

英屬開曼群島商世芯電子股份有限公司  
Alchip Technologies, Ltd.  
民國113年股東常會議事錄  
Minutes of 2024 Annual General Meeting

時間：民國一一三年五月三十日（星期四）上午九時正

Time: 09:00 a.m. on Thursday, May 30, 2024

地點：台北市中山區敬業四路168號3樓（維多麗亞酒店）

Venue: 3F, No. 168, Jingye 4<sup>th</sup> Rd., Zhongshan Dist., Taipei City (Grand Victoria Hotel)

股東會召開方式：實體股東會

The means of Shareholders meeting: Physical Shareholders meeting

出席：出席股東及股東代理人所代表之股份計58,318,192股。

[占本公司已發行股份總數78,935,195股之73.88%。]

Shareholding of presenting shareholders and shareholders by proxy was 58,318,192 shares.

[Representing 73.88 % of 78,935,195 shares issued.]

出席董事會成員：董事長：關建英

董事：Mr. Johnny Shyang-Lin Shen

董事：王德善先生

審計委員會召集人：洪茂蔚先生

獨立董事：莊彬甫先生

Present Board members: Chairman: Mr. Kinying Kwan

Director: Mr. Johnny Shyang-Lin Shen

Director: Mr. Daniel Wang

Audit Committee Convenor: Mr. Mao-Wei Hung

Independent Director: Mr. Binfu Chuang

其他列席人員：王儀雯會計師、杜偉成律師

Attendees: CPA: Ms. Janice Wang

Attorney-at-law: Mr. Mark Tu

主席：關建英 董事長

Chairman: Mr. Kinying Kwan, Chairman of the Board of Directors

紀錄：廖筱萍

Recorder: Hsiao Ping Liao

**一、主席宣布開會：主席報告出席股東連同委託代理人所代表之股份總數已達法令股數，主席宣布開會。**

The Chairman of the Meeting announced that the aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

**二、主席致詞[略]**

Chairman's Address (Omitted)

**三、報告事項 Report Items**

**報告案一**

案由：民國112年度營業狀況報告，報請 公鑒。

說明：本公司民國112年度營業報告書，請參閱附件一。

**Report No.1：**

The Business Report of 2023.

Explanation:

Please refer to Exhibit I for 2023 Business Report of the Company.

**報告案二**

案由：審計委員會審查民國112年度決算表冊報告，報請 公鑒。

說明：審計委員會審查報告書，請參閱附件二。

**Report No.2：**

Audit Committee's Review Report on 2023 Consolidated Financial Statements.

Explanation:

Please refer to Exhibit II for Audit Committee's Review Report.

**報告案三**

案由：員工及董事酬勞分配情形報告，報請公鑒。

說明：一、依公司章程第34.1條規定，本公司年度如有獲利，應提撥當年度獲利不低於1%為員工酬勞及不高於2%為董事酬勞。當年度獲利狀況係指當年度稅前利益扣除分派員工酬勞及董事酬勞前之利益。

二、本公司擬以現金方式分派員工酬勞美金6,000,000元及董事酬勞美金1,250,000元。

**Report No.3：**

Distribution of Compensation and Remuneration to Employees and Directors of the Company.

Explanation:

1. In accordance with the Article 34.1 of the Memorandum and Articles of Association of the Company, the Company shall set aside no less than 1% of its annual profits as bonus to employees of the Company and set side no more than 2% of its annual profits as bonus to Directors. The annual profits specified in the Article refers to the annual income before tax and before bonuses are set aside for employees and Directors.
2. The Company proposes to distribute US\$6,000,000 to employees and US\$1,250,000 to Directors in cash.

#### 報告案四

案由：民國112年度私募普通股辦理情形報告案，報請公鑒。

說明：一、本公司民國112年度第一次與第二次私募普通股辦理情形報告，請參閱附件三。

二、本公司民國112年6月9日股東常會通過不超過5,000,000股額度內私募普通股，於股東會決議之日起一年內，分一次或二次辦理。本公司於民國113年5月14日辦理第二次私募後，私募普通股剩餘額度3,395,463股，因在剩餘發行期限內無繼續辦理私募普通股之計畫，經董事會決議不繼續辦理。

#### Report No. 4

2023 Private Placement of Common Shares Processing Status Report.

Explanation:

1. Please refer to Exhibit III for the first and second of Processing Status Report for 2023 Private Placement of Common Shares.
2. Issuing no more than 5,000,000 common shares in one or two times within one year from the date of the resolution reached in the shareholders meeting on June 9, 2023. After the second private placement on May 14, 2024, the remaining number of ordinary shares for private placement is 3,395,463 shares. Since there is no plan to continue the private placement of ordinary shares within the issuance period, the said private placement will not be continued.

## 二、承認事項 Proposed Resolutions

#### 承認案一

董事會提

案由：民國112年度營業報告書及財務報表案。

說明：一、本公司民國112年度營業報告書請參閱附件一。

二、本公司民國112年度合併財務報告，包括：資產負債表、綜合損益表、權益變動表、現金流量表，業經勤業眾信聯合會計師事務所王儀雯及張麗君會計師查核簽證完竣，並出具查核報告書在案。

三、民國112年度會計師查核報告及上述合併財務報表，請參閱本議事手冊附件四。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：58,313,192 權

表決結果	占出席股東表決權數%
贊成權數 51,619,764 權 (含電子投票 49,121,684 權)	88.52 %
反對權數 27,833 權 (含電子投票 27,833 權)	0.04 %
棄權與未投票權數 6,665,595 權 (含電子投票 6,623,632 權)	11.43 %

本案表決照案承認。

本案無股東提問。

#### Proposal No.1 :

Proposed by the Board of Directors

2023 Business Report and the Consolidated Financial Statements for the year ended December 31, 2023 of the Company.

Explanation:

- (1) Please refer to Exhibit I for 2023 Business Report of the Company.
- (2) The Company's 2023 Consolidated Financial Statements, including Balance Sheet, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash flows, were audited by independent auditors, Ms. Yi-Wen Wang and Ms. Li-Chun Chang of Deloitte & Touche.
- (3) Please refer to Exhibit IV for the independent auditors' audit report and the above-mentioned Consolidated Financial Statements.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 58,313,192.

Voting Results*	% of the total represented share present
Approval votes: 51,619,764 votes (49,121,684 votes)	88.52 %
Disapproval votes: 27,833 votes (27,833 votes)	0.04 %
Abstention votes/no votes: 6,665,595 votes (6,623,632 votes)	11.43 %

\*Including votes casted electronically (numbers in brackets).

RESOLVED, that 2023 Business Report and the Consolidated Financial Statements be and hereby were accepted as submitted.

No question was raised by Shareholder.

## 承認案二

董事會提

案由：民國112年度盈餘分配案，提請承認。

說明：一、民國112年度盈餘分配，業經民國113年3月1日董事會依公司章程規定擬具分派如下表。

二、本案俟股東常會通過後，授權董事會訂定除息基準日及其他相關事宜。

三、本次盈餘分派於除息基準日前，若基於法令變更、主管機關要求、本公司買回公司股份/員工認股權之行使等因素，影響流通在外股份數量，致使股東配息比率發生變動而需修正時，授權董事會全權處理。

Alchip Technologies Limited 112年度盈餘分配表		單位：美金元
112年度期初未分配盈餘		95,821,246
本期稅後淨利		106,729,876
本期可供分配盈餘		202,551,122
分配項目		
現金股利(每股配發美金 0.71908 元)		(56,300,842)
112年度期末未分配盈餘		146,250,280

- 註：1. 每股股利係以113年1月31日止流通在外股數78,295,706股計算，實際每股股利將以配息基準日本公司實際流通在外股份為準，惟分派總額不變。
2. 本公司於113年3月1日董事會決議發放每股現金股利0.71908美元(換算成新台幣22.71元)，美金換算成新台幣匯率係依113年2月29日台灣銀行之即期買入及賣出之均價估算，實際金額應以股務代理機構收到現金股利後，依當時匯率兌換成新台幣之金額為準，股利發放至元為止，其畸零款合計數計

入本公司之其他收入。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：58,313,192 權

表決結果	占出席股東表決權數%
贊成權數 51,659,038 權 (含電子投票 49,160,958 權)	88.58 %
反對權數 16,121 權 (含電子投票 16,121 權)	0.02 %
棄權與未投票權數 6,638,033 權 (含電子投票 6,596,070 權)	11.38 %

本案表決照案承認。

**Proposal No.2 :**

Proposed by the Board of Directors

2023 Profit Distribution Proposal.

Explanation:

- (1) The Board has adopted a proposal for 2023 Profit Distribution on March 1, 2024 in accordance with the Memorandum and Articles of Association of the Company. Please refer to 2023 Profit Distribution table below.
- (2) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues.
- (3) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or employee stock options exercise, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

Alchip Technologies, Limited Profit Distribution Table Year 2023	
(Unit: USD)	
2023 Beginning retained earnings	95,821,246
Net profit after tax	106,729,876
Distributable net profit	202,551,122
Distribution item	
Dividend to shareholder (US\$0.71908 per share)	(56,300,842)
2023 Unappropriated retained earning	146,250,280

- Note: 1. The calculation of the dividend per share is based on the total number of outstanding shares which were 78,295,706 shares as of January 31, 2024. The price of actual dividend per share will be calculated on the Record date for the distribution. The total amount of dividend is fixed.
2. On March 1, 2024, the Board has resolved to issue to shareholders a dividend of US\$0.71908 (converted into NT\$22.71) per share. This foreign exchange rate is based on the spot rate set by Bank of Taiwan on February 29, 2024. The actual dividend should be subject to the exchange rate of conversion upon the receipt of the dividend by the Company's stock agent. The cash dividend will round down to the nearest NT Dollar. The amounts under one NT dollar due to the rounding off are summed and recognized as the Company's other income.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 58,313,192.

Voting Results*	% of the total represented share present
Approval votes: 51,659,038 votes (49,160,958 votes)	88.58 %
Disapproval votes: 16,121 votes (16,121 votes)	0.02 %
Abstention votes/no votes: 6,638,033 votes (6,596,070 votes)	11.38 %

\*Including votes casted electronically (numbers in brackets).

RESOLVED, that 2023 Profit Distribution Proposal be and hereby was accepted as submitted.

• **股東提問: (戶號:911)**

貴公司是否會發放股票股利? 或是分拆股票?

**財務長回答:**不管是股票股利或股票分割，公司內部都有討論過。以公司目前營運規模來說，在股票股利的部分，公司希望維持小而美的情況。至於股票分割，目前沒有排除分割的可能性。

**Shareholder's question: (Shareholder Account No: 911)**

Will Alchip issue stock dividends or split the stock?

**CFO:** Both stock dividends and stock splits have been discussed internally. Given the scale of operation, the company hopes to maintain a small but efficient structure regarding stock dividends. As for the stock split, we have not ruled out the possibility.

### 三、討論事項 Discussion Items

**討論案一**

董事會提

案由：修訂股東會議事規則案，提請討論。

說明：本公司為配合相關法令及公司實務需求，擬修訂本公司股東會議事規則部分條文，修正條文對照表請參閱附件五。

決議：本議案投票表決結果如下：

表決時出席股東表決權數: 58,313,192 權

表決結果	占出席股東表決權數%
贊成權數 51,518,948 權 (含電子投票 49,020,868 權)	88.34 %
反對權數 145,022 權 (含電子投票 145,022 權)	0.24 %
棄權與未投票權數 6,649,222 權 (含電子投票 6,607,259 權)	11.40 %

本案表決照案通過。

本案無股東提問。

**Discussion No.1 :**

Proposed by the Board of Directors

Amendments to the Rules of Procedures for Shareholders Meetings. Please proceed to discuss.

Explanation:

It is proposed that the Rules of Procedures for Shareholders Meetings of the Company be amended and



approved in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to Exhibit V for details.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 58,313,192.

Voting Results*	% of the total represented share present
Approval votes: 51,518,948 votes (49,020,868 votes)	88.34 %
Disapproval votes: 145,022 votes (145,022 votes)	0.24 %
Abstention votes/no votes: 6,649,222 votes (6,607,259 votes)	11.40 %

\*Including votes casted electronically (numbers in brackets).

RESOLVED, that the amendments to the Rules of Procedures for Shareholders Meetings of the Company be and hereby were accepted as submitted.

No question was raised by Shareholder.

## 討論案二

董事會提

案由：解除董事競業禁止案，提請討論。

說明：一、依本公司章程第30.4條規定「董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上依特別（重度）決議取得許可」。

二、本公司董事有為其自己或他人從事公司營業範圍內事務的行為，在無損及本公司利益之前提下，擬請股東會同意解除董事之競業禁止限制。

三、擬解除董事競業禁止限制之內容如下：

職稱	姓名	目前兼任他公司之名稱及職務
董事	王德善	• 本公司馬來西亞子公司董事
獨立董事	洪茂蔚	• 開陽能源股份有限公司獨立董事

決議：本議案投票表決結果如下：

表決時出席股東表決權數：58,313,192 權

表決結果	占出席股東表決權數%
贊成權數 48,568,183 權 (含電子投票 46,070,103 權)	83.28 %
反對權數 39,533 權 (含電子投票 39,533 權)	0.06 %
棄權與未投票權數 9,705,476 權 (含電子投票 9,663,513 權)	16.64 %

本案表決照案通過。

本案無股東提問。

## Discussion No.2 :

Proposed by the Board of Directors

Release the Prohibition on Director from Participation in Competitive Business. Please proceed to discuss.

Explanation:

(1) In accordance with the Article 30.4 of the Memorandum and Articles of Association of the Company,

a Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote.

- (2) Since the Director of the Company may engage in conduct within the scope of the Company's business, it is proposed to Annual General Meeting to release the prohibition on Director who hold concurrent position in other companies from participation in competitive business without prejudice to the Company's interests.
- (3) Please refer to the table below for the Director's position holding in other companies.

Position	Name	Position holding in other companies
Director	Daniel Wang	• Director of the Company's subsidiary in Malaysia
Independent Director	Mao-Wei Hung	• Independent Director of Power Master Energy Co., Ltd.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 58,313,192.

Voting Results*	% of the total represented share present
Approval votes: 48,568,183 votes (46,070,103 votes)	83.28 %
Disapproval votes: 39,533 votes (39,533 votes)	0.06 %
Abstention votes/no votes: 9,705,476 votes (9,663,513 votes)	16.64 %

\*Including votes casted electronically (numbers in brackets).

RESOLVED, that the release from the prohibition on Director from participation in competitive business be and hereby was accepted as submitted.

No question was raised by Shareholder.

### 討論案三

董事會提

案由：本公司辦理私募普通股案，提請討論。

說明：一、本公司為引進策略性投資人及增強與策略合作伙伴的長期合作關係，以利公司長期經營與業務發展，擬依證券交易法第四十三條之六等規定，以私募方式辦理現金增資發行普通股新股(以下簡稱「本次私募普通股」)，預計私募普通股總數不超過1,000,000股（每股面額新台幣10元），預計增加實收資本額總額不超過新台幣10,000,000元。

二、依證券交易法第四十三條之六及「公開發行公司辦理私募有價證券應注意事項」規定，說明如下：

(一) 私募價格訂定之依據及合理性：

1. 本次私募普通股每股價格之訂定，以不低於本公司定價日前下列二基準計算價格較高者之八成訂定之：

- (1) 定價日前一、三或五個營業日擇一計算普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價；或
- (2) 定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價。



2. 實際定價日及實際私募價格於不低於股東會決議成數之範圍內授權董事會依前述訂價依據，視日後洽定特定人情形及市場狀況決定之。
3. 本次私募價格之訂價方式係依據「公開發行公司辦理私募有價證券應注意事項」規定，並考量公司未來展望以及私募有價證券之轉讓時點、對象及數量均有嚴格限制，且三年內不得洽辦上市掛牌，流動性較差等因素，故本次私募價格之訂定應屬合理，對股東權益不致有重大影響。

(二)特定人選擇方式：

1. 本次私募普通股之對象以符合證券交易法第 43 條之 6 及金融監督管理委員會 91 年 6 月 13 日 (91) 台財證一字第 0910003455 號令之規定擇定特定人，並以策略性投資人為限。
2. 應募人擬為策略性投資人：
  - (1) 應募人之選擇方式與目的：因本公司長期經營與業務發展需要，將選擇對本公司之未來營運能產生直接或間接助益者為優先考量，並能有助於本公司擴大業務市場，強化客戶關係，或提升業務開發整合效益，或能提高技術，並能認同本公司經營理念之策略性投資人。
  - (2) 必要性：本次選定應募人之目的係為引進策略性投資人及增強與策略合作伙伴的長期合作關係，透過策略性投資人可提升本公司之長期競爭力及營運效益，故有其必要性。
  - (3) 預計效益：藉由策略性投資人之經驗、技術、知識、品牌聲譽及市場通路等優勢，經由策略合作、共同開發業務或市場整合等方式，預計將有助於本公司降低營運成本、擴大業務版圖，以提高本公司未來營運績效。
3. 目前尚無已洽定之應募人。

(三)辦理私募之必要理由：

1. 不採用公開募集之理由：考量資本市場狀況、發行成本、私募方式之籌資時效性及可行性，以及私募股票有三年內不得自由轉讓之限制等因素，較可確保並強化與策略合作伙伴間更緊密的長期合作關係，故本次不採用公開募集而擬以私募方式辦理現金增資發行新股。
2. 私募之額度：本次私募普通股總額度在不超過 1,000,000 股額度內，將於股東會決議之日起一年內一次或分次(最多不超過三次)辦理。
3. 本次私募普通股各分次辦理之資金用途及預計達成效益如下：

辦理次數	資金用途	預計達成效益
分一次辦理	尋求與國內外科技大廠及產業基金進行技術合作、市場業務合作或策略聯盟機會，同時充	降低公司之經營風險，強化財務結構，
分二次辦理		

辦理次數	資金用途	預計達成效益
分三次辦理	實營運週轉金及因應公司長期營運發展所需	提升本公司未來營運績效之效益

(四) 董事會決議辦理本次私募普通股前一年內經營權並無發生重大變動，且本次私募普通股之應募人將以策略性投資人為限，將對本公司業務發展有正面助益。本公司未來選定本次私募普通股之應募人時，將以該次私募普通股交付日起一年內經營權不發生重大變動為原則。

(五) 其他應敘明事項：

1. 本次私募之普通股，權利義務原則上與本公司已發行之普通股相同，惟依證券交易法第 43 條之 8 規定，除依該條文規定之轉讓對象及條件外，原則上私募之普通股於交付日起三年內不得自由轉讓，本公司於交付日起滿三年後，擬依證券交易法等相關規定，先取具台灣證券交易所核發符合上市標準之同意函，再向主管機關申報補辦本次私募普通股公開發行及申請上市交易。
2. 本次私募普通股計畫之主要內容，包括實際私募股數、實際私募價格、應募人之選擇、基準日、發行條件、計畫項目、資金用途及進度、預計產生效益及其他相關事宜等，暨其他一切有關發行計畫之事項，擬提請股東會授權董事會視市場狀況調整、訂定及辦理，未來如因法令變更或主管機關要求修正或基於營運評估、或因客觀環境需要變更時，亦授權董事會全權處理之。
3. 除上述授權範圍外，擬提請股東會授權董事長，代表本公司簽署與商議一切有關私募普通股之契約及文件，並為本公司辦理一切有關發行私募普通股所需之事宜。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：58,313,192 權

表決結果	占出席股東表決權數%
贊成權數 47,671,200 權 (含電子投票 45,173,162 權)	81.75 %
反對權數 3,804,729 權 (含電子投票 3,804,729 權)	6.52 %
無效權數 0 權 (含電子投票 0 權)	0.00 %
棄權與未投票權數 6,837,263 權 (含電子投票 6,795,258 權)	11.72 %

本案表決照案通過。

本案無股東提問。

### Discussion No.3 :

Proposed by the Board of Directors

The Company's Issuance of Common Shares through Private Placement. Please proceed to discuss.

Explanation:

- (1) In order to introduce strategic investors and strengthen the Company's long-term cooperative relationship with strategic partners, so as to facilitate the Company's long-term operation and business development, it is proposed to raise capital in cash by issuance of new common shares through private placement (hereinafter referred to as the "Privately Placed Common Shares"), in compliance with the provisions of Article 43-6 of the Securities and Exchange Act and relevant regulations. It is expected that the aggregate number of Privately Placed Common Shares will not exceed 1,000,000 shares (at par value of NT\$10 per share) and the increased paid-in capital amount will not exceed NT\$ 10,000,000.
- (2) According to the provisions of Article 43-6 of the Securities and Exchange Act and the "Directions for Public Companies Conducting Private Placements of Securities", the further explanations are set forth as follows:
  1. The basis and rationality of the pricing of private placement
    - A. As to the pricing of the Privately Placed Common Shares, the price per share shall not be lower than 80% of the higher price of the following two calculations before the pricing date:
      - i. The simple average closing price of the Company's common shares is calculated based on either the 1, 3, or 5 business days before the pricing date and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction; or
      - ii. The simple average closing price of the Company's common shares is calculated based on 30 business days before the pricing date and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction.
    - B. The actual pricing date and the actual price of common shares to be issued through private placement shall not be less than the range approved by the resolution of the Company shareholders' meeting. The board of directors of the Company will be authorized to determine the price based on the aforesaid price, future specific persons' situation and market conditions.
    - C. The pricing method of this private placement price is based on the "Directions for Public Companies Conducting Private Placements of Securities," considering that the Company's future prospects, the timing, object, and quantity of transfer of private placement of securities are strictly limited. Moreover, it is also not possible to be listed on the TWSE within three years and the liquidity is poor. Therefore, the pricing of the private placement of this fiscal year shall be reasonable and would cause no major impact on shareholders' equity.
  2. Methods for selecting specific persons
    - A. The proposed investor to subscribe for the Privately Placed Common Shares shall meet the qualification under Article 43-6 of the Securities Exchange Act and the Decree No. 0910003455 of the Financial Supervisory Commission issued on June 13, 2002, and shall be a strategic investor.
    - B. The proposed investors are intended to be strategic investors:
      - i. Method and purpose of selecting investors: Due to the Company's long-term business and business development needs, it will give priority to those who may directly or indirectly contribute to the future operation of the Company, and can help the Company expand its business, strengthen customer relations, or enhance business development integration benefits, or can improve technology, and can recognize the Company's business strategy.
      - ii. Necessity: The purpose of selecting offerees is to introduce strategic investors and strengthen long-term cooperation with strategic partners. Through strategic investors, the long-term competitiveness and operational effectiveness of the Company can be enhanced, which is necessary.
      - iii. Expected Benefits: It is expected that through strategic investors' experience, technology, knowledge, brand reputation, and market access, the Company can cooperate with such investors in strategic cooperation, joint business development or market integration, which will help the Company to reduce operating costs and expand its sales market to improve the Company's future operating performance.
    - C. There are no offerees at present.

3. Necessary reasons for the private placement:

- A. Reasons for not adopting public offerings: Considering factors such as capital market conditions, offering costs, timeliness and feasibility of fundraising for private placements, and restrictions on private placement of shares that cannot be freely transferred within three years, etc. In this way, it can ensure and strengthen strategic partnerships in a closer long-term cooperation relationship. Therefore, public offering is not adopted this time, and a private placement to increase capital in cash by issuance of new share is conducted instead.
- B. The size of the proposed private placement: The aggregate number of this Privately Placed Common Shares shall not exceed 1,000,000 shares and will be issued once or in installments (up to a maximum of three times) within one year from the date of the resolution of the shareholders' meeting.
- C. The use of proceeds raised from issuance of Privately Placed Common Shares and the estimated benefits processed in different tranches.

Processing times	Use of proceeds	Expected results
Once in a single transaction	Seek opportunities for technical cooperation, business cooperation or strategic alliances with domestic and foreign big tech companies or industrial funds, and at the same time, enrich working capital and meet the Company's long-term operational development needs	Reduce the Company's operating risks, strengthen its financial structure, and improve the Company's future operating performance
Twice in two transactions		
Three times in three transactions		

4. There is no occurrence of significant change of control event within the past year preceding the day when the Company's board of directors resolves on this private placement plan. As the investors to subscribe for the Privately Placed Common Shares will be limited to strategic investors, the proposed private placement may have a positive contribution to the Company's business development. The selection of strategic investors by way of this private placement will be subject to the principle that no significant change of control event would occur within one year following the delivery of Privately Placed Common Shares.
5. Other matters that should be stated:
- A. The rights and obligations contain in the Privately Placed Common Shares are in principle the same as the common shares issued by the Company; however, according to the provisions of Article 43-8 of the Securities and Exchange Act, in addition to the objects and conditions of the assignment as prescribed by the provisions, in principle, the Privately Placed Common Shares shall not be freely transferred within three years from the date of delivery. After the full three years from the delivery date, the company plans to obtain a consent letter from the Taiwan Stock Exchange in accordance with the relevant provisions of the Securities and Exchange Act, etc. The Company shall apply for re-issuance of the public offering of the Privately Placed Common Shares and application for the listing of the Privately Placed Common Shares with the competent authority.
- B. The terms and conditions of the proposed issuance of Privately Placed Common Shares, including the actual number of Privately Placed Common Shares, the final private placement price, selection of investors, record date, issuance conditions, project items, use of proceeds and progress, expected benefits, and all other matters related to the issuance plan, will be brought to the shareholders' meeting and request authorization for the board of directors to adjust, determine and handle based on the market conditions, and if future changes such as due to amendments in laws or regulations or when required by the competent authority or based on operational assessment, or due to changes in the objective environment, the board of directors of the Company will be authorized to handle it completely.
- C. In addition to the aforesaid scope of authorization, it is proposed that the Chairman is authorized to sign and negotiate all contracts and documents relating to Privately Placed Common Shares on behalf of the Company, and to handle all necessary matters regarding to Privately Placed Common Shares for the Company.

Resolutions: The voting results are shown below.



Shares present at the time of voting: 58,313,192.

Voting Results*		% of the total represented share present
Approval votes:	47,671,200 votes (45,173,162 votes)	81.75 %
Disapproval votes:	3,804,729 votes (3,804,729 votes)	6.52 %
Abstention votes/no votes:	6,837,263 votes (6,795,258 votes)	11.72 %

\*Including votes casted electronically (numbers in brackets).

RESOLVED, that the Company's Issuance of Common Shares through Private Placement be and hereby was accepted as submitted.

No question was raised by Shareholder.

#### 四、臨時動議 Ad Hoc Motion

- **股東提問: (戶號:79234)**

請問公司未來一兩年業務或財務趨勢?

**總經理回答:** 公司持續專注 HPC/AI 領域，整體客戶需求相當強勁，公司對於今年明年的營運還是很有信心。

**Shareholder's question: (Shareholder Account No: 79234)**

What are the business or financial trends for your company over the next one to two years?

**CEO:** The Company continues to focus on the HPC/AI field, with overall customer demand being very strong. The Company remains very confident in its operations for this year and next year.

- **股東提問: (戶號:19759)**

1. 請問公司客戶 Amazon 成為公司股東之一，跟 Amazon 的合作是否會影響跟其他公司潛在業務合作發展的機會?
2. ESG 投資浪潮蔚為風行，請問公司是否會定期舉辦 ESG 議合會議，讓大家能了解貴公司在 ESG 上的努力?

**財務長回答:** 關於亞馬遜入股是否會影響跟其他北美大型 CST 合作，公司認為不影響，也沒有碰到其他客戶對亞馬遜參與私募有意見。關於 ESG，公司會繼續投入資源及人力去做。做為一個 IC 設計公司，我們在能耗的表現等在公司經營型態上面相較於製造業對環境的友善程度高，我們會繼續努力；至於 ESG 年度發表會，我們目前還沒有考慮。

**Shareholder's question: (Shareholder Account No: 19759)**

1. Since Amazon became one of the company's shareholders, will it affect potential business cooperation opportunities with other companies?
2. The ESG investment trend is becoming increasingly popular. Will your company regularly hold relevant conference to inform everyone about your efforts in ESG engagement?

**CFO:** Regarding whether Amazon's investment will affect our cooperation with other large North American CST partners, the Company believes it will not have any impact, and we have not encountered any objections from other clients regarding Amazon's participation in the

private placement. As for ESG, the Company will continue to invest resources and manpower. As an IC design company, our energy consumption performance and overall business operations are relatively more environmentally friendly compared to the manufacturing industry. We will continue our efforts; however, we have not yet considered holding an annual ESG conference.

• **股東提問: (戶號:66507)**

1. 公司海外擴廠的進度?
2. 特定策略性投資人會繼續擴大投資貴公司嗎?
3. 公司第一季毛利率為何下滑?
4. 股價何時可重回年初高點?
5. 公司在 2021 年第一季獲利率是 36%，2022 年是 38%，但為何在今年只有 18%?

**總經理回答:** 因客戶需求，有些設計無法在中國進行，我們有加大對原有子公司像是日本/台灣繼續招募人才，最近在馬來西亞及越南也成立子公司，目前在馬來西亞也有將近30位員工，越南子公司今年也得到當地的支持且人才充裕，公司有信心在明年年初公司在非中國區域與中國區域的資源將各佔一半。

**財務長回答:** 關於第二個問題，我們不知道特定策略性投資人是否會繼續投資。過去兩次的私募案都非公司主動尋求的投資，至於未來會不會有可能，我司將採被動的角色。至於公司第一季毛利率下滑的原因，每年第一季通常是設計營收的淡季，第四季是設計營收的旺季，未來設計營收跟量產營收的比例分布是毛利率最重要的影響因子。量產的營收成長非常快，面對的客戶越來越大，所以量產的毛利率我們會努力維持。至於股價何時會重回年初高點？股價的高點到目前的股價有相當的跌幅，但公司一貫的立場是我們會盡全力經營公司，在經營數字及獲利上不管是年度的成長、季度的成長，公司在過去兩到三年內應交出不錯的成績，但股價不是公司能掌握的。各位股東可注意到，公司每天成交的總值應該長期都是在台股的前十名，在這種交易量，公司對股價的是沒有控制空間的。公司希望努力做本業，把營收跟獲利都做起來。關於獲利的部分，過去兩年的成長率應該相當的好，關於今年第一季的確毛利率相較於前一兩年的第一季毛利率是有比較大的變化，但在營收規模上的變化也很大。營收規模成長的原因主要在於晶片量產的營收。若看營業利益率，即使在我們毛利率往下跌的狀況，我們的營業利益率還是能保持住。今年第一季我們的設計營收佔的比例偏低，所以獲利的YoY幅度是比較緩的。若要求一間公司在每年都要追求三位數的成長，獲利率也要同時保持住，這是困難的。公司希望是往那個方向走，以單季季度來看，有時候會碰到一些挑戰，但以年來看，我們會努力保持今年的毛利率，以我們公司的業務型態，我們營業的費用相較營收是成長比較緩慢的，我們希望能加速朝向獲利的目標，希望股東能理解公司成長過程產生的狀況。

**Shareholder's question: (Shareholder Account No: 66507)**

1. How is the progress of the company's overseas expansion?
2. Will specific strategic investor continue to increase its investment in your company?
3. Why did the company's gross profit margin decline in the first quarter?
4. When can the stock price return to its peak at the beginning of this year?
5. The company's profit margin was 36% in the first quarter of 2021 and 38% in 2022, but why is it only 18% this year?

**CEO:** Due to customer demand, some designs cannot be done in China. We have increased recruitment for our existing subsidiaries, such as those in Japan and Taiwan. Recently, we also established subsidiaries in Malaysia and Vietnam. Currently, we have nearly 30



employees in Malaysia and our Vietnam subsidiary has received local support and has abundant talent this year. We are confident that the resources in our non-China regions and China regions will each account for half by early next year.

**CFO:** Regarding the second question, we do not know whether the specific strategic investor will continue to invest us. The past two private placements were not taken actively and sought by the company. As for the future, we may still keep in a passive situation. Regarding the decline in the Company's gross profit margin in the first quarter, it is typically a low season for design revenue, while the fourth quarter is a peak season. The proportion of design revenue to mass production revenue in the future is the most crucial factor affecting the gross profit margin. Mass production revenue is growing very fast, and we are dealing with increasingly large customers, so we will strive to maintain the gross profit margin in mass production. As for when the stock price will return to its early-year peak? There has been a significant drop from the peak to the current stock price, but the Company's consistent stance is to do our best in managing the company. In terms of operating figures and profitability, whether it's annual or quarterly growth, the Company has delivered good results over the past two to three years, but the stock price is not something the company can control. Shareholders may note that the daily trading value of the Company has long been among the top ten in Taiwan stocks, and with such trading volume, the Company has no control over the stock price. The Company hopes to focus on its core business, boosting revenue and profit.

Regarding profitability, the growth rate over the past two years has been quite good. This year's first-quarter gross profit margin has indeed seen significant changes compared to the first quarters of the previous one or two years, but there have also been substantial changes in revenue scale. The growth in revenue scale is primarily due to mass production of chips. If we look at the operating profit margin, even with a decline in our gross profit margin, we can still maintain our operating profit margin. In the first quarter of this year, the proportion of design revenue was relatively low, so the YoY profit growth was slower. Expecting a company to pursue triple-digit growth every year while maintaining profitability is difficult. The Company aims to move in that direction. Sometimes we face challenges in individual quarters, but on an annual basis, we strive to maintain this year's gross profit margin. Given our business model, our operating expenses grow more slowly compared to revenue. We hope to accelerate towards profitability and ask shareholders to understand the situations arising during the company's growth process.

經詢無其他臨時動議，主席宣布議畢散會。

There being no other business and special motion, upon a motion duly made and seconded, the meeting was adjourned.



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主席：關建英  
Chairman: Kinying Kwan



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紀錄：廖筱萍  
Recorder: Hsiao Ping Liao

# 壹、 附件 EXHIBITS

一、 營業報告書 Business Report

二、 審計委員會審查報告書 Audit Committee's Review Report

三、 民國 112 年度第一次與第二次私募普通股辦理情形報告

The first and second of Processing Status Report for 2023 Private Placement of Common Shares

四、 會計師查核報告暨民國 112 年度合併財務報表

Independent Auditors' Report and 2023 Consolidated Financial Statements

五、 股東會議事規則修訂對照表

Comparison table for the amendments to the Rules of Procedures for Shareholders Meetings

## 【附件一】EXHIBIT I

### 英屬開曼群島商世芯電子股份有限公司



#### 經營方針

世芯電子為晶片設計服務的領導業者，專注於提供系統客戶高複雜度、高產量的深次微米 SoC 設計解決方案。本公司致力於成為客戶最佳的矽晶片設計服務夥伴，以獨特的自有技術，有效整合從設計到量產的 Turnkey 服務，協助客戶更快將產品導入市場。儘管面臨生產能力、地緣政治約束以及中國市場狀況的挑戰，但由於高效能運算 (HPC) 及人工智慧 (AI) 等市場需求持續熱絡，世芯電子營運並未受到影響，在先進製程領域維持領先地位。2023 年，世芯電子積極實施戰略性招聘計畫，以加強在日本、臺灣、美國及東南亞的工程資源。該舉旨在提供更豐富且具有成本效益的解決方案，以滿足客戶需求。我們成功實現業務多元化，有助於減輕對中國市場的依賴。對於未來我們依然秉持著四大核心價值，以團隊合作與專注、創新、誠信和品質之經營方針，持續紮根 IC 設計產業，深化全球佈局以創造出更多的股東價值。

#### 實施概況

隨著人工智慧、高效能運算、物聯網等各項新應用的蓬勃發展，全球半導體市場競爭激烈。2023 年世芯電子表現十分出色，於高效能運算及人工智慧領域皆取得亮眼成績，HPC 及 AI 設計案在北美和亞太地區亦持續增長。此外，我們成功獲得來自中國和北美地區多家汽車製造商的車用電子專案。

為響應這些領域的強烈需求，公司完成許多先進製程設計項目。在製程節點部分，今年的主流設計案仍以 7 奈米製程為主，其中一部分針對 7 奈米的 HPC 晶片已進入大規模量產。此外，6 奈米、5 奈米、4 奈米和 3 奈米設計需求也顯著增加。我們在市場領域的領導地位、對先進技術設計的強烈需求以及大量設計進入量產，這些因素共同推動了世芯取得創紀錄的表現。

世芯在 2023 年也投片了多項 7 奈米、6 奈米、5 奈米和 3 奈米設計，其中多項使用 CoWoS 和 InFO 先進封裝技術。此外，3 奈米已於 2023 年第一季度成功完成投片。在技術研發方面，世芯電子維持 ASIC 設計服務領域中先進製程技術的領先地位。

無論在營收或獲利的部分，2023 年可謂是豐收的一年。約有 93% 的營收來自先進製程 (FinFET, 16 奈米及以下) 設計，以及先進封裝的設計與量產。世芯已確立其作為高性能 ASIC 技術先鋒的領導地位。

在產品應用方面，我們持續與世界級系統大廠和雲端服務客戶合作，完成多項具有挑戰性的領先設計項目，這些項目採用最先進的封裝技術，針對高階、複雜的 AI、網路和 HPC 應用。隨著市場需求擴張，公司亦已開始進入車用晶片相關領域。

世芯將以具國際水準的先進製程設計能力及優秀的團隊，期望未來成為 ASIC 產業第一領導品牌。

## 營業計畫實施成果

以新台幣計，2023 年本公司營業額為新台幣三佰零四億八仟二佰萬元，較 2022 年的營業額新台幣一佰三十七億二仟五佰萬元成長 122.08 %，2023 年稅後淨利為新台幣三十三億二千萬元，較 2022 年的稅後淨利一十八億三仟三百萬元增加 81.12%。以美元來計算，全年營收為九億七千八百萬美元，稅後淨利為一億六百萬美元，分別較前一年增加 112.46% 及 73.28%。2023 年經營績效的表現包括：全年平均毛利率 22.29%、營業利益率為 12.34%、資產報酬率為 12.76%、權益報酬率為 21.45%。

## 營業收支預算執行情形

### (一)營業收入部份

2023 年度營業收入為新台幣三佰零四億八仟二佰萬元，較 2022 年的營業額新台幣一佰三十七億二仟五佰萬元成長 122.08%，主係因委託設計服務及 ASIC 及晶圓產品量產收入較前一年度增加。

### (二)營業支出部份

2023 年度營業支出總額為新台幣二百六十七億二千萬元，較 2022 年度新台幣一百一十四億元，增加一百五十三億二千萬元，主係因量產收入增加，相關營業成本增加。

## 獲利能力分析

本公司在 2023 年度因營業收入增加，營業利益較 2022 年度增加 62.75%，營業費用率 2023 年度及 2022 年分別為 9.95% 及 15.44%，稅後淨利較 2022 年度稅後淨利增加 81.12%。

## 研究發展狀況

著眼於客戶對產品性能更卓越、更低耗電及晶片尺寸更小的需求，2023 年世芯電子持續投入資源發展高階製程晶片設計、3DIC 先進封裝設計平台與客製化 IP，加強與合作夥伴合作，共同致力於先進技術的優化研發，例如與新思科技合作的 Soft Chiplet 平台。

目前世芯電子已成功投片多項 7 奈米，5 奈米人工智慧及高效能運算設計案及先進的 2.5D/3D 封裝技術並進入量產，亦有多項 4 奈米和 3 奈米客製化晶片設計案正進行中。所有團隊已就定位，幫助客戶搶得市場先機，領先推出最尖端的產品，確立我們在先進製程設計服務的領導地位。

## 未來展望

展望 2024 年，我們會不斷以創新技術、先進製程設計、尖端研發實力及策略聯盟開拓市場先機。在產品方面將著重於高效能運算、人工智慧、物聯網、與車用電子等領域之應用。在市場面上，我們將加大北美市場投入，並持續以堅強的核心競爭力及使命必達的信念，爭取客戶信任以提供高品質的客戶服務，邁向持續成長及獲利之目標，為客戶及股東創造更高的價值。

最後，再次誠摯地感謝努力不懈的員工，和各位股東們長久以來對本公司的支持與鼓勵，  
謹致上最深的謝忱！

並祝各位，身體健康、萬事如意。

董事長：關建英 Kinying Kwan



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*Chairman*

總經理：沈翔霖 Johnny Shyang-Lin Shen



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*Chief Executive Officer*

會計主管：金曉煒 Yuki Jin



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*Financial Controller*

# **Alchip Technologies Limited**

## **Business Report**

### **Management Principle**

Alchip is the preeminent ASIC design company, specializing in High-Performance Computing (HPC) devices. The company provides state-of-the-art, complex SoC design solutions and strives to be the most reliable silicon design partner by offering a proprietary design process and a complete turnkey services portfolio covering all value chain steps, from IC design to manufacturing. Alchip's primary objective is to provide its customers with first-time silicon success and fast time-to-market.

Despite challenges in production capacity, geopolitical constraints, and China market conditions, the HPC market is projected to sustain strong demand through 2023. In 2023, we proactively implemented a strategic hiring plan to bolster our engineering and support resources in Japan, Taiwan, the United States, and Southeast Asia. This initiative aims to deliver more cost-effective solutions that meet our customers' needs. The successful diversification of our business has mitigated dependency on the Chinese market. We achieved this by embracing Alchip's four core values – teamwork and dedication, innovation, integrity, and quality -- to deliver enhanced value to our shareholders.

### **Business Environment**

Alchip delivered impressive 2023 operating results, because of our strong advanced technology position within the High-Performance Computing (HPC), Artificial Intelligence (AI), and Internet of Things (IoT) market segments. The HPC segment experienced continued growth in the North America and Asia Pacific regions. At the same time, we successfully secured several automotive projects from car manufacturers in China and the North America.

The company completed a significant number of leading-edge design projects in response to strong demand from these segments. The 7nm process nodes is the most specified advanced technology node, but demand for 6nm, 5nm, 4nm and 3nm designs significantly increased. A number of large production-quantity, HPC chips, primarily targeting the 7nm process node, entered mass production. This combination of market segment leadership, strong demand for advanced technology designs, and a significant number of designs entering mass production contributed to the company's record performance.

Alchip also taped-out a significant number of 7nm, 6nm, 5nm and 3nm designs in 2023, with several involving Chip-on-Wafer-on-Substrate (CoWoS) and Integrated Fan-Out (InFO) advanced packaging technology. The company successfully taped-out a 3nm chip in the first quarter of 2023.

Alchip has strengthened its position as a leading HPC ASIC company, with approximately 93% of its revenue coming from advanced process (FinFET, 16nm and below) designs, and the mass production of very complex advanced packaged devices.



The company has also successfully partnered with tier-one systems and cloud service customers to complete several challenging leading-edge design projects that feature the most advanced packaging technology targeting high-end, complex AI, networking, and HPC applications. As the market demand expands, the company has also begun to enter the automotive chip-related fields.

Alchip aims to become the leading brand in the ASIC industry by utilizing our global-recognized advanced process design capabilities and the strength of the exceptional team.

## **Financial Results**

Alchip's 2023 operating revenue reached NTD30,482 million, a 122.08% increase Year-over-Year (YoY) from NTD13,725 million in 2022. Net profit was NTD3,320 million, an 81.12% increase YoY from NTD1,833 million in 2022. On a US dollar (\$) basis, 2023 operating revenue equaled \$978 million, a 112.46% increase YoY, with net profit of \$106 million, a 73.28% increase YoY. The 2023 gross margin was 22.29%, with an operating margin of 12.34%. The 2023 return on assets and return on equity were 12.76% and 21.45%, respectively.

## **Operating revenue and COGS**

### **1. Operating Revenue**

The operating revenue increase in 2023 to NTD30,482 million from NTD13,725 million in 2022, a 122.08% increase YoY, is mainly due to operating revenue increases from both design service and production sources.

### **2. Cost of Goods Sold**

Total operating costs were NTD26,720 million in 2023, an increase of NTD15,320 million from NTD11,400 million in 2022, mainly due to costs associated with the increase in production revenue.

## **Profitability**

Operating profit grew by 62.75% YoY due to increased revenue. The operating expenses-to-revenue ratio in 2023 and 2022 were 9.95% and 15.44%, respectively. With the increase in operating revenue, 2023 net profit grew 81.12% YoY.

## **Research and Development**

In response to customer demand, Alchip continued to heavily invest in advanced technology design, 3DIC design platform, customized IP and collaboration with partners in advanced technology optimization such as the Soft Chiplet platform with Synopsys.

Building on our success implementing multiple 5nm, 4nm and 3nm designs, Alchip will solidify its position as an advanced technology leader as implements advanced 2.5D/3D packaging technology in 2024.

## **Future Outlook**

Going forward, Alchip will capitalize on market opportunities that align with its advanced technology strengths and deeper strategic alliances with major IP partners. The company will remain focused on exploring new applications in high-growth market segments such as AI, HPC, IoT, and Automotive. In addition, we will continue to aggressively pursue,

strategic initiatives that are currently underway to expand Alchip's North American market share.

Given our core competency of providing industry-leading ASIC service for advanced technologies, Alchip is confident in our ability to achieve strong revenue and profit growth in 2024, creating value for both customers and shareholders.

Finally, I would like to extend my sincere gratitude to the employees for their unremitting efforts, and to shareholders for their long-term support and encouragement to the Company.

And I wish you all good health and all the best.

Kinying Kwan



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*Chairman*

Johnny Shyang-Lin Shen



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*Chief Executive Officer*

Yuki Jin



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*Financial Controller*

## 【附件二】EXHIBIT II

### 英屬開曼群島商世芯電子股份有限公司

#### 審計委員會審查報告書

董事會造送本公司民國一百一十二年度營業報告書、合併財務報告及盈餘分配之議案，其中合併財務報告業經勤業眾信聯合會計師事務所王儀雯、張麗君會計師查核竣事。上述營業報告書、合併財務報告及盈餘分配之議案經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法二百一十九條之規定報告如上，敬請鑒察。

此致

本公司一百一十三年股東常會

英屬開曼群島商世芯電子股份有限公司

審計委員會召集人：洪茂蔚



中 華 民 國      一   百   一   十   三   年      三   月      一   日

# **Alchip Technologies, Limited**

## **AUDIT COMMITTEE'S REVIEW REPORT**

To: Shareholders' Annual General Meeting for Year 2024, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2023 Business Report, Consolidated Financial Statements and Dividend Distribution proposal. The Consolidated Financial Statements have been duly audited by Certified Public Accountants Yi-Wen Wang and Li-Chun Chang of Deloitte & Touche. The above Business Report, Consolidated Financial Statements and Dividend Distribution proposal have been examined and determined to be correct and accurate by the undersigned. This Report is duly submitted in accordance with Article 14-4 of Securities and Exchange Law and Article 219 of the Company Law.

The Audit Committee, Chairman:

Mr. Mao-Wei Hung

A handwritten signature in black ink, reading "Maowei Hung" in a cursive, flowing style.

# 【附件三】EXHIBIT III

## 民國112年度第一次與第二次私募普通股辦理情形報告

項目	112 年第一次私募 發行日期:112 年 7 月 10 日				
私募有價證券種類	普通股				
股東會通過日期 與數額	股東會日期:112 年 6 月 9 日 不超過 5,000,000 股額度內，將於股東會決議之日起一年內，分一次或二次辦理				
價格訂定之依據 及合理性	<p>(1)以 112 年 6 月 26 日為訂價日。本公司以定價日前下列二基準計算價格較高者之八成訂定之：</p> <p>A.定價日前一、三或五個營業日擇一計算普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價分別為 1,810 元、1,830 元及 1,826 元，選擇前一個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價為 1,810 元。</p> <p>B.定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價為 1,611 元。</p> <p>(2)以上列兩基準較高者 1,810 元為參考價格。經綜合考量後，將實際私募股票之每股認購價格訂為 1,448 元，為參考價格之 80%，未低於股東會決議之最低成數。</p>				
特定人之選擇方式	依證券交易法第 43 條之 6 及金融監督管理委員會 91 年 6 月 13 日（91）台財證一字第 0910003455 號令之規定擇定特定人，並以策略性投資人為限。				
辦理私募之必要理由	考量資本市場狀況、發行成本、私募方式之籌資時效性及可行性，以及私募股票有三年內不得自由轉讓之限制等因素，較可確保並強化與策略合作伙伴間更緊密的長期合作關係，故本次不採用公開募集而擬以私募方式辦理現金增資發行新股。				
價款繳納完成日期	112 年 7 月 10 日				
應募人資料	私募對象	資格條件	認購數量(股)	與本公司關係	參與公司經營情形
	緯創資通(股)公司	證券交易法第 43 條之 6	690,000	無	無
	ACHG Limited	證券交易法第 43 條之 6	690,000	非本公司之關係人，惟本公司持有應募人之母公司(Achi Capital Fund Partners LP)不超過 2% 之股權	無
實際認購價格	每股新台幣 1,448 元				
實際認購價格與參考價格差異	實際認購價格 1,448 元，為參考價格 1,810 元之 8 成。				
辦理私募對股東權益影響	本次私募普通股，占實收資本額 1.91%，對現有股東權益之影響不大。				
私募資金運用情形及計畫執行進度	於 112 年 7 月 10 日募集完成，募集所得之資金為新台幣 1,998,240,000 元，用於充實營運資金，已於 112 年第三季全數執行完畢。				
私募效益顯現情形	與國內外科技大廠及產業基金進行技術合作、市場業務合作或策略聯盟，同時充實營運週轉金。				

項目	112 年第二次私募 發行日期:113 年 5 月 16 日				
私募有價證券種類	普通股				
股東會通過日期與數額	股東會日期:112 年 6 月 9 日 不超過 5,000,000 股額度內，將於股東會決議之日起一年內，分一次或二次辦理				
價格訂定之依據及合理性	(1)以 113 年 5 月 14 日為訂價日。本公司以定價日前下列二基準計算價格較高者之八成訂定之： A.定價日前一、三或五個營業日擇一計算普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價分別為 2,520 元、2,565 元及 2,645 元，選擇前一個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價為 2,520 元。 B.定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價為 2,978 元。 (2)以上列兩基準較高者 2,978 元為參考價格。經綜合考量後，將實際私募股票之每股認購價格訂為 2,382 元，為參考價格之 80%，未低於股東會決議之最低成數。				
特定人之選擇方式	依證券交易法第 43 條之 6 及金融監督管理委員會 91 年 6 月 13 日（91）台財證一字第 0910003455 號令之規定擇定特定人，並以策略性投資人為限。				
辦理私募之必要理由	考量資本市場狀況、發行成本、私募方式之籌資時效性及可行性，以及本公司與投資人間的業務關係，故本次不採用公開募集而擬以私募方式辦理現金增資發行新股。				
價款繳納完成日期	113 年 5 月 16 日				
應募人資料	私募對象	資格條件	認購數量(股)	與本公司關係	參與公司經營情形
	Amazon.com, Inc.	證券交易法第 43 條之 6	224,537	無	無
實際認購價格	每股新台幣 2,382 元				
實際認購價格與參考價格差異	實際認購價格 2,382 元，為參考價格 2,978 元之 8 成。				
辦理私募對股東權益影響	本次私募普通股，占實收資本額 0.28%。				
私募資金運用情形及計畫執行進度	於 113 年 5 月 16 日募集完成，募集所得之資金為新台幣 534,847,134 元，用於充實營運資金，預計於 113 年第三季全數執行完畢。				
私募效益顯現情形	充實公司長期營運發展所需之營運週轉金。				



## The first and second of Processing Status Report for 2023 Private Placement of Common Shares

Item	1 <sup>st</sup> Prive Placement of 2023 Issue Date: July 10,2023
Type of private placement securities	Common Shares
Date and Amount approved by the shareholders' meeting	Date of shareholders' meeting: June 9,2023 Issue no more than 5,000,000 common shares in one or two times within one year from the date of the resolution reached in the shareholders meeting.
Pricing basis of private placement and its reasonableness	(1)The pricing date of private placement was June 26,2023. The privately placed common shares price shall be no less than 80 percent of the reference price. The reference price shall be the higher of the following two calculations: A.The average closing price of the common shares from either 1, 3, or 5 business days before the pricing date, minus dividends adjustment, plus price discount adjustment due to capital reduction is NTD \$1,810, NTD \$1,830, and NTD \$1,826 respectively. NTD \$1,810 is selected. B.The average closing price of the common shares for a period of thirty business days before the pricing date, minus dividends adjustment, plus price discount adjustment due to capital reduction is NTD \$1,611. (2)The reference price is NTD \$1,810 which is highest of the above two calculation. In comprehensive consideration, NTD1,448 is set as actual price which is 80 percent of reference price and not lower than the percentage resolved by the shareholders' meeting.
Method for selecting specific investor	Comply with Article 43-6 of the Securities and Exchange Act and Financial Supervisory Commission, Execution Yuan Letter (91) Tai-Cai-Zheng-Yi No. 0910003455, dated June 13, 2002; and is a strategic investor.
Reason and necessity of conducting private placement	Considering the capital market status, effectiveness, feasibility and costs to raise capital, and the restriction on the transfer of private common shares within 3 years will further ensure and strengthen the long-term cooperative relationship between the Company and strategic investors, a capital increase through private placement is more favorable.
Date of payment collection	July 10,2023

Information on Counterparties	Name of investor	Qualification	Relationship with the Company	Participation in the Company's operation
	Wistron Corporation	Article 43-6 of the Securities and Exchange	None	None
	ACHG Limited	Article 43-6 of the Securities and Exchange	Non related-party, but the company owns less than 2% equity interest of the investor' parent company (Achi Capital Fund Partner LP)	
Actual subscription price	NT\$1,448 per share			
Difference between actual subscription price and reference price	The actual subscription price is NT\$1,448, which is 80% of the reference price of NT\$1,810			
Impacts on shareholders' equity	The privately placed common shares is 1.91% to capital shares, it is no significant impact on shareholders' equity.			
Fund utilization and status of implementation	The fund from private placement NT\$1,998,240,000 is used for supporting working capital. The plan is 100% executed on September 30,2023			
Private placement benefits	By conducting private placement, it is expected to engage in business cooperation or alliance, and meanwhile to support working capital.			

Item	<b>2<sup>nd</sup> Prive Placement of 2023</b> <b>Issue Date: May 16,2024</b>
Type of private placement securities	Common Shares
Date and Amount approved by the shareholders' meeting	Date of shareholders' meeting: June 9,2023 Issue no more than 5,000,000 common shares in one or two times within one year from the date of the resolution reached in the shareholders meeting.
Pricing basis of private placement and its reasonableness	(1)The pricing date of private placement was May 14,2024. The privately placed common shares price shall be no less than 80 percent of the reference price. The reference price shall be the higher of the following two calculations: A.The average closing price of the common shares from either 1, 3, or 5 business days before the pricing date, minus dividends adjustment, plus price discount

	<p>adjustment due to capital reduction is NT\$2,520, NT\$2,565, and NT\$2,645 respectively. NT\$2,520 is selected.</p> <p>B.The average closing price of the common shares for a period of thirty business days before the pricing date, minus dividends adjustment, plus price discount adjustment due to capital reduction is NT\$2,978.</p> <p>(2)The reference price is NT\$2,978 which is highest of the above two calculation. In comprehensive consideration, NT\$2,382 is set as actual price which is 80 percent of reference price and not lower than the percentage resolved by the shareholders' meeting.</p>			
Method for selecting specific investor	Comply with Article 43-6 of the Securities and Exchange Act and Financial Supervisory Commission, Execution Yuan Letter (91) Tai-Cai-Zheng-Yi No. 0910003455, dated June 13, 2002; and is a strategic investor.			
Reason and necessity of conducting private placement	Considering the capital market status, effectiveness, feasibility and costs to raise capital, and the restriction on the transfer of private common shares within 3 years will further ensure and strengthen the long-term cooperative relationship between the Company and strategic investors, a capital increase through private placement is more favorable.			
Date of payment collection	May 16,2024			
Information on Counterparties	Name of investor	Qualification	Relationship with the Company	Participation in the Company's operation
	Amazon.com, Inc.	Article 43-6 of the Securities and Exchange	None	None
Actual subscription price	NT\$2,382 per share			
Difference between actual subscription price and reference price	The actual subscription price is NT\$2,382, which is 80% of the reference price of NT\$2,978.			
Impacts on shareholders' equity	The privately placed common shares is 0.28% to capital shares.			
Fund utilization and status of implementation	The fund from private placement NT\$534,847,134 is used for supporting working capital. The plan will be fully executed by the third quarter of 2024.			
Private placement benefits	It can provide the necessary working capital for the company's long-term operational development.			

## 【附件四】EXHIBIT IV

# Deloitte.

## 勤業眾信

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### 會計師查核報告

Alchip Technologies, Limited 公鑒：

#### 查核意見

Alchip Technologies, Limited 及其子公司（以下簡稱 Alchip 集團）民國 112 年及 111 年 12 月 31 日之合併資產負債表，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 Alchip 集團民國 112 年及 111 年 12 月 31 日之合併財務狀況，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

#### 查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與 Alchip 集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

#### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 Alchip 集團民國 112 年合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 Alchip 集團民國 112 年度合併財務報表之關鍵查核事項敘明如下：

#### 存貨之評價

Alchip 集團主要從事客製化晶片之委託設計服務及製造銷售，由於半導體產業產品之製程技術升級快速，致產品因生命週期縮短而可能造成存貨價值減損或呆滯，管理階層針對可能價值減損或呆滯的存貨，除依存貨政策提列外，尚需考量集團存貨去化情形、未來訂單需求及外部產業環境變化等。由於上述考量涉及管理階層主觀判斷而具有不確定性，因此，本會計師將存貨之評價列為關鍵查核事項。

截至民國 112 年 12 月 31 日止，Alchip 集團存貨餘額為新台幣 11,613,997 仟元（美金 378,245 仟元），佔合併財務報表總資產之 36%，與存貨相關會計政策及資訊，請參閱合併財務報表附註四、五及十一。

本會計師所執行之主要查核因應程序包括：

1. 瞭解管理階層評估存貨價值減損或呆滯之流程；
2. 依據集團存貨去化速度及實際呆滯情形評估 Alchip 集團之存貨價值減損提列政策之合理性；
3. 取得存貨庫齡報表，驗證該報表之正確性及完整性以及庫齡期間分類之正確性；再依據存貨價值減損提列政策核算減損提列金額；
4. 對以前年度管理階層估計之存貨價值減損或呆滯損失執行回溯性覆核，並與本年度估計之金額進行比較分析，以評估管理階層所使用之假設及判斷是否合理。

#### **管理階層與治理單位對合併財務報表之責任**

管理階層之責任係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報表時，管理階層之責任亦包括評估 Alchip 集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算 Alchip 集團或停止營業，或除清算或停業外別無實際可行之其他方案。

Alchip 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

## 會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 Alchip 集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 Alchip 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 Alchip 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。



本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對 Alchip 集團民國 112 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 王 儀 雯

王儀雯



會計師 張 麗 君

張麗君



金融監督管理委員會核准文號

金管證審字第 0980032818 號

金融監督管理委員會核准文號

金管證審字第 1100356048 號

中 華 民 國 1 1 3 年 3 月 1 1 日

代 碼	資 產	112年12月31日		111年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註六）	\$ 10,159,556	31	\$ 4,775,301	24
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	93,906	-	126,812	1
1136	按攤銷後成本衡量之金融資產（附註八及二八）	3,882,724	12	1,904,020	10
1170	應收帳款淨額（附註十）	2,298,230	7	1,412,756	7
1180	應收帳款－關係人淨額（附註十及二七）	138,817	-	-	-
1200	其他應收款	206,407	1	75,258	-
130X	存貨（附註十一）	11,613,997	36	9,124,556	46
1410	預付款項（附註十六及二七）	835,483	3	691,466	3
1470	其他流動資產	186,897	1	130,278	1
11XX	流動資產總計	29,416,017	91	18,240,447	92
	非流動資產				
1517	透過其他綜合損益按公允價值衡量之金融資產（附註七）	430,120	1	339,898	2
1535	按攤銷後成本衡量之金融資產（附註八及二八）	94,011	-	-	-
1550	採用權益法之投資	55,974	-	-	-
1600	不動產、廠房及設備（附註十三）	1,160,441	4	710,484	4
1755	使用權資產（附註十四）	251,556	1	125,511	1
1780	無形資產（附註十五）	413,657	1	89,456	-
1840	遞延所得稅資產（附註二二）	140,715	1	61,907	-
1915	預付設備款	402,935	1	56,070	-
1990	其他非流動資產	92,775	-	114,352	1
15XX	非流動資產總計	3,042,184	9	1,497,678	8
1XXX	資 產 總 計	\$ 32,458,201	100	\$ 19,738,125	100
代 碼	負 債 及 權 益				
	流動負債				
2130	合約負債（附註二十）	\$ 10,407,774	32	\$ 3,362,684	17
2170	應付帳款	1,925,436	6	1,937,572	10
2200	其他應付款（附註十七）	1,050,547	4	897,941	4
2230	本期所得稅負債（附註二二）	710,618	2	326,545	2
2280	租賃負債（附註十四）	75,804	-	51,275	-
2399	其他流動負債	75,457	-	31,746	-
21XX	流動負債總計	14,245,636	44	6,607,763	33
	非流動負債				
2570	遞延所得稅負債（附註二二）	5,951	-	35,696	-
2580	租賃負債（附註十四）	150,521	-	70,326	1
2630	遞延收入	21,676	-	22,286	-
25XX	非流動負債總計	178,148	-	128,308	1
2XXX	負債總計	14,423,784	44	6,736,071	34
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	743,187	3	719,280	4
3200	資本公積	10,419,696	32	7,792,801	39
	保留盈餘				
3320	特別盈餘公積	67,693	-	347,922	2
3350	未分配盈餘	6,057,071	19	3,387,886	17
3300	保留盈餘總計	6,124,764	19	3,735,808	19
3400	其他權益	726,467	2	745,605	4
31XX	本公司業主權益合計	18,014,114	56	12,993,494	66
36XX	非控制權益	20,303	-	8,560	-
3XXX	權益總計	18,034,417	56	13,002,054	66
	負 債 及 權 益 總 計	\$ 32,458,201	100	\$ 19,738,125	100

後附之附註係本合併財務報告之一部分。

董事長：關建英



經理人：沈翔霖



會計主管：金晚煒



單位：美金仟元

代 碼	資 產	112年12月31日		111年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註六）	\$ 330,876	31	\$ 155,497	24
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	3,058	-	4,129	1
1136	按攤銷後成本衡量之金融資產（附註八及二八）	126,453	12	62,000	10
1170	應收帳款淨額（附註十）	74,849	7	46,003	7
1180	應收帳款－關係人淨額（附註十及二七）	4,521	-	-	-
1200	其他應收款	6,723	1	2,451	-
130X	存貨（附註十一）	378,245	36	297,120	46
1410	預付款項（附註十六及二七）	27,210	3	22,516	3
1470	其他流動資產	6,087	1	4,242	1
11XX	流動資產總計	958,022	91	593,958	92
	非流動資產				
1517	透過其他綜合損益按公允價值衡量之金融資產（附註七）	14,008	1	11,068	2
1535	按攤銷後成本衡量之金融資產（附註八及二八）	3,062	-	-	-
	採用權益法之投資	1,823	-	-	-
1600	不動產、廠房及設備（附註十三）	37,793	4	23,135	4
1755	使用權資產（附註十四）	8,193	1	4,087	1
1780	無形資產（附註十五）	13,472	1	2,913	-
1840	遞延所得稅資產（附註二二）	4,583	1	2,016	-
1915	預付設備款	13,123	1	1,826	-
1900	其他非流動資產	3,021	-	3,723	1
15XX	非流動資產總計	99,078	9	48,768	8
1XXX	資 產 總 計	\$ 1,057,100	100	\$ 642,726	100
代 碼	負 債 及 權 益				
	流動負債				
2130	合約負債（附註二十）	\$ 338,960	32	\$ 109,498	17
2170	應付帳款	62,708	6	63,093	10
2200	其他應付款（附註十七）	34,214	4	29,239	4
2230	本期所得稅負債（附註二二）	23,143	2	10,633	2
2280	租賃負債（附註十四）	2,469	-	1,670	-
2399	其他流動負債	2,458	-	1,033	-
21XX	流動負債總計	463,952	44	215,166	33
	非流動負債				
2570	遞延所得稅負債（附註二二）	194	-	1,162	-
2580	租賃負債（附註十四）	4,902	-	2,290	1
2630	遞延收入	706	-	726	-
25XX	非流動負債總計	5,802	-	4,178	1
2XXX	負債總計	469,754	44	219,344	34
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	23,814	2	23,043	4
3200	資本公積	356,315	34	271,652	42
	保留盈餘				
3320	特別盈餘公積	2,799	1	12,784	2
3350	未分配盈餘	202,377	19	116,106	18
3300	保留盈餘總計	205,176	20	128,890	20
3400	其他權益	1,384	-	(468)	-
31XX	本公司業主權益合計	586,689	56	423,117	66
36XX	非控制權益	657	-	265	-
3XXX	權益總計	587,346	56	423,382	66
	負 債 及 權 益 總 計	\$ 1,057,100	100	\$ 642,726	100

後附之附註係本合併財務報告之一部分。

董事長：關建英



經理人：沈翔霖



會計主管：金曉煒



單位：除每股盈餘為新台幣元或美金元  
外，餘係新台幣仟元或美金仟元

代 碼		112年度			111年度		
		美 金	新 台 幣	%	美 金	新 台 幣	%
4000	營業收入淨額（附註二十及二七）	\$ 978,385	\$ 30,481,576	100	\$ 460,500	\$ 13,725,204	100
5000	營業成本（附註十一及二一）	760,303	23,687,225	78	311,882	9,295,633	68
5900	營業毛利	218,082	6,794,351	22	148,618	4,429,571	32
	營業費用（附註二一及二七）						
6100	推銷費用	8,015	249,721	1	7,183	214,075	2
6200	管理費用	27,517	857,295	3	20,980	625,311	4
6300	研究發展費用	49,642	1,546,585	5	39,286	1,170,945	8
6450	預期信用減損損失	12,180	379,478	1	3,630	108,185	1
6000	營業費用合計	97,354	3,033,079	10	71,079	2,118,516	15
6900	營業淨利	120,728	3,761,272	12	77,539	2,311,055	17
	營業外收入及支出（附註二一）						
7100	利息收入	11,336	353,179	1	2,938	87,572	1
7010	其他收入	2,570	80,082	1	1,763	52,559	-
7020	其他利益及損失	776	24,164	-	( 2,190 )	( 65,267 )	( 1 )
7050	財務成本	( 196 )	( 6,119 )	-	( 96 )	( 2,868 )	-
7060	採用權益法之關聯企業損失份額	( 477 )	( 14,862 )	-	-	-	-
7055	預期信用（減損損失）迴轉利益	( 2 )	( 52 )	-	2	69	-
7000	營業外收入及支出合計	14,007	436,392	2	2,417	72,065	-
7900	稅前淨利	134,735	4,197,664	14	79,956	2,383,120	17
7950	所得稅費用（附註二二）	28,154	877,148	3	18,447	549,827	4
8200	本年度淨利	106,581	3,320,516	11	61,509	1,833,293	13
	其他綜合損益						
8310	不重分類至損益之項目						
8316	透過其他綜合損益按公允價 值衡量之權益工具投資未 實現評價損益	1,917	59,720	-	( 1,649 )	( 49,146 )	-
8341	換算表達貨幣之兌換差額	-	( 76,836 )	-	-	1,171,065	8
8360	後續可能重分類至損益之項目						
8361	國外營運機構財務報表換算 之兌換差額	( 196 )	( 6,094 )	-	( 350 )	( 10,461 )	-
8367	透過其他綜合損益按公允價 值衡量之債務工具投資未 實現評價損益	131	4,072	-	( 602 )	( 17,931 )	-
8300	本年度其他綜合損益（稅後 淨額）	1,852	( 19,138 )	-	( 2,601 )	1,093,527	8
8500	本年度綜合損益總額	\$ 108,433	\$ 3,301,378	11	\$ 58,908	\$ 2,926,820	21
	淨利歸屬於：						
8610	本公司業主	\$ 106,730	\$ 3,325,170	11	\$ 61,547	\$ 1,834,414	13
8620	非控制權益	( 149 )	( 4,654 )	-	( 38 )	( 1,121 )	-
8600		\$ 106,581	\$ 3,320,516	11	\$ 61,509	\$ 1,833,293	13
	綜合損益總額歸屬於：						
8710	本公司業主	\$ 108,582	\$ 3,306,032	11	\$ 58,946	\$ 2,927,941	21
8720	非控制權益	( 149 )	( 4,654 )	-	( 38 )	( 1,121 )	-
8700		\$ 108,433	\$ 3,301,378	11	\$ 58,908	\$ 2,926,820	21
	每股盈餘（附註二三）						
9710	基 本	\$ 1.46	\$ 45.47		\$ 0.86	\$ 25.69	
9810	稀 釋	\$ 1.39	\$ 43.27		\$ 0.82	\$ 24.47	

後附之附註係本合併財務報告之一部分。

董事長：關建英



經理人：沈翔霖



會計主管：金曉煒





Alchip International Limited 子公司

民國 112 年 12 月 31 日

單位：新台幣仟元

代碼	歸屬	於	本	公	司	業	主	其 他 之 權 益			非 控 制 權 益	權 益 總 額
								管 理 人 之 權 益	公 司 權 益	公 司 權 益		
A1	111 年 1 月 1 日餘額	普 通 股 本	發 行 溢 價	認 股 權 證	公 積 金	特 別 盈 餘 公 積 金	未 分 配 盈 餘	盈 餘 公 積 金	外 幣 換 算 差 額	未 實 現 評 估 損 益	本 公 司 權 益 合 計	權 益 總 額
		\$ 706,876	\$ 6,947,143	\$ 345,138	\$ 7,292,281	\$ 201,957	\$ 2,495,012	\$ 2,696,969	(\$ 418,292)	\$ 70,370	\$ 10,348,204	\$ 10,348,204
B3	110 年度盈餘分配	-	-	-	-	145,965	( 145,965)	-	-	-	-	-
B5	提列特別盈餘公積金	-	-	-	-	-	( 790,324)	( 790,324)	-	-	( 790,324)	( 790,324)
N1	現金股利	-	-	-	-	-	-	-	-	-	-	-
N1	股份基礎給付交易	-	-	381,948	381,948	-	-	-	-	-	381,948	381,948
K1	員工認股權計畫下發行之普通股	12,404	150,085	( 31,513)	118,572	-	-	-	-	-	130,976	130,976
D1	111 年度淨利	-	-	-	-	-	1,834,414	1,834,414	-	-	1,834,414	1,834,414
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	1,160,604	( 67,077)	1,093,527	1,093,527
D5	111 年度綜合損益總額	-	-	-	-	-	1,834,414	1,834,414	1,160,604	( 67,077)	2,927,941	2,927,941
M7	對子公司所有權權益變動	-	-	-	-	-	( 5,251)	( 5,251)	-	-	( 5,251)	( 5,251)
Z1	111 年 12 月 31 日餘額	719,280	7,097,228	695,573	7,792,801	347,922	3,387,886	3,735,808	742,312	3,293	12,993,494	13,002,054
B3	111 年度盈餘分配	-	-	-	-	( 280,229)	280,229	-	-	-	-	-
B5	迴轉特別盈餘公積金	-	-	-	-	-	( 930,917)	( 930,917)	-	-	( 930,917)	( 930,917)
E1	現金增資—私募	13,800	1,984,440	-	1,984,440	-	-	-	-	-	1,998,240	1,998,240
N1	股份基礎給付交易	-	-	342,918	342,918	-	-	-	-	-	342,918	342,918
K1	員工認股權計畫下發行之普通股	10,107	473,633	( 174,096)	299,537	-	-	-	-	-	309,644	309,644
D1	112 年度淨利	-	-	-	-	-	3,325,170	3,325,170	-	-	3,325,170	3,325,170
D3	112 年度稅後其他綜合損益	-	-	-	-	-	-	-	( 82,930)	63,792	( 19,138)	( 19,138)
D5	112 年度綜合損益總額	-	-	-	-	-	3,325,170	3,325,170	( 82,930)	63,792	3,306,032	3,306,032
M7	對子公司所有權權益變動	-	-	-	-	-	( 5,297)	( 5,297)	-	-	( 5,297)	( 5,297)
Z1	112 年 12 月 31 日餘額	743,187	9,555,301	864,395	10,419,696	67,693	6,057,071	6,124,764	659,382	67,085	18,014,114	18,034,417

後附之附註係本合併財務報告之一部分。



董事長：關建英



經理人：沈翹霖



會計主管：金曉輝



Alchip International Co., Ltd.  
英商艾利普有限公司  
民國 112 年 12 月 31 日

單位：美金仟元

代碼	歸屬	於本公	司業主	其			之權	益			
				資本公積金	盈餘	國外營運機構財務報表換算之兌換差額					
									未分配盈餘	未實現評價損益	本公司業主權益合計
普通	股本	發行溢價	認股	股本	公積金	特別盈餘公積	未分配盈餘	盈餘合計	透過其他綜合損益按公允價值衡量之金融資產	非控制權益	總額
金額	金額	金額	金額	金額	金額	金額	金額	金額	金額	金額	金額
A1	111 年 1 月 1 日餘額	\$ 22,620	\$ 242,819	\$ 12,000	\$ 254,819	\$ 7,548	\$ 86,731	\$ 94,279	\$ 2,497	\$ -	\$ 373,851
B3	110 年度盈餘分配	-	-	-	-	5,236	( 5,236 )	-	-	-	-
B5	提列特別盈餘公積金股利	-	-	-	-	-	( 26,772 )	( 26,772 )	-	( 26,772 )	( 26,772 )
N1	股份基礎給付交易	-	-	12,815	12,815	-	-	-	-	-	12,815
K1	員工認股權計畫下發行之普通股	423	6,372	( 2,354 )	4,018	-	-	-	-	-	4,441
D1	111 年度淨利	-	-	-	-	-	61,547	61,547	-	( 38 )	61,509
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	( 2,251 )	-	( 2,601 )
D5	111 年度綜合損益總額	-	-	-	-	-	61,547	61,547	( 2,251 )	( 38 )	58,908
M7	對子公司所有權權益變動	-	-	-	-	-	( 164 )	( 164 )	-	303	139
Z1	111 年 12 月 31 日餘額	23,043	249,191	22,461	271,652	12,784	116,106	128,890	246	265	423,382
B3	111 年度盈餘分配	-	-	-	-	( 9,985 )	9,985	-	-	-	-
B5	迴轉特別盈餘公積金股利	-	-	-	-	-	( 30,269 )	( 30,269 )	-	-	( 30,269 )
E1	現金增資—私募	445	63,994	-	63,994	-	-	-	-	-	64,439
N1	股份基礎給付交易	-	-	11,007	11,007	-	-	-	-	-	11,007
K1	員工認股權計畫下發行之普通股	326	15,527	( 5,865 )	9,662	-	-	-	-	-	9,988
D1	112 年度淨利	-	-	-	-	-	106,730	106,730	-	( 149 )	106,581
D3	112 年度稅後其他綜合損益	-	-	-	-	-	-	-	2,048	-	1,852
D5	112 年度綜合損益總額	-	-	-	-	-	106,730	106,730	2,048	( 149 )	108,433
M7	對子公司所有權權益變動	-	-	-	-	-	( 175 )	( 175 )	-	541	366
Z1	112 年 12 月 31 日餘額	23,814	328,712	\$ 27,603	\$ 356,315	\$ 2,799	\$ 202,377	\$ 205,176	\$ 2,294	\$ 657	\$ 587,346

後附之附註係本合併財務報告之一部分。



董事長：關建英



經理人：沈翹霖



會計主管：金曉燁





民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元  
或美金仟元

代 碼		112年度			111年度		
		美	金	新 台 幣	美	金	新 台 幣
	營業活動之現金流量						
A10000	本年度稅前淨利	\$ 134,735		\$ 4,197,664	\$ 79,956		\$ 2,383,120
A20010	收益費損項目						
A20100	折舊及攤銷	64,880		2,021,317	69,059		2,058,309
A20300	預期信用減損損失	12,182		379,530	3,628		108,116
A20900	財務成本	196		6,119	96		2,868
A21200	利息收入	( 11,336 )		( 353,179 )	( 2,938 )		( 87,572 )
A21900	員工認股權酬勞成本	11,007		342,918	12,815		381,948
A22300	採用權益法之關聯企業損失份額	477		14,862	-		-
A22500	處分設備損失	7		208	3		81
A23100	處分金融資產淨利益	( 5 )		( 162 )	( 15 )		( 451 )
A23800	存貨跌價及呆滯損失	1,563		48,699	1,105		32,920
A24100	外幣淨未實現兌換（利 益）損失	( 394 )		( 16,075 )	856		25,538
A29900	預付款項攤銷	6,949		216,502	4,655		138,728
A30000	營業資產及負債之淨變動數						
A31150	應收帳款	( 45,259 )		( 1,410,036 )	( 15,148 )		( 451,477 )
A31180	其他應收款	( 2,425 )		( 75,554 )	( 879 )		( 26,186 )
A31200	存 貨	( 82,688 )		( 2,576,133 )	( 260,021 )		( 7,749,923 )
A31230	預付款項	( 11,213 )		( 349,368 )	13,762		410,189
A31240	其他流動資產	( 1,845 )		( 57,471 )	( 2,794 )		( 83,285 )
A32125	合約負債	229,462		7,148,891	56,024		1,669,812
A32150	應付帳款	( 316 )		( 9,856 )	48,712		1,451,843
A32180	其他應付款	10,549		332,475	567		16,913
A32230	其他流動負債	503		15,634	485		14,494
A32990	遞延收入	902		28,112	-		-
A33000	營運產生之現金流入	317,931		9,905,097	9,928		295,985
A33300	支付之利息	( 196 )		( 6,119 )	( 96 )		( 2,868 )
A33500	支付之所得稅	( 19,034 )		( 593,020 )	( 18,083 )		( 538,956 )
AAAA	營業活動之淨現金流入 （出）	<u>298,701</u>		<u>9,305,958</u>	<u>( 8,251 )</u>		<u>( 245,839 )</u>
	投資活動之現金流量						
B00010	取得透過其他綜合損益按公允 價值衡量之金融資產	( 3,990 )		( 124,320 )	( 6,151 )		( 183,309 )
B00020	處分透過其他綜合損益按公允 價值衡量之金融資產價款	4,096		127,611	2,652		79,043
B00040	取得按攤銷後成本衡量之金融 資產	( 192,657 )		( 6,002,224 )	( 61,000 )		( 1,818,105 )

(接次頁)

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代 碼		112年度		111年度	
		美 金	新 台 幣	美 金	新 台 幣
B00050	處分按攤銷後成本衡量之金融 資產價款	\$ 125,110	\$ 3,897,812	\$ 158,000	\$ 4,709,190
B01800	取得採用權益法之投資	( 2,300 )	( 70,323 )	-	-
B02700	購置設備	( 61,381 )	( 1,912,329 )	( 32,634 )	( 972,656 )
B02800	處分設備價款	-	14	-	5
B03700	存出保證金增加	( 42 )	( 1,295 )	( 1,124 )	( 33,491 )
B03800	存出保證金減少	641	19,966	63	1,875
B04500	購置無形資產	( 30,098 )	( 937,669 )	( 11,295 )	( 336,664 )
B06700	其他非流動資產增加	-	-	( 110 )	( 3,285 )
B07100	預付設備款增加	( 13,123 )	( 408,841 )	( 1,826 )	( 54,417 )
B07500	收取之利息	<u>9,407</u>	<u>293,103</u>	<u>2,952</u>	<u>87,952</u>
BBBB	投資活動之淨現金流 (出)入	( <u>164,337</u> )	( <u>5,118,495</u> )	<u>49,527</u>	<u>1,476,138</u>
	籌資活動之現金流量				
C04020	租賃負債本金償還	( 3,252 )	( 101,300 )	( 1,858 )	( 55,391 )
C04500	支付本公司業主股利	( 30,269 )	( 930,917 )	( 26,772 )	( 845,743 )
C04600	現金增資—私募	64,439	1,998,240	-	-
C04800	員工認股權行使價款	9,988	309,644	4,441	130,976
C05800	非控制權益變動	<u>-</u>	<u>-</u>	<u>139</u>	<u>4,430</u>
CCCC	籌資活動之淨現金流入 (出)	<u>40,906</u>	<u>1,275,667</u>	( <u>24,050</u> )	( <u>765,728</u> )
DDDD	匯率變動對現金及約當現金之影響	<u>109</u>	( <u>78,875</u> )	( <u>770</u> )	<u>462,070</u>
EEEE	現金及約當現金淨增加	175,379	5,384,255	16,456	926,641
E00100	年初現金及約當現金餘額	<u>155,497</u>	<u>4,775,301</u>	<u>139,041</u>	<u>3,848,660</u>
E00200	年底現金及約當現金餘額	<u>\$ 330,876</u>	<u>\$10,159,556</u>	<u>\$ 155,497</u>	<u>\$ 4,775,301</u>

後附之附註係本合併財務報告之一部分。

董事長：關建英



經理人：沈翔霖



會計主管：金曉煒



## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Alchip Technologies, Limited

### **Opinion**

We have audited the accompanying consolidated financial statements of Alchip Technologies, Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2023. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the Group's consolidated financial statements for the year ended December 31, 2023 is stated as follows:

#### Valuation of Inventory

The Group is mainly engaged in the providing of silicon design services, producing and selling of customized chips. Due to the rapid upgrading of process technology in the semiconductor industry, products may suffer from value decline or obsolescence resulting from shrinkage of the product life cycle. With respect to those value-decline or obsolete inventories, a loss reserve is provided in accordance with the Group's inventory impairment policy, furthermore, the inventory turnover, the demand for future orders, and the changes of industrial environment are taken into consideration by the management when determining the value of inventory. As such considerations involve the management's subjective judgments with uncertainties, the valuation of inventory is identified as a key audit matter.

As of December 31, 2023 the Group's inventory balance was NT\$11,613,997 thousand (US\$378,245 thousand), accounting for 36% of the total assets in the consolidated balance sheet. Refer to Notes 4, 5 and 11 to the consolidated financial statements for the relative accounting policy and information.

The main audit procedures that we performed in respect of the above area included the following, among others:

1. We obtained an understanding of the management's assessment process of inventory impairment or obsolescence;
2. We evaluated the reasonableness of the Group's inventory impairment policy on the basis of the Group's inventory turnover and actual obsolescence situation;
3. We obtained the inventory aging report and verified the accuracy and completeness of the report, as well as the correctness of the classification for each aging interval. Furthermore, we recalculated the provision of the impairment loss in accordance with the inventory impairment policy;
4. We performed a retrospective review of the prior year's inventory impairment or obsolescent losses estimated by the management, compared and analyzed them with the current year's estimations to evaluate the reasonableness of the assumptions and judgments made by the management.

#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the members of audit committee, are responsible for overseeing the Group's financial reporting process.

#### Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2023, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Yi-Wen Wang and Li-Chun Chang.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2024

#### Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars)

ASSETS	2023		2022	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 10,159,556	31	\$ 4,775,301	24
Financial assets at fair value through other comprehensive income (Note 7)	93,906	-	126,812	1
Financial assets at amortized cost (Notes 8 and 28)	3,882,724	12	1,904,020	10
Trade receivables, net (Note 10)	2,298,230	7	1,412,756	7
Trade receivables due from related parties (Notes 10 and 27)	138,817	-	-	-
Other receivables	206,407	1	75,258	-
Inventories (Note 11)	11,613,997	36	9,124,556	46
Prepayments (Notes 16 and 27)	835,483	3	691,466	3
Other current assets	186,897	1	130,278	1
Total current assets	29,416,017	91	18,240,447	92
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 7)	430,120	1	339,898	2
Financial assets at amortized cost (Notes 8 and 28)	94,011	-	-	-
Investments accounted for using the equity method	55,974	-	-	-
Property, plant and equipment (Note 13)	1,160,441	4	710,484	4
Right-of-use assets (Note 14)	251,556	1	125,511	1
Intangible assets (Note 15)	413,657	1	89,456	-
Deferred tax assets (Note 22)	140,715	1	61,907	-
Prepayments for equipment	402,935	1	56,070	-
Other non-current assets	92,775	-	114,352	1
Total non-current assets	3,042,184	9	1,497,678	8
TOTAL	\$ 32,458,201	100	\$ 19,738,125	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 20)	\$ 10,407,774	32	\$ 3,362,684	17
Trade payables	1,925,436	6	1,937,572	10
Other payables (Note 17)	1,050,547	4	897,941	4
Current tax liabilities (Note 22)	710,618	2	326,545	2
Lease liabilities (Note 14)	75,804	-	51,275	-
Other current liabilities	75,457	-	31,746	-
Total current liabilities	14,245,636	44	6,607,763	33
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 22)	5,951	-	35,696	-
Lease liabilities (Note 14)	150,521	-	70,326	1
Deferred revenue	21,676	-	22,286	-
Total non-current liabilities	178,148	-	128,308	1
Total liabilities	14,423,784	44	6,736,071	34
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)				
Share capital	743,187	3	719,280	4
Capital surplus	10,419,696	32	7,792,801	39
Retained earnings				
Special reserve	67,693	-	347,922	2
Unappropriated earnings	6,057,071	19	3,387,886	17
Total retained earnings	6,124,764	19	3,735,808	19
Other equity	726,467	2	745,605	4
Total equity attributable to owners of the Company	18,014,114	56	12,993,494	66
NON-CONTROLLING INTERESTS	20,303	-	8,560	-
Total equity	18,034,417	56	13,002,054	66
TOTAL	\$ 32,458,201	100	\$ 19,738,125	100

The accompanying notes are an integral part of the consolidated financial statements.



# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2023 AND 2022 (In Thousands of U.S. Dollars)

ASSETS	2023		2022	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 330,876	31	\$ 155,497	24
Financial assets at fair value through other comprehensive income (Note 7)	3,058	-	4,129	1
Financial assets at amortized cost (Notes 8 and 28)	126,453	12	62,000	10
Trade receivables, net (Note 10)	74,849	7	46,003	7
Trade receivables due from related parties (Notes 10 and 27)	4,521	-	-	-
Other receivables	6,723	1	2,451	-
Inventories (Note 11)	378,245	36	297,120	46
Prepayments (Notes 16 and 27)	27,210	3	22,516	3
Other current assets	6,087	1	4,242	1
Total current assets	958,022	91	593,958	92
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 7)	14,008	1	11,068	2
Financial assets at amortized cost (Notes 8 and 28)	3,062	-	-	-
Investments accounted for using the equity method	1,823	-	-	-
Property, plant and equipment (Note 13)	37,793	4	23,135	4
Right-of-use assets (Note 14)	8,193	1	4,087	1
Intangible assets (Note 15)	13,472	1	2,913	-
Deferred tax assets (Note 22)	4,583	1	2,016	-
Prepayments for equipment	13,123	1	1,826	-
Other non-current assets	3,021	-	3,723	1
Total non-current assets	99,078	9	48,768	8
TOTAL	\$ 1,057,100	100	\$ 642,726	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 20)	\$ 338,960	32	\$ 109,498	17
Trade payables	62,708	6	63,093	10
Other payables (Note 17)	34,214	4	29,239	4
Current tax liabilities (Note 22)	23,143	2	10,633	2
Lease liabilities (Note 14)	2,469	-	1,670	-
Other current liabilities	2,458	-	1,033	-
Total current liabilities	463,952	44	215,166	33
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 22)	194	-	1,162	-
Lease liabilities (Note 14)	4,902	-	2,290	1
Deferred revenue	706	-	726	-
Total non-current liabilities	5,802	-	4,178	1
Total liabilities	469,754	44	219,344	34
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)				
Share capital	23,814	2	23,043	4
Capital surplus	356,315	34	271,652	42
Retained earnings				
Special reserve	2,799	1	12,784	2
Unappropriated earnings	202,377	19	116,106	18
Total retained earnings	205,176	20	128,890	20
Other equity	1,384	-	(468)	-
Total equity attributable to owners of the Company	586,689	56	423,117	66
NON-CONTROLLING INTERESTS	657	-	265	-
Total equity	587,346	56	423,382	66
TOTAL	\$ 1,057,100	100	\$ 642,726	100

The accompanying notes are an integral part of the consolidated financial statements.

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2023			2022		
	USD	NTD	%	USD	NTD	%
OPERATING REVENUE (Notes 20 and 27)	\$ 978,385	\$ 30,481,576	100	\$ 460,500	\$ 13,725,204	100
OPERATING COSTS (Notes 11 and 21)	<u>760,303</u>	<u>23,687,225</u>	<u>78</u>	<u>311,882</u>	<u>9,295,633</u>	<u>68</u>
GROSS PROFIT	<u>218,082</u>	<u>6,794,351</u>	<u>22</u>	<u>148,618</u>	<u>4,429,571</u>	<u>32</u>
OPERATING EXPENSES (Notes 21 and 27)						
Selling and marketing expenses	8,015	249,721	1	7,183	214,075	2
General and administrative expenses	27,517	857,295	3	20,980	625,311	4
Research and development expenses	49,642	1,546,585	5	39,286	1,170,945	8
Expected credit loss on trade receivables	<u>12,180</u>	<u>379,478</u>	<u>1</u>	<u>3,630</u>	<u>108,185</u>	<u>1</u>
Total operating expenses	<u>97,354</u>	<u>3,033,079</u>	<u>10</u>	<u>71,079</u>	<u>2,118,516</u>	<u>15</u>
PROFIT FROM OPERATIONS	<u>120,728</u>	<u>3,761,272</u>	<u>12</u>	<u>77,539</u>	<u>2,311,055</u>	<u>17</u>
NON-OPERATING INCOME AND EXPENSES (Note 21)						
Interest income	11,336	353,179	1	2,938	87,572	1
Other income	2,570	80,082	1	1,763	52,559	-
Other gains and losses	776	24,164	-	(2,190)	(65,267)	(1)
Finance costs	(196)	(6,119)	-	(96)	(2,868)	-
Share of loss of associates by the equity method	(477)	(14,862)	-	-	-	-
Expected credit (loss) gain	<u>(2)</u>	<u>(52)</u>	<u>-</u>	<u>2</u>	<u>69</u>	<u>-</u>
Total non-operating income and expenses	<u>14,007</u>	<u>436,392</u>	<u>2</u>	<u>2,417</u>	<u>72,065</u>	<u>-</u>
PROFIT BEFORE INCOME TAX	134,735	4,197,664	14	79,956	2,383,120	17
INCOME TAX EXPENSE (Note 22)	<u>28,154</u>	<u>877,148</u>	<u>3</u>	<u>18,447</u>	<u>549,827</u>	<u>4</u>
NET PROFIT FOR THE YEAR	<u>106,581</u>	<u>3,320,516</u>	<u>11</u>	<u>61,509</u>	<u>1,833,293</u>	<u>13</u>
OTHER COMPREHENSIVE INCOME (LOSS)						
Items that will not be reclassified subsequently to profit or loss:						
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	1,917	59,720	-	(1,649)	(49,146)	-
Exchange differences on translation to the presentation currency	-	(76,836)	-	-	1,171,065	8
Items that may be reclassified subsequently to profit or loss:						
Exchange differences on translation of the financial statements of foreign operations	(196)	(6,094)	-	(350)	(10,461)	-
Unrealized gain (loss) on investments in debt instruments at fair value through other comprehensive income	<u>131</u>	<u>4,072</u>	<u>-</u>	<u>(602)</u>	<u>(17,931)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>1,852</u>	<u>(19,138)</u>	<u>-</u>	<u>(2,601)</u>	<u>1,093,527</u>	<u>8</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>	<u>\$ 58,908</u>	<u>\$ 2,926,820</u>	<u>21</u>
NET PROFIT (LOSS) ATTRIBUTABLE TO						
Owners of the Company	\$ 106,730	\$ 3,325,170	11	\$ 61,547	\$ 1,834,414	13
Non-controlling interests	<u>(149)</u>	<u>(4,654)</u>	<u>-</u>	<u>(38)</u>	<u>(1,121)</u>	<u>-</u>
	<u>\$ 106,581</u>	<u>\$ 3,320,516</u>	<u>11</u>	<u>\$ 61,509</u>	<u>\$ 1,833,293</u>	<u>13</u>

(Continued)

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2023			2022		
	USD	NTD	%	USD	NTD	%
TOTAL COMPREHENSIVE INCOME (LOSS)						
ATTRIBUTABLE TO						
Owners of the Company	\$ 108,582	\$ 3,306,032	11	\$ 58,946	\$ 2,927,941	21
Non-controlling interests	<u>(149)</u>	<u>(4,654)</u>	<u>-</u>	<u>(38)</u>	<u>(1,121)</u>	<u>-</u>
	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>	<u>\$ 58,908</u>	<u>\$ 2,926,820</u>	<u>21</u>
EARNINGS PER SHARE (Note 23)						
Basic	<u>\$ 1.46</u>	<u>\$ 45.47</u>		<u>\$ 0.86</u>	<u>\$ 25.69</u>	
Diluted	<u>\$ 1.39</u>	<u>\$ 43.27</u>		<u>\$ 0.82</u>	<u>\$ 24.47</u>	

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company					Other Equity			
	Share Capital	Capital Surplus		Total	Retained Earnings		Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total
		Share Premium	Share Options		Special Reserve	Unappropriated Earnings			
BALANCE AT JANUARY 1, 2022	\$ 706,876	\$ 6,947,143	\$ 345,138	\$ 7,299,281	\$ 201,957	\$ 2,495,012	\$ (418,292)	\$ 70,370	\$ 10,348,204
Appropriation of 2021's earnings	-	-	-	-	145,965	(145,965)	-	-	-
Special reserve	-	-	-	-	-	(790,324)	-	-	(790,324)
Cash dividends	-	-	-	-	-	-	-	-	-
Share-based payments	-	-	381,948	381,948	-	-	-	-	381,948
Issuance of ordinary shares under the employee share options	12,404	150,085	(31,513)	118,572	-	-	-	-	130,976
Net profit (loss) for the year ended December 31, 2022	-	-	-	-	-	1,834,414	-	-	1,834,414
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	-	1,160,604	(67,077)	1,093,527
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	1,834,414	1,160,604	(67,077)	2,927,941
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(5,251)	-	-	(5,251)
BALANCE AT DECEMBER 31, 2022	719,280	7,097,228	695,573	7,792,801	347,922	3,387,886	742,312	3,293	12,993,494
Appropriation of 2022's earnings	-	-	-	-	(280,229)	280,229	-	-	-
Reversal of special reserve	-	-	-	-	-	(930,917)	-	-	(930,917)
Cash dividends	-	-	-	-	-	-	-	-	-
Issuance of ordinary shares by private placement	13,800	1,984,440	-	1,984,440	-	-	-	-	1,998,240
Share-based payments	-	-	342,918	342,918	-	-	-	-	342,918
Issuance of ordinary shares under the employee share options	10,107	473,633	(174,096)	299,537	-	-	-	-	309,644
Net profit (loss) for the year ended December 31, 2023	-	-	-	-	-	3,325,170	-	-	3,325,170
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	-	(82,930)	63,792	(19,138)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	3,325,170	(82,930)	63,792	3,306,032
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(5,292)	-	-	(5,292)
BALANCE AT DECEMBER 31, 2023	743,187	9,555,301	864,395	10,419,696	67,693	6,057,071	659,382	67,085	18,034,417

The accompanying notes are an integral part of the consolidated financial statements.

**ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES**

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of U.S. Dollars)

	Equity Attributable to Owners of the Company						Other Equity			Non-controlling Interests	Total Equity
	Share Capital	Share Premium	Capital Surplus		Retained Earnings		Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total		
			Share Options	Total	Special Reserve	Unappropriated Earnings					
BALANCE AT JANUARY 1, 2022	\$ 22,620	\$ 242,819	\$ 12,000	\$ 254,819	\$ 7,548	\$ 86,731	\$ (364)	\$ 2,497	\$ 373,851	\$ -	\$ 373,851
Appropriation of 2021's earnings	-	-	-	-	5,236	(5,236)	-	-	-	-	-
Special reserve	-	-	-	-	-	(26,772)	-	-	(26,772)	-	(26,772)
Cash dividends	-	-	-	-	-	-	-	-	-	-	-
Share-based payments	-	-	12,815	12,815	-	-	-	-	12,815	-	12,815
Issuance of ordinary shares under the employee share options	423	6,372	(2,354)	4,018	-	-	-	-	4,441	-	4,441
Net profit (loss) for the year ended December 31, 2022	-	-	-	-	-	61,547	-	-	61,547	(38)	61,509
Other comprehensive loss for the year ended December 31, 2022, net of income tax	-	-	-	-	-	-	(350)	(2,251)	(2,601)	-	(2,601)
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	61,547	(350)	(2,251)	58,946	(38)	58,908
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(164)	-	-	(164)	303	139
BALANCE AT DECEMBER 31, 2022	23,043	249,191	22,461	271,652	12,784	116,106	(714)	246	423,117	265	423,382
Appropriation of 2022's earnings	-	-	-	-	(9,985)	9,985	-	-	-	-	-
Reversal of special reserve	-	-	-	-	-	(30,269)	-	-	(30,269)	-	(30,269)
Cash dividends	-	-	-	-	-	-	-	-	-	-	-
Issuance of ordinary shares by private placement	445	63,994	-	63,994	-	-	-	-	64,439	-	64,439
Share-based payments	-	-	11,007	11,007	-	-	-	-	11,007	-	11,007
Issuance of ordinary shares under the employee share options	326	15,527	(5,865)	9,662	-	-	-	-	9,988	-	9,988
Net profit (loss) for the year ended December 31, 2023	-	-	-	-	-	106,730	-	-	106,730	(149)	106,581
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	-	(196)	2,048	1,852	-	1,852
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	106,730	(196)	2,048	108,582	(149)	108,433
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(175)	-	-	(175)	541	366
BALANCE AT DECEMBER 31, 2023	\$ 23,814	\$ 328,712	\$ 27,603	\$ 356,315	\$ 2,799	\$ 202,377	\$ (910)	\$ 2,294	\$ 586,689	\$ 657	\$ 587,346

The accompanying notes are an integral part of the consolidated financial statements.

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars or U.S. Dollars)

	2023		2022	
	USD	NTD	USD	NTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Income before income tax	\$ 134,735	\$ 4,197,664	\$ 79,956	\$ 2,383,120
Adjustments for:				
Depreciation and amortization	64,880	2,021,317	69,059	2,058,309
Expected credit loss	12,182	379,530	3,628	108,116
Finance costs	196	6,119	96	2,868
Interest income	(11,336)	(353,179)	(2,938)	(87,572)
Share-based compensation	11,007	342,918	12,815	381,948
Share of loss of associates by the equity method	477	14,862	-	-
Loss on disposal of equipment	7	208	3	81
Net gain on disposal of financial assets	(5)	(162)	(15)	(451)
Write-down of inventories	1,563	48,699	1,105	32,920
Net unrealized (gain) loss on foreign currency exchange	(394)	(16,075)	856	25,538
Amortization of prepayments	6,949	216,502	4,655	138,728
Net changes in operating assets and liabilities				
Trade receivables	(45,259)	(1,410,036)	(15,148)	(451,477)
Other receivables	(2,425)	(75,554)	(879)	(26,186)
Inventories	(82,688)	(2,576,133)	(260,021)	(7,749,923)
Prepayments	(11,213)	(349,368)	13,762	410,189
Other current assets	(1,845)	(57,471)	(2,794)	(83,285)
Contract liabilities	229,462	7,148,891	56,024	1,669,812
Trade payables	(316)	(9,856)	48,712	1,451,843
Other payables	10,549	332,475	567	16,913
Other current liabilities	503	15,634	485	14,494
Deferred revenue	902	28,112	-	-
Net cash generated from operations	317,931	9,905,097	9,928	295,985
Interest paid	(196)	(6,119)	(96)	(2,868)
Income tax paid	(19,034)	(593,020)	(18,083)	(538,956)
Net cash generated from (used in) operating activities	298,701	9,305,958	(8,251)	(245,839)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of financial assets at fair value through other comprehensive income	(3,990)	(124,320)	(6,151)	(183,309)
Proceeds from sale of financial assets at fair value through other comprehensive income	4,096	127,611	2,652	79,043

(Continued)

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars or U.S. Dollars)

	2023		2022	
	USD	NTD	USD	NTD
Purchase of financial assets at amortized cost	\$ (192,657)	\$ (6,002,224)	\$ (61,000)	\$ (1,818,105)
Proceeds from sale of financial assets at amortized cost	125,110	3,897,812	158,000	4,709,190
Acquisition of investments accounted for the equity method	(2,300)	(70,323)	-	-
Payments for purchase of equipment	(61,381)	(1,912,329)	(32,634)	(972,656)
Proceeds from disposal of equipment	-	14	-	5
Increase in refundable deposits	(42)	(1,295)	(1,124)	(33,491)
Decrease in refundable deposits	641	19,966	63	1,875
Payments for purchase of intangible assets	(30,098)	(937,669)	(11,295)	(336,664)
Increase in other non-current assets	-	-	(110)	(3,285)
Increase in prepayments for equipment	(13,123)	(408,841)	(1,826)	(54,417)
Interest received	<u>9,407</u>	<u>293,103</u>	<u>2,952</u>	<u>87,952</u>
Net cash (used in) generated from investing activities	<u>(164,337)</u>	<u>(5,118,495)</u>	<u>49,527</u>	<u>1,476,138</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of the principal portion of lease liabilities	(3,252)	(101,300)	(1,858)	(55,391)
Dividends paid to owners of the Company	(30,269)	(930,917)	(26,772)	(845,743)
Proceeds from issuance of ordinary shares-private placement	64,439	1,998,240	-	-
Proceeds from exercise of employee share options	9,988	309,644	4,441	130,976
Changes in non-controlling interests	<u>-</u>	<u>-</u>	<u>139</u>	<u>4,430</u>
Net cash generated from (used in) financing activities	<u>40,906</u>	<u>1,275,667</u>	<u>(24,050)</u>	<u>(765,728)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES				
	<u>109</u>	<u>(78,875)</u>	<u>(770)</u>	<u>462,070</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	175,379	5,384,255	16,456	926,641
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>155,497</u>	<u>4,775,301</u>	<u>139,041</u>	<u>3,848,660</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 330,876</u>	<u>\$ 10,159,556</u>	<u>\$ 155,497</u>	<u>\$ 4,775,301</u>

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)



## 【附件五】EXHIBIT V

### 股東會議事規則修訂對照表

#### Comparison table for the amendments to the Rules of Procedures for Shareholders Meetings

原條文修改 Changes to Original Form	修改後條文 Amended Form
6.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。	6.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。 <u>公司召開股東會視訊會議，除公開發行股票公司股務處理準則另有規定外，應以章程載明，並經董事會決議，且視訊股東會應經董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之。</u>
6.3.10 本公司召開股東會視訊會議，應於股東會召集通知載明下列事項： (1) 股東參與視訊會議及行使權利方法。 (2) 因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項： (i) 發生前開障礙持續無法排除 致須延期或續行會議之時間，及如須延期或續行集會時之日期。 (ii) 未登記以視訊參與原股東會之股東不得參與延期或續行會議。 (iii) 召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。 (iv) 遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。	6.3.10 本公司召開股東會視訊會議，應於股東會召集通知載明下列事項： (1) 股東參與視訊會議及行使權利方法。 (2) 因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項： (i) 發生前開障礙持續無法排除 致須延期或續行會議之時間，及如須延期或續行集會時之日期。 (ii) 未登記以視訊參與原股東會之股東不得參與延期或續行會議。 (iii) 召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。 (iv) 遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

<p>(3) 召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。</p>	<p>(3) 召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。<u>除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向公司申請之期間及其他相關應注意事項。</u></p>
<p><del>6.17 數位落差之處理</del>  <del>6.17.1 本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東提供適當替代措施。</del></p>	<p>備註: 此條文刪除。</p>
<p>6.18 本規則經股東會通過後施行，修正時亦同。本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。</p>	<p>6.17 本規則經股東會通過後施行，修正時亦同。本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。</p>