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 March, 2020

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)

((Address of Principal Ex	ectuve Offices)
(Indicate by check mark whether the registrant files or will f	file annual reports un	der cover of Form 20-F or Form 40-F.)
Fo	orm 20-F ⊠	Form 40-F □
Indicate by check mark if the registrant is submitting the For	rm 6-K in paper as p	ermitted by Regulation S-T Rule 101(b)(1): \Box
Indicate by check mark if the registrant is submitting the Fo	rm 6-K in paper as p	ermitted by Regulation S-T Rule 101(b)(7): \Box

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: March 10, 2020

ChipMOS TECHNOLOGIES INC.

(Registrant)

/S/ S. J. Cheng By:

Name: S. J. Cheng
Title: Chairman & President



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ChipMOS REPORTS FOURTH QUARTER AND FULL YEAR 2019 RESULTS

Full Year 2019 Highlights (as compared to the Full Year 2018):

- 10.1% Growth in Revenue to US\$680.0 Million from US\$617.9 Million; Both a Record High and the Highest Annual Revenue Growth Since 2015
- 14.5% Increase in Gross Profit to US\$131.3 Million from US\$114.7 Million
- 70 Basis Points Improvement in Gross Margin to 19.3% from 18.6%
- Net Earnings of NT\$3.55 or US\$0.12 per Basic Common Share or US\$2.38 per Basic ADS Compared to Net Earnings of NT\$1.37 or US\$0.05 per Basic Common Share or US\$0.92 per Basic ADS
- Generated US\$200.4 Million in Cash from Operations in 2019
- NT\$1.80 Per Share Distribution Authorized by Board Pending Shareholder Approval at June 9, 2020 AGM

Hsinchu, Taiwan - 03/10/2020 - 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 unaudited consolidated financial results for the fourth quarter and full year ended December 31, 2019. All U.S. dollar figures cited in this press release are based on the exchange rate of NT\$29.91 against US\$1.00 as of December 31, 2019.

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

Revenue for the fourth quarter of 2019 was NT\$5,571.5 million or US\$186.3 million, an increase of 3.2% from NT\$5,399.1 million or US\$180.5 million in the third quarter of 2019 and an increase of 12.1% from NT\$4,972.3 million or US\$166.2 million for the same period in 2018. Net profit attributable to equity holders of the Company for the fourth quarter of 2019 was NT\$530.0 million or US\$17.7 million, and NT\$0.73 or US\$0.02 per basic common share, as compared to net profit attributable to equity holders of the Company for the third quarter of 2019 of NT\$585.9 million or US\$19.6 million, and NT\$0.81 or US\$0.03 per basic common share, and compared to net profit attributable to equity holders of the Company in the fourth quarter of 2018 of NT\$516.6 million or US\$17.3 million, and NT\$0.71 or US\$0.02 per basic common share. Net earnings for the fourth quarter of 2019 were US\$0.49 per basic ADS, compared to US\$0.54 per basic ADS for the third quarter of 2019 and US\$0.48 per basic ADS in the fourth quarter of 2018.

Revenue for the fiscal year ended December 31, 2019 was NT\$20,337.9 million or US\$680.0 million, an increase of 10.1% from NT\$18,480.0 million or US\$617.9 million for the fiscal year ended December 31, 2018. Net profit attributable to equity holders of the Company for the fiscal year ended December 31, 2019 was NT\$2,584.2 million or US\$86.4 million, and NT\$3.55 or US\$0.12 per basic common share, compared to net profit attributable to equity holders of the Company for the fiscal year ended December 31, 2018 was NT\$1,103.1 million or US\$36.9 million, and NT\$1.37 or US\$0.05 per basic common share. Net earnings for the fiscal year ended December 31, 2019 were US\$2.38 per basic ADS, compared to US\$0.92 per basic ADS for the fiscal year ended December 31, 2018.



S.J. Cheng, Chairman and President of ChipMOS, said, "This was a strong year for us as we achieved 10.1% revenue growth for the full year 2019 over 2018 – both a record high revenue level and the highest annual revenue growth since 2015. We also achieved meaningful improvements in profitability, reporting net earnings of NT\$3.55 per basic common share or US\$2.38 per basic ADS. We continue to drive improvements in our business and financial metrics, while prudently balancing high-return investments to support growth across our base of diversified customers and end markets. Of note, we improved our overall utilization to 76% in Q4 from 74% in Q3, as we benefitted from increased demand for TDDI products given the higher content per unit in newer phones, combined with robust demand trends in our memory business in the second half of the year. We expect these drivers to remain in place as we move through 2020, positioning us to benefit from long-term catalysts driving higher demand from increased AI and automation, larger displays and the ongoing proliferation of smart phone advancements. Importantly, we are executing with close oversight on operating and capital expenses, as we focus on improving revenue growth and higher profitability in the current macroeconomic environment. We are slowing down our CapEx investments and focusing on improvements through automation, while maintaining a strong financial position and balance sheet in order to maintain our leading market position, while navigating the current fluid market situation."

Silvia Su, Vice President of Finance and Accounting, commented, "We achieved 10.1% revenue growth for the full year 2019 compared to 2018, while decreasing CapEx over the same period. Our focus on leveraging our high margin businesses and high return programs allowed us to expand our gross margin to 22.7% in Q4 up from 21.4% in Q3, and 19.3% for the full year 2019 up from 18.6% in 2018. We meaningfully increased our cash generation with US\$200.4 million generated in cash from operations in 2019, and ended the year with a cash and cash equivalents balance of US\$157.3 million. During 2019, we distributed our latest cash dividend to investors of NT\$1.2 per common share or US\$0.764 per ADS, on August 30th to common stock holders and on September 9th to ADS holders, as we remain focused on building further value for the Company and its shareholders. In addition, our Board has approved a resolution to distribute NT\$1.80 per share pending shareholder approval at our AGM on June 9, 2020. This underscores the Company's position as a high cash dividend, high yield investment vehicle for investors."

Selected Operations Data

	4Q19	4Q18	FY19	FY18
Revenue by segment				
Testing	20.8%	23.5%	20.9%	25.9%
Assembly	27.2%	24.6%	25.3%	25.3%
LCD Driver	31.8%	33.7%	34.1%	30.8%
Bumping	20.2%	18.2%	19.7%	18.0%
CapEx	US\$57.0 million	US\$57.0 million	US\$163.8 million	US\$165.4 million
Testing	16.7%	21.0%	15.5%	31.7%
Assembly	15.5%	5.6%	11.2%	6.5%
LCD Driver	59.2%	69.5%	62.9%	55.2%
Bumping	8.6%	3.9%	10.4%	6.6%
Depreciation and amortization				
expenses	US\$32.0 million	US\$28.8 million	US\$124.8 million	US\$112.9 million
Utilization by segment				
Testing	77%	73%	71%	77%
Assembly	81%	69%	72%	64%
LCD Driver	70%	81%	74%	80%
Bumping	75%	75%	74%	72%
Overall	76%	75%	73%	74%

Condensed consolidated statements of cash flows

	Year ended	Year ended
	Dec. 31, 2019	Dec. 31, 2018
	US\$ million	US\$ million
Net cash generated from (used in) operating activities	200.4	138.1
Net cash generated from (used in) investing activities	(142.0)	(171.5)
Net cash generated from (used in) financing activities	(56.1)	(80.3)
Net increase (decrease) in cash and cash equivalents	2.3	(113.7)
Effect of exchange rate changes on cash	(0.2)	0.2
Cash and cash equivalents at beginning of year	155.2	268.7
Cash and cash equivalents at end of year	157.3	155.2



Investor Conference Call / Webcast Details

ChipMOS will host two conference calls on Tuesday, March 10, 2020 to discuss the Company's financial results for the fourth quarter and full year of 2019.

1. Date: Tuesday, March 10, 2020

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

Dial-In: +886-2-21928016 Password: 779324 #

Webcast of Live Call and Replay: http://wms.gridow.com/ir/chipmos/chipmos_2019Q4_ch.html

Replay Starting 2 Hours After Live Call Ends

Language: Mandarin

2. Date: Tuesday, March 10, 2020

Time: 8:00PM Taiwan (8:00AM New York)

Dial-In: +1-323-794-2551 Password: 5643349

Replay Starting 2 Hours After Live Call Ends: +1-412-317-6671, with ID 5643349

Webcast of Live Call and Replay: http://wms.gridow.com/ir/chipmos/chipmos_2019Q4_en.html

Language: English

About ChipMOS TECHNOLOGIES INC.:

ChipMOS TECHNOLOGIES INC. ("ChipMOS" or the "Company") (Taiwan Stock Exchange: 8150 and NASDAQ: IMOS) (https://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 provide assembly and test services to a broad range of customers, including leading fabless semiconductor companies, integrated device manufacturers and independent semiconductor foundries.

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, strategy, 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.

About Non-Generally Accepted Accounting Principles ("Non-GAAP") Financial Measures

To supplement the consolidated financial results presented in accordance with the Taiwan-IFRS, ChipMOS uses non-GAAP free cash flow, non-GAAP earnings before interest, taxes, depreciation and amortization ("EBITDA") and non-GAAP net debt to equity ratio in this press release. The non-GAAP free cash flow represents operating profit plus depreciation, amortization and interest income and less capital expenditures, interest expense, income tax expense and dividend. The non-GAAP EBITDA represents operating profit plus depreciation and amortization. The non-GAAP net debt to equity ratio represents the ratio of net debt, the sum of debt less cash and cash equivalent, divided by equity attributable to equity holders of the Company. These non-GAAP financial measures may not be comparable to similarly titled measures presented by other companies. Other companies may calculate similarly titled measures differently.

The presentation of non-GAAP financial measures is not intended to be considered in isolation or as a substitute for the financial information prepared and presented in accordance with the Taiwan-IFRS.

ChipMOS considers the use of non-GAAP free cash flow, non-GAAP EBITDA and non-GAAP net debt to equity ratio provides useful information to management to manage the Company's business and make financial and operational decisions and also to the investors to understand and evaluate the Company's business and operating performance.



For more information on these non-GAAP financial measures, please refer to the table captioned "Reconciliations of Non-GAAP Measures to the Nearest Comparable GAAP Measures" in this press release.

- FINANCIAL TABLES FOLLOW BELOW -



ChipMOS TECHNOLOGIES INC.

UNAUDITED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three Months and the Year Ended Dec. 31, 2019 and 2018 Figures in Millions of U.S. dollars (USD) (1)

Except for Per Share Amounts and Weighted Average Shares Outstanding

Remain 62,100 mm 6			3 months ended		ended
Revenue 186.3 166.2 680.0 617.3 Cost of revenue (143.3) (128.3) (548.7) (503.2) Gross profit 42.4 37.9 131.3 114.7 Research and development expenses (8.5) (8.0) (33.7) (31.4) Sales and marketing expenses (9.5) (9.5) (19.9) (18.2) General and administrative expenses (4.1) (3.7) (16.2) Other income (expenses), net 30.1 26.5 82.1 70.2 Operating profit 30.1 26.5 82.1 70.2 Non-operating income (expenses), net (2.6) 3.1 19.2 10.0 Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9) (5.8) (19.9 20.2 Other comprehensive income (1.2) 0.9 (3.5) (1.7) Profit (flos) on remeasurements of defined benefit plans (1.2) 0.9 (3.5) (1.7) Profit (10s) on remeasurements of defined benefit p					
Cost of revenue (143.9) (128.3) (54.87) (53.1) 11.7 Gross profit 42.4 37.9 13.13 11.7 Research and development expenses (0.5) (0.5) (1.9) (1.8) Gales and marketting expenses (0.5) (0.5) (1.0) (1.62) General and administrative expenses (4.8) (3.8) (3.1) (1.62) Other income (expenses), net (3.01) 26.5 82.1 70.2 Operating profit (3.01) 26.5 82.1 70.2 Profit before tax (2.9) (3.8) (1.9) (2.0) Income tax expense (4.9) (5.8) (1.0) (2.0) Profit for the period 17.7 17.3 36.6 36.9 Other comprehensive income (loss) 1.0 1.0 (2.0) (2.0) Profit for the period 0.1 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of foreign operations 0.1 0.1 0.1 0.1 1.0 </td <td>Revenue</td> <td></td> <td></td> <td></td> <td></td>	Revenue				
Gross profit 42.4 37.9 131.3 114.7 Research and development expenses (8.5) (8.0) (3.7) (3.14) Sales and marketing expenses (9.5) (9.5) (1.9) (1.8) General and administrative expenses (4.1) (3.7) (16.7) (16.2) Other income (expenses), net 0.8 0.8 3.1 4.9 Operating profit 3.0 2.5 82.1 70.2 Non-operating income (expenses), net 22.6 23.1 101.3 59.6 Income tax expense 7.5 (3.4) 19.2 (10.0) Profit before tax 17.7 17.3 86.4 36.9 Income tax expense 17.7 17.3 86.4 36.9 Profit for be period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) 17.7 17.3 86.4 36.9 Profit (loss) on remeasurements of defined benefit plans 16.7 1.0 1.2 1.2 1.2 Unrealized gain					
Research and development expenses (8.5) (8.0) (33.7) (31.4) Sales and marketing expenses (0.5) (0.5) (1.9) (1.8) General and administrative expenses (4.1) (3.7) (16.7) (16.2) Other income (expenses), net 0.8 0.8 3.1 4.9 Operating profit 30.1 26.5 82.1 70.2 Non-operating income (expenses), net (2.6) (2.3) 101.3 55.6 Profit before tax 22.6 23.1 101.3 55.6 Income tax expense (4.9) (5.8) (1.9) (2.7) Profit for the period 17.7 17.3 86.4 36.9 Exchange differences on translation of foreign operations (1.2) 0.9 0.7 (2.0) Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through offer comprehensive income (0.6) 1.0 1.7 2.8 Share of other comprehensive income (loss)					
Sales and marketing expenses (0.5) (1.9) (1.8) General and administrative expenses (4.1) (3.7) (16.7) (16.2) Other income (expenses), net 0.8 0.8 3.1 4.9 Operating profit 30.1 26.5 82.1 70.2 Non-operating income (expenses), net (7.5) (3.4) 19.2 (10.6) Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9) (5.8) (14.9) (22.7) Profit of the period 17.7 17.3 36.4 36.9 Other comprehensive income (loss) 1.1 0.9 (3.5) (1.7) Profit (loss) on remasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Urrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income 0.6 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures account for using equity method 0.1 - 0.2 0.1 Income tax effect 0.0	•	(8.5)	(8.0)	(33.7)	(31.4)
Other income (expenses), net 0.8 0.8 3.1 4.9 Operating profit 30.1 26.5 82.1 70.2 Non-operating income (expenses), net (7.5) (3.4) 119.2 (10.6) Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9) (5.8) (14.9) (2.7) Profit for the period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) 17.7 17.3 86.4 36.9 Exchange differences on translation of foreign operations 1.2 0.9 3.5 (1.7) (2.0 Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.1) 1.0 1.1 2.1 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted 0.1 - 0.2 0.1 0.1 0.1 0.1 0.1 1.1 1.1 1.1 1.1 <td>• •</td> <td>, ,</td> <td>` '</td> <td>` ,</td> <td>` '</td>	• •	, ,	` '	` ,	` '
Operating profit 30.1 26.5 82.1 70.2 Non-operating income (expenses), net (7.5) (3.4) 19.2 (10.6) Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9) (5.8) (14.9) (22.7) Profit for the period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) 30.7 (2.0) 0.1 (1.7) 2.8 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 <td>General and administrative expenses</td> <td>(4.1)</td> <td>(3.7)</td> <td>(16.7)</td> <td>(16.2)</td>	General and administrative expenses	(4.1)	(3.7)	(16.7)	(16.2)
Non-operating income (expenses), net (7.5) (3.4) 19.2 (10.6) Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9) (5.8) (14.9) (22.7) Profit for the period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) (1.2) 0.9 (3.5) (1.7) Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.1 (4.1) (1.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 11.7 17.3 36.4 36.9	Other income (expenses), net	0.8	0.8	3.1	4.9
Profit before tax 22.6 23.1 101.3 59.6 Income tax expense (4.9 (5.8 (14.9 (22.7) Profit for the period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) 2	Operating profit	30.1	26.5	82.1	70.2
Income tax expense (4.9) (5.8) (14.9) (22.7)	Non-operating income (expenses), net	(7.5)	(3.4)	19.2	(10.6)
Profit for the period 17.7 17.3 86.4 36.9 Other comprehensive income (loss) Exchange differences on translation of foreign operations (1.2) 0.9 (3.5) (1.7) Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income (loss) 15.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Profit attributable to the Company - diluted	Profit before tax	22.6	23.1	101.3	59.6
Other comprehensive income (loss) Exchange differences on translation of foreign operations (1.2) 0.9 (3.5) (1.7) Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted	Income tax expense	(4.9)	(5.8)	(14.9)	(22.7)
Exchange differences on translation of foreign operations (1.2) 0.9 (3.5) (1.7) Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - dilu	Profit for the period	<u>17.7</u>	17.3	86.4	36.9
Profit (loss) on remeasurements of defined benefit plans 0.7 (2.0) 0.7 (2.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted	Other comprehensive income (loss)				
Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method Income tax effect O.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic Earnings per share attributable to the Company - basic Earnings per ADS equivalent - basic Weighted average shares outstanding (in thousands) - basic Profit attributable to the Company - diluted Earnings per share attributable to the Company - diluted D.02 0.02 0.12 0.05 Earnings per share attributable to the Company - diluted D.03 0.02 0.02 0.12 0.05 Earnings per share attributable to the Company - diluted D.04 0.02 0.02 0.12 0.05 Earnings per share attributable to the Company - diluted D.05 0.06 0.07 D.06 0.07 D.07 0.07 D.07 0.07 D.08 0.07 D.09 0.09 D	Exchange differences on translation of foreign operations	(1.2)	0.9	(3.5)	(1.7)
comprehensive income (0.6) 1.0 (1.7) 2.8 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91		0.7	(2.0)	0.7	(2.0)
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method Income tax effect 0.0 0.2 0.2 0.1 Income tax effect 0.0 0.1 (1.0) 0.1 (4.1) (1.1) Total comprehensive income (loss) (1.0) 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic Earnings per share attributable to the Company - basic Earnings per ADS equivalent - basic Weighted average shares outstanding (in thousands) - basic Profit attributable to the Company - diluted Earnings per share attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.02 0.12 0.05 Earnings per share attributable to the Company - diluted 0.02 0.02 0.02 0.02 0.02 0.02 0.05 Earnings per ADS equivalent - diluted 0.09 0.09 0.00 0					
for using equity method 0.1 — 0.2 (0.1) Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per ADS equivalent - diluted 0.02 0.02 0.12 0.05	•	(0.6)	1.0	(1.7)	2.8
Income tax effect 0.0 0.2 0.2 (0.1) Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91					(2.4)
Total other comprehensive income (loss) (1.0) 0.1 (4.1) (1.1) Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91			_		` ,
Total comprehensive income 16.7 17.4 82.3 35.8 Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91					
Profit attributable to the Company - basic 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91					
Earnings per share attributable to the Company - basic 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91	Total comprehensive income	16.7	17.4	82.3	35.8
Earnings per ADS equivalent - basic 0.49 0.48 2.38 0.92 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 17.7 17.3 86.4 36.9 Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91	Profit attributable to the Company - basic	17.7	17.3	86.4	36.9
Weighted average shares outstanding (in thousands) - basic727,240726,925727,111802,725Profit attributable to the Company - diluted17.717.386.436.9Earnings per share attributable to the Company - diluted0.020.020.120.05Earnings per ADS equivalent - diluted0.490.472.340.91	Earnings per share attributable to the Company - basic	0.02	0.02	0.12	0.05
Profit attributable to the Company - diluted17.717.386.436.9Earnings per share attributable to the Company - diluted0.020.020.120.05Earnings per ADS equivalent - diluted0.490.472.340.91	Earnings per ADS equivalent - basic	0.49	0.48	2.38	0.92
Earnings per share attributable to the Company - diluted 0.02 0.02 0.12 0.05 Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91	Weighted average shares outstanding (in thousands) - basic	727,240	726,925	727,111	802,725
Earnings per ADS equivalent - diluted 0.49 0.47 2.34 0.91	Profit attributable to the Company - diluted	17.7	17.3	86.4	36.9
	Earnings per share attributable to the Company - diluted	0.02	0.02	0.12	0.05
Weighted average shares outstanding (in thousands) - diluted 729,443 730,212 737,116 813,707	Earnings per ADS equivalent - diluted	0.49	0.47	2.34	0.91
	Weighted average shares outstanding (in thousands) - diluted	729,443	730,212	737,116	813,707

Note:

⁽¹⁾ All U.S. dollar figures in this release are based on the exchange rate of NT\$29.91 against US\$1.00 as of Dec. 31, 2019. 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 INC.

UNAUDITED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three Months and the Year Ended Dec. 31, 2019 and 2018 Figures in Millions of NT dollars (NTD)

Except for Per Share Amounts and Weighted Average Shares Outstanding

Recent (a) Best (a) (b)		3 months ended		Year e	
Revenue 5,571.5 4,972.3 20,337.9 18,480.0 Cots of revenue (4,304.6 (3.87.5) (16,106.0) 3,300.0 Gross profit 1,266.9 1,134.8 3,926.1 3,303.0 Seesarch and development expenses (254.0) (24.0) (1,007.6) (33.9) Sales and marketing expenses (112.7) (112.8) (456.1) (35.4) General and administrative expenses (257.7) 25.1 92.9 145.5 Other income (expenses), net 25.7 25.1 92.9 145.5 Operating profit 900.6 791.9 2,457.1 2,099.7 Non-operating income (expenses), net 625.9 691.1 3,030.3 1,782.4 Profit for the period 675.9 691.1 3,030.3 1,782.4 Income tax expense (34.9) 26.3 104.2 1,013.1 Profit for the period 33.9 26.3 104.2 51.0 Profit guillard infereign operations 34.9 26.3 104.2 51.0		Dec. 31, 2019	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2018
Cost of revenue (4,3046) (3,837.6) (1,641.8) (3,030.0) Gross profit (2540) (2403.0) (3,030.0) (393.0) Research and development expenses (15.3) (14.8) (56.4) (33.4) General and administrative expenses (15.2) (11.9) (49.0) (48.1) General and administrative expenses (12.7) (15.1) (29.0) (48.1) Other income (expenses), net 300.0 79.19 (24.7) (29.1) Operating profit 900.6 79.19 (24.7) (31.0) (37.2) Profit before tax (15.9) (17.5) (44.6) (67.9) Income tax expense (14.5) (17.9) 44.61 (67.9) Profit for the period 33.0 16.0 25.20 1.01.0 Income tax expense (14.9) (16.9) 46.0 (67.9) 66.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 <td>Revenue</td> <td></td> <td></td> <td></td> <td></td>	Revenue				
Research and development expenses (254,0) (240,3) (1,007,6) (33,4) Sales and marketing expenses (15.3) (14.8) (56.1) (33.4) General and administrative expenses (122.7) (112.9) (498.2) (485.7) Other income (expenses), net (25.7) 25.1 92.9 147.5 Operating profit 900.6 791.9 2,457.1 2,099.7 Non-operating income (expenses), net (224.7) (100.8) 573.2 (317.3) Profit before tax 675.9 691.1 3,003.3 1,724.7 Income tax expense (165.9) 174.5 (446.1) (679.3) Profit for the period 530.0 516.6 2,584.2 1,103.1 Other comprehensive income (loss) (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 660.0 Utraelized gain (loss) on valuation of equity instruments at fair value through other comprehensive income 21. — 5.7 (2.7 Income tax	Cost of revenue				
Sales and marketing expenses (15.3) (14.8) (56.1) (33.4) General and administrative expenses (12.27) (11.29) (498.2) (485.1) Other income (expenses), net 25.7 25.1 29.9 14.5 Operating profit 90.6 791.9 2,457.1 2,099.7 Non-operating income (expenses), net 675.9 691.1 3,030.3 1,782.4 Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) 174.5 (446.1) (679.2) Profit of the period 30.0 36.6 2,584.2 1,103.1 Profit (bosy) on remassive income (loss) 2.8 (60.0) 20.9 (60.0 Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0 Utrealized gain (loss) on valuation of equity instruments at fair value through other 17.0 31.4 52.5 85.0 Share of other comprehensive income (loss) of associates and joint ventures 21. — — 5.7 (2.7	Gross profit	1,266.9	1,134.8	3,926.1	3,430.0
General and administrative expenses (12.27) (11.29) (498.2) (485.1) Other income (expenses), net 25.7 25.1 9.29 14.75 Operating profit 90.6 79.19 2,457.1 2,097.7 Non-operating income (expenses), net (224.7) (10.08) 573.2 2,017.2 Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) (145.9) (146.1) (679.3) Profit for the period 330.0 51.6 2,584.2 1,103.1 Profit comprehensive income (loss) 3(34.9) 26.3 104.2 (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through the comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures activity 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 5.3 (4.1)	Research and development expenses	(254.0)	(240.3)	(1,007.6)	(939.3)
Other income (expenses), net 25.7 25.1 92.9 147.5 Operating profit 900.6 79.9 2,457.1 2,099.7 Non-operating income (expenses), net (224.7) (100.8) 573.2 317.3 Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) (174.5) (446.1) (679.3) Profit for the period 530.0 516.6 2,584.2 1,103.1 Profit for the period (34.9) 26.3 (104.2) (51.1) Profit floss) on remeasurements of foreign operations 20.9 (60.0) 20.9 (60.0) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 25.5 85.0 Share of other comprehensive income (loss) of associates and joint ventures at the other comprehensive income (loss) of associates and joint ventures at the comprehensive income (loss) 2.1 — 5.7 (2.7) Income tax effect	Sales and marketing expenses	(15.3)	(14.8)	(56.1)	(53.4)
Operating profit 900.6 791.9 2,457.1 2,099.7 Non-operating income (expenses), net (224.7) (100.8) 573.2 (317.3) Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) (145.0) (246.1) (679.3) Profit of the period 530.0 516.0 2,584.2 1,013.1 Exchange differences on translation of foreign operations (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Profit (loss) on valuation of equity instruments afterivalue through the comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures account for using equity method 2.1 — 5.7 (2.7) Income tax effect (20.9) 3.4 (12.3) (3.2) Total other comprehensive income (loss) (29.7) 3.4 (12.3) (3.2) Total other comprehensive income (29.7) 3.4 (12.3)	General and administrative expenses	(122.7)	(112.9)	(498.2)	(485.1)
Non-operating income (expenses), net (2247) (1008) 573.2 (317.8) Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) (174.5) (446.1) (679.3) Profit for the period 530.0 516.6 2,584.2 1,103.1 Other comprehensive income (loss) Exchange differences on translation of foreign operations (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through of the comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accomprehensive income (loss) of associates and joint ventures accomprehensive income (loss) 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) 2.2 2.5 2.5 (2.7) Total comprehensive income 5.00 5.00 2.50.2 <t< td=""><td>Other income (expenses), net</td><td>25.7</td><td>25.1</td><td>92.9</td><td>147.5</td></t<>	Other income (expenses), net	25.7	25.1	92.9	147.5
Profit before tax 675.9 691.1 3,030.3 1,782.4 Income tax expense (145.9) (174.5) (446.1) (679.3) Profit for the period 530.0 516.6 2,584.2 1,103.1 Exchange differences on translation of foreign operations (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures across for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per ADS equivalent - basic 727,240	Operating profit	900.6	791.9	2,457.1	2,099.7
Income tax expense 145.9 174.5 144.0 177.5 145.0 177.5	Non-operating income (expenses), net	(224.7)	(100.8)	573.2	(317.3)
Profit for the period 530.0 516.6 2,584.2 1,103.1 Other comprehensive income (loss) Exchange differences on translation of foreign operations (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through of comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) 32.9 Total comprehensive income (loss) 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925	Profit before tax	675.9	691.1	3,030.3	1,782.4
Other comprehensive income (loss) (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) 32.9 Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the	Income tax expense	(145.9)	(174.5)	(446.1)	(679.3)
Exchange differences on translation of foreign operations (34.9) 26.3 (104.2) (51.1) Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per ADS equivalent - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributab	Profit for the period	530.0	516.6	2,584.2	1,103.1
Profit (loss) on remeasurements of defined benefit plans 20.9 (60.0) 20.9 (60.0) Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per	Other comprehensive income (loss)				
Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	Exchange differences on translation of foreign operations	(34.9)	26.3	(104.2)	(51.1)
Comprehensive income (17.0) 31.4 (52.5) 85.0 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1	Profit (loss) on remeasurements of defined benefit plans	20.9	(60.0)	20.9	(60.0)
Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	Unrealized gain (loss) on valuation of equity instruments at fair value through other				
for using equity method 2.1 — 5.7 (2.7) Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per ADS equivalent - basic 0.73 0.71 3.55 1.37 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	•	(17.0)	31.4	(52.5)	85.0
Income tax effect (0.8) 5.7 6.3 (4.1) Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36					
Total other comprehensive income (loss) (29.7) 3.4 (123.8) (32.9) Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	8 1 7		_		, ,
Total comprehensive income 500.3 520.0 2,460.4 1,070.2 Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36		(0.8)		6.3	(4.1)
Profit attributable to the Company - basic 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	•	(29.7)	3.4	(123.8)	(32.9)
Earnings per share attributable to the Company - basic 0.73 0.71 3.55 1.37 Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	Total comprehensive income	500.3	520.0	2,460.4	1,070.2
Earnings per ADS equivalent - basic 14.58 14.21 71.08 27.48 Weighted average shares outstanding (in thousands) - basic 727,240 726,925 727,111 802,725 Profit attributable to the Company - diluted 530.0 516.6 2,584.2 1,103.1 Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	Profit attributable to the Company - basic	530.0	516.6	2,584.2	1,103.1
Weighted average shares outstanding (in thousands) - basic727,240726,925727,111802,725Profit attributable to the Company - diluted530.0516.62,584.21,103.1Earnings per share attributable to the Company - diluted0.730.713.511.36	Earnings per share attributable to the Company - basic	0.73	0.71	3.55	1.37
Profit attributable to the Company - diluted530.0516.62,584.21,103.1Earnings per share attributable to the Company - diluted0.730.713.511.36	Earnings per ADS equivalent - basic	14.58	14.21	71.08	27.48
Earnings per share attributable to the Company - diluted 0.73 0.71 3.51 1.36	Weighted average shares outstanding (in thousands) - basic	727,240	726,925	727,111	802,725
	Profit attributable to the Company - diluted	530.0	516.6	2,584.2	1,103.1
Earnings per ADS equivalent - diluted 14.53 14.15 70.12 27.11	Earnings per share attributable to the Company - diluted	0.73	0.71	3.51	1.36
	Earnings per ADS equivalent - diluted	14.53	14.15	70.12	27.11
Weighted average shares outstanding (in thousands) - diluted 729,443 730,212 737,116 813,707	Weighted average shares outstanding (in thousands) - diluted	729,443	730,212	737,116	813,707



ChipMOS TECHNOLOGIES INC. UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION As of Dec. 31, Sep. 30, 2019, and Dec. 31, 2018

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

	Dec. 31, 2019 USD	Sep. 30, 2019 USD	Dec. 31, 2018 USD
ASSETS			
Current assets			
Cash and cash equivalents	157.3	155.0	155.2
Current financial assets at amortized cost	5.7	5.8	5.7
Accounts and notes receivable, net	148.9	174.3	158.7
Inventories	59.1	59.2	59.5
Other current assets	22.3	19.7	18.4
Total current assets	393.3	414.0	397.5
Non-current assets			
Non-current financial assets at fair value through profit or loss	0.4	0.4	0.4
Non-current financial assets at fair value through other comprehensive income	4.1	4.6	5.8
Non-current financial assets at amortized cost	2.3	3.3	3.3
Investments accounted for using equity method	113.4	115.8	129.2
Property, plant & equipment	601.1	576.1	562.3
Right-of-use assets	23.0	24.2	_
Other non-current assets	9.4	9.8	9.3
Total non-current assets	753.7	734.2	710.3
Total assets	1,147.0	1,148.2	1,107.8
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
Current liabilities			
Accounts payable and payables to contractors and equipment suppliers	60.0	70. 5	72.0
Current lease liabilities	0.8	1.2	_
Long-term bank loans, current portion	25.0	25.0	25.0
Long-term lease obligations payable, current portion	_	_	0.6
Other current liabilities	78.1	71.4	<u>75.9</u>
Total current liabilities	163.9	168.1	173.5
Non-current liabilities			
Long-term bank loans	277.3	289.9	302.3
Non-current lease liabilities	22.3	22.5	_
Other non-current liabilities	26.5	27.4	27.8
Total non-current liabilities	326.1	339.8	330.1
Total liabilities	490.0	507.9	503.6
EQUITY			
Capital stock – common stock	243.2	243.2	251.7
Capital surplus	202.6	202.6	210.0
Retained earnings	211.9	193.6	170.7
Other equity interest	(0.7)	0.9	4.0
Treasury stock		_	(32.2)
Equity attributable to equity holders of the Company	657.0	640.3	604.2
Total equity	657.0	640.3	604.2
Total liabilities and equity	1,147.0	1,148.2	1,107.8
тоган наотниев ани едину	1,14/.0	1,148.2	1,10/.8

Note:

⁽¹⁾ All U.S. dollar figures in this release are based on the exchange rate of NT\$29.91 against US\$1.00 as of Dec. 31, 2019. 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 INC. UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION As of Dec. 31, Sep. 30, 2019, and Dec. 31, 2018 Figures in Millions of NT dollars (NTD)

	Dec. 31, 2019 NTD	Sep. 30, 2019 NTD	Dec. 31, 2018 NTD
ASSETS			
Current assets			
Cash and cash equivalents	4,704.1	4,634.7	4,642.5
Current financial assets at amortized cost	169.0	173.6	169.2
Accounts and notes receivable, net	4,454.7	5,211.9	4,747.4
Inventories	1,767.7	1,772.1	1,778.8
Other current assets	666.9	590.1	550.2
Total current assets	11,762.4	12,382.4	11,888.1
Non-current assets			
Non-current financial assets at fair value through profit or loss	11.0	11.1	11.5
Non-current financial assets at fair value through other comprehensive income	121.8	138.8	174.4
Non-current financial assets at amortized cost	68.5	100.0	99.1
Investments accounted for using equity method	3,392.9	3,462.8	3,863.7
Property, plant & equipment	17,979.4	17,230.8	16,819.6
Right-of-use assets	687.1	722.4	_
Other non-current assets	282.8	293.7	277.3
Total non-current assets	22,543.5	21,959.6	21,245.6
Total assets	34,305.9	34,342.0	33,133.7
LIABILITIES AND EQUITY			
LIABILITIES			
Current liabilities			
Accounts payable and payables to contractors and equipment suppliers	1,792.3	2,109.5	2,154.4
Current lease liabilities	24.6	35.1	_
Long-term bank loans, current portion	748.4	748.3	747.4
Long-term lease obligations payable, current portion	_	_	17.8
Other current liabilities	2,336.4	2,135.4	2,270.6
Total current liabilities	4,901.7	5,028.3	5,190.2
Non-current liabilities			
Long-term bank loans	8,293.2	8,669.6	9,042.1
Non-current lease liabilities	668.4	674.3	_
Other non-current liabilities	791.4	818.9	830.6
Total non-current liabilities	9,753.0	10,162.8	9,872.7
Total liabilities	14,654.7	15,191.1	15,062.9
<u>EQUITY</u>			
Capital stock – common stock	7,272.4	7,272.4	7,528.6
Capital surplus	6,059.6	6,059.6	6,280.5
Retained earnings	6,339.0	5,791.5	5,104.5
Other equity interest	(19.8)	27.4	119.7
Treasury stock			(962.5)
Equity attributable to equity holders of the Company	19,651.2	19,150.9	18,070.8
Total equity	19,651.2	19,150.9	18,070.8
Total liabilities and equity	34,305.9	34,342.0	33,133.7



RECONCILIATIONS OF NON-GAAP MEASURES TO THE NEAREST COMPARABLE GAAP MEASURES (Figures in Millions of U.S. dollars (USD))

The table below sets forth a reconciliation of our operating profit to non-GAAP free cash flow for the periods indicated:

		Three months ended	
	Dec. 31, 2019	Sep. 30, 2019	Dec. 31, 2018
	USD	USD	USD
Operating profit	30.1	26.3	26.5
Add: Depreciation	32.0	31.9	28.8
Interest income	0.5	0.5	0.5
Less: Capital expenditures	(57.0)	(61.8)	(57.0)
Interest expense	(1.4)	(1.4)	(1.4)
Income tax expense	(4.9)	(4.9)	(5.8)
Dividend	_	(29.2)	(8.6)
Non-GAAP free cash flow	(0.7)	(38.6)	(17.0)

The table below sets forth a reconciliation of our operating profit to non-GAAP EBITDA for the periods indicated:

		Three months end	ed
	Dec. 31, 2019	Sep. 30, 2019	Dec. 31, 2018
	USD	USD	USD
Operating profit	30.1	26.3	26.5
Add: Depreciation	32.0	31.9	28.8
Non-GAAP EBITDA	62.1	58.2	55.3

The table below sets forth a calculation of our non-GAAP net debt to equity ratio for the periods indicated:

	Dec. 31, 2019 USD	Sep. 30, 2019 USD	Dec. 31, 2018 USD
Long-term bank loans			
(including current portion)	302.3	314.9	327.3
Long-term lease obligations payable			
(including current portion)	_	_	0.6
Lease liabilities			
(including current portion)	23.1	23.7	_
Less: Cash and cash equivalents	(157.3)	(155.0)	(155.2)
Net debt	168.1	183.6	172.7
Equity attributable to equity holders of the Company	657.0	640.3	604.2
Net debt to equity ratio	25.6%	28.7%	28.6%