9
Cumulated Translation Adjustments	184.5	156.3	68.1	184.5	156.3	68.1
Unrecognized Pension Cost	-	-	-	(62.9)	(62.9)	(44.7)
Minority Interests	3,459.7	3,777.3	8,756.3	3,375.8	3,526.3	8,530.5
<b>Total Equity</b>	<b>20,738.1</b>	<b>20,877.3</b>	<b>22,884.9</b>	<b>19,155.4</b>	<b>19,230.9</b>	<b>21,430.7</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>45,900.8</b>	<b>45,035.9</b>	<b>46,011.9</b>	<b>45,824.1</b>	<b>44,998.2</b>	<b>45,976.1</b>