



ChipMOS RELEASED UNAUDITED PRO FORMA FINANCIAL INFORMATION AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

Hsinchu, Taiwan, April 13, 2007 – ChipMOS TECHNOLOGIES (Bermuda) LTD. ("ChipMOS" or the "Company") (Nasdaq: IMOS) released today its unaudited pro forma statement of operations for the year ended December 31, 2006 and its unaudited pro forma balance sheet as of December 31, 2006. The unaudited pro forma statement of operations was prepared as if the share purchase and acquisition transaction (the "Transaction") that was completed on March 27, 2007 among the Company, ChipMOS TECHNOLOGIES INC. and Siliconware Precision Industries Co., Ltd. ("SPIL") (TAIEX: 2325; Nasdaq: SPIL) was completed on January 1, 2006. The unaudited pro forma balance sheet as of December 31, 2006 was prepared as if the Transaction was completed on December 31, 2006. The Company's unaudited pro forma financial information as of and for the year ended December 31, 2006 is set forth below.

About ChipMOS TECHNOLOGIES (Bermuda) LTD.:

ChipMOS (<http://www.chipmos.com/>) is a leading independent provider of semiconductor testing and assembly services to customers in Taiwan, Japan, and the U.S. With advanced facilities in Hsinchu and Southern Taiwan Science Parks in Taiwan and Shanghai, ChipMOS and its subsidiaries provide testing and assembly services to a broad range of customers, including leading fabless semiconductor companies, integrated device manufacturers and independent semiconductor foundries.

Forward-Looking Statements

Certain statements contained in this announcement may be viewed as "forward-looking statements" within the meaning of Section 27A of the U.S. Securities Act of 1933, as amended, and Section 21E of the U.S. Securities Exchange Act of 1934, as amended. Such forward-looking statements involve known and unknown risks, uncertainties and other factors, which may cause the actual performance, financial condition or results of operations of the Company to be materially different from any future performance, financial condition or results of operations implied by such forward-looking statements. Further information regarding these risks, uncertainties and other factors is 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.

– UNAUDITED PRO FORMA FINANCIAL INFORMATION FOLLOWS BELOW –

ChipMOS TECHNOLOGIES (Bermuda) LTD. AND SUBSIDIARIES UNAUDITED PRO FORMA FINANCIAL INFORMATION December 31, 2006

Introduction

On March 27, 2007, ChipMOS TECHNOLOGIES (Bermuda) LTD. (ChipMOS Bermuda), ChipMOS TECHNOLOGIES INC. (ChipMOS Taiwan) and Siliconware Precision Industries Co., Ltd. (SPIL) completed a share purchase and subscription transaction (Transaction) pursuant to which ChipMOS Bermuda and ChipMOS Taiwan purchased all of SPIL's equity interest in ChipMOS Taiwan at US\$0.75 per share for an aggregate amount of approximately NT\$6,229 million (US\$191 million), and SPIL subscribed for 12,174,998 newly issued common share of ChipMOS Bermuda through a private placement at US\$6.28 per share for an aggregate amount of approximately NT\$2,492 million (US\$76 million). Immediately following the Transaction, ChipMOS Bermuda owned approximately 99.14% of the outstanding shares of ChipMOS Taiwan.

The following unaudited pro forma statement of operations has been prepared giving pro forma effects on the statement of operations for the year ended December 31, 2006 as if the share purchase were completed on January 1, 2006. The actual transaction occurred on March 27, 2007.

The following unaudited pro forma balance sheet has been prepared giving pro forma effects on the balance sheet as of December 31, 2006 as if the share purchase were completed on December 31, 2006.

The unaudited pro forma financial information is based upon the consolidated financial statements of ChipMOS Bermuda as of and for the year ended December 31, 2006 after giving effect to pro forma adjustments described in the accompanying notes. The consolidated financial statements of ChipMOS Bermuda will be included in the future filing of Form 20-F.

The unaudited pro forma financial information does not purport to represent, and are not necessarily indicative of, what the results of operations of ChipMOS Bermuda and its subsidiaries would actually have been if the events described below had in fact occurred at the beginning of 2006 or December 31, 2006, or any other date, or to project the net profit of ChipMOS Bermuda and its subsidiaries for any future period. The adjustments are based on currently available information and certain estimates and assumptions. However, management believes that the assumptions provide a reasonable basis for presenting the unaudited pro forma financial information and that pro forma adjustments give effect to those assumptions and are properly applied in the unaudited pro forma financial information.

[Please click here to view financial tables](#)

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