

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

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**FORM 6-K**

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REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER  
THE SECURITIES EXCHANGE ACT OF 1934

For the month of April, 2024

Commission File Number 001-37928

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**ChipMOS TECHNOLOGIES INC.**  
(Translation of Registrant's Name Into English)

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No. 1, R&D Rd. 1, Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China  
(Address of Principal Executive Offices)

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(Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.)

Form 20-F       Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

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## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: April 11, 2024

ChipMOS TECHNOLOGIES INC.  
(Registrant)

By: /S/ S. J. Cheng

Name: S. J. Cheng

Title: Chairman & President

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**To announce the differences for consolidated financial statements prepared in accordance with IFRSs and Taiwan IFRSs for the year ended December 31, 2023.**

- (1) Under the IFRS<sup>®</sup> Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China (“Taiwan IFRSs”), ChipMOS TECHNOLOGIES INC. (the “Company”) reported the consolidated net profit attributable to equity holders of the Company of NT\$1,893,428 thousand, total comprehensive income attributable to equity holders of the Company of NT\$1,714,371 thousand, and basic and diluted earnings per share, net of tax, of NT\$2.60 and NT\$2.58, respectively, for the year ended December 31, 2023. The Company reported total consolidated liabilities of NT\$21,306,832 thousand and equity attributable to equity holders of the Company of NT\$24,853,652 thousand as of December 31, 2023.
  - (2) For the purpose of filing its 2023 annual report on Form 20-F with the U.S. Securities and Exchange Commission, the Company prepared its 2023 consolidated financial statements in accordance with IFRS<sup>®</sup> Accounting Standards (“IFRSs”) as issued by the International Accounting Standards Board and reported consolidated net profit attributable to equity holders of the Company of NT\$1,967,565 thousand, total comprehensive income attributable to equity holders of the Company of NT\$1,796,589 thousand, and basic and diluted earnings per share, net of tax, of NT\$2.71 and NT\$2.68, respectively, for the year ended December 31, 2023. The Company reported total consolidated liabilities of NT\$21,397,287 thousand and equity attributable to equity holders of the Company of NT\$24,763,197 thousand as of December 31, 2023.
  - (3) The major differences between IFRSs and Taiwan IFRSs applied by the Company for its 2023 consolidated financial statements were primarily due to the timing of the recognition of the 5% income tax on unappropriated retained earnings and the accumulated effects of differences carried over from prior years.
  - (4) For more details, please refer to the Investor Relations section on Company’s website.
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