

ChipMOS TECHNOLOGIES (Bermuda) LTD.
CONSOLIDATED INCOME STATEMENT (UNAUDITED)
For the Three Months Ended September 30, 2006 and 2005
Figures in Million of U.S. dollars (USD) ⁽¹⁾
Except for Per Share Amounts and Shares Outstanding

	ROC GAAP				US GAAP
	3 months ended September 30		9 months ended September 30		3 months ended September 30
	2006 USD	2005 USD	2006 USD	2005 USD	2006 USD
Net Revenue	160.5	115.9	436.7	330.2	160.5
Cost of Revenue	115.1	86.6	308.6	251.6	115.3
Gross Profit	45.4	29.3	128.1	78.6	45.2
Operating Expenses					
Research and Development	1.8	2.1	5.7	5.8	1.8
Sales and Marketing	0.8	1.0	2.4	2.5	0.8
General and Administrative	6.1	6.5	17.5	16.8	7.5
Total Operating Expenses	8.7	9.6	25.6	25.1	10.1
Income from Operations	36.7	19.7	102.5	53.5	35.1
Non-Operating Expenses, Net	(4.2)	(4.1)	(6.1)	(14.0)	(0.6)
Income before Income Tax, Minority Interests and Interest in Bonuses Paid by Subsidiaries	32.5	15.6	96.4	39.5	34.5
Income Tax Expense	(4.1)	(1.9)	(12.8)	(3.6)	(4.0)
Income before Minority Interests and Interest in Bonuses Paid by Subsidiaries	28.4	13.7	83.6	35.9	30.5
Cumulative Effect of Changes in Accounting Principles	-	-	0.1	-	-
Minority Interests	(13.8)	(7.6)	(36.8)	(18.4)	(13.7)
Interest in Bonuses Paid by Subsidiaries	-	-	(4.5)	(3.8)	-
Net Income	14.6	6.1	42.4	13.7	16.8
Earnings Per Share -Basic	0.21	0.09	0.62	0.20	0.24
Shares Outstanding (in thousands)-Basic	68,787	67,642	68,407	67,489	68,787

Note: (1) All U.S. dollar figures in this release are based on the exchange rate of NT\$33.1 against US\$1.00 as of September 29, 2006. 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.

ChipMOS TECHNOLOGIES (Bermuda) LTD.
CONSOLIDATED INCOME STATEMENT (UNAUDITED)
For the Three Months Ended September 30, 2006 and 2005
Figures in Million of NT dollars (NTD)
Except for Per Share Amounts and Shares Outstanding

	ROC GAAP				US GAAP
	3 months ended September 30		9 months ended September 30		3 months ended September 30
	2006 NTD	2005 NTD	2006 NTD	2005 NTD	2006 NTD
Net Revenue	5,312.5	3,836.3	14,454.3	10,931.1	5,312.5
Cost of Revenue	3,811.2	2,865.2	10,216.0	8,328.2	3,815.7
Gross Profit	1,501.3	971.1	4,238.3	2,602.9	1,496.8
Operating Expenses					
Research and Development	60.0	70.5	190.1	193.4	60.0
Sales and Marketing	26.8	31.8	79.4	81.9	26.8
General and Administrative	202.0	216.0	577.7	557.0	247.1
Total Operating Expenses	288.8	318.3	847.2	832.3	333.9
Income from Operations	1,212.5	652.8	3,391.1	1,770.6	1,162.9
Non-Operating Expenses, Net	(140.0)	(135.2)	(201.0)	(462.9)	(21.0)
Income before Income Tax, Minority Interests and Interest in Bonuses Paid by Subsidiaries	1,072.5	517.6	3,190.1	1,307.7	1,141.9
Income Tax Expense	(135.4)	(62.9)	(424.8)	(118.2)	(133.0)
Income before Minority Interests and Interest in Bonuses Paid by Subsidiaries	937.1	454.7	2,765.3	1,189.5	1,008.9
Cumulative Effect of Changes in Accounting Principles	-	-	3.3	-	-
Minority Interests	(455.6)	(251.0)	(1,219.6)	(610.0)	(453.3)
Interest in Bonuses Paid by Subsidiaries	-	-	(149.5)	(127.1)	-
Net Income	481.5	203.7	1,399.5	452.4	555.6
Earnings Per Share -Basic	7.00	3.01	20.46	6.70	8.08
Shares Outstanding (in thousands)-Basic	68,787	67,642	68,407	67,489	68,787

ChipMOS TECHNOLOGIES (Bermuda) LTD.
CONSOLIDATED BALANCE SHEET (UNAUDITED)

As of September 30, 2006

Figures in Million of U.S. dollars (USD) ⁽¹⁾

	ROC GAAP			US GAAP		
	Sep-06	Jun-06	Dec-05	Sep-06	Jun-06	Dec-05
ASSETS	USD	USD	USD	USD	USD	USD
Cash and Cash Equivalents	172.6	113.2	139.2	172.6	113.2	139.2
Financial Assets at Fair Value Through Profit or Loss	15.8	6.1	5.6	15.8	6.1	5.7
Available-for-Sale Financial Assets	0.0	-	-	0.0	-	-
Accounts and Notes Receivable	152.8	129.6	120.1	152.8	129.6	120.1
Inventories	25.1	25.8	19.0	25.1	25.8	19.0
Other Current Assets	14.3	17.6	19.7	14.3	17.6	19.7
Total Current Assets	380.6	292.3	303.6	380.6	292.3	303.7
Long-term Investments	10.5	10.5	12.2	10.5	10.5	11.7
Property, Plant & Equipment- Net	855.8	785.4	616.9	852.5	782.4	614.5
Intangible Assets	14.3	11.3	9.9	14.3	11.3	9.9
Other Assets	16.3	16.1	16.9	15.9	15.7	16.5
Total Assets	1,277.5	1,115.6	959.5	1,273.8	1,112.2	956.3
LIABILITIES						
Current Liabilities	319.8	277.7	237.4	314.9	276.8	243.2
Long-term Liabilities	298.6	216.5	134.0	307.2	216.5	134.0
Other Liabilities	12.3	10.6	11.3	11.2	9.5	10.4
Total Liabilities	630.7	504.8	382.7	633.3	502.8	387.6
Minority Interests	248.6	239.3	238.0	248.1	238.9	233.9
SHAREHOLDERS' EQUITY						
Capital Stock	0.7	0.7	0.7	0.7	0.7	0.7
Option Warrants	4.3	2.5	3.1	14.7	4.9	3.1
Deferred Compensation	(2.0)	(0.3)	(0.6)	(10.5)	(2.0)	(0.6)
Capital Surplus	284.1	275.3	269.4	264.3	263.8	257.9
Retained Earnings	108.7	94.2	66.5	120.8	104.0	73.9
Cumulated Translation Adjustments	2.4	(0.9)	(0.3)	2.4	(0.9)	(0.3)
Unrealized Gain (Loss) on Financial Instruments	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.1
Total Equity	398.2	371.5	338.8	392.4	370.5	334.8
Total Liabilities & Shareholders' Equity	1,277.5	1,115.6	959.5	1,273.8	1,112.2	956.3

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CONSOLIDATED BALANCE SHEET (UNAUDITED)

As of September 30, 2006

Figures in Million of NT dollars (NTD)

	ROC GAAP			US GAAP		
	Sep-06	Jun-06	Dec-05	Sep-06	Jun-06	Dec-05
	NTD	NTD	NTD	NTD	NTD	NTD
ASSETS						
Cash and Cash Equivalents	5,711.8	3,747.8	4,607.0	5,711.8	3,747.8	4,607.0
Financial Assets at Fair Value Through Profit or Loss	521.7	203.3	186.1	521.7	203.3	189.2
Available-for-Sale Financial Assets	1.1	-	-	1.1	-	-
Accounts and Notes Receivable	5,058.7	4,290.6	3,974.9	5,058.7	4,290.6	3,974.9
Inventories	831.6	853.5	627.5	831.9	853.8	627.7
Other Current Assets	474.5	580.9	651.4	474.4	580.9	651.4
Total Current Assets	12,599.4	9,676.1	10,046.9	12,599.6	9,676.4	10,050.2
Long-term Investments	346.8	346.0	404.1	346.8	346.0	387.1
Property, Plant & Equipment- Net	28,327.3	25,997.2	20,420.1	28,220.1	25,899.3	20,340.9
Intangible Assets	471.8	374.2	327.1	471.8	374.2	327.1
Other Assets	538.4	531.7	559.8	525.7	519.3	548.3
Total Assets	42,283.7	36,925.2	31,758.0	42,164.0	36,815.2	31,653.6
LIABILITIES						
Current Liabilities	10,585.3	9,191.9	7,857.5	10,424.8	9,163.0	8,049.2
Long-term Liabilities	9,882.2	7,166.2	4,433.9	10,168.2	7,166.2	4,433.9
Other Liabilities	407.0	349.5	374.7	369.3	314.1	345.0
Total Liabilities	20,874.5	16,707.6	12,666.1	20,962.3	16,643.3	12,828.1
Minority Interests	8,227.8	7,921.7	7,878.1	8,212.7	7,908.8	7,740.7
SHAREHOLDERS' EQUITY						
Capital Stock	22.6	22.5	22.2	22.6	22.5	22.2
Option Warrants	142.1	83.7	104.0	487.1	162.5	104.0
Deferred Compensation	(65.2)	(11.1)	(18.8)	(347.1)	(66.9)	(18.8)
Capital Surplus	9,403.4	9,112.2	8,917.1	8,749.8	8,732.5	8,537.3
Retained Earnings	3,600.3	3,118.8	2,200.8	3,998.3	3,442.7	2,445.9
Cumulated Translation Adjustments	79.4	(29.0)	(10.3)	79.5	(29.0)	(10.3)
Unrealized Gain (Loss) on Financial Instruments	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	4.5
Total Equity	13,181.4	12,295.9	11,213.8	12,989.0	12,263.1	11,084.8
Total Liabilities & Shareholders' Equity	42,283.7	36,925.2	31,758.0	42,164.0	36,815.2	31,653.6