

英屬開曼群島商世芯電子股份有限公司  
Alchip Technologies, Ltd.  
民國114年股東常會議事錄  
Minutes of 2025 Annual General Meeting

時 間：民國一一四年五月二十九日（星期四）上午九時正

Time: 09:00 a.m. on Thursday, May 29, 2025

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 53,748,587股。

[占本公司已發行股份總數80,855,695股之66.47%。]

Shareholding of presenting shareholders and shareholders by proxy was 53,748,587 shares.

[Representing 66.47 % of 80,855,695 shares issued.]

出席董事會成員：董事：沈翔霖先生

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: 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、謝易哲律師

Attendees: CPA: Ms. Janice Wang

Attorney-at-law: Mr. Louis Hsieh

主 席：沈翔霖先生

Chairman: Mr. Johnny Shyang-Lin Shen

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113年度營業狀況報告，報請 公鑒。

說明：本公司民國113年度營業報告書，請參閱附件一。

**Report No.1：**

The Business Report of 2024.

Explanation:

Please refer to Exhibit I for 2024 Business Report of the Company.

**報告案二**

案由：審計委員會審查民國113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 2024 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10,000,000元及董事酬勞美金1,500,000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\$10,000,000 to employees and US\$1,500,000 to Directors in cash.

#### **報告案四**

案由：民國113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113年5月30日股東常會通過不超過1,000,000股額度內私募普通股，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。

二、本公司民國113年11月01日辦理第一次私募，辦理情形報告，請參閱附件三。私募普通股已發行600,000股，剩餘額度400,000股，因在剩餘發行期限內無繼續辦理私募普通股之計畫，故不繼續辦理。

#### **Report No. 4**

2024 Private Placement of Common Shares Processing Status Report.

Explanation:

1. The Company's shareholders' meeting on May 30, 2024 approved a private placement of common shares within a limit of no more than 1,000,000 shares. The placement may be conducted in one or multiple tranches (up to a maximum of three times) within one year from the date of the shareholders' resolution.
2. The Company conducted the first private placement on November 1, 2024. Please refer to Attachment 3 for details of the placement. A total of 600,000 common shares were issued through the private placement, leaving a remaining quota of 400,000 shares. As no further private placements were conducted within the remaining issuance period, the company has decided not to proceed with additional placements.

#### **報告案五**

案由：訂定「誠信經營守則」與修訂「誠信經營作業程序及行為指南」報告案，報請公鑒。

說明：為配合公司實務需求，擬訂定本公司「誠信經營守則」與修訂「誠信經營作業程序及行為指南」，請參閱附件四。

#### **Report No. 5**

Establish the "Ethical Corporate Management Best Practice Principles" and Amendments to the "Procedures for Ethical Management and Guidelines for Conduct".

Explanation:

It is proposed that the "Ethical Corporate Management Best Practice Principles" is established and the "Procedures for Ethical Management and Guidelines for Conduct" is amended in order to conform the needs of the Company's practice. Please refer to Exhibit IV for details.

## 二、承認事項 Proposed Resolutions

### 承認案一

董事會 提

案由：民國 113 年度營業報告書及財務報表案。

說明：一、本公司民國 113 年度營業報告書請參閱附件一。

二、本公司民國 113 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 113 年度會計師查核報告及上述合併財務報表，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：53,747,986 權

表決結果	占出席股東表決權數%
贊成權數 44,629,464 權 (含電子投票 41,977,867 權)	83.03 %
反對權數 159,554 權 (含電子投票 159,554 權)	0.29 %
棄權與未投票權數 8,958,968 權 (含電子投票 8,784,677 權)	16.66 %

本案表決照案承認。

本案無股東提問。

### Proposal No.1 :

Proposed by the Board of Directors

2024 Business Report and the Consolidated Financial Statements for the year ended December 31, 2024 of the Company.

Explanation:

(1) Please refer to Exhibit I for 2024 Business Report of the Company.

(2) The Company's 2024 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 V 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: 53,747,986.

Voting Results*	% of the total represented share present
Approval votes: 44,629,464 votes (41,977,867 votes)	83.03 %
Disapproval votes: 159,554 votes (159,554 votes)	0.29 %
Abstention votes/no votes: 8,958,968 votes (8,784,677 votes)	16.66 %

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

RESOLVED, that 2024 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113年度盈餘分配案，提請 承認。

說明：一、民國 113 年度盈餘分配，業經民國 114 年 2 月 27 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 113 年度盈餘分配表		單位：美金元
113 年度期初未分配盈餘		146,250,280
本期稅後淨利		200,726,161
本期可供分配盈餘		346,976,441
分配項目		
現金股利(每股配發美金 1.22137 元)		98,569,525
113 年度期末未分配盈餘		248,406,916

註：1. 每股股利係以 114 年 1 月 31 日止流通在外股數 80,704,066 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 114 年 2 月 27 日董事會決議發放每股現金股利 1.22137 美元(換算成新台幣 40.05 元)，美金換算成新台幣匯率係依 114 年 2 月 26 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：53,747,986 權

表決結果	占出席股東表決權數%
贊成權數 44,510,788 權 (含電子投票 41,870,191 權)	82.81 %
反對權數 360,474 權 (含電子投票 360,474 權)	0.67 %
棄權與未投票權數 8,876,724 權 (含電子投票 8,691,433 權)	16.51 %

本案表決照案承認。

本案無股東提問。

**Proposal No.2 :**

Proposed by the Board of Directors

**2024 Profit Distribution Proposal.****Explanation:**

- (1) The Board has adopted a proposal for 2024 Profit Distribution on February 27, 2025 in accordance with the Memorandum and Articles of Association of the Company. Please refer to 2024 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.

<b>Alchip Technologies, Limited</b> <b>Profit Distribution Table</b> <b>Year 2024</b>	
	(Unit: USD)
2024 Beginning retained earnings	146,250,280
Net profit after tax	200,726,161
Distributable net profit	346,976,441
Distribution item	
Dividend to shareholder (US\$1.22137 per share)	98,569,525
2024 Unappropriated retained earning	248,406,916

- Note: 1. The calculation of the dividend per share is based on the total number of outstanding shares which were 80,704,066 shares as of January 31, 2025. 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 February 27, 2025, the Board has resolved to issue to shareholders a dividend of US\$1.22137 (converted into NT\$40.05) per share. This foreign exchange rate is based on the spot rate set by Bank of Taiwan on February 26, 2025. 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: 53, 747,986.

Voting Results*	% of the total represented share present
Approval votes: 44,510,788 votes (41,870,191 votes)	82.81 %
Disapproval votes: 360,474 votes (360,474 votes)	0.67 %
Abstention votes/no votes: 8,876,724 votes (8,691,433 votes)	16.51 %

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

RESOLVED, that 2024 Profit Distribution Proposal be and hereby was accepted as submitted.  
No question was raised by Shareholder.

### 三、選舉事項 Election Item

選舉案

董事會 提

案由：改選董事7席(含獨立董事4席)案，提請 討論。

說明：一、本公司董事及獨立董事任期將於114年6月9日屆滿，擬於今年股東常會提前全面改選董事7位(含獨立董事4位)。新任董事(含獨立董事)任期三年，自114年5月29日起至117年5月28日止。

二、依本公司章程第27.3條規定，董事選舉應採候選人提名制度，股東應就董事候選名單選任之；董事候選人名單業經本公司114年4月11日董事會審查，其學歷、經歷及其他資料請參閱附件六。

三、獨立董事郭明鑑先生、鄒覺倫先生、田至元先生及曾馨嫻女士四位獨立董事候選人具備豐富專業知識與產業經驗，能給予董事會監督及提供專業意見，故本次選舉提名其擔任本公司獨立董事。

選舉結果：董事當選名單及得票權數如下：

職稱	姓名	當選權數
董事	Shen, Johnny Shyang-Lin	45,928,424
董事	張國威	39,906,065
董事	王德善	39,231,158
獨立董事	郭明鑑	42,185,529
獨立董事	曾覺倫	39,083,222
獨立董事	田至元	38,910,744
獨立董事	曾馨嫻	38,625,284

**Election No.1 :**

Proposed by the Board of Directors

Re-election of 7 Directors (including 4 Independent Directors). Please proceed to discuss.

Explanation:

- (1) The tenure of all Directors (including Independent Directors) will expire on June 9, 2025. The Company intends to re-elect all seven Directors (including the four Independent Directors) at the 2025 Annual General Meeting. Each Director shall be appointed to a term of office of three years. The tenure of the newly elected Directors shall commence on May 29, 2025 and expire on May 28, 2028.
- (2) The election of Directors is to be conducted under the "candidate nomination system" in accordance with Article 27.3 of the Memorandum and Articles of Association of the Company. The Directors shall be elected from the nominated candidates whose qualifications have been reviewed by the meeting of Board of Directors on April 11, 2025. Please refer to Exhibit VI for the list of Director candidates.
- (3) The four independent director candidates, Mr. Andrew Kuo, Mr. Jerry Tzou, Mr. Derek C.Y. Tien and Ms. Saria Tseng have rich industrial knowledge and experience and will contribute great benefit to the Company. Therefore, they are nominated as the candidates of independent director of the Company in

this election.

Voting Results: The Emcee announced the following people were elected as the Directors and Independent Directors of the Company with effect immediately and the Register of Directors is updated accordingly:

Position	Name	Number of Votes
Director	Johnny Shyang-Lin Shen	45,928,424
Director	Herbert Chang	39,906,065
Director	Daniel Wang	39,231,158
Independent Director	Andrew Kuo	42,185,529
Independent Director	Jerry Tzou	39,083,222
Independent Director	Derek C.Y. Tien	38,910,744
Independent Director	Saria Tseng	38,625,284

## 四、討論事項 Discussion Items

### 討論案一

董事會 提

案由：修訂公司章程案，提請 討論。

說明：本公司為配合相關法令及公司實務需求，擬修訂公司章程部分條文，提請股東會以特別決議方式決議。修正條文對照表請參閱附件七。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：53,748,587 權

表決結果	占出席股東表決權數%
贊成權數 44,849,446 權 (含電子投票 42,208,849 權)	83.44 %
反對權數 16,640 權 (含電子投票 16,640 權)	0.03 %
棄權與未投票權數 8,882,501 權 (含電子投票 8,696,609 權)	16.52 %

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 Memorandum and Articles of Association of the Company. Please proceed to discuss.

Explanation:

It is proposed that the Memorandum and Articles of Association of the Company be amended and approved at the Annual General Meeting by way of a special resolution in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to Exhibit VII for details.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 53,748,587.

Voting Results*		% of the total represented share present
Approval votes:	44,849,446 votes (42,208,849 votes)	83.44 %
Disapproval votes:	16,640 votes (16,640 votes)	0.03 %
Abstention votes/no votes:	8,882,501 votes (8,696,609 votes)	16.52 %

\*Including votes casted electronically (numbers in brackets)

RESOLVED, that the Amendments to the Memorandum and Articles of Association 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：解除新任董事競業禁止案，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、本公司新任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新任董事之競業禁止限制。

三、擬解除董事候選人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	Shen, Johnny Shyang-Lin	<ul style="list-style-type: none"> <li>本公司臺灣子公司總經理</li> <li>本公司臺灣分公司經理人</li> <li>本公司美國子公司董事</li> <li>本公司無錫孫公司監事</li> <li>本公司合肥孫公司監事</li> <li>本公司濟南孫公司監事</li> <li>本公司廣州孫公司監事</li> <li>本公司重慶孫公司董事</li> </ul>
董事	張國威	<ul style="list-style-type: none"> <li>Monolithic Power Systems, Inc. 董事</li> <li>正新顧問股份有限公司董事長</li> <li>登騰電子股份有限公司董事長</li> <li>科奇芯有限公司董事長</li> <li>GrowStar Partners Group Limited 管理合夥人</li> <li>Walden Greater China Ventures, Ltd. 董事</li> <li>安慧貿易股份有限公司監察人</li> </ul>
董事	王德善	<ul style="list-style-type: none"> <li>本公司BVI子公司董事</li> <li>本公司無錫孫公司董事</li> <li>本公司合肥孫公司董事</li> <li>本公司濟南孫公司董事</li> <li>本公司廣州孫公司董事</li> <li>本公司矽雲孫公司董事</li> <li>本公司馬來西亞子公司董事</li> </ul>

職稱	姓名	目前兼任他公司之名稱及職務
		• 本公司越南孫公司董事長

決議：本議案投票表決結果如下：

表決時出席股東表決權數：53,748,587 權

表決結果	占出席股東表決權數%
贊成權數 42,783,372 權 (含電子投票 40,142,775 權)	79.59 %
反對權數 554,118 權 (含電子投票 554,118 權)	1.03 %
棄權與未投票權數 10,411,097 權 (含電子投票 10,225,205 權)	19.36 %

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 Newly Directors 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 newly Directors 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 newly Directors 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 candidates' positions holding in other companies.

Position	Name	Position holding in other companies
Director	Johnny Shyang- Lin Shen	<ul style="list-style-type: none"> <li>• GM of the Company's subsidiary in Taiwan</li> <li>• Managerial Officer of the Company's branch in Taiwan</li> <li>• Director of the Company's subsidiary in U.S</li> <li>• Supervisor of the Company's sub-subsidiary in Wuxi</li> <li>• Supervisor of the Company's sub-subsidiary in Hefei</li> <li>• Supervisor of the Company's sub-subsidiary in Jinan</li> <li>• Supervisor of the Company's sub-subsidiary in Guangzhou</li> <li>• Supervisor of the Company's sub-subsidiary in Chongqing</li> </ul>
Director	Herbert Chang	<ul style="list-style-type: none"> <li>• Director of Monolithic Power Systems, Inc.</li> <li>• Chairman of Cheng-Hsin Consultant, Co, Ltd.</li> <li>• Chairman of Midastek Microelectronics Inc.</li> <li>• Chairman of Gutschsemi, Inc.</li> <li>• General Partner of GrowStar Partners Group Limited</li> <li>• Director of Walden Greater China Ventures, Ltd.</li> <li>• Supervisor of TCERA TRADING CO., LTD.</li> </ul>
Director	Daniel Wang	<ul style="list-style-type: none"> <li>• Director of Alchip's BVI incorporated subsidiary</li> <li>• Director of the Company's sub-subsidiary in Wuxi</li> <li>• Director of the Company's sub-subsidiary in Hefei</li> <li>• Director of the Company's sub-subsidiary in Jinan</li> </ul>

		<ul style="list-style-type: none"> <li>• Director of the Company's sub-subsidiary in Guangzhou</li> <li>• Director of the Chiptopia (Shanghai) Technology Co., Ltd</li> <li>• Director of the Company's sub-subsidiary in Malaysia</li> <li>• Chairman of the Company's sub-subsidiary in Vietnam</li> </ul>
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Resolutions: The voting results are shown below.

Shares present at the time of voting: 53,748,587.

Voting Results*		% of the total represented share present
Approval votes:	42,783,372 votes (40,142,775 votes)	79.59 %
Disapproval votes:	554,118 votes (554,118 votes)	1.03 %
Abstention votes/no votes:	10,411,097 votes (10,225,205 votes)	19.36 %

\*Including votes casted electronically (numbers in brackets)

RESOLVED, that the release from the prohibition on newly Directors 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1,500,000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15,000,000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五訂定之：
  - (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 112 年 9 月 12 日金管證發字第 1120383220 號函之規定擇定特定人，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 1,500,000 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，同時充實營運週轉金及因應公司長期營運發展所需	降低公司之經營風險，強化財務結構，提升本公司未來營運績效之效益
分二次辦理		
分三次辦理		

- (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：53,748,587 權

表決結果	占出席股東表決權數%
贊成權數 44,810,343 權 (含電子投票 42,169,746 權)	83.37 %
反對權數 48,915 權 (含電子投票 48,915 權)	0.09 %
棄權與未投票權數 8,889,329 權 (含電子投票 8,703,437 權)	16.53 %

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 1,500,000 shares (at par value of NT\$10 per share) and the increased paid-in capital amount will not exceed NT\$ 15,000,000.
- (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 85% 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. 1120383220 of the Financial Supervisory Commission issued on September 12, 2023, 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 1,500,000 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	Reduce the Company's operating risks, strengthen its financial structure, and improve the Company's future
Twice in two transactions		

Three times in three transactions	industrial funds, and at the same time, enrich working capital and meet the Company's long-term operational development needs	operating performance
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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: 53,748,587.

Voting Results*		% of the total represented share present
Approval votes:	44,810,343 votes (42,169,746 votes)	83.67 %
Disapproval votes:	48,915 votes (48,915 votes)	0.09 %
Abstention votes/no votes:	8,889,329 votes (8,703,437 votes)	16.53 %

\*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.

## 五、臨時動議 Ad Hoc Motion

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：沈 翔 霖  
Chairman: Johnny Shyang-Lin Shen



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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、 審計委員會審核報告書 Audit Committee's Review Report

三、 民國 113 年度私募普通股辦理情形報告  
2024 Private Placement of Common Shares Processing Status Report

四、 「誠信經營守則」辦法與「誠信經營作業程序及行為指南」修訂表  
The “Ethical Corporate Management Best Practice Principles” and the Comparison table for the Amendments to “Procedures for Ethical Management and Guidelines for Conduct”

五、 會計師查核報告暨民國 113 年度合併財務報表  
Independent Auditors' Report and 2024 Consolidated Financial Statements

六、 董事候選人名單 List of Board Director Candidates

七、 公司章程修訂對照表  
Comparison table for the amendments to the Memorandum and Articles of Association of the Company

## 【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

世芯電子作為全球領先的 ASIC（特殊應用積體電路）設計服務公司，專注於高效能計算（HPC）和人工智慧（AI）領域，為客戶提供尖端系統單晶片（SoC）解決方案，涵蓋從晶片設計到製造的全價值鏈一站式服務。世芯電子秉持"創新為本、誠信經營、品質至上、團隊合作"的核心價值，致力於成為業界最可靠的 ASIC 合作夥伴。公司以"一次投片成功"為品質標竿，透過自主技術研發與全球化資源配置，助力客戶縮短產品上市週期，在快速變化的技術環境中保持競爭優勢，並持續為客戶與股東創造卓越價值。

### 企業發展

2024 年半導體行業迎來轉型關鍵期，人工智慧的快速普及與高效能運算需求的急遽增長成為行業發展的主要推動力。世芯電子把握此市場機遇，營收創下歷史新高，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持續增長。同時，在車用電子專案亦取得重大突破，進一步鞏固其在先進 ASIC 設計領域的領導地位。

值得關注的是，世芯電子於 2024 年進行數個重要 AI 相關晶片的解決方案，從雲端服務商客戶的 AI 加速晶片的設計到 AI 邊緣運算晶片的設計專案皆為世芯電子重點布局的方向；除此之外，世芯電子通過與主流車廠戰略合作，正式進入汽車 ADAS 市場，實現高增長領域的重要佈局。在先進封裝技術方面，公司已完成多項 5 奈米及 3 奈米應用 2.5D CoWoS 封裝設計案並完成流片，預計將於 2025-2026 年陸續進入量產階段。憑藉在 7 奈米、5 奈米、3 奈米等先進製程節點上的深厚積累，以及 CoWoS 和 3DIC 等先進封裝解決方案的技術實力，世芯電子成功確立了自己在複雜 SoC 開發領域的領導地位。

無論在營收或獲利的部分，2024 年可謂是豐收的一年。依應用別來說，AI 和 HPC 相關應用貢獻公司 94% 營收；依製程來看，公司 97% 收入來自先進製程設計（7 奈米及以下），各項相關數據充分彰顯公司之技術領導地位，結合即將進入量產的多項重大項目，相信世芯電子能夠在快速變化且競爭激烈的 ASIC 市場中持續創造價值。

### 財務表現

以新台幣計，2024 年本公司營業額為新台幣五百一十九億六仟九佰萬元，較 2023 年的營業額新台幣三百零四億八仟二佰萬元成長 70%，2024 年稅後淨利為新台幣六十四億五仟萬元，較 2023 年的稅後淨利新台幣三十三億二仟萬元增 94%。以美元來計算，全年營收為一十六億一仟八佰萬美元，稅後淨利為二億美元，分別較前一年增加 65% 及 88%。2024 年經營績效的表現包括：全年平均毛利率 20%、營業利益率為 13%、資產報酬率為 16%、權益報酬率為 22%。

## 營業收支

### (一)營業收入部份

2024 年度營業收入為新台幣五百一十九億六仟九佰萬元，較 2023 年的營業額新台幣三百零四億八仟二佰萬元成長 70%，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

2024 年度營業支出總額為新台幣四佰五十四億七仟萬元，較 2023 年度新台幣二百六十七億二仟萬元，增加一百八十七億五仟萬元，主係因量產收入增加，相關營業成本增加。

## 獲利能力

本公司在 2024 年度因營業收入增加，營業利益較 2023 年度增加 73%，營業費用率 2024 年度及 2023 年分別為 7%及 10%，稅後淨利較 2023 年度稅後淨利增加 94%。

## 研發概況

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，2024 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，例如導入最新的 SoW(System on Wafer)、WoW(Wafer on Wafer)設計與封裝技術。

目前世芯電子已成功投片多項 5 奈米、3 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 3 奈米和 2 奈米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 2025 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，我們將著重於高效能運算、人工智慧、與車用電子等領域之應用，把握半導體產業變革機遇，推動持續增長；在技術層面，公司將重點突破 3DIC 小晶片架構、創新型 IO 小晶片方案及 1.6 奈米等下一代製程技術，保持創新領先地位；在戰略佈局方面，我們將加大北美市場投入，深化與主要系統廠商及雲服務廠商的戰略聯盟，鞏固公司在半導體產業中可信賴 ASIC 合作夥伴的地位，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！

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：詹 舒 媚 Nancy Chan



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*Financial Controller*

# Alchip Technologies Limited

## Business Report

### Management Principle

Alchip is a leading ASIC (Application-specific Integrated Circuit) service company specializing in High-Performance Computing (HPC) and AI (Artificial Intelligence) infrastructure applications. Our mission is to deliver cutting-edge System-on-Chip (SoC) solutions and provide a complete turnkey service portfolio, covering the entire value chain from IC design to manufacturing. Guided by our core values of teamwork & dedication, innovation, integrity, and quality, we strive to be the most reliable ASIC partner in the industry.

Our primary objective is to ensure first-time silicon success and accelerate time-to-market for our customers, enabling them to stay ahead in a rapidly evolving technological landscape. By leveraging our proprietary ASIC capability and global resource presence, Alchip is committed to delivering exceptional value to both customers and shareholders.

### Business Environment

The year 2024 marked a transformative period for the semiconductor industry, driven by the rapid adoption of AI and the growing demand for HPC solutions. Alchip capitalized on these trends, achieving record revenue and strengthening its position as a leader in advanced ASIC design.

The AI and HPC segments experienced robust growth, particularly in North America and Asia-Pacific, while the automotive sector saw significant milestones as well. Alchip's ability to deliver cutting-edge solutions at advanced technology nodes, including 7nm, 5nm, and 3nm designs along with advanced packaging solutions such as CoWoS and 3DIC, positioned the company as a preferred partner for complex SoC development.

Notably, Alchip engaged in multiple AI core chip projects with customers ranging from cloud service providers' AI accelerators to edge AI computing chips. Furthermore, Alchip also entered the automotive ADAS market through a strategic collaboration with a major car manufacturer, marking a significant expansion into this high-growth segment. The company also made strides in advanced packaging technologies, such as CoWoS, with several 5nm and 3nm tape-outs completed and mass production expected by 2025 and 2026.

AI and HPC applications contributed 94% of revenue, while 97% of revenue came from advanced process designs (7nm and smaller)—a testament to Alchip's technological leadership. These achievements, combined with a strong pipeline of projects entering mass production, underscore the company's ability to deliver value in a dynamic and competitive market.

### Financial Results

Alchip's 2024 operating revenue reached NTD51,969 million, a 70% increase Year-over-Year (YoY) from NTD30,482 million in 2023. Net profit was NTD6,446 million, an 94% increase YoY from NTD3,320 million in 2023. On a US dollar (\$) basis, 2024 operating revenue equaled \$1,618 million, a 65% increase YoY, with net profit of \$200 million, an 88% increase YoY. The 2024 gross margin was 20%, with an operating margin of 13%. The 2024 return on assets and return on equity were 16% and 22%, respectively.

### Operating revenue and COGS

#### 1. The Operating Revenue

The operating revenue increased in 2024 to NTD51,969 million from NTD30,482 million in 2023, a 70% increase YoY, is mainly due to operating revenue increases from both design service and production sources.

## 2. The Cost of Goods Sold

Total operating costs were NTD45,472 million in 2024, an increase of NTD18,752 million from NTD26,720 million in 2023, mainly due to costs associated with the increase in production revenue.

## **Profitability**

Operating profit grew by 73% YoY due to increased revenue. The operating expenses-to-revenue ratio in 2024 and 2023 were 7% and 10%, respectively. With the increase in operating revenue, in 2024 net profit grew 94% YoY.

## **Research and Development**

In response to customer demands for higher performance, lower power consumption, and smaller chip sizes, Alchip continues to invest in the development of advanced process node chip designs, 3DIC design platforms, customized IP, and enhanced collaboration with partners for the optimization and R&D of cutting-edge technologies. Alchip is focused on integrating the latest System on Wafer (SoW) and Wafer on Wafer (WoW) design and packaging techniques to stay ahead in the industry.

Building on our successful track record with multiple 5nm, 4nm, and 3nm artificial intelligence and high-performance computing design projects, Alchip is advancing its efforts with the implementation of advanced 2.5D/3D packaging technologies. Additionally, we are actively working on 3nm and 2nm chip design projects. With all teams strategically aligned, Alchip is well-positioned to help customers seize market opportunities, introduce the most cutting-edge products, and further solidify its leadership in advanced technology and process design services.

## **Future Outlook**

Looking ahead, Alchip is well-positioned to capitalize on the transformative opportunities in the semiconductor industry. The company will continue to leverage its ASIC leadership in advanced process technologies and its expertise in HPC, AI, and Automotive markets to drive sustained growth.

Alchip plans to aggressively pursue advancements in 3DIC chiplet designs, novel IO chiplet solutions, and next-generation process technologies like 1.6nm, ensuring it remains at the forefront of innovation. These efforts will enable the company to meet the evolving demands of AI-driven applications and next-generation HPC solutions.

Strategically, Alchip will focus on expanding its presence in North America and strengthening alliances with major system houses and cloud service providers. These initiatives will enhance the company's market share and reinforce its position as a trusted ASIC partner in the semiconductor industry.

Financially, Alchip is confident in its ability to achieve strong revenue and profit growth in 2025, driven by robust demand for advanced ASIC solutions and the successful execution of its strategic initiatives. The company remains committed to delivering innovative, cost-effective solutions that create value for customers and shareholders alike.

In closing, Alchip extends its gratitude to its employees for their dedication and to its shareholders for their continued support. Together, we look forward to a future of sustained growth, innovation, and success.

Kinying Kwan



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*Chairman*

Johnny Shyang-Lin Shen



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*Chief Executive Officer*

Nancy Chan



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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一百一十三年度營業報告書、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

本公司一百一十四年股東常會

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 四 年 二 月 二 十 七 日

## **Alchip Technologies, Limited**

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

To: Shareholders' Annual General Meeting for Year 2025, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2024 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113年度私募普通股辦理情形報告

項目	113 年第一次私募 發行日期:113 年 11 月 15 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:113 年 5 月 30 日 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。				
價格訂定之依據及合理性	(1)以 113 年 11 月 1 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 2,040 元、1,945 元及 1,939 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 1,939 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 2,034 元。 (2)以上列兩基準較高者 2,034 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 1,627 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	113 年 11 月 14 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
	聯發資本股份有限公司	證券交易法第 43 條之 6	450,000	無	無
	ACPF B Limited	證券交易法第 43 條之 6	150,000	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) 1.93%之股權	無
實際認購價格	每股新台幣 1,627 元				
實際認購價格與參考價格差異	實際認購價格 1,627 元，為參考價格 2,034 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 0.75%，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 113 年 11 月 15 日募集完成，募集所得之資金為新台幣 976,200,000 元，用於充實營運資金，已於 113 年第四季全數執行完畢。				
私募效益顯現情形	充實本公司長期營運發展所需之營運週轉金。				

## 2024 Private Placement of Common Shares Processing Status Report

Item	<b>1st Prive Placement of 2024</b> <b>Issue Date: November 15, 2024</b>
Type of private placement securities	Common Shares
Date and Amount approved by the shareholders' meeting	<p>Date of shareholders' meeting: May 30, 2024</p> <p>Issue no more than 1,000,000 common shares in one or no more than three times within one year from the date of the resolution reached in the shareholders meeting.</p>
Pricing basis of private placement and its reasonableness	<p>(1) The pricing date of private placement was November 1,2024. 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:</p> <p>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 \$2,040, NTD \$1,945, and NTD \$1,939 respectively. NTD \$1,939 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 NTD \$2,034.</p> <p>(2) The reference price is NTD \$2,034 which is highest of the above two calculation. In comprehensive consideration, NTD1,627 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	In compliance 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 only strategic investor is targeted.
Reason and necessity of conducting private placement	Considering the capital market status, issuance cost, effectiveness and feasibility of raising funds through private placement, and the restriction that privately placed common shares cannot be freely transferred within three years, this approach will ensure and strengthen the long-term partnership with the strategic partners. Therefore, a capital increase through private placement is more favorable rather than public offering.
Date of payment collection	November 14,2024

Information on Counterparties	Name of investor	Qualification	Number of shares subscribed	Relationship with the Company	Participation in the Company's operation
	MediaTek Capital Co.	Article 43-6 of the Securities and Exchange Act	450,000	None	None
	ACPF B Limited	Article 43-6 of the Securities and Exchange Act	150,000	Non related-party, but the company owns 1.93% equity shares in the Counterparty's parent company, Achi Capital Fund Partners LP	None
Actual subscription price	NT\$1,627 per share				
Difference between actual subscription price and reference price	The actual subscription price is NT\$1,627, which is 80% of the reference price of NT\$2,034				
Impacts on shareholders' equity	The privately placed common shares is 0.75% to capital shares. There is no significant impact on shareholders' equity.				
Fund utilization and status of implementation	The private placement was completed on November 15, 2024. The fund from private placement NT\$976,200,000 is used for supporting working capital. The plan is 100% executed in Q4, 2024				
Private placement benefits	It is expected to support working capital for the Company's long-term operation				

## 【附件四】EXHIBIT IV

### 英屬開曼群島商世芯電子股份有限公司

#### 誠信經營守則

##### 1. 訂定目的及適用範圍

- 1.1. 為建立誠信經營之企業文化及健全發展，特訂定本守則。
- 1.2. 本守則適用範圍本公司及其子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人等集團企業與組織(以下簡稱集團企業與組織)。

##### 2. 禁止不誠信行為

- 2.1. 本公司之董事、經理人、受僱人、受任人或具有實質控制能力者(以下簡稱實質控制者)，於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益(以下簡稱不誠信行為)。
- 2.2. 前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、監察人（監事）、經理人、受僱人、實質控制者或其他利害關係人。

##### 3. 利益之態樣

本守則所稱利益，其利益係指任何有價值之事物，包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。

##### 4. 法令遵循

本公司遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。

##### 5. 政策

本公司本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

##### 6. 防範方案

- 6.1. 本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案(以下簡稱防範方案)，包含作業程序、行為指南及教育訓練等。
- 6.2. 本公司訂定防範方案，應符合公司及其集團企業與組織營運所在地之相關法令。
- 6.3. 本公司於訂定防範方案過程中，宜與員工、工會、重要商業往來交易對象或其他利害關係人溝通。

## 7. 防範方案之範圍

- 7.1. 本公司應建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性。
- 7.2. 本公司宜參酌國內外通用之標準或指引訂定防範方案，至少應涵蓋下列行為之防範措施：
  - 7.2.1. 行賄及收賄。
  - 7.2.2. 提供非法政治獻金。
  - 7.2.3. 不當慈善捐贈或贊助。
  - 7.2.4. 提供或接受不合理禮物、款待或其他不正當利益。
  - 7.2.5. 侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
  - 7.2.6. 從事不公平競爭之行為。
  - 7.2.7. 產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。

## 8. 承諾與執行

- 8.1. 本公司董事與高階管理階層應出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。
- 8.2. 本公司及其集團企業與組織應於其規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。
- 8.3. 本公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。

## 9. 誠信經營商業活動

- 9.1. 本公司本於誠信經營原則，以公平與透明之方式進行商業活動。
- 9.2. 本公司於商業往來之前，應考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為，避免與涉有不誠信行為者進行交易。
- 9.3. 本公司與其代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容應包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款。

10. 禁止行賄及收賄

本公司及其董事、經理人、受僱人、受任人與實質控制者，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益。

11. 禁止提供非法政治獻金

本公司及其董事、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。

12. 禁止不當慈善捐贈或贊助

本公司及其董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

13. 禁止不合理禮物、款待或其他不正當利益

本公司及其董事、經理人、受僱人、受任人與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。

14. 禁止侵害智慧財產權

本公司及其董事、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、毀損或有其他侵害智慧財產權之行為。

15. 禁止從事不公平競爭之行為

本公司應依相關競爭法規從事營業活動，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

16. 防範產品或服務損害利害關係人

本公司及其董事、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。

17. 組織與責任

17.1. 本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

17.2. 本公司為健全誠信經營之管理，指定人力資源部為專責單位，配置充足之資源及適任之人員，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，定期(至少一年一次)向董事會報告：

17.2.1. 協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。

17.2.2. 定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。

17.2.3. 規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。

17.2.4. 誠信政策宣導訓練之推動及協調。

17.2.5. 規劃檢舉制度，確保執行之有效性。

17.2.6. 協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

## 18. 業務執行之法令遵循

本公司之董事、經理人、受僱人、受任人與實質控制者於執行業務時，應遵守法令規定及防範方案。

## 19. 利益迴避

19.1. 本公司應制定防止利益衝突之政策，據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險，並提供適當管道供董事、經理人及其他出席或列席董事會之利害關係人主動說明其與公司有無潛在之利益衝突。

19.2. 本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得相互支援。

19.3. 本公司董事、經理人、受僱人、受任人與實質控制者不得藉其在公司擔任之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

## 20. 會計與內部控制

20.1. 本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。

- 20.2. 本公司內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。
- 20.3. 前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。

## 21. 作業程序及行為指南

- 21.1. 本公司應依第六條規定訂定作業程序及行為指南，具體規範董事、經理人、受僱人及實質控制者執行業務應注意事項，其內容至少應涵蓋下列事項：
- 21.1.1. 提供或接受不正當利益之認定標準。
- 21.1.2. 提供合法政治獻金之處理程序。
- 21.1.3. 提供正當慈善捐贈或贊助之處理程序及金額標準。
- 21.1.4. 避免與職務相關利益衝突之規定，及其申報與處理程序。
- 21.1.5. 對業務上獲得之機密及商業敏感資料之保密規定。
- 21.1.6. 對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。
- 21.1.7. 發現違反企業誠信經營守則之處理程序。
- 21.1.8. 對違反者採取之紀律處分。

## 22. 教育訓練及考核

- 22.1. 本公司之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。
- 22.2. 本公司應定期對董事、經理人、受僱人、受任人及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果。
- 22.3. 本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

## 23. 檢舉制度

- 23.1. 本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：
- 23.1.1. 建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。
- 23.1.2. 指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階管理階層，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。
- 23.1.3. 訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。
- 23.1.4. 檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。

23.1.5. 檢舉人身分及檢舉內容之保密，並允許匿名檢舉。

23.1.6. 保護檢舉人不因檢舉情事而遭不當處置之措施。

23.1.7. 檢舉人獎勵措施。

23.2. 本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。

## 24. 懲戒與申訴制度

本公司應明訂及公布違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

## 25. 資訊揭露

本公司應建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。

## 26. 誠信經營政策與措施之檢討修正

本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營政策及推動之措施，以提昇公司誠信經營之落實成效。

## 27. 實施

27.1. 本公司之誠信經營守則經董事會通過後實施，並送各審計委員會委員及提報股東會，修正時亦同。

27.2. 本公司依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

Alchip Technologies, Limited  
Ethical Corporate Management Best Practice Principles

Article 1 Purpose of adoption and scope of application

These Ethical Corporate Management Best Practice Principles are published to assist the Company to foster a corporate culture of ethical management and sound development.

The Principles are applicable to business groups and organizations of the Company. The business group and organizations are comprised of subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by such company ("business group").

Article 2 Prohibition of unethical conduct

When engaging in commercial activities, directors, managers, employees, and mandataries of the Company or persons having substantial control over the Company ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

Article 3 Types of benefits

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4 Compliance with applicable laws or regulations

The Company complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 Internal policy

The Company abides by the operational philosophies of honesty, transparency and

responsibility, base policies on the principle of good faith and obtain approval from the board of directors, and establishes good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

Article 6 Prevention program

The Company shall, in their own ethical management policy, clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training.

When establishing the prevention programs, the Company shall comply with relevant laws and regulations of the territory where the company and the business group are operating.

In the course of developing the prevention programs, the Company is advised to negotiate with staff, labor unions members, important trading counterparties, or other stakeholders.

Article 7 The scope of prevention program

The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis.

The Company establishes the prevention programs, which shall at least include preventive measures against the following:

1. Offering and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
5. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competitive practices.
7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

Article 8 Commitment and implementation

The directors and senior management of Company shall issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company and its respective business group shall clearly specify in the rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

The Company shall compile documented information on the ethical management policy, statement, commitment and implementation mentioned in the first and second paragraphs and retain said information properly.

**Article 9 Commercial transactions in ethics**

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, the Company shall take into consideration the legality of its agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with its agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

**Article 10 Prohibition of bribery**

When conducting business, the Company and its directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

**Article 11 Prohibition of offering illegal political donations**

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

**Article 12 Prohibition of improper donations and sponsorship**

When making or offering donations and sponsorship, the and its directors, managers, employees , mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

**Article 13 Prohibition of unreasonable presents, service, hospitality or other improper benefits**

The Company and its directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

**Article 14 Prohibition of Intellectual Property Right Infringement**

The Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

**Article 15 Prohibition of conducting unfair competition**

The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

**Article 16 Preventing product or service from damaging interested party**

In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, its products and services. The Company shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

**Article 17 Organization and responsibility**

The directors, managers, employees, mandataries, and substantial controllers of the Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company has assigned its HR Department as a dedicated unit and avail itself of adequate resources and staff itself

with competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis (at least once a year):

1. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

**Article 18 Compliance with applicable laws and regulations**

The Company and its directors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

**Article 19 Avoiding conflicts of interest**

The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the company.

When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the

given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

#### Article 20 Accounting and Internal Control

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal audit unit of the Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans, including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the board of directors.

#### Article 21 Operational procedures and guidelines

The Company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, managers, employees, and substantial controllers on how to conduct business. The procedures and guidelines should at least contain the following matters:

1. Standards for determining whether improper benefits have been offered or accepted.
2. Procedures for offering legitimate political donations.
3. Procedures and the standard rates for offering charitable donations or sponsorship.
4. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
6. Regulations and procedures for dealing with suppliers, clients and business

transaction counterparties suspected of unethical conduct.

7. Handling procedures for violations of these Principles.

8. Disciplinary measures on offenders.

#### Article 22 Training and assessment

The chairperson, general manager, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.

The Company shall periodically organize training and awareness programs for directors, managers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

#### Article 23 Whistle-blowing system

The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:

1. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow internal and external personnel of the company to submit reports.
2. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or senior management shall be reported to the independent directors. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
3. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.
4. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.
5. Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.
6. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
7. Whistle-blowing incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the

independent directors in written form.

**Article 24 Discipline and appeal system**

The Company shall adopt and publish a well-defined disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

**Article 25 Information disclosure**

The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. The Company shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on the Company websites, annual reports, and prospectuses, and shall disclose its ethical corporate management best practice principles on the Market Observation Post System.

**Article 26 Review and improvement of the principles**

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage its directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

**Article 27 Enforcement**

The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be sent to each member of Audit Committee and reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

When the Company submits its ethical corporate management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.

誠信經營作業程序及行為指南修訂對照表

Comparison table for the amendments to the Procedures for Ethical Management and Guidelines for Conduct

原條文修改 Changes to Original Form	修改後條文 Amended Form
<p>2.1. 本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、監察人、經理人、受僱人、受任人及具有實質控制能力之人。</p> <p>2.1. For the purposes of these Procedures and Guidelines, the term "Personnel of the Company" refers to any director, <del>supervisor</del>, managerial officer, employee, mandatory or person having substantial control, of the Company or its group enterprises and organizations.</p>	<p>2.1. 本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、經理人、受僱人、受任人及具有實質控制能力之人。</p> <p>2.1. For the purposes of these Procedures and Guidelines, the term "Personnel of the Company" refers to any director, managerial officer, employee, mandatory or person having substantial control, of the Company or its group enterprises and organizations.</p>
<p>5.1. 本公司指定稽核室為專責單位（以下簡稱「本公司專責單位」），隸屬於董事會，並配置充足之資源及適任之人員，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：</p> <p>5.1 The Company designated the <del>auditing Department</del> as the solely responsible unit (hereinafter referred to as "Responsible Unit") <del>under the board of directors and</del> provided it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The Responsible Unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors.</p>	<p>5.1. 本公司指定<u>人力資源部</u>為專責單位（以下簡稱「本公司專責單位」），並配置充足之資源及適任之人員，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：</p> <p>5.1 The Company designated the <u>HR Department</u> as the solely responsible unit (hereinafter referred to as "Responsible Unit") provided it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The Responsible Unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors.</p>

<p>21.4.1. 檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事或監察人。</p> <p>21.4.1. An information shall be reported to the department head if involving the rank and file and to an independent director if involving a director <del>or supervisor</del>.</p>	<p>21.4.1. 檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。</p> <p>21.4.1. An information shall be reported to the department head if involving the rank and file and to an independent director if involving a director.</p>
<p>24.1 本作業程序及行為指南經董事會決議通過實施，並送審計委員會及提報股東會報告；修正時亦同。</p> <p>24.1. These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors and shall be delivered to the audit committee and reported to the shareholders meeting.</p>	<p>24.1 本作業程序及行為指南經董事會決議通過實施，並送<u>各</u>審計委員會<u>委員</u>及提報股東會報告；修正時亦同。</p> <p>24.1. These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors and shall be delivered to <u>each member of</u> the audit committee and reported to the shareholders meeting.</p>



**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 113 年及 112 年 12 月 31 日之合併資產負債表，暨民國 113 年及 112 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 113 年及 112 年 12 月 31 日之合併財務狀況，暨民國 113 年及 112 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 113 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 113 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政策及法規變化等。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 113 年 12 月 31 日止，Alchip 集團存貨餘額為新台幣 8,660,525 仟元（美金 264,161 仟元），佔合併財務報表總資產之 17%，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、不實聲明或逾越內部控制，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 113 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 114 年 3 月 12 日

代 碼	資 產	113年12月31日		112年12月31日	
		金	%	金	%
	流動資產				
1100	現金及約當現金（附註六）	\$ 27,044,210	54	\$ 10,159,556	31
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	15,936	-	93,906	-
1136	按攤銷後成本衡量之金融資產（附註八及二八）	2,367,661	5	3,882,724	12
1170	應收帳款淨額（附註十）	5,729,833	11	2,298,230	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	408,040	1	206,407	1
130X	存貨（附註十一）	8,660,525	17	11,613,997	36
1410	預付款項（附註十六、二七及二九）	1,651,686	3	835,483	3
1470	其他流動資產	305,987	1	186,897	1
11XX	流動資產總計	46,183,878	92	29,416,017	91
	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）	1,389,686	3	430,120	1
1535	按攤銷後成本衡量之金融資產（附註八及二八）	91,216	-	94,011	-
1550	採用權益法之投資（附註二七）	118,959	-	55,974	-
1600	不動產、廠房及設備（附註十三）	1,775,456	4	1,160,441	4
1755	使用權資產（附註十四）	233,131	-	251,556	1
1780	無形資產（附註十五）	247,930	1	413,657	1
1840	遞延所得稅資產（附註二二）	168,603	-	140,715	1
1915	預付設備款	-	-	402,935	1
1990	其他非流動資產	100,496	-	92,775	-
15XX	非流動資產總計	4,125,477	8	3,042,184	9
1XXX	資 產 總 計	\$ 50,309,355	100	\$ 32,458,201	100
	負債及權益				
	流動負債				
2130	合約負債（附註二十）	\$ 6,113,935	12	\$ 10,407,774	32
2170	應付帳款	1,826,327	4	1,925,436	6
2200	其他應付款（附註十七）	1,682,797	3	1,050,547	4
2220	其他應付款項－關係人（附註二七）	35,441	-	-	-
2230	本期所得稅負債（附註二二）	898,373	2	710,618	2
2280	租賃負債（附註十四）	75,430	-	75,804	-
2399	其他流動負債	39,386	-	75,457	-
21XX	流動負債總計	10,671,689	21	14,245,636	44
	非流動負債				
2570	遞延所得稅負債（附註二二）	6,116	-	5,951	-
2580	租賃負債（附註十四）	131,900	1	150,521	-
2630	遞延收入	22,804	-	21,676	-
25XX	非流動負債總計	160,820	1	178,148	-
2XXX	負債總計	10,832,509	22	14,423,784	44
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	806,485	2	743,187	3
3200	資本公積	25,350,477	50	10,419,696	32
	保留盈餘				
3320	特別盈餘公積	67,693	-	67,693	-
3350	未分配盈餘	10,684,554	21	6,057,071	19
3300	保留盈餘總計	10,752,247	21	6,124,764	19
3400	其他權益	2,546,513	5	726,467	2
31XX	本公司業主權益合計	39,455,722	78	18,014,114	56
36XX	非控制權益	21,124	-	20,303	-
3XXX	權益總計	39,476,846	78	18,034,417	56
	負 債 及 權 益 總 計	\$ 50,309,355	100	\$ 32,458,201	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：詹舒嫻

民國 111 年及 112 年 12 月 31 日

單位：美金仟元

代 碼	資 產	113年12月31日		112年12月31日	
		金	額 %	金	額 %
	流動資產				
1100	現金及約當現金（附註六）	\$ 824,896	54	\$ 330,876	31
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	486	-	3,058	-
1136	按攤銷後成本衡量之金融資產（附註八及二八）	72,218	5	126,453	12
1170	應收帳款淨額（附註十）	174,770	11	74,849	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	12,446	1	6,723	1
130X	存貨（附註十一）	264,161	17	378,245	36
1410	預付款項（附註十六、二七及二九）	50,379	3	27,210	3
1470	其他流動資產	9,333	1	6,087	1
11XX	流動資產總計	1,408,689	92	958,022	91
	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）	42,388	3	14,008	1
1535	按攤銷後成本衡量之金融資產（附註八及二八）	2,782	-	3,062	-
1550	採用權益法之投資（附註二七）	3,628	-	1,823	-
1600	不動產、廠房及設備（附註十三）	54,155	4	37,793	4
1755	使用權資產（附註十四）	7,111	-	8,193	1
1780	無形資產（附註十五）	7,562	1	13,472	1
1840	遞延所得稅資產（附註二二）	5,143	-	4,583	1
1915	預付設備款	-	-	13,123	1
1900	其他非流動資產	3,065	-	3,021	-
15XX	非流動資產總計	125,834	8	99,078	9
1XXX	資 產 總 計	\$ 1,534,523	100	\$ 1,057,100	100
代 碼	負 債 及 權 益				
	流動負債				
2130	合約負債（附註二十）	\$ 186,486	12	\$ 338,960	32
2170	應付帳款	55,706	4	62,708	6
2200	其他應付款（附註十七）	51,328	3	34,214	4
2220	其他應付款－關係人（附註二七）	1,081	-	-	-
2230	本期所得稅負債（附註二二）	27,402	2	23,143	2
2280	租賃負債（附註十四）	2,301	-	2,469	-
2399	其他流動負債	1,201	-	2,458	-
21XX	流動負債總計	325,505	21	463,952	44
	非流動負債				
2570	遞延所得稅負債（附註二二）	187	-	194	-
2580	租賃負債（附註十四）	4,023	1	4,902	-
2630	遞延收入	695	-	706	-
25XX	非流動負債總計	4,905	1	5,802	-
2XXX	負債總計	330,410	22	469,754	44
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	25,815	1	23,814	2
3200	資本公積	830,536	54	356,315	34
	保留盈餘				
3320	特別盈餘公積	2,799	-	2,799	1
3350	未分配盈餘	346,802	23	202,377	19
3300	保留盈餘總計	349,601	23	205,176	20
3400	其他權益	( 2,521 )	-	1,384	-
31XX	本公司業主權益合計	1,203,431	78	586,689	56
36XX	非控制權益	682	-	657	-
3XXX	權益總計	1,204,113	78	587,346	56
	負 債 及 權 益 總 計	\$ 1,534,523	100	\$ 1,057,100	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：詹舒嫻

Alchip Technology Limited 及其子公司

民國 113 年及 112 年 12 月 31 日

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		113年度			112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）	\$ 1,618,353	\$ 51,968,570	100	\$ 978,385	\$ 30,481,576	100
5000	營業成本（附註十一及二一）	<u>1,300,684</u>	<u>41,767,567</u>	<u>80</u>	<u>760,303</u>	<u>23,687,225</u>	<u>78</u>
5900	營業毛利	<u>317,669</u>	<u>10,201,003</u>	<u>20</u>	<u>218,082</u>	<u>6,794,351</u>	<u>22</u>
	營業費用（附註十、二一及二七）						
6100	推銷費用	8,609	276,448	-	8,015	249,721	1
6200	管理費用	30,814	989,501	2	27,517	857,295	3
6300	研究發展費用	66,700	2,141,874	4	49,642	1,546,585	5
6450	預期信用減損損失	<u>9,243</u>	<u>296,813</u>	<u>1</u>	<u>12,180</u>	<u>379,478</u>	<u>1</u>
6000	營業費用合計	<u>115,366</u>	<u>3,704,636</u>	<u>7</u>	<u>97,354</u>	<u>3,033,079</u>	<u>10</u>
6900	營業淨利	<u>202,303</u>	<u>6,496,367</u>	<u>13</u>	<u>120,728</u>	<u>3,761,272</u>	<u>12</u>
	營業外收入及支出（附註二一）						
7100	利息收入	37,452	1,202,671	2	11,336	353,179	1
7010	其他收入	5,262	168,948	1	2,570	80,082	1
7020	其他利益及損失	( 651 )	( 20,916 )	-	776	24,164	-
7050	財務成本	( 280 )	( 8,980 )	-	( 196 )	( 6,119 )	-
7060	採用權益法之關聯企業損失份額	( 912 )	( 29,279 )	-	( 477 )	( 14,862 )	-
7055	預期信用減損損失	( 21 )	( 664 )	-	( 2 )	( 52 )	-
7000	營業外收入及支出合計	<u>40,850</u>	<u>1,311,780</u>	<u>3</u>	<u>14,007</u>	<u>436,392</u>	<u>2</u>
7900	稅前淨利	243,153	7,808,147	16	134,735	4,197,664	14
7950	所得稅費用（附註二二）	<u>42,402</u>	<u>1,361,607</u>	<u>3</u>	<u>28,154</u>	<u>877,148</u>	<u>3</u>
8200	本年度淨利	<u>200,751</u>	<u>6,446,540</u>	<u>13</u>	<u>106,581</u>	<u>3,320,516</u>	<u>11</u>
	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	( 3,619 )	( 116,218 )	-	1,917	59,720	-
8341	換算表達貨幣之兌換差額	-	1,945,441	4	-	( 76,836 )	-
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	( 383 )	( 12,305 )	-	( 196 )	( 6,094 )	-
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	<u>97</u>	<u>3,128</u>	<u>-</u>	<u>131</u>	<u>4,072</u>	<u>-</u>
8300	本年度其他綜合損益（稅後 淨額）	( <u>3,905</u> )	<u>1,820,046</u>	<u>4</u>	<u>1,852</u>	( <u>19,138</u> )	<u>-</u>
8500	本年度綜合損益總額	<u>\$ 196,846</u>	<u>\$ 8,266,586</u>	<u>17</u>	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>
	淨利（損）歸屬於：						
8610	本公司業主	\$ 200,726	\$ 6,445,719	13	\$ 106,730	\$ 3,325,170	11
8620	非控制權益	<u>25</u>	<u>821</u>	<u>-</u>	( <u>149</u> )	( <u>4,654</u> )	<u>-</u>
8600		<u>\$ 200,751</u>	<u>\$ 6,446,540</u>	<u>13</u>	<u>\$ 106,581</u>	<u>\$ 3,320,516</u>	<u>11</u>
	綜合損益總額歸屬於：						
8710	本公司業主	\$ 196,821	\$ 8,265,765	17	\$ 108,582	\$ 3,306,032	11
8720	非控制權益	<u>25</u>	<u>821</u>	<u>-</u>	( <u>149</u> )	( <u>4,654</u> )	<u>-</u>
8700		<u>\$ 196,846</u>	<u>\$ 8,266,586</u>	<u>17</u>	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>
	每股盈餘（附註二三）						
9710	基 本	<u>\$ 2.53</u>	<u>\$ 81.34</u>		<u>\$ 1.46</u>	<u>\$ 45.47</u>	
9810	稀 釋	<u>\$ 2.45</u>	<u>\$ 78.83</u>		<u>\$ 1.39</u>	<u>\$ 43.27</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：詹舒媚



Alechip Technology Co., Ltd. 英商開世英電有限公司

民國 113 年 12 月 31 日

單位：新台幣千元

代 碼	歸 屬	於 本 公 司 業 主 其 他 之 權 益	歸 屬											
			本 公 積 保 餘		盈 餘 計		盈 餘 計		盈 餘 計		盈 餘 計			
			普 通 股	本 公 積 金	盈 餘 計	盈 餘 計	盈 餘 計	盈 餘 計	盈 餘 計	盈 餘 計	盈 餘 計	盈 餘 計		
A1	112 年 1 月 1 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	\$ 8,560	\$ 13,002,054
B3	111 年度盈餘分配	-	-	-	-	280,229	( 280,229 )	280,229	-	-	-	-	-	-
B5	迴轉特別盈餘公積	-	-	-	-	-	-	( 930,917 )	( 930,917 )	-	-	( 930,917 )	-	( 930,917 )
E1	現金股利	13,800	1,984,440	-	-	1,984,440	-	-	-	-	-	1,998,240	-	1,998,240
N1	現金增資—私募	-	-	-	-	-	-	-	-	-	-	-	-	-
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	( 4,654 )	3,320,516
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	( 4,654 )	3,301,378
M7	對子公司所有權益變動	-	-	-	-	-	-	( 5,297 )	( 5,297 )	-	-	( 5,297 )	16,397	11,100
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	20,303	18,034,417
B5	112 年度盈餘分配	-	-	-	-	-	-	( 1,818,236 )	( 1,818,236 )	-	-	( 1,818,236 )	-	( 1,818,236 )
E1	現金增資發行新股參與海外存託憑證	37,000	12,782,410	-	-	12,782,410	-	-	-	-	-	12,819,410	-	12,819,410
E1	現金增資—私募	8,245	1,502,802	-	-	1,502,802	-	-	-	-	-	1,511,047	-	1,511,047
N1	股份基礎給付交易	-	-	203,537	-	203,537	-	-	-	-	-	203,537	-	203,537
K1	員工認股權計畫下發行之普通股	18,053	671,691	( 249,354 )	-	422,337	-	-	-	-	-	440,390	-	440,390
D1	113 年度淨利	-	-	-	-	-	-	6,445,719	6,445,719	-	-	6,445,719	821	6,446,540
D3	113 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	( 1,933,136 )	( 113,090 )	( 1,820,046 )	-	( 1,820,046 )
D5	113 年度綜合損益總額	-	-	-	-	-	-	6,445,719	6,445,719	( 1,933,136 )	( 113,090 )	8,265,765	821	8,266,586
C7	採用權益法認列之關聯企業之變動數	-	-	-	19,695	19,695	-	-	-	-	-	19,695	-	19,695
Z1	113 年 12 月 31 日餘額	806,485	\$ 24,512,204	\$ 818,578	\$ 19,695	\$ 25,350,477	\$ 67,693	\$ 10,684,554	\$ 10,752,247	\$ 2,592,518	\$ 46,005	\$ 39,455,722	\$ 21,124	\$ 39,476,846

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：唐舒嫻



Alchip Technologies Limited 子公司

民國 113 年 12 月 31 日

單位：美金千元

代 碼	歸 屬	於 本 公 司 業 主 其 他 權 益	透 過 其 他 綜 合 損 益 按 公 允 價 值 衡 量 之 金 融 資 產												
			國 外 營 運 機 構 財 務 報 表 換 算 之 兌 換 差 額 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 權 其 他 公 積	留 存 盈 餘	未 分 配 盈 餘	盈 餘 計	保 積 計	特 別 盈 餘 公 積	未 分 配 盈 餘	盈 餘 計	之 兌 換 差 額	未 實 現 評 價 損 益	業 主 權 益 合 計
A1	112 年 1 月 1 日 餘 額	\$ 23,043	\$ 249,191	\$ 22,461	\$ -	\$ 271,652	\$ 12,784	\$ 116,106	\$ 128,890	( \$ 714 )	\$ 246	\$ 423,117	\$ 265	\$ 423,382	
B3	111 年度盈餘分配	-	-	-	-	-	( 9,985 )	9,985	-	-	-	-	-	-	-
B5	迴轉特別盈餘公積	-	-	-	-	-	-	( 30,269 )	( 30,269 )	-	-	( 30,269 )	-	( 30,269 )	
E1	現金股利	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E1	現金增資—私募	445	63,994	-	-	63,994	-	-	-	-	-	64,439	-	64,439	
N1	股份基礎給付交易	-	-	11,007	-	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	-	9,988	
D1	112 年度淨利	-	-	-	-	-	-	106,730	106,730	-	-	106,730	( 149 )	106,581	
D3	112 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	( 196 )	2,048	1,852	-	1,852	
D5	112 年度綜合損益總額	-	-	-	-	-	-	106,730	106,730	( 196 )	2,048	108,582	( 149 )	108,433	
M7	對子公司所有權權益變動	-	-	-	-	-	-	( 175 )	( 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	( 910 )	2,294	586,689	657	587,346	
B5	112 年度盈餘分配	-	-	-	-	-	-	( 56,301 )	( 56,301 )	-	-	( 56,301 )	-	( 56,301 )	
E1	現金增資發行新股參與海外存託憑證	1,179	407,317	-	-	407,317	-	-	-	-	-	408,496	-	408,496	
E1	現金增資—私募	257	46,711	-	-	46,711	-	-	-	-	-	46,968	-	46,968	
N1	股份基礎給付交易	-	-	6,338	-	6,338	-	-	-	-	-	6,338	-	6,338	
K1	員工認股權計畫下發行之普通股	565	21,594	( 8,356 )	-	13,238	-	-	-	-	-	13,803	-	13,803	
D1	113 年度淨利	-	-	-	-	-	-	200,726	200,726	-	-	200,726	25	200,751	
D3	113 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	( 383 )	( 3,522 )	( 3,905 )	-	( 3,905 )	
D5	113 年度綜合損益總額	-	-	-	-	-	-	200,726	200,726	( 383 )	( 3,522 )	196,821	25	196,846	
C7	採用權益法認列之關聯企業之變動數	-	-	-	617	617	-	-	-	-	-	617	-	617	
Z1	113 年 12 月 31 日 餘 額	25,815	804,334	25,585	617	830,536	2,799	346,802	349,601	( 1,293 )	( 1,228 )	1,203,431	682	1,204,113	

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：詹舒嫻

Alchip Technologies, Limited 及子公司

合併現金流量表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元  
或美金仟元

代 碼		113年度		112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	\$ 243,153	\$ 7,808,147	\$ 134,735	\$ 4,197,664
A20010	收益費損項目				
A20100	折舊及攤銷	82,324	2,643,588	64,880	2,021,317
A20300	預期信用減損損失	9,264	297,477	12,182	379,530
A20900	財務成本	280	8,980	196	6,119
A21200	利息收入	( 37,452 )	( 1,202,671 )	( 11,336 )	( 353,179 )
A21900	員工認股權酬勞成本	6,338	203,537	11,007	342,918
A22300	採用權益法之關聯企業損失份額	912	29,279	477	14,862
A22500	處分設備損失	90	2,881	7	208
A23100	處分金融資產淨利益	( 10 )	( 311 )	( 5 )	( 162 )
A23800	存貨(迴轉)跌價及呆滯損失	( 716 )	( 22,983 )	1,563	48,699
A24100	外幣淨未實現兌換利益	( 777 )	( 24,856 )	( 394 )	( 16,075 )
A29900	預付款項攤銷	10,061	323,081	6,949	216,502
A30000	營業資產及負債之淨變動數				
A31150	應收帳款	( 104,653 )	( 3,360,625 )	( 45,259 )	( 1,410,036 )
A31180	其他應收款	( 5,638 )	( 181,060 )	( 2,425 )	( 75,554 )
A31200	存 貨	114,800	3,686,426	( 82,688 )	( 2,576,133 )
A31230	預付款項	( 29,130 )	( 935,410 )	( 11,213 )	( 349,368 )
A31240	其他流動資產	( 3,246 )	( 104,244 )	( 1,845 )	( 57,471 )
A32125	合約負債	( 152,474 )	( 4,896,261 )	229,462	7,148,891
A32150	應付帳款	( 7,066 )	( 226,904 )	( 316 )	( 9,856 )
A32180	其他應付款	17,670	567,373	10,549	332,475
A32190	其他應付款－關係人	1,081	34,713	-	-
A32230	其他流動負債	( 335 )	( 10,727 )	503	15,634
A32990	遞延收入	( 933 )	( 29,943 )	902	28,112
A33000	營運產生之現金流入	143,543	4,609,487	317,931	9,905,097
A33300	支付之利息	( 280 )	( 8,980 )	( 196 )	( 6,119 )
A33500	支付之所得稅	( 38,696 )	( 1,242,624 )	( 19,034 )	( 593,020 )
AAAA	營業活動之淨現金流入	104,567	3,357,883	298,701	9,305,958
	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	( 32,677 )	( 1,049,310 )	( 3,990 )	( 124,320 )
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	3,000	96,336	4,096	127,611
B00040	取得按攤銷後成本衡量之金融資產	( 117,256 )	( 3,765,310 )	( 192,657 )	( 6,002,224 )

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代 碼		113年度		112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	\$ 171,682	\$ 5,513,044	\$ 125,110	\$ 3,897,812
B01800	取得採用權益法之投資	( 2,100)	( 67,001)	( 2,300)	( 70,323)
B02700	購置設備	( 62,224)	( 1,998,155)	( 61,381)	( 1,912,329)
B02800	處分設備價款	26	832	-	14
B03700	支付存出保證金	( 165)	( 5,283)	( 42)	( 1,295)
B03800	收回存出保證金	108	3,484	641	19,966
B04500	購置無形資產	( 19,147)	( 614,898)	( 30,098)	( 937,669)
B07100	預付設備款增加	-	-	( 13,123)	( 408,841)
B07500	收取之利息	37,674	1,209,798	9,407	293,103
BBBB	投資活動之淨現金流出	( 21,079)	( 676,463)	( 164,337)	( 5,118,495)
籌資活動之現金流量					
C04020	現金增資發行新股參與海外存託憑證	408,496	12,819,410	-	-
C04500	現金增資—私募	46,968	1,511,047	64,439	1,998,240
C04600	租賃負債本金償還	( 3,038)	( 97,571)	( 3,252)	( 101,300)
C04700	支付本公司業主股利	( 56,301)	( 1,818,236)	( 30,269)	( 930,917)
C04800	員工認股權行使價款	13,803	440,390	9,988	309,644
CCCC	籌資活動之淨現金流入	409,928	12,855,040	40,906	1,275,667
DDDD	匯率變動對現金及約當現金之影響	604	1,348,194	109	( 78,875)
EEEE	現金及約當現金淨增加	494,020	16,884,654	175,379	5,384,255
E00100	年初現金及約當現金餘額	330,876	10,159,556	155,497	4,775,301
E00200	年底現金及約當現金餘額	\$ 824,896	\$27,044,210	\$ 330,876	\$10,159,556

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：詹舒媚



## **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, 2024 and 2023, 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 material accounting policy information (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, 2024 and 2023, 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, 2024. 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, 2024 is stated as follows:

#### Valuation of Inventory

The Group is mainly engaged in providing silicon design services, producing and selling customized chips. Due to the rapid upgrading of process technology in the semiconductor industry, products may suffer from value decline or obsolescence resulting from the shortening of the product life cycle. With respect to those value-declined 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 in the external industrial environment policies and regulations 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, 2024, the Group's inventory balance was NT\$8,660,525 thousand (US\$264,161 thousand), accounting for 17% 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 members of the 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, 2024, 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 12, 2025

#### 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, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Note 6)	\$ 27,044,210	54	\$ 10,159,556	31
Financial assets at fair value through other comprehensive income (Note 7)	15,936	-	93,906	-
Financial assets at amortized cost (Notes 8 and 28)	2,367,661	5	3,882,724	12
Trade receivables, net (Note 10)	5,729,833	11	2,298,230	7
Trade receivables due from related parties (Notes 10 and 27)	-	-	138,817	-
Other receivables	408,040	1	206,407	1
Inventories (Note 11)	8,660,525	17	11,613,997	36
Prepayments (Notes 16, 27 and 29)	1,651,686	3	835,483	3
Other current assets	305,987	1	186,897	1
Total current assets	46,183,878	92	29,416,017	91
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Note 7)	1,389,686	3	430,120	1
Financial assets at amortized cost (Notes 8 and 28)	91,216	-	94,011	-
Investments accounted for using the equity method (Note 27)	118,959	-	55,974	-
Property, plant and equipment (Note 13)	1,775,456	4	1,160,441	4
Right-of-use assets (Note 14)	233,131	-	251,556	1
Intangible assets (Note 15)	247,930	1	413,657	1
Deferred tax assets (Note 22)	168,603	-	140,715	1
Prepayments for equipment	-	-	402,935	1
Other non-current assets	100,496	-	92,775	-
Total non-current assets	4,125,477	8	3,042,184	9
<b>TOTAL</b>	<u>\$ 50,309,355</u>	<u>100</u>	<u>\$ 32,458,201</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities (Note 20)	\$ 6,113,935	12	\$ 10,407,774	32
Trade payables	1,826,327	4	1,925,436	6
Other payables (Note 17)	1,682,797	3	1,050,547	4
Other payables to related parties (Note 27)	35,441	-	-	-
Current tax liabilities (Note 22)	898,373	2	710,618	2
Lease liabilities (Note 14)	75,430	-	75,804	-
Other current liabilities	39,386	-	75,457	-
Total current liabilities	10,671,689	21	14,245,636	44
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Note 22)	6,116	-	5,951	-
Lease liabilities (Note 14)	131,900	1	150,521	-
Deferred revenue	22,804	-	21,676	-
Total non-current liabilities	160,820	1	178,148	-
Total liabilities	10,832,509	22	14,423,784	44
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)</b>				
Share capital	806,485	2	743,187	3
Capital surplus	25,350,477	50	10,419,696	32
Retained earnings				
Special reserve	67,693	-	67,693	-
Unappropriated earnings	10,684,554	21	6,057,071	19
Total retained earnings	10,752,247	21	6,124,764	19
Other equity	2,546,513	5	726,467	2
Total equity attributable to owners of the Company	39,455,722	78	18,014,114	56
<b>NON-CONTROLLING INTERESTS</b>	21,124	-	20,303	-
Total equity	39,476,846	78	18,034,417	56
<b>TOTAL</b>	<u>\$ 50,309,355</u>	<u>100</u>	<u>\$ 32,458,201</u>	<u>100</u>

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

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of U.S. Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Note 6)	\$ 27,044,210	54	\$ 10,159,556	31
Financial assets at fair value through other comprehensive income (Note 7)	15,936	-	93,906	-
Financial assets at amortized cost (Notes 8 and 28)	2,367,661	5	3,882,724	12
Trade receivables, net (Note 10)	5,729,833	11	2,298,230	7
Trade receivables due from related parties (Notes 10 and 27)	-	-	138,817	-
Other receivables	408,040	1	206,407	1
Inventories (Note 11)	8,660,525	17	11,613,997	36
Prepayments (Notes 16, 27 and 29)	1,651,686	3	835,483	3
Other current assets	<u>305,987</u>	<u>1</u>	<u>186,897</u>	<u>1</u>
Total current assets	<u>46,183,878</u>	<u>92</u>	<u>29,416,017</u>	<u>91</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (Note 7)	1,389,686	3	430,120	1
Financial assets at amortized cost (Notes 8 and 28)	91,216	-	94,011	-
Investments accounted for using the equity method (Note 27)	118,959	-	55,974	-
Property, plant and equipment (Note 13)	1,775,456	4	1,160,441	4
Right-of-use assets (Note 14)	233,131	-	251,556	1
Intangible assets (Note 15)	247,930	1	413,657	1
Deferred tax assets (Note 22)	168,603	-	140,715	1
Prepayments for equipment	-	-	402,935	1
Other non-current assets	<u>100,496</u>	<u>-</u>	<u>92,775</u>	<u>-</u>
Total non-current assets	<u>4,125,477</u>	<u>8</u>	<u>3,042,184</u>	<u>9</u>
<b>TOTAL</b>	<u>\$ 50,309,355</u>	<u>100</u>	<u>\$ 32,458,201</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities (Note 20)	\$ 6,113,935	12	\$ 10,407,774	32
Trade payables	1,826,327	4	1,925,436	6
Other payables (Note 17)	1,682,797	3	1,050,547	4
Other payables to related parties (Note 27)	35,441	-	-	-
Current tax liabilities (Note 22)	898,373	2	710,618	2
Lease liabilities (Note 14)	75,430	-	75,804	-
Other current liabilities	<u>39,386</u>	<u>-</u>	<u>75,457</u>	<u>-</u>
Total current liabilities	<u>10,671,689</u>	<u>21</u>	<u>14,245,636</u>	<u>44</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Note 22)	6,116	-	5,951	-
Lease liabilities (Note 14)	131,900	1	150,521	-
Deferred revenue	<u>22,804</u>	<u>-</u>	<u>21,676</u>	<u>-</u>
Total non-current liabilities	<u>160,820</u>	<u>1</u>	<u>178,148</u>	<u>-</u>
Total liabilities	<u>10,832,509</u>	<u>22</u>	<u>14,423,784</u>	<u>44</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)</b>				
Share capital	<u>806,485</u>	<u>2</u>	<u>743,187</u>	<u>3</u>
Capital surplus	<u>25,350,477</u>	<u>50</u>	<u>10,419,696</u>	<u>32</u>
Retained earnings				
Special reserve	67,693	-	67,693	-
Unappropriated earnings	<u>10,684,554</u>	<u>21</u>	<u>6,057,071</u>	<u>19</u>
Total retained earnings	<u>10,752,247</u>	<u>21</u>	<u>6,124,764</u>	<u>19</u>
Other equity	<u>2,546,513</u>	<u>5</u>	<u>726,467</u>	<u>2</u>
Total equity attributable to owners of the Company	<u>39,455,722</u>	<u>78</u>	<u>18,014,114</u>	<u>56</u>
<b>NON-CONTROLLING INTERESTS</b>	<u>21,124</u>	<u>-</u>	<u>20,303</u>	<u>-</u>
Total equity	<u>39,476,846</u>	<u>78</u>	<u>18,034,417</u>	<u>56</u>
<b>TOTAL</b>	<u>\$ 50,309,355</u>	<u>100</u>	<u>\$ 32,458,201</u>	<u>100</u>

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, 2024 AND 2023

(In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2024			2023		
	USD	NTD	%	USD	NTD	%
OPERATING REVENUE (Notes 20 and 27)	\$ 1,618,353	\$ 51,968,570	100	\$ 978,385	\$ 30,481,576	100
OPERATING COSTS (Notes 11 and 21)	<u>1,300,684</u>	<u>41,767,567</u>	<u>81</u>	<u>760,303</u>	<u>23,687,225</u>	<u>78</u>
GROSS PROFIT	<u>317,669</u>	<u>10,201,003</u>	<u>19</u>	<u>218,082</u>	<u>6,794,351</u>	<u>22</u>
OPERATING EXPENSES (Notes 10, 21 and 27)						
Selling and marketing expenses	8,609	276,448	-	8,015	249,721	1
General and administrative expenses	30,814	989,501	2	27,517	857,295	3
Research and development expenses	66,700	2,141,874	4	49,642	1,546,585	5
Expected credit loss on trade receivables	<u>9,243</u>	<u>296,813</u>	<u>1</u>	<u>12,180</u>	<u>379,478</u>	<u>1</u>
Total operating expenses	<u>115,366</u>	<u>3,704,636</u>	<u>7</u>	<u>97,354</u>	<u>3,033,079</u>	<u>10</u>
PROFIT FROM OPERATIONS	<u>202,303</u>	<u>6,496,367</u>	<u>12</u>	<u>120,728</u>	<u>3,761,272</u>	<u>12</u>
NON-OPERATING INCOME AND EXPENSES (Note 21)						
Interest income	37,452	1,202,671	2	11,336	353,179	1
Other income	5,262	168,948	1	2,570	80,082	1
Other gains and losses	(651)	(20,916)	-	776	24,164	-
Finance costs	(280)	(8,980)	-	(196)	(6,119)	-
Share of loss of associates by the equity method	(912)	(29,279)	-	(477)	(14,862)	-
Expected credit loss	<u>(21)</u>	<u>(664)</u>	<u>-</u>	<u>(2)</u>	<u>(52)</u>	<u>-</u>
Total non-operating income and expenses	<u>40,850</u>	<u>1,311,780</u>	<u>3</u>	<u>14,007</u>	<u>436,392</u>	<u>2</u>
PROFIT BEFORE INCOME TAX	243,153	7,808,147	15	134,735	4,197,664	14
INCOME TAX EXPENSE (Note 22)	<u>42,402</u>	<u>1,361,607</u>	<u>3</u>	<u>28,154</u>	<u>877,148</u>	<u>3</u>
NET PROFIT FOR THE YEAR	<u>200,751</u>	<u>6,446,540</u>	<u>12</u>	<u>106,581</u>	<u>3,320,516</u>	<u>11</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	(3,619)	(116,218)	-	1,917	59,720	-
Exchange differences on translation to the presentation currency	-	1,945,441	4	-	(76,836)	-
Items that may be reclassified subsequently to profit or loss:						
Exchange differences on translation of the financial statements of foreign operations	(383)	(12,305)	-	(196)	(6,094)	-
Unrealized gain (loss) on investments in debt instruments at fair value through other comprehensive income	<u>97</u>	<u>3,128</u>	<u>-</u>	<u>131</u>	<u>4,072</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(3,905)</u>	<u>1,820,046</u>	<u>4</u>	<u>1,852</u>	<u>(19,138)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 196,846</u>	<u>\$ 8,266,586</u>	<u>16</u>	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>
NET PROFIT (LOSS) ATTRIBUTABLE TO						
Owners of the Company	\$ 200,726	\$ 6,445,719	12	\$ 106,730	\$ 3,325,170	11
Non-controlling interests	<u>25</u>	<u>821</u>	<u>-</u>	<u>(149)</u>	<u>(4,654)</u>	<u>-</u>
	<u>\$ 200,751</u>	<u>\$ 6,446,540</u>	<u>12</u>	<u>\$ 106,581</u>	<u>\$ 3,320,516</u>	<u>11</u>

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2024			2023		
	USD	NTD	%	USD	NTD	%
TOTAL COMPREHENSIVE INCOME (LOSS)						
ATTRIBUTABLE TO						
Owners of the Company	\$ 196,821	\$ 8,265,765	16	\$ 108,582	\$ 3,306,032	11
Non-controlling interests	<u>25</u>	<u>821</u>	<u>-</u>	<u>(149)</u>	<u>(4,654)</u>	<u>-</u>
	<u>\$ 196,846</u>	<u>\$ 8,266,586</u>	<u>16</u>	<u>\$ 108,433</u>	<u>\$ 3,301,378</u>	<u>11</u>
EARNINGS PER SHARE (Note 23)						
Basic	\$ 2.53	\$ 81.34		\$ 1.46	\$ 45.47	
Diluted	<u>\$ 2.45</u>	<u>\$ 78.83</u>		<u>\$ 1.39</u>	<u>\$ 43.27</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, 2024 AND 2023  
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										Other Equity			Non-controlling Interests	Total Equity
	Share Capital	Capital Surplus			Total	Retained Earnings		Special Reserve	Unappropriated Earnings	Total	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			
		Share Premium	Share Options	Other		Unappropriated Earnings	Total								
BALANCE AT JANUARY 1, 2023	\$ 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	\$ 8,560	\$ 13,002,054		
Appropriation of 2022's earnings	-	-	-	-	-	(280,229)	280,229	(930,917)	-	-	(930,917)	-	(930,917)		
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	-	1,998,240		
Share-based payments	-	-	342,918	-	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	-	309,644		
Net profit (loss) for the year ended December 31, 2023	-	-	-	-	-	-	3,325,170	3,325,170	-	-	3,325,170	(4,654)	3,320,516		
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	-	-	-	(82,930)	63,792	(19,138)	-	(19,138)		
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	3,325,170	3,325,170	(82,930)	63,792	3,306,032	(4,654)	3,301,378		
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	-	(5,297)	(5,297)	-	-	(5,297)	16,397	11,100		
BALANCE AT DECEMBER 31, 2023	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	20,303	18,034,417		
Appropriation of 2023's earnings	-	-	-	-	-	-	(1,818,236)	(1,818,236)	-	-	(1,818,236)	-	(1,818,236)		
Cash dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Issuance of ordinary shares in the form of sponsored Global Depository Receipts	37,000	12,782,410	-	-	12,782,410	-	-	-	-	-	12,819,410	-	12,819,410		
Issuance of ordinary shares by private placement	8,245	1,502,802	-	-	1,502,802	-	-	-	-	-	1,511,047	-	1,511,047		
Share-based payments	-	-	203,537	-	203,537	-	-	-	-	-	203,537	-	203,537		
Issuance of ordinary shares under the employee share options	18,053	671,691	(249,354)	-	422,337	-	-	-	-	-	440,390	-	440,390		
Net profit for the year ended December 31, 2024	-	-	-	-	-	-	6,445,719	6,445,719	-	-	6,445,719	821	6,446,540		
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	-	1,933,136	(113,090)	1,820,046	-	1,820,046		
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	6,445,719	6,445,719	1,933,136	(113,090)	8,265,765	821	8,266,586		
Changes in capital surplus from investments in associates for using the equity method	-	-	-	19,695	19,695	-	-	-	-	-	19,695	-	19,695		
BALANCE AT DECEMBER 31, 2024	\$ 806,485	\$ 24,512,204	\$ 818,578	\$ 19,695	\$ 25,350,477	\$ 67,693	\$ 10,684,554	\$ 10,752,247	\$ 2,592,518	\$ (46,003)	\$ 39,455,722	\$ 21,124	\$ 39,476,846		

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, 2024 AND 2023  
(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		Total	Special Reserve	Retained Earnings		Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income				
			Share Options	Other			Unappropriated Earnings	Earnings							
BALANCE AT JANUARY 1, 2023	\$ 23,043	\$ 249,191	\$ 22,461	\$ -	\$ 271,652	\$ 12,784	\$ 116,106	\$ 128,890	\$ 423,117	\$ 246	\$ 265	\$ 423,382			
Appropriation of 2022's earnings	-	-	-	-	-	(9,985)	9,985	-	-	-	-	-			
Reversal of special reserve	-	-	-	-	-	-	(30,269)	(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	106,730	-	(149)	106,581			
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	-	-	-	-	2,048	-	1,852			
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	106,730	106,730	108,582	(196)	(149)	108,433			
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	-	(175)	(175)	(175)	-	541	366			
BALANCE AT DECEMBER 31, 2023	23,814	328,712	27,603	-	356,315	2,799	202,377	205,176	586,689	(910)	657	587,346			
Appropriation of 2023's earnings	-	-	-	-	-	-	(56,301)	(56,301)	(56,301)	-	-	(56,301)			
Cash dividends	-	-	-	-	-	-	-	-	-	-	-	-			
Issuance of ordinary shares in the form of sponsored Global Depository Receipts	1,179	407,317	-	-	407,317	-	-	-	408,496	-	-	408,496			
Issuance of ordinary shares by private placement	257	46,711	-	-	46,711	-	-	-	46,968	-	-	46,968			
Share-based payments	-	-	6,338	-	6,338	-	-	-	6,338	-	-	6,338			
Issuance of ordinary shares under the employee share options	565	21,594	(8,356)	-	13,238	-	-	-	13,803	-	-	13,803			
Net profit for the year ended December 31, 2024	-	-	-	-	-	-	200,726	200,726	200,726	-	25	200,751			
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	-	(383)	(3,522)	-	(3,905)			
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	200,726	200,726	196,821	(383)	25	196,846			
Changes in capital surplus from investments in associates for using the equity method	-	-	-	617	617	-	-	-	617	-	-	617			
BALANCE AT DECEMBER 31, 2024	\$ 25,815	\$ 804,334	\$ 25,585	\$ 617	\$ 830,536	\$ 2,799	\$ 346,802	\$ 349,601	\$ 1,203,431	\$ (1,293)	\$ 682	\$ 1,204,113			

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, 2024 AND 2023 (In Thousands of New Taiwan Dollars or U.S. Dollars)

	2024		2023	
	USD	NTD	USD	NTD
CASH FLOWS FROM OPERATING ACTIVITIES				
Income before income tax	\$ 243,153	\$ 7,808,147	\$ 134,735	\$ 4,197,664
Adjustments for:				
Depreciation and amortization	82,324	2,643,588	64,880	2,021,317
Expected credit loss	9,264	297,477	12,182	379,530
Finance costs	280	8,980	196	6,119
Interest income	(37,452)	(1,202,671)	(11,336)	(353,179)
Share-based compensation	6,338	203,537	11,007	342,918
Share of loss of associates by the equity method	912	29,279	477	14,862
Loss on disposal of equipment	90	2,881	7	208
Net gain on disposal of financial assets	(10)	(311)	(5)	(162)
(Reversal of) Write-down of inventories	(716)	(22,983)	1,563	48,699
Net unrealized gain on foreign currency exchange	(777)	(24,856)	(394)	(16,075)
Amortization of prepayments	10,061	323,081	6,949	216,502
Net changes in operating assets and liabilities				
Trade receivables	(104,653)	(3,360,625)	(45,259)	(1,410,036)
Other receivables	(5,638)	(181,060)	(2,425)	(75,554)
Inventories	114,800	3,686,426	(82,688)	(2,576,133)
Prepayments	(29,130)	(935,410)	(11,213)	(349,368)
Other current assets	(3,246)	(104,244)	(1,845)	(57,471)
Contract liabilities	(152,474)	(4,896,261)	229,462	7,148,891
Trade payables	(7,066)	(226,904)	(316)	(9,856)
Other payables	17,670	567,373	10,549	332,475
Other payables to related parties	1,081	34,713	-	-
Other current liabilities	(335)	(10,727)	503	15,634
Deferred revenue	(933)	(29,943)	902	28,112
Net cash generated from operations	143,543	4,609,487	317,931	9,905,097
Interest paid	(280)	(8,980)	(196)	(6,119)
Income tax paid	(38,696)	(1,242,624)	(19,034)	(593,020)
Net cash generated from operating activities	104,567	3,357,883	298,701	9,305,958
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of financial assets at fair value through other comprehensive income	(32,677)	(1,049,310)	(3,990)	(124,320)
Proceeds from sale of financial assets at fair value through other comprehensive income	3,000	96,336	4,096	127,611

(Continued)

# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars or U.S. Dollars)

	2024		2023	
	USD	NTD	USD	NTD
Purchase of financial assets at amortized cost	\$ (117,256)	\$ (3,765,310)	\$ (192,657)	\$ (6,002,224)
Proceeds from sale of financial assets at amortized cost	171,682	5,513,044	125,110	3,897,812
Acquisition of investments accounted for the equity method	(2,100)	(67,001)	(2,300)	(70,323)
Payments for purchase of equipment	(62,224)	(1,998,155)	(61,381)	(1,912,329)
Proceeds from disposal of equipment	26	832	-	14
Payments for refundable deposits	(165)	(5,283)	(42)	(1,295)
Inward of refundable deposits	108	3,484	641	19,966
Payments for purchase of intangible assets	(19,147)	(614,898)	(30,098)	(937,669)
Increase in prepayments for equipment	-	-	(13,123)	(408,841)
Interest received	<u>37,674</u>	<u>1,209,798</u>	<u>9,407</u>	<u>293,103</u>
Net cash used in investing activities	<u>(21,079)</u>	<u>(676,463)</u>	<u>(164,337)</u>	<u>(5,118,495)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuance of ordinary shares in the form of sponsored Global Depositary Receipts	408,496	12,819,410	-	-
Proceeds from issuance of ordinary shares by private placement	46,968	1,511,047	64,439	1,998,240
Repayment of the principal portion of lease liabilities	(3,038)	(97,571)	(3,252)	(101,300)
Dividends paid to owners of the Company	(56,301)	(1,818,236)	(30,269)	(930,917)
Proceeds from exercise of employee share options	<u>13,803</u>	<u>440,390</u>	<u>9,988</u>	<u>309,644</u>
Net cash generated from financing activities	<u>409,928</u>	<u>12,855,040</u>	<u>40,906</u>	<u>1,275,667</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES				
	<u>604</u>	<u>1,348,194</u>	<u>109</u>	<u>(78,875)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	494,020	16,884,654	175,379	5,384,255
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>330,876</u>	<u>10,159,556</u>	<u>155,497</u>	<u>4,775,301</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 824,896</u>	<u>\$ 27,044,210</u>	<u>\$ 330,876</u>	<u>\$ 10,159,556</u>

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

(Concluded)

## 【附件六】 EXHIBIT VI

### 董事候選人名單 List of Board Director Candidates

被提名 Nominee	職務 Position	提名 Nominator	學歷 Academic Qualifications	現職 Present Position	經歷 Work Experience	持股 Shareholding
Shen, Johnny Shyang-Lin	董事 Director	本公司董事會 Board of the Company	美國加州大學洛杉磯分校電子工程學士 B.S., Electronic Engineering, University of California, Los Angeles, U.S.	本公司總經理 CEO of the Company	<ul style="list-style-type: none"> <li>本公司營運長 COO of the Company</li> </ul>	1,721,652
張國威 Herbert Chang	董事 Director	本公司董事會 Board of the Company	交通大學管理科學碩士 M.S., Management Science, National Chiao Tung University	GrowStar Partners Group Limited 管理合夥人 General Partner of GrowStar Partners Group Limited	<ul style="list-style-type: none"> <li>牧東光電(股)公司總經理 General Manager of Muttu Optronics Corporation</li> </ul>	0
王德善 Daniel Wang	董事 Director	本公司董事會 Board of the Company	美國紐約市立大學柏魯克分校碩士 MBA, Baruch College, The City University of New York, U.S.	本公司財務長 CFO of the Company	<ul style="list-style-type: none"> <li>富邦證券上海代表處代表 Representative of Fubon Securities Co., Ltd. Shanghai Representative Office</li> </ul>	100,000
郭明鑑 Andrew Kuo	獨立董事 Independent Director	本公司董事會 Board of the Company	美國紐約市立大學柏魯克分校碩士 MBA, Baruch College, The City University of New York, U.S.	國泰世華銀行 董事長 Chairman of Cathay United Bank	<ul style="list-style-type: none"> <li>國泰世華銀行 (中國) 有限公司董事長 Chairman of Cathay United Bank (China) Limited</li> <li>卓毅資本執行長 CEO of Zoyi Capital Ltd</li> <li>黑石集團(香港)有限公司副主席</li> </ul>	0

被提名 Nominee	職務 Position	提名 Nominator	學歷 Academic Qualifications	現職 Present Position	經歷 Work Experience	持股 Shareholding
鄒覺倫 Jerry Tzou	獨立董事 Independent Director	本公司董事會 Board of the Company	美國加州大學柏克萊分校 材料科學碩士 Master of Science, University of California, Berkeley, CA, USA	無 None	Vice Chairman of Blackstone Group (Hong Kong) Limited  • 台積電先進封裝業務開發處處長 Director in Advanced Packaging Business Development of TSMC • 創意電子產品營運副總經理 VP in Product Operations of GUC	0
田至元 Derek C.Y. Tien	獨立董事 Independent Director	本公司董事會 Board of the Company	美國倫斯勒理工學院計算機與系統工程學碩士 Master of Science in Computer and Systems Engineering, Rensselaer Polytechnic Institute	Silicon Road Pte Ltd. - Advisor	• 新加坡政府投資公司-董事總經理 Managing Director of GIC Private Limited • 台積電 資深經理 Senior Manager of TSMC • 美林證券 資深副總 SVP of Merrill Lynch	0
曾馨嫻 Saria Tseng	獨立董事 Independent Director	本公司董事會 Board of the Company	中國文化大學法律研究所碩士 Master of Laws, Chinese Culture University Graduate Institute 美國加州大學柏克萊法學碩士 LLM, University of California, Berkeley, Boalt Hall, School of Law	美商茂力科技系統公司執行副總裁暨法務長 EVP, Strategic Development, General Counsel & Corporate Secretary, Monolithic Power Systems	• 美商 Maxxan Systems 副總裁暨法務長 Vice President, General Counsel & Corporate Secretary of MaXXan Systems Inc. • 國內外國際法律事務所律師 Attorney at Law at various Taiwan and US International Law Firms (Gary Cary, now DLA Piper), Wang and Wang, and Jones Day	0

## 【附件七】 EXHIBIT VII

### 公司章程修訂對照表

#### Comparison table for the amendments to the Memorandum and Articles of Association of the Company

原條文修改 Changes to Original Form	修改後條文 Amended Form
第十次修訂和重述章程大綱和章程 TENTH AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED	第十一次修訂和重述章程大綱和章程 ELEVENTH AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED
<p>5. 公司授權資本額是新臺幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新臺幣 10.00 元，根據《公司法》(如修訂版)及其後修訂之版本和公司章程，公司得購回或購買股份，並得再分割或合併其中股份，得發行全部或部分資本，包括有優先權或遞延權利，或其他條件或限制等。公司得依前述約定設定發行，包括普通股或特別股。</p> <p>5 The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 ordinary shares of par value New Taiwan Dollars 10.00 each, provided always that subject to the provisions of the Companies Act (as amended) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to issue all or any part of its capital with priority or subject to any conditions or restrictions whatsoever and every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.</p>	<p>5. 公司授權資本額是新臺幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新臺幣 10.00 元，<u>且不得轉換為無面額股。</u>根據《公司法》(如修訂版)及其後修訂之版本和公司章程，公司得購回或購買股份，並得再分割或合併其中股份，得發行全部或部分資本，包括有優先權或遞延權利，或其他條件或限制等。公司得依前述約定設定發行，包括普通股或特別股。</p> <p>5 The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 ordinary shares of par value New Taiwan Dollars 10.00 each, <u>prohibited from converting to no-par value ordinary share,</u> provided always that subject to the provisions of the Companies Act (as amended) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to issue all or any part of its capital with priority or subject to any conditions or restrictions whatsoever and every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.</p>

<p>第十次修訂和重述章程 TENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED</p>	<p>第十一次修訂和重述和章程 ELEVENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED</p>
<p>17.9 如董事會不召開或無法召開股東會（包括股東常會），或係為本公司之利益時，<del>監察人（如有）</del>得於必要時召開股東會。</p> <p>17.9 If the board of Directors does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, <del>a supervisor (if any)</del> may convene a general meeting when necessary.</p>	<p>17.9 如董事會不召開或無法召開股東會（包括股東常會），或係為本公司之利益時，<u>審計委員會</u>得於必要時召開股東會。</p> <p>17.9 If the board of Directors does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, <u>the Audit Committee</u> may convene a general meeting when necessary.</p>
<p>25.6 繼續六個月以上持有公司已發行股份總數百分之一以上之股東，得以書面請求審計委員會之獨立董事成員為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。獨立董事於前述之股東提出請求後三十日內不提起訴訟時，前述之股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。</p> <p>25.6 Any Member(s) holding 1% or more of the Company's issued Shares for at least six months may in writing request <del>the independent Directors</del> of the Audit Committee to bring action against the Directors on behalf of the Company in a court of competent jurisdiction as the court of first instance. If the Independent Directors fail to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction as the court of first instance in the name of the Company.</p>	<p>25.6 繼續六個月以上持有公司已發行股份總數百分之一以上之股東，得以書面請求審計委員會為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。獨立董事於前述之股東提出請求後三十日內不提起訴訟時，前述之股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。</p> <p>25.6 Any Member(s) holding 1% or more of the Company's issued Shares for at least six months may in writing request the Audit Committee to bring action against the Directors on behalf of the Company in a court of competent jurisdiction as the court of first instance. If the Independent Directors fail to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction as the court of first instance in the name of the Company.</p>