

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 6-K

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

For the month of November, 2024

Commission File Number 001-37928

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

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

(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):

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: November 5, 2024

ChipMOS TECHNOLOGIES INC.
(Registrant)

By: /s/ S. J. Cheng

Name: S. J. Cheng

Title: Chairman & President

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press release issued by ChipMOS on November 5, 2024.
99.2	ChipMOS third quarter 2024 conference call presentation material.

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ChipMOS REPORTS THIRD QUARTER 2024 RESULTS

- **4.4% Increase in 3Q24 Revenue Compared to 2Q24, 8.7% Growth Compared to 3Q23**
- **3.4% Expansion of 3Q24 Gross Profit Compared to 2Q24**
- **Overall Utilization Rate Remains Healthy at 67%**
- **Net Earnings of NT\$0.41 per Basic Common Share or US\$0.26 per Basic ADS Compared to Net Earnings of NT\$0.62 per Basic Common Share or US\$0.39 per Basic ADS in 2Q24**
- **Strong Financial Position and Liquidity with NT\$13,776.6 Million or US\$435.3 Million Balance of Cash and Cash Equivalents**

Hsinchu, Taiwan – November 5, 2024 - ChipMOS TECHNOLOGIES INC. (“ChipMOS” or the “Company”) (Taiwan Stock Exchange: 8150 and Nasdaq: IMOS), an industry leading provider of outsourced semiconductor assembly and test services (“OSAT”), today reported consolidated financial results for the third quarter ended September 30, 2024. All U.S. dollar figures cited in this press release are based on the exchange rate of NT\$31.65 against US\$1.00 as of September 30, 2024.

All the figures were prepared in accordance with Taiwan-International Financial Reporting Standards (“Taiwan-IFRS”).

Revenue for the third quarter of 2024 was NT\$6,068.0 million or US\$191.7 million, an increase of 4.4% from NT\$5,809.6 million or US\$183.6 million in the second quarter of 2024 and an increase of 8.7% from NT\$5,581.5 million or US\$176.4 million for the same period in 2023.

Net non-operating expenses in the third quarter of 2024 were NT\$65.3 million or US\$2.1 million, compared to net non-operating income of NT\$127.6 million or US\$4.0 million in the second quarter of 2024, and net non-operating income of NT\$230.9 million or US\$7.3 million in the third quarter of 2023. Third quarter of 2024 results were impacted by a foreign exchange loss of NT\$73 million or US\$2.3 million, compared to a foreign exchange gain of NT\$25 million or US\$0.8 million in the second quarter of 2024, and a foreign exchange gains of NT\$167 million or US\$5.3 million in the third quarter of 2023. Third quarter of 2024 results include a decrease of a gain on disposal of non-current assets held for sale of NT\$72 million or US\$2.3 million, and a gain on valuation of financial assets at fair value through profit or loss of NT\$18 million or US\$0.6 million compared to the second quarter of 2024. Third quarter of 2024 results also include the adverse impact of a loss on the share of associates accounted for using equity method of NT\$5 million or US\$0.1 million, compared to a profit on the share of associates accounted for using equity method of NT\$63 million or US\$2.0 million in the third quarter of 2023.

Net profit attributable to equity holders of the Company for the third quarter of 2024 was NT\$299.4 million or US\$9.5million, and NT\$0.41 or US\$0.01 per basic common share, as compared to NT\$450.6 million or US\$14.2 million, and NT\$0.62 or US\$0.02 per basic common share in the second quarter of 2024. This compares to NT\$580.6 million or US\$18.3 million, and NT\$0.80 or US\$0.03 per basic common share in the third quarter of 2023. Net earnings for the third quarter of 2024 were US\$0.26 per basic ADS, compared to US\$0.39 per basic ADS for the second quarter of 2024 and US\$0.50 per basic ADS in the third quarter of 2023.



Net free cash outflow for the first nine months of 2024 was NT\$400.6 million or US\$12.7 million, primarily in support of capacity additions in the Company's long-term growth segments, with a strong balance of cash and cash equivalents of NT\$13,776.6 million or US\$435.3 million.

Third Quarter 2024 Investor Conference Call / Webcast Details

Date: Tuesday, November 5, 2024

Time: 4:00PM Taiwan (3:00AM New York)

Dial-In: +886-2-33961191

Password: 1625505 #

Webcast and Replay: <https://www.chipmos.com/chinese/ir/info2.aspx>

Replay: Starts approximately 2 hours after the live call ends

Language: Mandarin

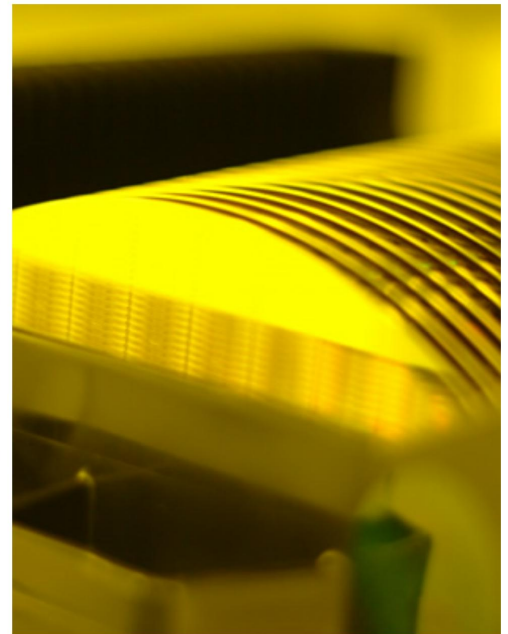
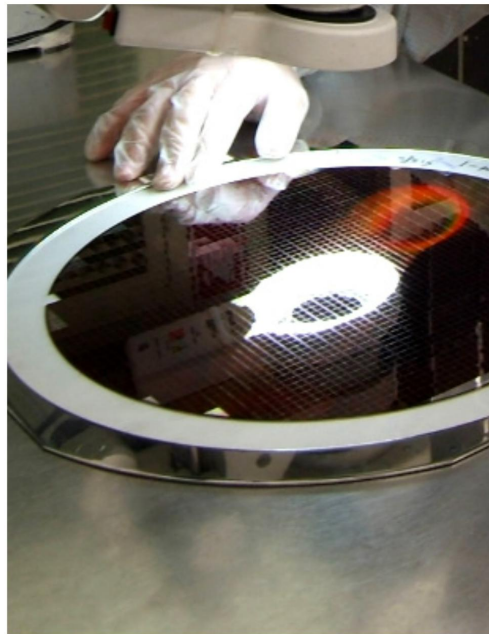
Note: A transcript will be provided on the Company's website in English following the conference call to help ensure transparency, and to facilitate a better understanding of the Company's financial results and operating environment.

About ChipMOS TECHNOLOGIES INC.:

ChipMOS TECHNOLOGIES INC. ("ChipMOS" or the "Company") (Taiwan Stock Exchange: 8150 and Nasdaq: IMOS) (www.chipmos.com) is an industry leading provider of outsourced semiconductor assembly and test services. With advanced facilities in Hsinchu Science Park, Hsinchu Industrial Park and Southern Taiwan Science Park in Taiwan, ChipMOS is known for its track record of excellence and history of innovation. The Company provides end-to-end assembly and test services to leading fabless semiconductor companies, integrated device manufacturers and independent semiconductor foundries serving virtually all end markets worldwide.

Forward-Looking Statements

This press release may contain certain forward-looking statements. These forward-looking statements may be identified by words such as 'believes,' 'expects,' 'anticipates,' 'projects,' 'intends,' 'should,' 'seeks,' 'estimates,' 'future' or similar expressions or by discussion of, among other things, strategies, goals, plans or intentions. These statements may include financial projections and estimates and their underlying assumptions, statements regarding plans, objectives and expectations with respect to future operations, products and services, and statements regarding future performance. Actual results may differ materially in the future from those reflected in forward-looking statements contained in this document, due to various factors. Further information regarding these risks, uncertainties and other factors are included in the Company's most recent Annual Report on Form 20-F filed with the U.S. Securities and Exchange Commission (the "SEC") and in the Company's other filings with the SEC.



**Industry Leading Provider of Outsourced Semiconductor
Assembly, Test & Bumping Services**

3Q24 Results Conference

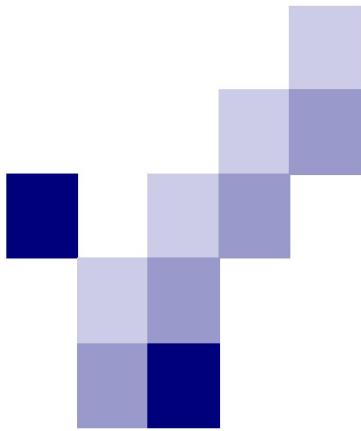
November 2024

Safe Harbor Notice

- This presentation contains certain forward-looking statements. These forward-looking statements may be identified by words such as ‘believes,’ ‘expects,’ ‘anticipates,’ ‘projects,’ ‘intends,’ ‘should,’ ‘seeks,’ ‘estimates,’ ‘future’ or similar expressions or by discussion of, among other things, strategies, goals, plans or intentions. These statements may include financial projections and estimates and their underlying assumptions, statements regarding plans, objectives and expectations with respect to future operations, products and services, and statements regarding future performance. Actual results may differ materially in the future from those reflected in forward-looking statements contained in this document, due to various factors. Further information regarding these risks, uncertainties and other factors are included in the Company’s most recent Annual Report on Form 20-F filed with the U.S. Securities and Exchange Commission (the “SEC”) and in the Company’s other filings with the SEC.

Agenda

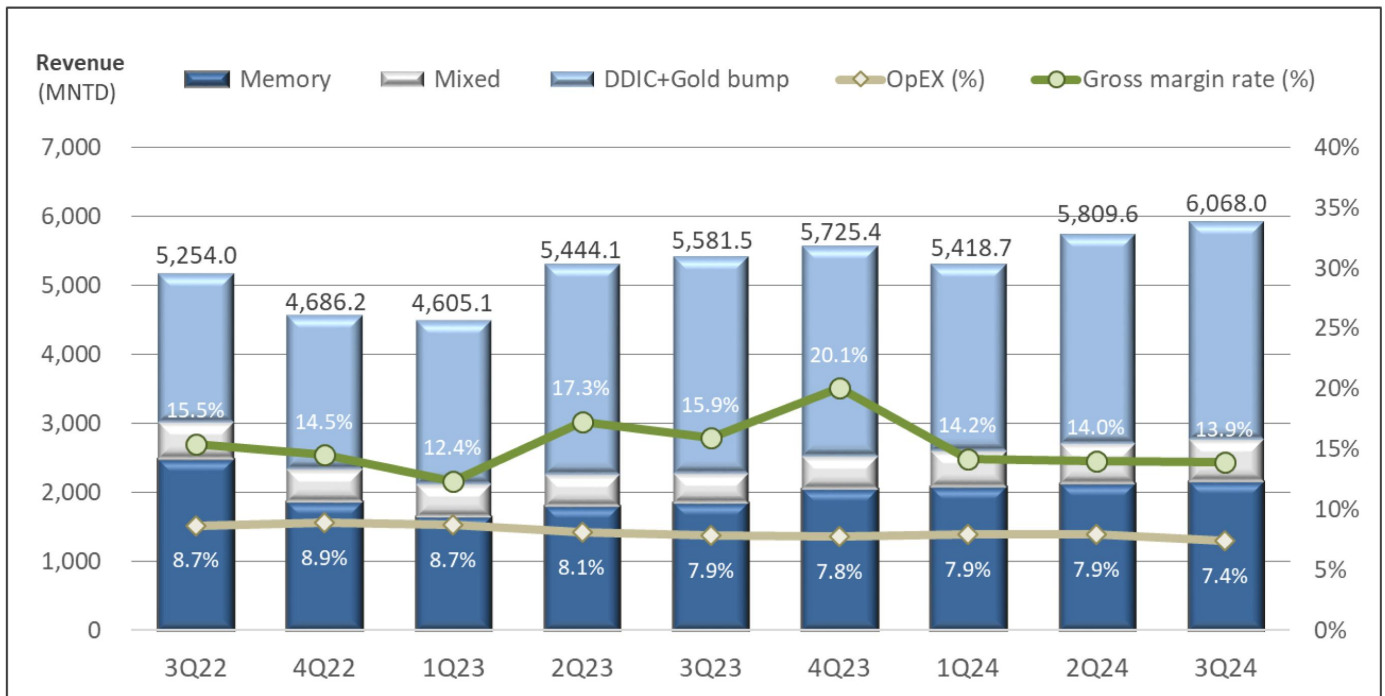
- Welcome
- 3Q24 Operating Results S.J. Cheng
- 3Q24 Financial Results Silvia Su
- Business Outlook S.J. Cheng
- Q&A



3Q24 Operating Results

Revenue & Gross Margin

- Revenue: NT\$6,068.0M (QoQ: +4.4%, YoY: +8.7%)
- Gross Margin: 13.9% (QoQ: -0.1ppts, YoY: -2.0ppts)



Utilization Rate

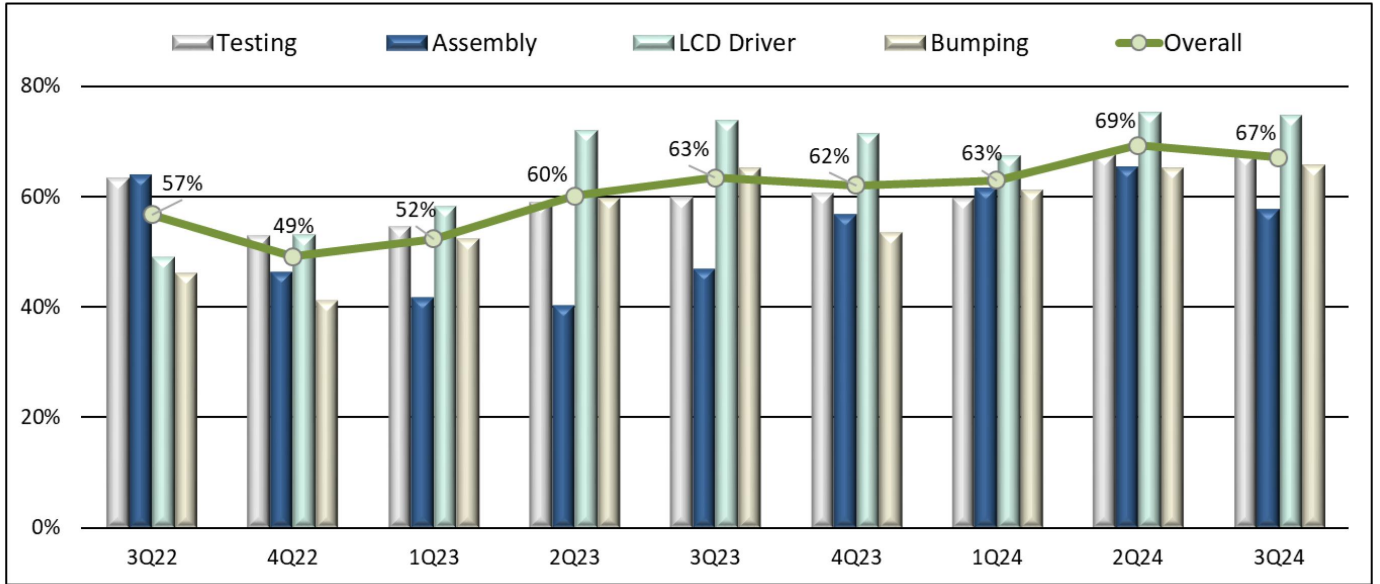
3Q24: 67%
2Q24: 67%
3Q23: 60%

3Q24: 58%
2Q24: 65%
3Q23: 47%

3Q24: 75%
2Q24: 75%
3Q23: 74%

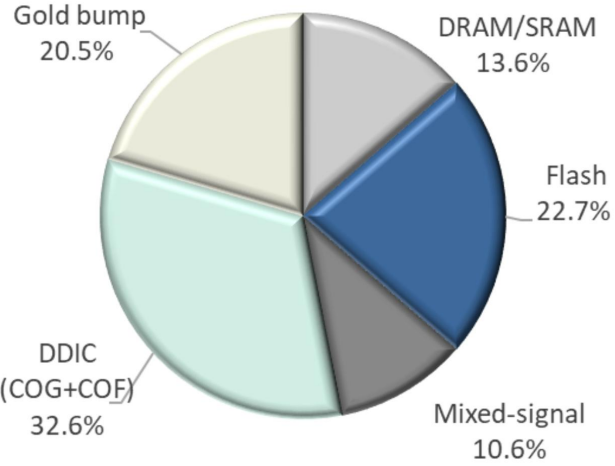
3Q24: 66%
2Q24: 65%
3Q23: 65%

3Q24: 67%
2Q24: 69%
3Q23: 63%

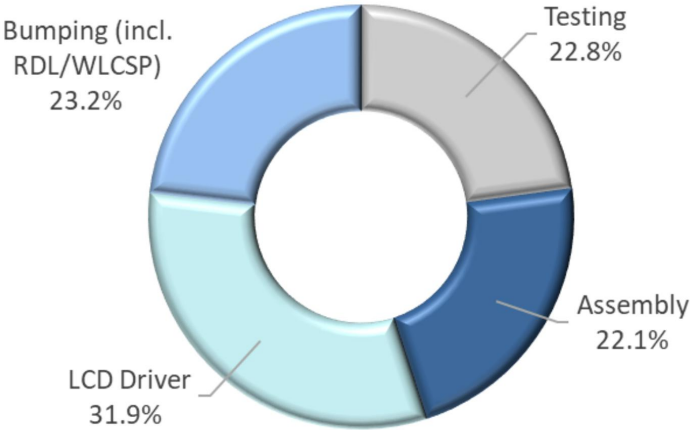


3Q24 Revenue Breakdown

Product

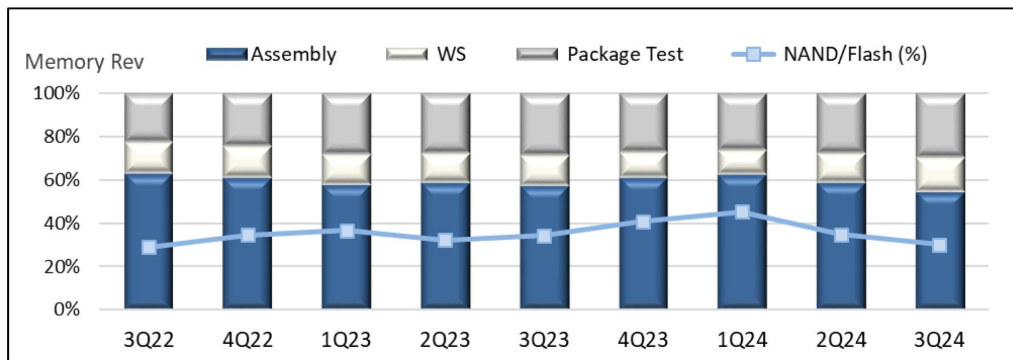
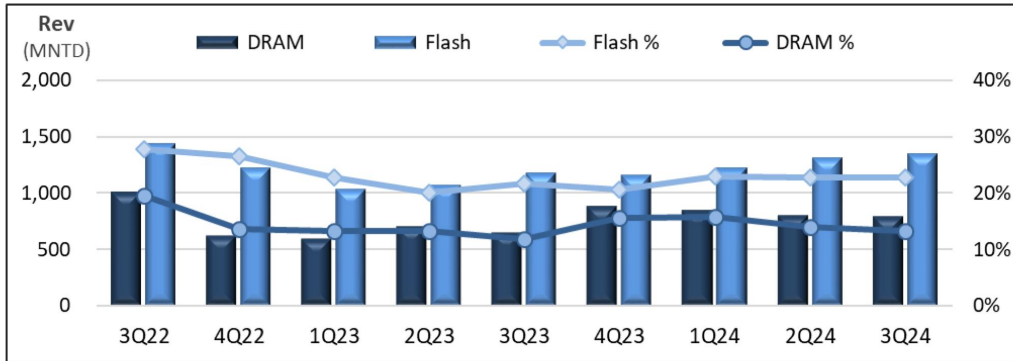


Manufacturing Site



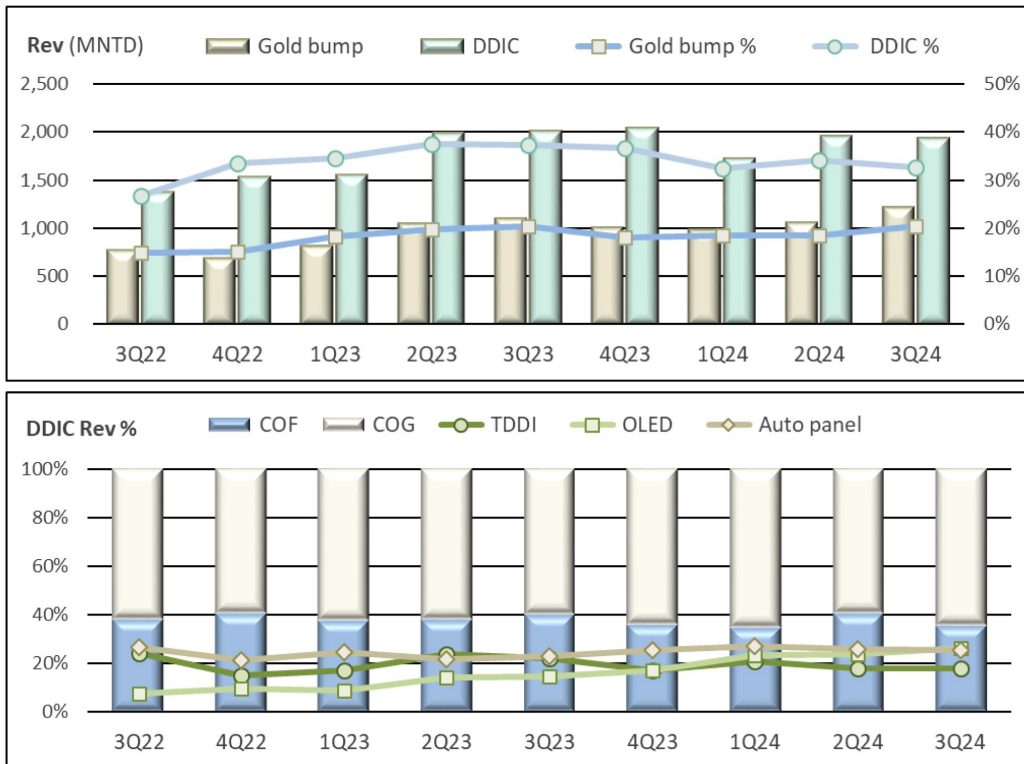
Revenue Breakdown — Memory

□ 3Q24: 36.3% (QoQ: +1.1%, YoY: +16.2%)



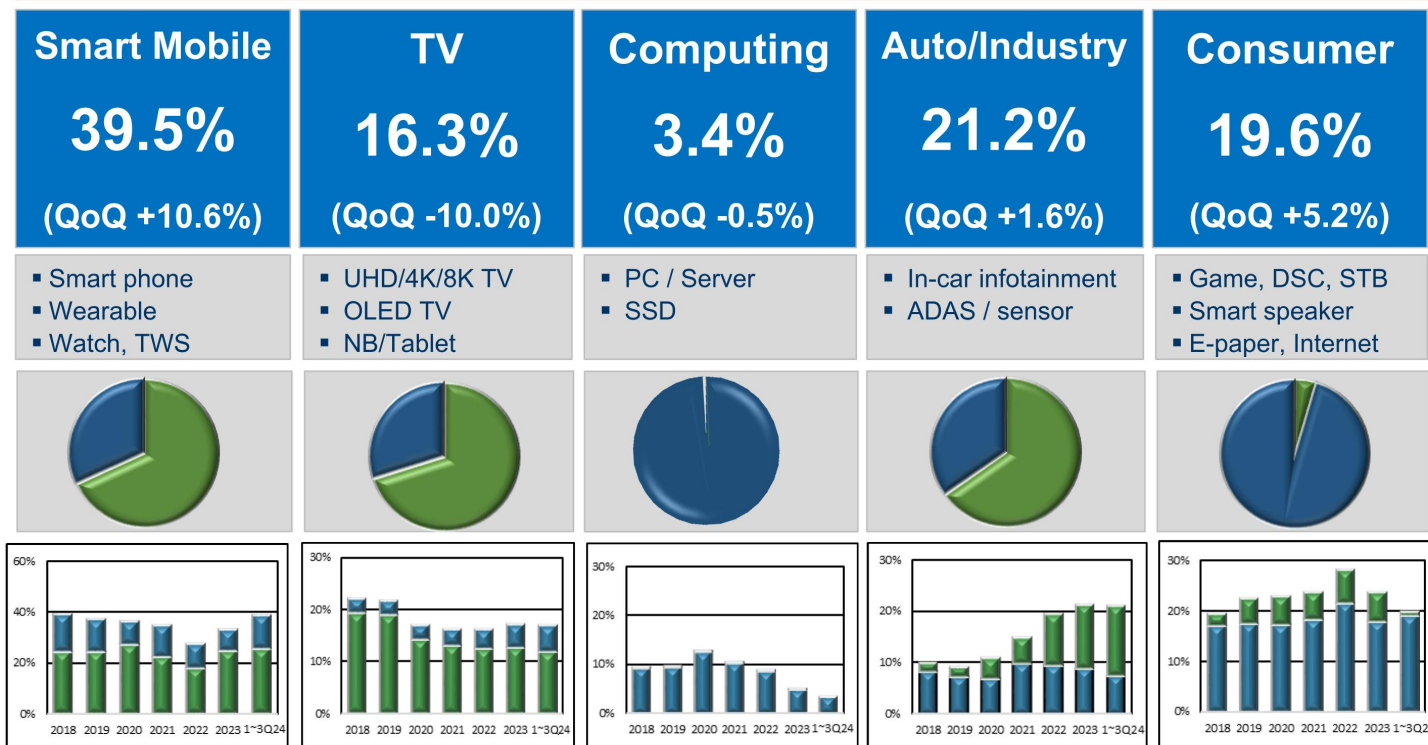
Revenue Breakdown — DDIC + Gold Bump

□ 3Q24: 53.1% (QoQ: +4.3%, YoY: +0.8%)



Revenue Breakdown — End Market

Content Performance of 3Q24



Note: Move "Watch" & "TWS" to "Smart Mobile" from "Consumer" since 1Q24

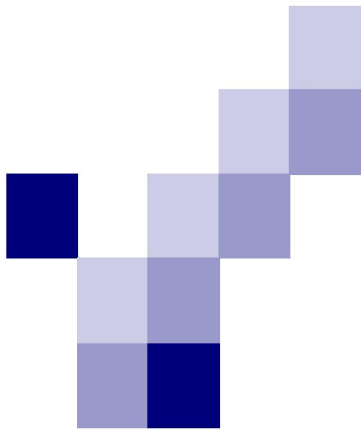


DDIC & Gold bump



Memory & Mixed-signal 10





3Q24 Financial Results

Consolidated Operating Results Summary

(NT\$ Millions)	3Q24	2Q24	3Q23
Revenue	6,068.0	5,809.6	5,581.5
Profit Attributable to the Company	299.4	450.6	580.6
EPS Attributable to the Company - Basic (NT\$)	0.41	0.62	0.80
Earnings per ADS equivalent - Basic (US\$) ⁽¹⁾	0.26	0.39	0.50
Depreciation & Amortization	1,219.5	1,184.4	1,214.1
CapEx	2,089.2	858.2	724.5
EBITDA ⁽²⁾	1,639.8	1,558.3	1,701.2
Return on Equity (%) ⁽³⁾	4.9%	7.2%	9.6%

Notes:

(1) The exchange rate was NT\$31.65 against to US\$1.00

(2) EBITDA = Operating Profit + Depreciation & Amortization

(3) Annualized return on equity to the Company for the quarter

Consolidated Statements of Comprehensive Income

Selected Items from Consolidated Statements of Comprehensive Income

(NT\$ Millions)	3Q24	2Q24	QoQ	3Q23	YoY
Revenue	6,068.0	5,809.6	4.4%	5,581.5	8.7%
Gross Profit	843.4	815.3	3.4%	889.1	-5.1%
Gross Margin	13.9%	14.0%	-0.1ppts	15.9%	-2.0ppts
Operating Expenses	(448.7)	(460.1)	-2.5%	(439.3)	2.1%
Operating Profit	420.3	373.9	12.4%	487.1	-13.7%
Operating Profit Margin	6.9%	6.4%	0.5ppts	8.7%	-1.8ppts
Non-operating Income (Expenses) ⁽¹⁾	(65.3)	127.6	-151.2%	230.9	-128.3%
Profit Attributable to the Company	299.4	450.6	-33.6%	580.6	-48.4%
EPS Attributable to the Company - Basic (NT\$)	0.41	0.62	-33.9%	0.80	-48.8%
Weighted Average Shares Outstanding (in thousands) - Basic	727,240	727,240	0.0%	727,240	0.0%
EPS Attributable to the Company - Diluted (NT\$)	0.41	0.62	-33.9%	0.80	-48.8%
Weighted Average Shares Outstanding (in thousands) - Diluted	728,291	728,620	0.0%	729,324	-0.1%

Note (1) :

QoQ: Difference mainly due to the adverse foreign exchange impact of NT\$98M from the foreign exchange gains of NT\$25M in 2Q24 to the foreign exchange losses of NT\$73M in 3Q24, decrease of gain on disposal of NT\$72M and gain on valuation of financial assets at fair value through profit or loss of NT\$18M.

YoY: Difference mainly due to the adverse foreign exchange impact of NT\$240M from the foreign exchange gains of NT\$167M in 3Q23 to the foreign exchange losses of NT\$73M in 3Q24 and the adverse impact of share of associates accounted for using equity method of NT\$68M from share of profit of associates accounted for using equity method of NT\$63M in 3Q23 to share of loss of associates accounted for using equity method NT\$5M in 3Q24.

Consolidated Statements of Financial Position & Key Indices

Selected Items from Consolidated Statements of Financial Position

(NT\$ Millions)	3Q24		2Q24		3Q23	
	Amount	%	Amount	%	Amount	%
Current Assets	23,946.0	52.9%	25,110.3	55.3%	20,076.0	44.5%
Non-current Assets	21,344.5	47.1%	20,324.9	44.7%	25,001.6	55.5%
Total Assets	45,290.5	100.0%	45,435.2	100.0%	45,077.6	100.0%
Current Liabilities	7,792.3	17.2%	8,538.8	18.8%	6,269.6	13.9%
Non-current Liabilities	12,656.1	27.9%	12,380.2	27.2%	14,333.1	31.8%
Total Liabilities	20,448.4	45.1%	20,919.0	46.0%	20,602.7	45.7%
Total Equity	24,842.1	54.9%	24,516.2	54.0%	24,474.9	54.3%
Total Liabilities and Equity	45,290.5	100.0%	45,435.2	100.0%	45,077.6	100.0%
Key Indices						
A/R Turnover Days	83		85		84	
Inventory Turnover Days	49		49		54	

Consolidated Statements of Cash Flows

(NT\$ Millions)	1Q-3Q24	1Q-3Q23
Cash and Cash Equivalents at Beginning of Period	12,354.0	9,896.6
Net Cash Generated from (used in) Operating Activities	3,848.4	4,392.2
Net Cash Generated from (used in) Investing Activities	(653.0)	(2,283.8)
Net Cash Generated from (used in) Financing Activities	(1,779.8)	(704.6)
Effect of Exchange Rate Change on Cash	7.0	11.6
Cash and Cash Equivalents at End of Period	13,776.6	11,312.0
 Free Cash Flow ⁽¹⁾⁽²⁾	 (400.6)	 1,089.0

Notes :

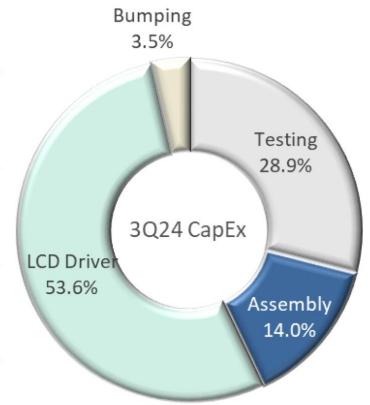
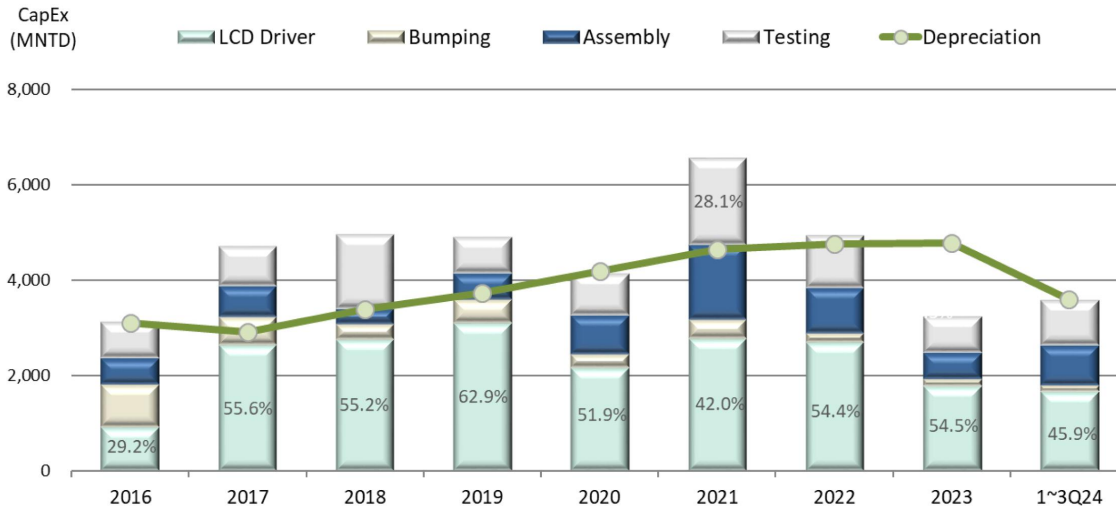
(1) Free cash flow was calculated by adding depreciation, amortization, interest income together with operating profit and then subtracting CapEx, interest expense, income tax expense and dividend from the sum.

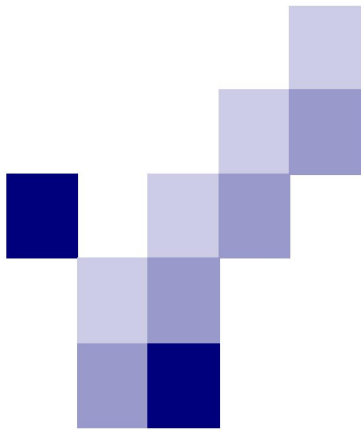
(2) Difference mainly due to the increase of CapEx of NT\$1,851M and the decrease of cash dividend paid of NT\$364M.

Capital Expenditures & Depreciation

CapEx: NT\$2,089.2M

Depreciation: NT\$1,219.5M





Business Outlook

Market & Business Outlook

- ❑ Q3 likely the high point for the year, with 2H '24 better than 1H '24.
- ❑ Remain positive long-term but have a conservative view on 4Q '24.
- ❑ UT level improvement is a priority
 - Memory: slight correction
 - ✓ DRAM: remain stable momentum
 - ✓ NAND Flash: slight correction due to weaker consumer market
 - ✓ NOR Flash: impacted by seasonal customer inventory adjustments
 - DDIC: impacted more than Memory
 - ✓ Softer TV demand and continued customer Smart phone de-stocking
 - ✓ Softer Auto panel demand and conservative OLED orders
 - ✓ Positive support for Company's new, low-cost silver alloy bump solution, which passed key small/medium panel level reliability test

Q&A

www.chipmos.com