



ThaiLin TO REFLECT CONVERTIBLE BONDS UNDER ROC GAAP IN FINANCIAL RESTATEMENT

Hsinchu, Taiwan, October 17, 2011 - ChipMOS TECHNOLOGIES (Bermuda) LTD. ("ChipMOS" or the "Company") (NASDAQ: IMOS) today reported that ThaiLin Semiconductor Corp. ("ThaiLin"), the 42.9% owned subsidiary of the Company's 84.2% owned subsidiary ChipMOS TECHNOLOGIES INC. ("ChipMOS Taiwan") plans to restate its financial statements for 2009, 2010 and 2011, as required by Taiwan's Financial Supervisory Commission, Executive Yuan of R.O.C. ("FSC"), to make the presentation of information regarding ChipMOS convertible bonds held by ThaiLin as financial assets consistent with ROC generally accepted accounting principles. ThaiLin is working with its auditor and expects to file the restated financials with Taiwan regulatory authorities later this month or early next month.

ChipMOS has reviewed the related information with its auditor. Since the convertible bonds held by ThaiLin have been eliminated in the Company's reported consolidated financial statements, no financial restatement is required.

ChipMOS Taiwan plans to review the impact, if any, of ThaiLin's restated financial statements and will then prepare and file, if required, any restatements with Taiwan regulatory authorities.

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.