英屬開曼群島商世芯電子股份有限公司
Alchip Technologies, Ltd.
民國112年股東常會議事錄
Minutes of 2023 Annual General Meeting

時　間：民國一一二年六月九日（星期五）上午九時正
Time: 09:00 a.m. on Friday, June 9, 2023

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 4th 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52,086,096股。
[占本公司已發行股份總數72,324,765股之72.01 %。]
Shareholding of presenting shareholders and shareholders by proxy was 52,086,096 shares.
[Representing 72.01 % of 72,324,765 shares issued.]

出席董事會成員：董事長:關建英
董事: Mr. Johnny Shyang-Lin Shen
董事: 王德善先生
獨立董事: 莊彬甫先生
Present Board members: Chairman: Mr. Kinying Kwan
Director: Mr. Johnny Shyang-Lin Shen
Director: Mr. Daniel Wang
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：關建英　董事長
Chairman: Mr. Kinying Kwan, Chairman of the Board of Directors

紀錄: 廖筱萍
Recorder: Hsiao Ping Liao

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

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111年度營業狀況報告，報請 公鑒。
說明：本公司民國111年度營業報告書，請參閱附件一。

Report No.1：

The Business Report of 2022.
Explanation:
Please refer to Exhibit I for 2022 Business Report of the Company.

報告案二

案由：審計委員會審查民國111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 2022 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5,445,723元及董事酬勞美金1,037,281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$5,445,723 to employees and US$1,037,281 to Directors in cash.

報告案四

案由：修訂永續發展實務守則，報請公鑒。

說明：為配合相關法令，擬修訂本公司「永續發展實務守則」部分條文，修訂條文對照表請參閱附件三。

Report No. 4
Amendments to the Sustainable Development Best Practice Principles.
Explanation:
It is proposed that the Sustainable Development Best Practice Principles of the Company be amended in order to conform to the relevant laws and regulations. Please refer to Exhibit III for details.

四、承認事項 Proposed Resolutions

承認案一 董事會 提
案由：民國 111 年度營業報告書及財務報表案。
說明：一、本公司民國 111 年度營業報告書請參閱附件一。
二、本公司民國 111 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 111 年度會計師查核報告及上述合併財務報表，請參閱附件四。
決議：本議案投票表決結果如下:
表決時出席股東表決權數: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 46,497,541 權 (含電子投票 42,637,017 權)	89.27 %
反對權數 3,707 權 (含電子投票 3,707 權)	0.00 %
棄權與未投票權數 5,584,848 權 (含電子投票 5,355,848 權)	10.72 %

本案表決照案承認。
本案無股東提問。

Proposal No.1： Proposed by the Board of Directors
2022 Business Report and the Consolidated Financial Statements for the year ended December 31, 2022 of the Company.
Explanation:
(1) Please refer to Exhibit I for 2022 Business Report of the Company.
(2) The Company's 2022 Consolidated Financial Statements, including Balance Sheet, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash flows, were audited by independent auditors, Ms. Yi-Wen Wang and Ms. Li-Chun Chang of Deloitte & Touche.
(3) Please refer to Exhibit IV for the independent auditors' audit report and the above-mentioned Consolidated Financial Statements.
Resolutions：The voting results are shown below.
Shares present at the time of voting: 52,086,096.

Voting Results*	% of the total represented share present
Approval votes: 46,497,541 votes (42,637,017 votes)	89.27 %
Disapproval votes: 3,707 votes (3,707 votes)	0.00 %
Abstention votes/no votes: 5,584,848 votes (5,355,848 votes)	10.72 %

*including votes casted electronically (numbers in brackets).

RESOLVED, that 2022 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111年度盈餘分配案，提請 承認。

說明：一、民國 111 年度盈餘分配，業經民國 112 年 3 月 15 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

111 年度盈餘分配表

單位：美金元

111 年度期初未分配盈餘		54,721,155
因採用權益法之投資調整保留盈餘		(164,082)
本期稅後淨利		61,547,192
迴轉特別盈餘公積		9,985,768
本期可供分配盈餘		126,090,033
分配項目		
現金股利(每股配發美金 0.41995 元)		(30,268,787)
111 年度期末未分配盈餘		95,821,246

註: 1. 每股股利係以 112 年 2 月 24 日止流通在外股數 72,077,548 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 112 年 3 月 15 日董事會決議發放每股現金股利 0.41995 美元(換算成新台幣 12.86 元)，美金換算成新台幣匯率係依 112 年 3 月 14 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: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 46,497,540 權	89.27 %

(含電子投票 42,637,016 權)	
反對權數 3,708 權 (含電子投票 3,708 權)	0.00 %
棄權與未投票權數 5,584,848 權 (含電子投票 5,355,848 權)	10.72 %

本案表決照案承認。

本案無股東提問。

Proposal No.2： Proposed by the Board of Directors

2022 Profit Distribution Proposal.

Explanation:

(1) The Board has adopted a proposal for 2022 Profit Distribution on March 15, 2023 in accordance with the Memorandum and Articles of Association of the Company. Please refer to 2022 Profit Distribution table below.

(2) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues.

(3) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or employee stock options exercise, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

Alchip Technologies, Limited
Profit Distribution Table
Year 2022

(Unit: USD)

2022 Beginning retained earnings		54,721,155
Adjustment of retained earnings due to Investments accounted for using equity method		(164,082)
Net profit after tax		61,547,192
Reverse Special reserve		9,985,768
Distributable net profit		126,090,033
Distribution item		
Dividend to shareholder (US$0.41995 per share)		(30,268,787)
2022 Unappropriated retained earning		95,821,246

Note: 1. The calculation of the dividend per share is based on the total number of outstanding shares which were 72,077,548 shares as of February 24, 2023. The price of actual dividend per share will be calculated on the Record date for the distribution. The total amount of dividend is fixed.

2. On March 15, 2023, the Board has resolved to issue to shareholders a dividend of US$0.41995 (converted into NT$12.86) per share. This foreign exchange rate is based on the spot rate set by Bank of Taiwan on March 14, 2023. 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: 52,086,096.

Voting Results*		% of the total represented share present
Approval votes:	46,497,540 votes (42,637,016 votes)	89.27 %
Disapproval votes:	3,708 votes (3,708 votes)	0.00 %
Abstention votes/no votes:	5,584,848 votes (5,355,848 votes)	10.72 %

*including votes casted electronically (numbers in brackets).

RESOLVED, that 2022 Profit Distribution Proposal be and hereby was accepted as submitted.

No question was raised by Shareholder.

五、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: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 46,496,520 權 (含電子投票 42,635,996 權)	89.26 %
反對權數 3,728 權 (含電子投票 3,728 權)	0.00 %
棄權與未投票權數 5,585,848 權 (含電子投票 5,356,848 權)	10.72 %

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 V for details.

Resolutions: The voting results are shown below.
Shares present at the time of voting: 52,086,096.

Voting Results*		% of the total represented share present
Approval votes:	46,496,520 votes (42,635,996 votes)	89.26 %

Disapproval votes:	3,728 votes (3,728 votes)	0.00 %
Abstention votes/no votes:	5,585,848 votes (5,356,848 votes)	10.72 %

*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：修訂取得或處分資產處理程序案，提請 討論。

說明：因應公司實務需求，擬修訂本公司「取得或處分資產處理程序」部分條文。修正條文對照表請參閱附件六。

決議：本議案投票表決結果如下:

表決時出席股東表決權數: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 27,543,738 權 (含電子投票 23,683,214 權)	52.88 %
反對權數 16,890,510 權 (含電子投票 16,890,510 權)	32.42 %
棄權與未投票權數 7,651,848 權 (含電子投票 7,422,848 權)	14.69 %

本案表決照案通過。

本案無股東提問。

Discussion No.2： Proposed by the Board of Directors

Amendments to the Guideline for Acquisition and Disposal of Assets. Please proceed to discuss.

Explanation:

It is proposed that the Guideline for Acquisition and Disposal of Assets of the Company be amended and approved in order to comply with the needs of Company's practice. Please refer to Exhibit VI for details.

Resolutions: The voting results are shown below.

Shares present at the time of voting: 52,086,096.

Voting Results*		% of the total represented share present
Approval votes:	27,543,738 votes (23,683,214 votes)	52.88 %
Disapproval votes:	16,890,510 votes (16,890,510 votes)	32.42 %
Abstention votes/no votes:	7,651,848 votes (7,422,848 votes)	14.69 %

*including votes casted electronically (numbers in brackets).

RESOLVED, that the Amendments to the Guideline for Acquisition and Disposal of Assets be and hereby were accepted as submitted.

No question was raised by Shareholder.

討論案三 董事會 提

案由：解除董事競業禁止案，提請 討論。

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

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

三、擬解除董事競業禁止限制之內容如下:

職稱	姓名	目前兼任他公司之名稱及職務
董事	王德善	• 本公司矽雲(上海)科技有限公司董事

決議：本議案投票表決結果如下:

表決時出席股東表決權數: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 43,958,499 權 (含電子投票 40,097,975 權)	84.39 %
反對權數 414,913 權 (含電子投票 414,913 權)	0.79 %
棄權與未投票權數 7,712,684 權 (含電子投票 7,483,684 權)	14.80 %

本案表決照案通過。

本案無股東提問。

Discussion No.3： Proposed by the Board of Directors

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

Explanation:

(1) In accordance with the Article 30.4 of the Memorandum and Articles of Association of the Company, a Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote.

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

(3) Please refer to the table below for the Director's position holding in other companies.

Position	Name	Position holding in other companies
Director	Daniel Wang	• Director of Chiptopia (Shanghai) Technology Co., Ltd

Resolutions: The voting results are shown below.

Shares present at the time of voting: 52,086,096.

Voting Results*		% of the total represented share present
Approval votes:	43,958,499 votes (40,097,975 votes)	84.39 %
Disapproval votes:	414,913 votes (414,913 votes)	0.79 %

Abstention votes/no votes:	7,712,684 votes (7,483,684 votes)	14.80 %

*including votes casted electronically (numbers in brackets).

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

No question was raised by Shareholder.

討論案四 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5,000,000股（每股面額新台幣10元），預計增加實收資本額總額不超過新台幣50,000,000元。

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

(一) 私募價格訂定之依據及合理性：

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

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

(2) 定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價。

2. 實際定價日及實際私募價格於不低於股東會決議成數之範圍內授權董事會依前述訂價依據，視日後洽定特定人情形及市場狀況決定之。

3. 本次私募價格之訂價方式係依據「公開發行公司辦理私募有價證券應注意事項」規定，並考量公司未來展望以及私募有價證券之轉讓時點、對象及數量均有嚴格限制，且三年內不得洽辦上市掛牌，流動性較差等因素，故本次私募價格之訂定應屬合理，對股東權益不致有重大影響。

(二)特定人選擇方式：

1. 本次私募普通股之對象以符合證券交易法第 43 條之 6 及金融監督管理委員會 91 年 6 月 13 日（91）台財證一字第 0910003455 號令之規定擇定特定人，並以策略性投資人為限。

2. 應募人擬為策略性投資人：

(1) 應募人之選擇方式與目的：因本公司長期經營與業務發展需要，將選擇對本公司之未來營運能產生直接或間接助益者為優先考量，並能有助於本公司擴大業務市場，強化客戶關係，或提升業務開發整合效益，或能提高技術，並能認同本公司經營理念之策略性投資人。

(2) 必要性：本次選定應募人之目的係為引進策略性投資人及增強與策略合作伙伴的長期合作關係，透過策略性投資人可提升本公司之長期競爭力及營運效益，故有其必要性。

(3) 預計效益：藉由策略性投資人之經驗、技術、知識、品牌聲譽及市場通路等優勢，經由策略合作、共同開發業務或市場整合等方式，預計將有助於本公司降低營運成本、擴大業務版圖，以提高本公司未來營運績效。

3. 目前尚無已洽定之應募人。

(三) 辦理私募之必要理由：

1. 不採用公開募集之理由：考量資本市場狀況、發行成本、私募方式之籌資時效性及可行性，以及私募股票有三年內不得自由轉讓之限制等因素，較可確保並強化與策略合作伙伴間更緊密的長期合作關係，故本次不採用公開募集而擬以私募方式辦理現金增資發行新股。

2. 私募之額度：本次私募普通股總額度在不超過 5,000,000 股額度內，將於股東會決議之日起一年內，分一次或二次辦理。

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	二次皆為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	二次皆為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

(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: 52,086,096 權

表決結果	占出席股東表決權數%
贊成權數 44,371,009 權 (含電子投票 40,510,485 權)	85.18 %
反對權數 2,054,237 權 (含電子投票 2,054,237 權)	3.94 %
無效權數 4,000 權 (含電子投票 0 權)	0.00 %
棄權與未投票權數 5,656,850 權 (含電子投票 5,431,850 權)	10.86 %

本案表決照案通過。

- 股東提問: (戶號:57958)

貴司私募普通股計畫的對象範圍很大，對股東權益有影響，請公司說明

財務長回答:私募的對象尋求以業務互補以及有綜效的對象為優先，另外私募普通股的股數約為 5,000 張，佔公司的股本約 7%，應募人的股票需要鎖三年，折價約在 20%之內。若與上市其他同業比較，辦理私募的價格、整體金額及其公司規模，我司辦理私募的決定，應算合理。在未來的發展，我們會需要策略夥伴的合作，好贏得業務，所以私募議案也是基於此考量所提出的。

Discussion No.4： 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 5,000,000 shares (at par value of NT$10 per share) and the increased paid-in capital amount will not exceed NT$ 50,000,000.

(2) According to the provisions of Article 43-6 of the Securities and Exchange Act and the "Directions for Public Companies Conducting Private Placements of Securities", the further explanations are set forth as follows:

1. The basis and rationality of the pricing of private placement
   A. As to the pricing of the Privately Placed Common Shares, the price per share shall not be lower than 80% of the higher price of the following two calculations before the pricing date:
      i. The simple average closing price of the Company's common shares is calculated based on either the 1, 3, or 5 business days before the pricing date and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction; or
      ii. The simple average closing price of the Company's common shares is calculated based on 30 business days before the pricing date, and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction.
   B. The actual pricing date and the actual price of common shares to be issued through private placement shall not be less than the range approved by the resolution of the Company shareholders' meeting. The board of directors of the Company will be authorized to determine the price based on the aforesaid price, future specific persons' situation and market conditions.
   C. The pricing method of this private placement price is based on the "Directions for Public Companies Conducting Private Placements of Securities," considering that the Company's future prospects, the timing, object, and quantity of transfer of private placement of securities are strictly limited. Moreover, it is also not possible to be listed on the TWSE within three years and the liquidity is poor. Therefore, the pricing of the private placement of this fiscal year shall be reasonable, and would cause no major impact on shareholders' equity.
2. Methods for selecting specific persons
   A. The proposed investor to subscribe for the Privately Placed Common Shares shall meet the qualification under Article 43-6 of the Securities Exchange Act and the Decree No. 0910003455 of the Financial Supervisory Commission issued on June 13, 2002, and shall be a strategic investor.
   B. The proposed investors are intended to be strategic investors:
      i. Method and purpose of selecting investors: Due to the Company's long-term business and business development needs, it will give priority to those who may directly or indirectly contribute to the future operation of the Company, and can help the Company expand its business, strengthen customer relations, or enhance business development integration benefits, or can improve technology, and can recognize the Company's business strategy.
      ii. Necessity: The purpose of selecting offerees is to introduce strategic investors and strengthen long-term cooperation with strategic partners. Through strategic investors, the long-term competitiveness and operational effectiveness of the Company can be enhanced, which is necessary.
      iii. Expected Benefits: It is expected that through strategic investors' experience, technology, knowledge, brand reputation, and market access, the Company can cooperate with such investors in strategic cooperation, joint business development or market integration, which will help the Company to reduce operating costs and expand its sales market to improve the Company's future operating performance.
   C. There are no offerees at present.
3. Necessary reasons for the private placement:
   A. Reasons for not adopting public offerings: Considering factors such as capital market conditions, offering costs, timeliness and feasibility of fundraising for private placements, and restrictions on private placement of shares that cannot be freely transferred within three years, etc. In this way, it can ensure and strengthen strategic partnerships in a closer long-term cooperation relationship. Therefore, public offering is not adopted this time, and a private placement to increase capital in cash by issuance of new share is conducted instead.
   B. The size of the proposed private placement: The aggregate number of this Privately Placed Common Shares shall not exceed 5,000,000 shares, and will be issued once or twice 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	Reduce the Company's operating risks, strengthen its financial structure, and

	foreign industrial companies or funds, and at the same time, enrich working capital and meet the Company's long-term operational development needs	improve the Company's future operating performance
Twice in two transactions	Two occasions are to seek technical cooperation business cooperation or strategic alliances with domestic and foreign industrial companies or funds. At the same time, it enriches the working capital and meets the needs of the Company's long-term operation and development.	Two occasions are to reduce the Company's operating risk, strengthen its financial structure, and improve the Company's future operating performance.

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: 52,086,096.

Voting Results*		% of the total represented share present
Approval votes:	44,371,009 votes (40,510,485 votes)	85.18 %
Disapproval votes:	2,054,237 votes (2,054,237 votes)	3.94 %
Invalid votes:	4,000 votes (0 vote)	0.00 %
Abstention votes/no votes:	5,656,850 votes (5,431,850 votes)	10.86 %

*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.

Shareholder’s question: (Shareholder Account No: 57958)
The selection of investors covers a wide range and may have an impact on Shareholders' Equity. Please make an explanation.

CFO: The private placement targets businesses that complement each other and have synergistic effects as a priority. Additionally, the number of privately placed common shares is approximately 5,000 shares, accounting for approximately 7% of the company's equity. The restriction on private placement of shares cannot be freely transferred within three years, and the pricing of the private placement may be 20% off. Compared to the other listed companies in the same industry, the pricing, overall amount, and company scale, our decision to proceed with the private placement can be considered reasonable. In our future development, we will require strategic partnerships to win business. Therefore, the proposal for private placement is also based on this consideration.

六、臨時動議 Ad Hoc Motion

- 股東提問: (戶號:57958)

今年貴司的 EPS 似乎能達到 45 元，明年 65 元，後年 75 元，這樣的成長是否會發生?

董事長回答:未來我們無法控制，但看過去幾年來的成長，這樣的趨勢我們會繼續努力，所以需要煩請股東自行判斷。

總經理回答:業績跟股價不一定是完全成正比，但我個人對未來的營運很有信心。

財務長回答:依證交法相關規定，我們無法做數字性的預測。股價根據財務數字或大環境的變動會有變化，若在未來大環境好的情況下，公司還是有蠻大的發揮空間。

Shareholder’s question: (Shareholder Account No: 57958)
It seems that the EPS could reach NT$45 this year, NT$65 next year, and NT$75 in the year after. Will such growth occur?

Chairman: We will work hard on it. Based on the growth seen in the past few years, we will continue to make efforts to maintain such a trend.

CEO: Performance and stock price may not be directly proportional, but I have great confidence in the future operations.

CFO: We are unable to provide numerical forecasts according to the relevant laws and regulations of Securities and Exchange Act. Stock prices can fluctuate based on the financial numbers or changes in the overall environment. If the overall environment remains favorable in the future, the Company may perform well.

- 股東提問: (戶號:701)

市場上貴司常被跟業界的龍頭做比較，煩請公司針對競爭力說明

總經理回答: 非常榮幸將世芯歸類為能跟世界 tier one ASIC providers 一起競爭。SoC 設計非常的複雜，大家需要分工合作。一家公司要在每個領域都當第一是不可能的，分工合作是我的經營理念，大家分工合作，做自己擅長的部份才能提供最完善的解決方案。

Shareholder’s question: (Shareholder Account No: 701)
Your company is often compared to the tier one companies in the market. Could you please provide an explanation regarding your competitive advantages?

CEO: It is our great honor to be categorized as a competitor to world-tier one ASIC providers. SoC design is highly complex, and collaboration is crucial. It is impossible for a single company to be the best in every field. Teamwork is my management philosophy. By dividing tasks and collaborating, we can focus on our respective strengths and provide the most comprehensive solutions.

- 股東提問: (戶號:701)

關於私募案，貴司會考慮國內的策略夥伴還是北美的?

財務長: 涵蓋的範疇，我們都不排除，若國內的廠商跟我們有業務往來或雙方管理階層熟識，可能性會比較大一點。

Shareholder's question: (Shareholder Account No: 701)

As to the private placement, will you cooperate with the domestic strategic investors or those from North America?

CFO: We will not rule out any possibilities. If there are domestic firms with whom we have established business relationships or familiarity with the management teams on both sides, the likelihood of collaboration could be higher.

- 股東提問: (戶號:59477)

關於星期一自由時報的消息，Marvell 拿到 Amazon 的訂單，公司如何看待?

財務長回答: Marvell 是我們在北美的競爭者，在物理實現及 Process technology 的部分，我們並不遜色於北美的大廠。

Shareholder's question: (Shareholder Account No: 59477)

As to the news in Liberty Times on Monday, Marvell claimed that they got order from Amazon. How do you think?

CFO: Marvell is our competitor in North America. We believe that our physical implementation and process technology are excellent as the tier one companies in North America.

參、 附件 EXHIBITS

一、 營業報告書 Business Report

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

三、 永續發展實務守則修訂對照表
Comparison table for the amendments to the Sustainable Development Best Practice Principles

四、 會計師查核報告暨民國 111 年度合併財務報表
Independent Auditors’ Report and 2022 Consolidated Financial Statements

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

六、 取得或處分資產處理程序修訂對照表
Comparison table for the amendments to the Guideline for Acquisition and Disposal of Assets

【附件一】**EXHIBIT I**

英屬開曼群島商世芯電子股份有限公司
營業報告書

經營方針

世芯電子為晶片設計服務的領導業者，專注於提供系統客戶高複雜度、高產量的深次微米 SoC 設計解決方案。本公司致力於成為客戶最佳的矽晶片設計服務夥伴，以獨特的自有技術，有效整合從設計到量產的 Turnkey 服務，確保客戶一次投片成功並快速將產品導入市場。2022 年新冠疫情趨緩，各產業鏈持續進行庫存調整，維持相對清淡的營運動能。而受國際局勢、通膨及升息等因素影響，雖總體環境情勢不確定性較高，但由於高效能運算及人工智慧等市場需求持續熱絡，世芯電子營運並未受到影響，除全年營收獲利再度創下歷史新高，亦持續擴張企業版圖，在先進製程領域維持領先地位。對於未來我們依然秉持著四大核心價值，以團隊合作與專注、創新、誠信和品質之經營方針，持續紮根 IC 設計產業，深化全球布局以創造出更多的股東價值。

實施概況

隨著人工智慧、高效能運算、物聯網等各項新應用的蓬勃發展，全球半導體市場競爭激烈，2022 年世芯電子在此波巨浪中仍力求表現；除已完成多項具高複雜度的高效能運算（HPC）相關設計外，亦接下多項人工智慧（AI）等先進製程設計訂單，預計於 2023 年陸續進入量產。總體而言，2022 年公司表現十分出色，高效能運算及人工智慧領域皆取得亮眼成績。在先進製程部分，7 奈米仍為公司今年主流設計案，此外 6 奈米、5 奈米、4 奈米及 3 奈米設計需求躍升，客戶詢問相當踴躍。而在客戶部分，北美及亞太地區贏得多項高效能運算設計案。2022 年整年而言，公司進行了許多 6 奈米、5 奈米、4 奈米及 3 奈米設計專案，封裝方面採用 Chip-on-Wafer-on-Substrate 及 InFO（Integrated Fan-Out）先進封裝製程技術。多項 4 奈米亦已開始進行設計，已於 2022 年第三季完成投片。而 3 奈米測試晶片目前已於 2023 年第一季完成投片。在技術研發方面，世芯電子維持 ASIC 設計服務領域中先進製程技術的領先地位。以營收面來看，87%屬於高階製程 FinFET（16 奈米及以下）與先進封裝的設計與量產。無論在營收或獲利的部分，2022 年可謂是豐收的一年。在產品應用方面，我們持續與世界級系統大廠合作，完成多項先進封裝製程人工智慧、高效能電腦晶片、通訊網絡等產品，隨著市場的需求擴張，公司亦開始進入車用晶片相關領域。世芯將以具國際水準的先進製程設計能力及優秀的團隊，期望未來成為 ASIC 產業第一領導品牌。

營業計畫實施成果

以新台幣計，2022 年本公司營業額為新台幣一佰三十七億二仟五佰萬元，較 2021 年的營業額新台幣一佰零四億二仟八佰萬元成長 31.62 %，2022 年稅後淨利為新台幣一十八億三仟三百萬元，較 2021 年的稅後淨利一十四億九仟萬元增加 23.06%。以美元來計算，全年營收為四億六仟萬美元，稅後淨利為六仟一佰五十萬美元，分別較前一年增加 23.68%及 15.65%。2022 年經營績效的表現包括：全年平均毛利率 32.27%、營業利益率為 16.84%、資產報酬率為 11.13%、權益報酬率為 15.70%。

營業收支預算執行情形

(一)營業收入部份

2022 年度營業收入為新台幣一佰三十七億二仟五佰萬元，較 2021 年的營業額新台幣一佰零四億二仟八佰萬元成長 31.62%，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

2022 年度營業支出總額為新台幣一百一十四億元，較 2021 年度新台幣八十六億元，增加二十八億元，主係因量產收入增加，相關營業成本增加。

獲利能力分析

本公司在 2022 年度因營業收入增加，營業利益較 2021 年度增加 26.43%，營業費用率 2022 年度及 2021 年分別為 15.44%及 16.63%，稅後淨利較 2021 年度稅後淨利增加 23.06%。

研究發展狀況

著眼於客戶對產品性能更卓越、更低耗電及晶片尺寸更小的需求，2022 年世芯電子持續投入資源發展高階製程晶片設計、2.5D/3D 先進封裝設計平台與客製化 IP，加強與合作夥伴針對先進技術最佳化的研發。目前世芯電子已有多項高階製程 7 奈米人工智慧及高效能運算設計案已成功投片並進入量產，亦有多項 5 奈米，4 奈米和 3 奈米客製化晶片設計案正在進行中。所有團隊已經就定位，幫助客戶搶得市場先機，領先推出最尖端的產品，以及確保我們在先進製程設計服務的領導地位。

未來展望

展望 2023 年，我們會不斷地以創新、頂級製程設計、尖端研發實力以及策略聯盟開拓市場先機，在產品方面將著重在高效能運算、人工智慧、物聯網、與車用電子等領域之應用。在市場面將加大北美市場的投入，並以堅強的核心競爭力及使命必達的信念，爭取客戶信任以提供高品質的客戶服務，邁向持續成長及獲利之目標，為客戶及股東創造更高的價值。最後，再次誠摯地感謝努力不懈的員工，和各位股東們長久以來對本公司的支持與鼓勵，謹致上最深的謝忱！

並祝各位，身體健康、萬事如意。

董事長: 關 建 英 Kinying Kwan

Chairman

總經理: 沈 翔 霖 Johnny Shyang-Lin Shen

Chief Executive Officer

會計主管: 金 曉 煒 Yuki Jin

Financial Controller

Alchip Technologies Limited
Business Report

Management Principle

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

Despite uncertainties brought on by global politics, inflation, and higher interest rates, the HPC and artificial intelligence (AI) markets grew significantly in 2022. In the face of a diminishing COVID-19 spread, the industries adjusted their inventory and maintained a relatively consistent level of operation. Within this challenging environment, Alchip delivered impressive operating performance, achieved record profits, and expanded our business scope to maintain our position as an advanced technology leader. We achieved this by embracing Alchip's four core values – teamwork and dedication, innovation, integrity, and quality -- to deliver enhanced value to our shareholders.

Business Environment

Despite tough global semiconductor industry competition over the past two years, Alchip delivered impressive 2022 operating results, because of our strong advanced technology position within the HPC, AI, and Internet of Things market segments. The high-performance computing segment experienced continued growth in the North America and Asia Pacific regions.

The company completed a significant number of leading-edge design projects in response to strong demand from these segments. The 7nm process nodes remains the mainstream design case, but demand for 6nm, 5nm, 4nm and 3nm designs significantly increased. At the same time, a number of large production-quantity, high-performance computing chips, mostly targeting the 7nm process node, entered mass production. This combination of market segment leadership, strong demand for advanced technology designs, and a significant number of designs entering mass production contributed to the company's record performance.

Alchip also taped-out a significant number of 7nm, 6nm, and 5nm designs in 2022, with several involving Chip-on-Wafer-on-Substrate and InFO (Integrated Fan-Out) advanced packaging technology. The company also taped-out several 4nm designs in the third quarter of 2022 and successfully taped-out a 3nm test chip in the first quarter of 2023.

Alchip has strengthened its position as a leading high-performance computing ASIC company, with approximately 87% of its revenue coming from advanced process (FinFET, 16nm and below) designs and the mass production of highly complex advanced packaged devices.

The company has also successfully partnered with tier-one systems and cloud service customers to complete several challenging leading-edge design projects featuring the most advanced packaging technology targeting high-end, complex artificial intelligence, networking, and high-performance computing applications. The company also began an initial entry into the automotive ASIC market in response to expanded market demand.

Financial Results

Alchip's 2022 operating revenue reached NTD13,725 million, a 31.62% increase year-on-year (YoY) from NTD10,428 million in 2021. Net profit was NTD1,833 million, a 23.06% increase YoY from NTD1,490 million in 2021. On a US dollar ($) basis, 2022 operating revenue equaled $460 million, a 23.68% increase YoY, with net profit of $61.5 million, a 15.65% increase YoY. The 2022 gross margin was 32.27%, with an operating margin of 16.84%. The 2022 return on assets and return on equity were 11.13% and 15.70%, respectively.

Operating revenue and COGS

1. Operating Revenue

The operating revenue increased in 2022 to NTD13,725 million from NTD10,428 million in 2021, a 31.62% increase YoY, is mainly due to operating revenue increases from both design service and production sources.

2. Cost of Goods Sold

Total operating costs were NTD11,400 million in 2022, an increase of NTD2,800 million from NTD8,600 million in 2021, mainly due to costs associated with the increase in production revenue.

Profitability

Operating profit grew by 26.43% YoY due to increased revenue. The operating expenses-to- revenue ratio in 2022 and 2021 were 15.44% and 16.63%, respectively. With the increase in operating revenue, 2022 net profit grew 23.06% YoY.

Research and Development

In response to customer demand, Alchip continued to heavily invest in advanced technology design and customized IP. Building on our success in implementing multiple 5nm, 4nm and 3nm designs, Alchip will solidify its position as an advanced technology leader as it ventures into advanced 2.5D/3D packaging technology in 2022.

Going forward, Alchip will capitalize on market opportunities that align with its advanced technology strengths and strengthen strategic alliances with major IP partners. The company will remain focused on exploring new applications in high-growth segments such as artificial intelligence, high-performance computing, IoT, and automotive. In addition, we will continue to aggressively pursue, strategic initiatives are currently underway to expand Alchip's North American market share.

Given our core competency of providing industry-leading ASIC service for advanced technologies, Alchip is confident in our ability to achieve strong revenue and profit growth in 2023, by creating value for both customers and shareholders.

Kinying Kwan

Chairman

Johnny Shyang-Lin Shen

Chief Executive Officer

Yuki Jin

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一百一十一年度營業報告書、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

本公司一百一十二年股東常會

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 二 年 三 月 十 五 日

Alchip Technologies, Limited
AUDIT COMMITTEE'S REVIEW REPORT

To: Shareholders' Annual General Meeting for Year 2023, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2022 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

【附件三】EXHIBIT III

永續發展實務守則修訂對照表
Comparison table for the amendments to the Sustainable Development Best Practice Principles

原條文修改 Changes to Original Form	修改後條文 Amended Form
備註:此為新增條文。 Note: The article is added.	4.11 本公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。

【附件四】EXHIBIT IV

Deloitte.

勤業眾信

勤業眾信聯合會計師事務所
11073 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 11073, Taiwan

Tel :+886 (2) 2725-9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

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 111 年及 110 年 12 月 31 日之合併資產負債表，暨民國 111 年及 110 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 111 年及 110 年 12 月 31 日之合併財務狀況，暨民國 111 年及 110 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 111 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 111 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，導致產品因生命週期縮短而可能造成存貨價值減損或呆滯，管理階層針對可能價值減損或呆滯的存貨，除依存貨政策提列外，尚需考量集團存貨去化情形、未來訂單需求及外部產業環境變化。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 111 年 12 月 31 日止，Alchip 集團存貨餘額為新台幣 9,124,556 仟元（美金 297,120 仟元），佔合併財務報表總資產之 46%，與存貨相關會計政策及資訊，請參閱合併財務報表附註四、五及十一。

本會計師所執行之主要查核因應程序包括：

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

管理階層與治理單位對合併財務報表之責任

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

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

Alchip 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

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

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

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

本會計師從與治理單位溝通之事項中，決定對 Alchip 集團民國 111 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

金融監督管理委員會核准文號
金管證審字第 0980032818 號

會計師 張麗君

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 112 年 3 月 21 日

Alchip Technologies, Limited 及子公司

合併資產負債表

民國 111 年及 110 年 12 月 31 日

單位：新台幣仟元

代碼	資產	111年12月31日 金額	%	110年12月31日 金額	%
	流動資產				
1100	現金及約當現金（附註六）	$ 4,775,301	24	$ 3,848,660	29
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	126,812	1	78,110	1
1136	按攤銷後成本衡量之金融資產（附註八）	1,904,020	10	4,373,440	33
1170	應收帳款淨額（附註十）	1,412,756	7	969,747	7
1200	其他應收款	75,258	-	37,585	-
130X	存貨（附註十一）	9,124,556	46	1,057,476	8
1410	預付款項（附註十六）	691,466	3	1,152,536	9
1470	其他流動資產	130,278	1	40,077	-
11XX	流動資產總計	18,240,447	92	11,557,631	87
	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）	339,898	2	306,976	2
1535	按攤銷後成本衡量之金融資產（附註八）	-	-	27,680	-
1600	不動產、廠房及設備（附註十三）	710,484	4	884,334	7
1755	使用權資產（附註十四）	125,511	1	81,093	1
1780	無形資產（附註十五）	89,456	-	37,887	-
1840	遞延所得稅資產（附註二二）	61,907	-	67,867	-
1915	預付設備款	56,070	-	222,229	2
1990	其他非流動資產	114,352	1	71,940	1
15XX	非流動資產總計	1,497,678	8	1,700,006	13
1XXX	資　產　總　計	$ 19,738,125	100	$ 13,257,637	100
代碼	負債及權益				
	流動負債				
2130	合約負債（附註二十）	$ 3,362,684	17	$ 1,480,160	11
2170	應付帳款	1,937,572	10	394,389	3
2200	其他應付款（附註十七）	897,941	4	592,144	5
2230	本期所得稅負債（附註二二）	326,545	2	321,232	2
2280	租賃負債（附註十四）	51,275	-	35,912	-
2399	其他流動負債	31,746	-	15,170	-
21XX	流動負債總計	6,607,763	33	2,839,007	21
	非流動負債				
2570	遞延所得稅負債（附註二二）	35,696	-	-	-
2580	租賃負債（附註十四）	70,326	1	50,339	1
2630	遞延收入	22,286	-	20,087	-
25XX	非流動負債總計	128,308	1	70,426	1
2XXX	負債總計	6,736,071	34	2,909,433	22
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	719,280	4	706,876	5
3200	資本公積	7,792,801	39	7,292,281	55
	保留盈餘				
3320	特別盈餘公積	347,922	2	201,957	1
3350	未分配盈餘	3,387,886	17	2,495,012	19
3300	保留盈餘總計	3,735,808	19	2,696,969	20
3400	其他權益	745,605	4	(347,922)	(2)
31XX	本公司業主權益合計	12,993,494	66	10,348,204	78
36XX	非控制權益	8,560	-	-	-
3XXX	權益總計	13,002,054	66	10,348,204	78
	負　債　及　權　益　總　計	$ 19,738,125	100	$ 13,257,637	100

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：金曉煒

Alchip Technologies, Limited 及子公司

合併資產負債表

民國 111 年及 110 年 12 月 31 日

單位：美金仟元

代碼	資產	111年12月31日 金額	%	110年12月31日 金額	%
	流動資產				
1100	現金及約當現金（附註六）	$ 155,497	24	$ 139,041	29
1120	透過其他綜合損益按公允價值衡量之金融資產（附註七）	4,129	1	2,822	1
1136	按攤銷後成本衡量之金融資產（附註八）	62,000	10	158,000	33
1170	應收帳款淨額（附註十）	46,003	7	35,034	7
1200	其他應收款	2,451	-	1,358	-
130X	存貨（附註十一）	297,120	46	38,204	8
1410	預付款項（附註十六）	22,516	3	41,638	9
1470	其他流動資產	4,242	1	1,448	-
11XX	流動資產總計	593,958	92	417,545	87
	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）	11,068	2	11,090	2
1535	按攤銷後成本衡量之金融資產（附註八）	-	-	1,000	-
1600	不動產、廠房及設備（附註十三）	23,135	4	31,948	7
1755	使用權資產（附註十四）	4,087	1	2,930	1
1780	無形資產（附註十五）	2,913	-	1,369	-
1840	遞延所得稅資產（附註二二）	2,016	-	2,452	-
1915	預付設備款	1,826	-	8,029	2
1900	其他非流動資產	3,723	1	2,598	1
15XX	非流動資產總計	48,768	8	61,416	13
1XXX	資產總計	$ 642,726	100	$ 478,961	100
代碼	負債及權益				
	流動負債				
2130	合約負債（附註二十）	$ 109,498	17	$ 53,474	11
2170	應付帳款	63,093	10	14,248	3
2200	其他應付款（附註十七）	29,239	4	21,392	5
2230	本期所得稅負債（附註二二）	10,633	2	11,605	2
2280	租賃負債（附註十四）	1,670	-	1,297	-
2399	其他流動負債	1,033	-	549	-
21XX	流動負債總計	215,166	33	102,565	21
	非流動負債				
2570	遞延所得稅負債（附註二二）	1,162	-	-	-
2580	租賃負債（附註十四）	2,290	1	1,819	1
2630	遞延收入	726	-	726	-
25XX	非流動負債總計	4,178	1	2,545	1
2XXX	負債總計	219,344	34	105,110	22
	歸屬於本公司業主之權益（附註十八及十九）				
3110	普通股股本	23,043	4	22,620	5
3200	資本公積	271,652	42	254,819	53
	保留盈餘				
3320	特別盈餘公積	12,784	2	7,548	2
3350	未分配盈餘	116,106	18	86,731	18
3300	保留盈餘總計	128,890	20	94,279	20
3400	其他權益	(468)	-	2,133	-
31XX	本公司業主權益合計	423,117	66	373,851	78
36XX	非控制權益	265	-	-	-
3XXX	權益總計	423,382	66	373,851	78
	負債及權益總計	$ 642,726	100	$ 478,961	100

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：金曉煒

Alchip Technologies, Limited 及子公司

合併綜合損益表

民國 111 年及 110 年 1 月 1 日至 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

		111年度			110年度		
代　碼		美　金	新　台　幣	%	美　金	新　台　幣	%
4000	營業收入淨額（附註二十）	$ 460,500	$13,725,204	100	$ 372,319	$10,428,276	100
5000	營業成本（附註十一及二一）	311,882	9,295,633	68	245,125	6,865,711	66
5900	營業毛利	148,618	4,429,571	32	127,194	3,562,565	34
	營業費用（附註二一）						
6100	推銷費用	7,183	214,075	2	7,200	201,658	2
6200	管理費用	20,980	625,311	4	19,200	537,783	5
6300	研究發展費用	39,286	1,170,945	8	35,325	989,405	10
6450	預期信用減損損失	3,630	108,185	1	206	5,764	-
6000	營業費用合計	71,079	2,118,516	15	61,931	1,734,610	17
6900	營業淨利	77,539	2,311,055	17	65,263	1,827,955	17
	營業外收入及支出（附註二一）						
7100	利息收入	2,938	87,572	1	1,279	35,835	1
7010	其他收入	1,763	52,559	-	880	24,640	-
7020	其他利益及損失	(2,190)	(65,267)	(1)	524	14,682	-
7050	財務成本	(96)	(2,868)	-	(92)	(2,590)	-
7055	預期信用迴轉利益	2	69	-	19	543	-
7000	營業外收入及支出合計	2,417	72,065	-	2,610	73,110	1
7900	稅前淨利	79,956	2,383,120	17	67,873	1,901,065	18
7950	所得稅費用（附註二二）	18,447	549,827	4	14,686	411,342	4
8200	本年度淨利	61,509	1,833,293	13	53,187	1,489,723	14
	其他綜合損益						
8310	不重分類至損益之項目						
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	(1,649)	(49,146)	-	3,826	107,215	1
8341	換算表達貨幣之兌換差額	-	1,171,065	8	-	(189,034)	(2)
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	(350)	(10,461)	-	(279)	(7,812)	-
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	(602)	(17,931)	-	(300)	(8,389)	-
8300	其他綜合損益合計	(2,601)	1,093,527	8	3,247	(98,020)	(1)
8500	本年度綜合損益總額	$ 58,908	$ 2,926,820	21	$ 56,434	$ 1,391,703	13
	淨利（損）歸屬於：						
8610	本公司業主	$ 61,547	$ 1,834,414	13	$ 53,187	$ 1,489,723	14
8620	非控制權益	(38)	(1,121)	-	-	-	-
8600		$ 61,509	$ 1,833,293	13	$ 53,187	$ 1,489,723	14
	綜合損益總額歸屬於：						
8710	本公司業主	$ 58,946	$ 2,927,941	21	$ 56,434	$ 1,391,703	13
8720	非控制權益	(38)	(1,121)	-	-	-	-
8700		$ 58,908	$ 2,926,820	21	$ 56,434	$ 1,391,703	13
	每股盈餘（附註二三）						
9710	基　本	$ 0.86	$ 25.69		$ 0.76	$ 21.34	
9810	稀　釋	$ 0.82	$ 24.47		$ 0.71	$ 20.00	

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：金曉煒

Alchip Technologies, Limited 及子公司

合併權益變動表

民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼		歸屬於本公司業主之權益：普通股股本	資本公積：發行溢價	資本公積：認股權	資本公積：合計	保留盈餘：特別盈餘公積	保留盈餘：未分配盈餘	保留盈餘：合計	其他權益：國外營運機構財務報表換算之兌換差額	其他權益：透過其他綜合損益按公允價值衡量之金融資產未實現評價損益	庫藏股票	本公司業主權益合計	非控制權益	權益總額
A1	110 年 1 月 1 日餘額	$ 620,285	$ 1,531,482	$ 152,877	$ 1,684,359	$ 67,693	$ 1,717,862	$ 1,785,555	($ 221,446)	$ 19,489	$ -	$ 3,888,242	$ -	$ 3,888,242
E1	現金增資發行新股參與海外存託憑證	76,000	5,320,032	-	5,320,032	-	-	-	-	-	-	5,396,032	-	5,396,032
	109 年度盈餘分配													
B3	提列特別盈餘公積	-	-	-	-	134,264	(134,264)	-	-	-	-	-	-	-
B5	現金股利	-	-	-	-	-	(465,387)	(465,387)	-	-	-	(465,387)	-	(465,387)
N1	股份基礎給付交易	-	-	244,308	244,308	-	-	-	-	-	-	244,308	-	244,308
K1	員工認股權計畫下發行之普通股	14,811	137,031	(52,047)	84,984	-	-	-	-	-	-	99,795	-	99,795
D1	110 年度淨利	-	-	-	-	-	1,489,723	1,489,723	-	-	-	1,489,723	-	1,489,723
D3	110 年度稅後其他綜合損益	-	-	-	-	-	-	-	(196,846)	98,826	-	(98,020)	-	(98,020)
D5	110 年度綜合損益總額	-	-	-	-	-	1,489,723	1,489,723	(196,846)	98,826	-	1,391,703	-	1,391,703
L1	購入庫藏股票	-	-	-	-	-	-	-	-	-	(206,489)	(206,489)	-	(206,489)
L3	庫藏股註銷	(4,220)	(41,402)	-	(41,402)	-	(160,867)	(160,867)	-	-	206,489	-	-	-
Q1	處分透過其他綜合損益按公允價值衡量之權益工具（附註七）	-	-	-	-	-	47,945	47,945	-	(47,945)	-	-	-	-
Z1	110 年 12 月 31 日餘額	706,876	6,947,143	345,138	7,292,281	201,957	2,495,012	2,696,969	(418,292)	70,370	-	10,348,204	-	10,348,204
	110 年度盈餘分配													
B3	提列特別盈餘公積	-	-	-	-	145,965	(145,965)	-	-	-	-	-	-	-
B5	現金股利	-	-	-	-	-	(790,324)	(790,324)	-	-	-	(790,324)	-	(790,324)
N1	股份基礎給付交易	-	-	381,948	381,948	-	-	-	-	-	-	381,948	-	381,948
K1	員工認股權計畫下發行之普通股	12,404	150,085	(31,513)	118,572	-	-	-	-	-	-	130,976	-	130,976
D1	111 年度淨利	-	-	-	-	-	1,834,414	1,834,414	-	-	-	1,834,414	(1,121)	1,833,293
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	1,160,604	(67,077)	-	1,093,527	-	1,093,527
D5	111 年度綜合損益總額	-	-	-	-	-	1,834,414	1,834,414	1,160,604	(67,077)	-	2,927,941	(1,121)	2,926,820
M7	對子公司所有權權益變動	-	-	-	-	-	(5,251)	(5,251)	-	-	-	(5,251)	9,681	4,430
Z1	111 年 12 月 31 日餘額	$ 719,280	$ 7,097,228	$ 695,573	$ 7,792,801	$ 347,922	$ 3,387,886	$ 3,735,808	$ 742,312	$ 3,293	$ -	$ 12,993,494	$ 8,560	$ 13,002,054

後附之附註係本合併財務報告之一部分。

董事長：關建英　　　經理人：沈翔霖　　　會計主管：金曉煒

Alchip Technologies, Limited 及子公司

合併權益變動表

民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：美金仟元

代碼		歸屬於本公司業主之權益：資本公積：普通股股本	資本公積：發行溢價	資本公積：認股權	資本公積：合計	保留盈餘：特別盈餘公積	保留盈餘：未分配盈餘	保留盈餘：合計	其他權益：國外營運機構財務報表換算之兌換差額	其他權益：透過其他綜合損益按公允價值衡量之金融資產未實現評價損益	庫藏股票	本公司業主權益合計	非控制權益	權益總額
A1	110 年 1 月 1 日餘額	$ 19,512	$ 49,348	$ 5,049	$ 54,397	$ 2,799	$ 59,222	$ 62,021	($ 85)	$ 680	$ -	$ 136,525	$ -	$ 136,525
E1	現金增資發行新股參與海外存託憑證	2,716	190,117	-	190,117	-	-	-	-	-	-	192,833	-	192,833
	109 年度盈餘分配													
B3	提列特別盈餘公積	-	-	-	-	4,749	(4,749)	-	-	-	-	-	-	-
B5	現金股利	-	-	-	-	-	(16,810)	(16,810)	-	-	-	(16,810)	-	(16,810)
N1	股份基礎給付交易	-	-	8,722	8,722	-	-	-	-	-	-	8,722	-	8,722
K1	員工認股權計畫下發行之普通股	527	4,801	(1,771)	3,030	-	-	-	-	-	-	3,557	-	3,557
D1	110 年度淨利	-	-	-	-	-	53,187	53,187	-	-	-	53,187	-	53,187
D3	110 年度稅後其他綜合損益	-	-	-	-	-	-	-	(279)	3,526	-	3,247	-	3,247
D5	110 年度綜合損益總額	-	-	-	-	-	53,187	53,187	(279)	3,526	-	56,434	-	56,434
L1	購入庫藏股票	-	-	-	-	-	-	-	-	-	(7,410)	(7,410)	-	(7,410)
L3	庫藏股註銷	(135)	(1,447)	-	(1,447)	-	(5,828)	(5,828)	-	-	7,410	-	-	-
Q1	處分透過其他綜合損益按公允價值衡量之權益工具（附註七）	-	-	-	-	-	1,709	1,709	-	(1,709)	-	-	-	-
Z1	110 年 12 月 31 日餘額	22,620	242,819	12,000	254,819	7,548	86,731	94,279	(364)	2,497	-	373,851	-	373,851
	110 年度盈餘分配													
B3	提列特別盈餘公積	-	-	-	-	5,236	(5,236)	-	-	-	-	-	-	-
B5	現金股利	-	-	-	-	-	(26,772)	(26,772)	-	-	-	(26,772)	-	(26,772)
N1	股份基礎給付交易	-	-	12,815	12,815	-	-	-	-	-	-	12,815	-	12,815
K1	員工認股權計畫下發行之普通股	423	6,372	(2,354)	4,018	-	-	-	-	-	-	4,441	-	4,441
D1	111 年度淨利	-	-	-	-	-	61,547	61,547	-	-	-	61,547	(38)	61,509
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	(350)	(2,251)	-	(2,601)	-	(2,601)
D5	111 年度綜合損益總額	-	-	-	-	-	61,547	61,547	(350)	(2,251)	-	58,946	(38)	58,908
M7	對子公司所有權權益變動	-	-	-	-	-	(164)	(164)	-	-	-	(164)	303	139
Z1	111 年 12 月 31 日餘額	$ 23,043	$ 249,191	$ 22,461	$ 271,652	$ 12,784	$ 116,106	$ 128,890	($ 714)	$ 246	$ -	$ 423,117	$ 265	$ 423,382

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：金曉煒

Alchip Technologies, Limited 及子公司

合併現金流量表

民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元
或美金仟元

代碼		111年度 美金	111年度 新台幣	110年度 美金	110年度 新台幣
	營業活動之現金流量				
A10000	本年度稅前淨利	$ 79,956	$2,383,120	$ 67,873	$1,901,065
A20010	收益費損項目				
A20100	折舊及攤銷	69,059	2,058,309	54,686	1,531,720
A20300	預期信用減損損失	3,628	108,116	187	5,221
A20900	財務成本	96	2,868	92	2,590
A21200	利息收入	(2,938)	(87,572)	(1,279)	(35,835)
A21900	員工認股權酬勞成本	12,815	381,948	8,722	244,308
A22500	處分設備損失	3	81	8	213
A23100	處分金融資產淨利益	(15)	(451)	(18)	(509)
A23800	存貨跌價損失	1,105	32,920	3,391	94,989
A24100	外幣淨未實現兌換損失	856	25,538	339	9,487
A29900	預付款項攤銷	4,655	138,728	4,465	125,062
A30000	營業資產及負債之淨變動數				
A31150	應收帳款	(15,148)	(451,477)	(14,683)	(411,264)
A31180	其他應收款	(879)	(26,186)	324	9,079
A31200	存　　貨	(260,021)	(7,749,923)	(8,316)	(232,934)
A31230	預付款項	13,762	410,189	(8,957)	(250,864)
A31240	其他流動資產	(2,794)	(83,285)	(406)	(11,366)
A32125	合約負債	56,024	1,669,812	(86,318)	(2,417,694)
A32150	應付帳款	48,712	1,451,843	1,454	40,692
A32180	其他應付款	567	16,913	2,743	76,830
A32230	其他流動負債	485	14,494	434	12,152
A32990	遞延收入	-	-	(21)	(594)
A33000	營運產生之現金流入	9,928	295,985	24,720	692,348
A33300	支付之利息	(96)	(2,868)	(92)	(2,590)
A33500	支付之所得稅	(18,083)	(538,956)	(12,296)	(344,366)
AAAA	營業活動之淨現金流（出）入	(8,251)	(245,839)	12,332	345,392
	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	(6,151)	(183,309)	(3,375)	(94,521)
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	2,652	79,043	5,686	159,287
B00040	取得按攤銷後成本衡量之金融資產	(61,000)	(1,818,105)	(170,800)	(4,783,937)
B00050	處分按攤銷後成本衡量之金融資產價款	158,000	4,709,190	26,800	750,641
B06700	其他非流動資產增加	(110)	(3,285)	-	-
B02700	購置設備	(32,634)	(972,656)	(39,869)	(1,116,684)

（接次頁）

（承前頁）

代　碼		111年度 美　金	111年度 新台幣	110年度 美　金	110年度 新台幣
B02800	處分設備價款	$ -	$ 5	$ -	$ 7
B03700	存出保證金增加	(1,124)	(33,491)	(2,062)	(57,753)
B03800	存出保證金減少	63	1,875	21	589
B04500	購置無形資產	(11,295)	(336,664)	(13,165)	(368,741)
B07100	預付設備款增加	(1,826)	(54,417)	(8,029)	(224,871)
B07500	收取之利息	2,952	87,952	879	24,583
BBBB	投資活動之淨現金流入（出）	49,527	1,476,138	(203,914)	(5,711,400)
	籌資活動之現金流量				
C04020	租賃負債本金償還	(1,858)	(55,391)	(1,807)	(50,597)
C04500	支付本公司業主股利	(26,772)	(845,743)	(16,810)	(465,387)
C04600	現金增資發行新股參與海外存託憑證	-	-	192,833	5,396,032
C04800	員工認股權行使價款	4,441	130,976	3,557	99,795
C04900	庫藏股票買回成本	-	-	(7,410)	(206,489)
C05800	非控制權益變動	139	4,430	-	-
CCCC	籌資活動淨現金流（出）入	(24,050)	(765,728)	170,363	4,773,354
DDDD	匯率變動對現金及約當現金之影響	(770)	462,070	(829)	(146,503)
EEEE	現金及約當現金淨增加（減少）	16,456	926,641	(22,048)	(739,157)
E00100	年初現金及約當現金餘額	139,041	3,848,660	161,089	4,587,817
E00200	年底現金及約當現金餘額	$ 155,497	$4,775,301	$ 139,041	$3,848,660

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：金曉煒

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Alchip Technologies, Limited

Opinion

We have audited the accompanying consolidated financial statements of Alchip Technologies, Limited (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, 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 Auditing and Attestation of Financial Statements by 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, 2022. 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, 2022 is stated as follows:

Valuation of inventory

The Group is mainly engaged in rendering of silicon design services, producing and selling of customized chips. Due to the rapid upgrading of process technology in the semiconductor industry, products may suffer from value-decline or obsolescence resulting from shrinkage of product life cycle. With respect to those value-decline or obsolete inventories, a loss reserve is provided in accordance with the Group's inventory impairment policy, furthermore, the inventory turnover, the demand of future orders, and the changes of industrial environment are taken into consideration by the management whom 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, 2022 the Group's inventory amount was NT$9,124,556 thousand (or US$297,120 thousand), accounted for 46% of the total assets in the consolidated balance sheet. Refer to Notes 4, 5 and 11 to the consolidated financial statements for the relative information and accounting policy.

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 on the Group's inventory turnover velocity 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 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 the 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, 2022, 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 21, 2023

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, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	2022		2021	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 4,775,301	24	$ 3,848,660	29
Financial assets at fair value through other comprehensive income (Note 7)	126,812	1	78,110	1
Financial assets at amortized cost (Note 8)	1,904,020	10	4,373,440	33
Trade receivables, net (Note 10)	1,412,756	7	969,747	7
Other receivables	75,258	-	37,585	-
Inventories (Note 11)	9,124,556	46	1,057,476	8
Prepayments (Note 16)	691,466	3	1,152,536	9
Other current assets	130,278	1	40,077	-
Total current assets	18,240,447	92	11,557,631	87
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 7)	339,898	2	306,976	2
Financial assets at amortized cost (Note 8)	-	-	27,680	-
Property, plant and equipment (Note 13)	710,484	4	884,334	7
Right-of-use assets (Note 14)	125,511	1	81,093	1
Intangible assets (Note 15)	89,456	-	37,887	-
Deferred tax assets (Note 22)	61,907	-	67,867	-
Prepayments for equipment	56,070	-	222,229	2
Other non-current assets	114,352	1	71,940	1
Total non-current assets	1,497,678	8	1,700,006	13
TOTAL	$ 19,738,125	100	$ 13,257,637	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 20)	$ 3,362,684	17	$ 1,480,160	11
Trade payables	1,937,572	10	394,389	3
Other payables (Note 17)	897,941	4	592,144	5
Current tax liabilities (Note 22)	326,545	2	321,232	2
Lease liabilities (Note 14)	51,275	-	35,912	-
Other current liabilities	31,746	-	15,170	-
Total current liabilities	6,607,763	33	2,839,007	21
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 22)	35,696	-	-	-
Lease liabilities (Note 14)	70,326	1	50,339	1
Deferred revenue	22,286	-	20,087	-
Total non-current liabilities	128,308	1	70,426	1
Total liabilities	6,736,071	34	2,909,433	22
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)				
Share capital	719,280	4	706,876	5
Capital surplus	7,792,801	39	7,292,281	55
Retained earnings				
Special reserve	347,922	2	201,957	1
Unappropriated earnings	3,387,886	17	2,495,012	19
Total retained earnings	3,735,808	19	2,696,969	20
Other equity	745,605	4	(347,922)	(2)
Total equity attributable to owners of the Company	12,993,494	66	10,348,204	78
NON-CONTROLLING INTERESTS	8,560	-	-	-
Total equity	13,002,054	66	10,348,204	78
TOTAL	$ 19,738,125	100	$ 13,257,637	100

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

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(In Thousands of U.S. Dollars)

	2022		2021	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 155,497	24	$ 139,041	29
Financial assets at fair value through other comprehensive income (Note 7)	4,129	1	2,822	1
Financial assets at amortized cost (Note 8)	62,000	10	158,000	33
Trade receivables, net (Note 10)	46,003	7	35,034	7
Other receivables	2,451	-	1,358	-
Inventories (Note 11)	297,120	46	38,204	8
Prepayments (Note 16)	22,516	3	41,638	9
Other current assets	4,242	1	1,448	-
Total current assets	593,958	92	417,545	87
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Note 7)	11,068	2	11,090	2
Financial assets at amortized cost (Note 8)	-	-	1,000	-
Property, plant and equipment (Note 13)	23,135	4	31,948	7
Right-of-use assets (Note 14)	4,087	1	2,930	1
Intangible assets (Note 15)	2,913	-	1,369	-
Deferred tax assets (Note 22)	2,016	-	2,452	-
Prepayments for equipment	1,826	-	8,029	2
Other non-current assets	3,723	1	2,598	1
Total non-current assets	48,768	8	61,416	13
TOTAL	$ 642,726	100	$ 478,961	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 20)	$ 109,498	17	$ 53,474	11
Trade payables	63,093	10	14,248	3
Other payables (Note 17)	29,239	4	21,392	5
Current tax liabilities (Note 22)	10,633	2	11,605	2
Lease liabilities (Note 14)	1,670	-	1,297	-
Other current liabilities	1,033	-	549	-
Total current liabilities	215,166	33	102,565	21
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 22)	1,162	-	-	-
Lease liabilities (Note 14)	2,290	1	1,819	1
Deferred revenue	726	-	726	-
Total non-current liabilities	4,178	1	2,545	1
Total liabilities	219,344	34	105,110	22
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 18 and 19)				
Share capital	23,043	4	22,620	5
Capital surplus	271,652	42	254,819	53
Retained earnings				
Special reserve	12,784	2	7,548	2
Unappropriated earnings	116,106	18	86,731	18
Total retained earnings	128,890	20	94,279	20
Other equity	(468)	-	2,133	-
Total equity attributable to shareholders of the parent	423,117	66	373,851	78
NON-CONTROLLING INTERESTS	265	-	-	-
Total equity	423,382	66	373,851	78
TOTAL	$ 642,726	100	$ 478,961	100

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

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2022			2021		
	US$	NT$	%	US$	NT$	%
OPERATING REVENUE (Note 20)	$ 460,500	$ 13,725,204	100	$ 372,319	$ 10,428,276	100
OPERATING COSTS (Notes 11 and 21)	311,882	9,295,633	68	245,125	6,865,711	66
GROSS PROFIT	148,618	4,429,571	32	127,194	3,562,565	34
OPERATING EXPENSES (Note 21)						
Selling and marketing expenses	7,183	214,075	2	7,200	201,658	2
General and administrative expenses	20,980	625,311	4	19,200	537,783	5
Research and development expenses	39,286	1,170,945	8	35,325	989,405	10
Expected credit losses on trade receivable	3,630	108,185	1	206	5,764	-
Total operating expenses	71,079	2,118,516	15	61,931	1,734,610	17
INCOME FROM OPERATIONS	77,539	2,311,055	17	65,263	1,827,955	17
NON-OPERATING INCOME AND EXPENSES (Note 21)						
Interest income	2,938	87,572	1	1,279	35,835	1
Other income	1,763	52,559	-	880	24,640	-
Other gains and losses	(2,190)	(65,267)	(1)	524	14,682	-
Finance costs	(96)	(2,868)	-	(92)	(2,590)	-
Expected credit gain	2	69	-	19	543	-
Total non-operating income and expenses	2,417	72,065	-	2,610	73,110	1
PROFIT BEFORE INCOME TAX	79,956	2,383,120	17	67,873	1,901,065	18
INCOME TAX EXPENSES (Note 22)	18,447	549,827	4	14,686	411,342	4
NET PROFIT FOR THE YEAR	61,509	1,833,293	13	53,187	1,489,723	14
OTHER COMPREHENSIVE INCOME (LOSS)						
Items that will not be reclassified subsequently to profit or loss:						
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	(1,649)	(49,146)	-	3,826	107,215	1
Exchange differences on translation to the presentation currency	-	1,171,065	8	-	(189,034)	(2)
Items that may be reclassified subsequently to profit or loss:						
Exchange differences on translation of the financial statements of foreign operations	(350)	(10,461)	-	(279)	(7,812)	-
Unrealized gain (loss) on investments in debt instruments at fair value through other comprehensive income	(602)	(17,931)	-	(300)	(8,389)	-
Other comprehensive income (loss) for the year, net of income tax	(2,601)	1,093,527	8	3,247	(98,020)	(1)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 58,908	$ 2,926,820	21	$ 56,434	$ 1,391,703	13
NET PROFIT (LOSS) ATTRIBUTABLE TO						
Owners of the Company	$ 61,547	$ 1,834,414	13	$ 53,187	$ 1,489,723	14
Non-controlling interests	(38)	(1,121)	-	-	-	-
	$ 61,509	$ 1,833,293	13	$ 53,187	$ 1,489,723	14
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO						
Ownerrs of the Company	$ 58,946	$ 2,927,941	21	$ 56,434	$ 1,391,703	13
Non-controlling interests	(38)	(1,121)	-	-	-	-

(Continued)

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars or U.S. Dollars, Except Earnings Per Share)

	2022			2021		
	US$	NT$	%	US$	NT$	%
	$ 58,908	$ 2,926,820	21	$ 56,434	$ 1,391,703	13
EARNINGS PER SHARE (Note 26)						
Basic earnings per share	$0.86	$25.69		$0.76	$21.34	
Diluted earnings per share	$0.82	$24.47		$0.71	$20.00	

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, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company													
		Capital Surplus				Retained Earnings		Other Equity					
	Share Capital	Share Premium	Share Options	Total	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	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2021	$ 620,285	$ 1,531,482	$ 152,877	$ 1,684,359	$ 67,693	$ 1,717,862	$ 1,785,555	$ (221,446)	$ 19,489	$ -	$ 3,888,242	$ -	$ 3,888,242
Issuance of ordinary shares in the form of sponsored Global Depositary Receipts	76,000	5,320,032	-	5,320,032	-	-	-	-	-	-	5,396,032	-	5,396,032
Appropriation of 2020's earnings													
Special reserve	-	-	-	-	134,264	(134,264)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(465,387)	(465,387)	-	-	-	(465,387)	-	(465,387)
Share-based payments	-	-	244,308	244,308	-	-	-	-	-	-	244,308	-	244,308
Issuance of ordinary shares under the employee share options	14,811	137,031	(52,047)	84,984	-	-	-	-	-	-	99,795	-	99,795
Net profit for the year ended December 31, 2021	-	-	-	-	-	1,489,723	1,489,723	-	-	-	1,489,723	-	1,489,723
Other comprehensive income (loss) for the year ended December 31, 2021, net of income tax	-	-	-	-	-	-	-	(196,846)	98,826	-	(98,020)	-	(98,020)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	1,489,723	1,489,723	(196,846)	98,826	-	1,391,703	-	1,391,703
Buy-back of treasury shares	-	-	-	-	-	-	-	-	-	(206,489)	(206,489)	-	(206,489)
Cancelation of treasury shares	(4,220)	(41,402)	-	(41,402)	-	(160,867)	(160,867)	-	-	206,489	-	-	-
Disposal of investments in equity instruments designated as at fair value through other comprehensive income (Note 7)	-	-	-	-	-	47,945	47,945	-	(47,945)	-	-	-	-
BALANCE AT DECEMBER 31, 2021	706,876	6,947,143	345,138	7,292,281	201,957	2,495,012	2,696,969	(418,292)	70,370	-	10,348,204	-	10,348,204
Appropriation of 2021's earnings													
Special reserve	-	-	-	-	145,965	(145,965)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(790,324)	(790,324)	-	-	-	(790,324)	-	(790,324)
Share-based payments	-	-	381,948	381,948	-	-	-	-	-	-	381,948	-	381,948
Issuance of ordinary shares under the employee share options	12,404	150,085	(31,513)	118,572	-	-	-	-	-	-	130,976	-	130,976
Net profit (loss) for the year ended December 31, 2022	-	-	-	-	-	1,834,414	1,834,414	-	-	-	1,834,414	(1,121)	1,833,293
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	-	-	1,160,604	(67,077)	-	1,093,527	-	1,093,527
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	1,834,414	1,834,414	1,160,604	(67,077)	-	2,927,941	(1,121)	2,926,820
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(5,251)	(5,251)	-	-	-	(5,251)	9,681	4,430
BALANCE AT DECEMBER 31, 2022	$ 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

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

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

(USD)CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of U.S. Dollars)

	Equity Attributable to Owners of the Company												
		Capital Surplus			Retained Earnings			Other Equity					
	Share Capital	Share Premium	Share Options	Total	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	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT DECEMBER 31, 2021													
BALANCE AT JANUARY 1, 2021	$ 19,512	$ 49,348	$ 5,049	$ 54,397	$ 2,799	$ 59,222	$ 62,021	$ (85)	$ 680	$ -	$ 136,525	$ -	$ 136,525
Issuance of ordinary shares in the form of sponsored Global Depositary Receipts	2,716	190,117	-	190,117	-	-	-	-	-	-	192,833	-	192,833
Appropriation and distribution of 2020's earnings													
Special reserve	-	-	-	-	4,749	(4,749)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(16,810)	(16,810)	-	-	-	(16,810)	-	(16,810)
Share-based payments	-	-	8,722	8,722	-	-	-	-	-	-	8,722	-	8,722
Issuance of ordinary shares under the employee share options	527	4,801	(1,771)	3,030	-	-	-	-	-	-	3,557	-	3,557
Net profit for the year ended December 31, 2021	-	-	-	-	-	53,187	53,187	-	-	-	53,187	-	53,187
Other comprehensive income (loss) for the year ended December 31, 2021, net of income tax	-	-	-	-	-	-	-	(279)	3,526	-	3,247	-	3,247
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	53,187	53,187	(279)	3,526	-	56,434	-	56,434
Buy-back of treasury shares	-	-	-	-	-	-	-	-	-	(7,410)	(7,410)	-	(7,410)
Cancelation of treasury shares	(135)	(1,447)	-	(1,447)	-	(5,828)	(5,828)	-	-	7,410	-	-	-
Disposal of investments in equity instruments designated as at fair value through other comprehensive income (Note 7)	-	-	-	-	-	1,709	1,709	-	(1,709)	-	-	-	-
	22,620	242,819	12,000	254,819	7,548	86,731	94,279	(364)	2,497	-	373,851	-	373,851
Appropriation of 2021's earnings													
Special reserve	-	-	-	-	5,236	(5,236)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(26,772)	(26,772)	-	-	-	(26,772)	-	(26,772)
Share-based payments	-	-	12,815	12,815	-	-	-	-	-	-	12,815	-	12,815
Issuance of ordinary shares under the employee share options	423	6,372	(2,354)	4,018	-	-	-	-	-	-	4,441	-	4,441
Net profit (loss) for the year ended December 31, 2022	-	-	-	-	-	61,547	61,547	-	-	-	61,547	(38)	61,509
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	-	-	-	(350)	(2,251)	-	(2,601)	-	(2,601)
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	61,547	61,547	(350)	(2,251)	-	58,946	(38)	58,908
Changes in percentage of ownership interest in subsidiaries	-	-	-	-	-	(164)	(164)	-	-	-	(164)	303	139
BALANCE AT DECEMBER 31, 2022	$ 23,043	$ 249,191	$ 22,461	$ 271,652	$ 12,784	$ 116,106	$ 128,890	$ (714)	$ 246	$ -	$ 423,117	$ 265	$ 423,382

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, 2022 AND 2021
(In Thousands of New Taiwan Dollars or U.S. Dollars)

	2022		2021	
	US$	NT$	US$	NT$
CASH FLOWS FROM OPERATING ACTIVITIES				
Income before income tax	$ 79,956	$ 2,383,120	$ 67,873	$ 1,901,065
Adjustments for:				
Depreciation and Amortization	69,059	2,058,309	54,686	1,531,720
Expected credit losses	3,628	108,116	187	5,221
Finance costs	96	2,868	92	2,590
Interest income	(2,938)	(87,572)	(1,279)	(35,835)
Share-based compensation	12,815	381,948	8,722	244,308
Loss on disposal of equipment	3	81	8	213
Net gain on disposal of financial assets	(15)	(451)	(18)	(509)
Write-down of inventories	1,105	32,920	3,391	94,989
Net loss on foreign currency exchange	856	25,538	339	9,487
Amortization of prepayments	4,655	138,728	4,465	125,062
Net changes in operating assets and liabilities				
Trade receivables	(15,148)	(451,477)	(14,683)	(411,264)
Other receivables	(879)	(26,186)	324	9,079
Inventories	(260,021)	(7,749,923)	(8,316)	(232,934)
Prepayments	13,762	410,189	(8,957)	(250,864)
Other current assets	(2,794)	(83,285)	(406)	(11,366)
Contract liabilities	56,024	1,669,812	(86,318)	(2,417,694)
Trade payables	48,712	1,451,843	1,454	40,692
Other payables	567	16,913	2,743	76,830
Other current liabilities	485	14,494	434	12,152
Deferred revenue	-	-	(21)	(594)
Net cash generated from operations	9,928	295,985	24,720	692,348
Interest paid	(96)	(2,868)	(92)	(2,590)
Income tax paid	(18,083)	(538,956)	(12,296)	(344,366)
Net cash (used in) generated from operating activities	(8,251)	(245,839)	12,332	345,392
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of financial assets at fair value through other comprehensive income	(6,151)	(183,309)	(3,375)	(94,521)
Proceeds from sale of financial assets at fair value through other comprehensive income	2,652	79,043	5,686	159,287
Purchase of financial assets at amortized cost	(61,000)	(1,818,105)	(170,800)	(4,783,937)
Proceeds from sale of financial assets at amortized cost	158,000	4,709,190	26,800	750,641
Purchase of equipment	(32,634)	(972,656)	(39,869)	(1,116,684)
Proceeds from disposal of equipment	-	5	-	7

(Continued)

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars or U.S. Dollars)

	2022		2021	
	US$	**NT$**	**US$**	**NT$**
Increase in refundable deposits	(1,124)	(33,491)	(2,062)	(57,753)
Decrease in refundable deposits	63	1,875	21	589
Payments for intangible assets	(11,295)	(336,664)	(13,165)	(368,741)
Increase in other non-current assets	(110)	(3,285)	-	-
Increase in prepayments for equipment	(1,826)	(54,417)	(8,029)	(224,871)
Interest received	2,952	87,952	879	24,583
Net cash generated from (used in) investing activities	49,527	1,476,138	(203,914)	(5,711,400)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of the principal portion of lease liabilities	(1,858)	(55,391)	(1,807)	(50,597)
Dividends paid to owners of the Company	(26,772)	(845,743)	(16,810)	(465,387)
Proceeds from issuance of ordinary shares in the form of sponsored Global Depositary Receipts	-	-	192,833	5,396,032
Proceeds from exercise of employee share options	4,441	130,976	3,557	99,795
Payments for buy-back of ordinary shares	-	-	(7,410)	(206,489)
Changes in non-controlling interests	139	4,430	-	-
Net cash (used in) generated from financing activities	(24,050)	(765,728)	170,363	4,773,354
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(770)	462,070	(829)	(146,503)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	16,456	926,641	(22,048)	(739,157)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	139,041	3,848,660	161,089	4,587,817
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 155,497	$ 4,775,301	$ 139,041	$ 3,848,660

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

【附件五】**EXHIBIT V**

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~~九~~次修訂和重述章程大綱和章程 ~~NINTH~~ AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED	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
22.2 在公司分割、合併（不包括簡易合併）、收購或股份轉換等情況下，就該議案在決議分割、合併（不包括簡易合併）、收購或股份轉換之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，放棄表決權之股東，得要求公司以當時公平價格收買其所有之股份。如在簡易合併之情況，公司百分之九十以上已發行有表決權之股份被其他參與合併公司持有者，公司應於董事會決議合併後，立即通知每位股東，並聲明股東得於一定期限內提出書面異議，要求公司以當時公平價格收買其所有之股份。 22.2 In the event the Company's business is Spun Off, or the Company is involved in any Merger (other than a Short-form Merger), Acquisition or Share Swap with any other company, the Member, who has expressed his objection therefor, in writing or verbally with a record before or during the general meeting and forfeited his voting right provided, may request the Company to buy back all of his/her Shares at the then prevailing fair price. In the event of a Short-form Merger where at least 90% of the voting power of the outstanding shares of the Company are held by the other merging company, the Company shall deliver a notice to each Member immediately after the resolution of board of directors approving such Short-form	22.2 在公司分割、合併（不包括簡易合併）、收購或股份轉換等情況下，就該議案在決議分割、合併（不包括簡易合併）、收購或股份轉換之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，並於股東會投票反對或放棄表決權之股東，得要求公司以當時公平價格收買其所有之股份。如在簡易合併之情況，公司百分之九十以上已發行有表決權之股份被其他參與合併公司持有者，公司應於董事會決議合併後，立即通知每位股東，並聲明股東得於一定期限內提出書面異議，要求公司以當時公平價格收買其所有之股份。前述放棄表決權之股份數，不算入已出席股東之表決權數。 22.2 In the event the Company's business is Spun Off, or the Company is involved in any Merger (other than a Short-form Merger), Acquisition or Share Swap with any other company, the Member, who has expressed his objection therefor, in writing or verbally with a record before or during the general meeting and voted against such resolution at the general meeting or forfeited his voting right provided, may request the Company to buy back all of his/her Shares at the then prevailing fair price. In the event of a Short-form Merger where at least 90% of the voting power of the outstanding shares of the Company are held by the other merging company, the Company shall deliver a notice to each Member immediately after the resolution of board of directors

Merger and such notice shall state that any Member who expressed his/her/its objection against the Short-form Merger within the specified period may submit a written objection requesting the Company to buy back all of his/her/its Shares at the then prevailing fair value of such Shares.	approving such Short-form Merger and such notice shall state that any Member who expressed his/her/its objection against the Short-form Merger within the specified period may submit a written objection requesting the Company to buy back all of his/her/its Shares at the then prevailing fair value of such Shares. The number of shares held by the Member who forfeited his voting right shall not be counted toward the number of votes represented by the Members present at a general meeting.
30.6 公司進行合併、收購、分割或股份轉換時，公司董事就該合併、收購、分割或股份轉換有自身利害關係時，應向董事會及股東會說明其自身利害關係之重要內容及贊成或反對決議之理由。 30.6 In any Merger, Acquisition, Spin-off, or Share Swap effected by the Company, a Director, who has a personal interest in such Merger, Acquisition, Spin-off, or Share Swap, shall explain to the board of Directors and the general meeting the essential contents of such personal interest and the reason for approving or dissenting the resolution for a Merger, Acquisition, Spin-off, or Share Swap.	30.6 公司進行合併、收購、分割或股份轉換時，公司董事就該合併、收購、分割或股份轉換有自身利害關係時，應向董事會及股東會說明其自身利害關係之重要內容及贊成或反對決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於股東會開會通知。 30.6 In any Merger, Acquisition, Spin-off, or Share Swap effected by the Company, a Director, who has a personal interest in such Merger, Acquisition, Spin-off, or Share Swap, shall explain to the board of Directors and the general meeting the essential contents of such personal interest and the reason for approving or dissenting the resolution for a Merger, Acquisition, Spin-off, or Share Swap. The Company shall specify the essential contents of the Director's personal interest and the reason for approving or dissenting the resolution for a Merger, Acquisition, Spin-off, or Share Swap in the reasons for convening such general meeting; such contents may be uploaded onto the website designated by the R.O.C. securities authority or the Company, and such website should be specified in the notice of such general meeting.

【附件六】**EXHIBIT VI**

取得或處分資產處理程序修訂對照表
Comparison table for the amendments to the Guideline for Acquisition and Disposal of Assets

原條文修改 Changes to Original Form	修改後條文 Amended Form
5.2 有價證券取得與處分： 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應提供擬取得或處分之緣由、標的物、價格參考依據等事項，依公司核決權限表逐級呈請權責主管簽核同意後執行。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應提供擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，呈請本公司總經理核准後，~~提請董事會通過~~。另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。	5.2 有價證券取得與處分： 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應提供擬取得或處分之緣由、標的物、價格參考依據等事項，依公司核決權限表逐級呈請權責主管簽核同意後執行。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應提供擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，呈請本公司總經理核准後，於新台幣壹億元或以下者，授權董事長決行，並於事後提報董事會追認;金額超過新台幣壹億元者，應提請董事會決議通過後實施。另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。
5.3 取得或處分不動產、設備或其使用權資產： i. 不動產之取得或處分： 不動產應參考公告現值、評定現值、鄰近不動產實際交易價格等，並應以比價、議價或招標方式擇一為之，決議交易價格及交易條件，~~呈請本公司總經理核決後，提請董事會通過後為之~~。 iii~~ii~~.本公司及子公司取得或處分不動產、設	5.3 取得或處分不動產、設備或其使用權資產： i. 不動產或其使用權資產之取得或處分： 不動產或其使用權資產應參考公告現值、評定現值、鄰近不動產實際交易價格等，並應以比價、議價或招標方式擇一為之，決議交易價格及交易條件，由執行單位依本公司核決權限呈核辦理。 ii. 設備或其使用權資產之取得或處分，由執行單位依本公司內部相關規定辦理。 iii. 本公司及子公司取得或處分不動產、設備

備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定： (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有交易條件變更者，亦同。 (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。 (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易價格，或處分資產之估價結果均低於交易金額外，應洽請會計師~~依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理，並~~對差異原因及交易價格之允當性表示具體意見： A. 估價結果與交易金額差距達交易金額之百分之二十以上者。 B. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。 (4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。	或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定： (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有交易條件變更者，亦同。 (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。 (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易價格，或處分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見： A. 估價結果與交易金額差距達交易金額之百分之二十以上者。 B. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。 (4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。