Stock code: 4968

RichWave Technology Corporation

2026 Annual Shareholders' Meeting

Meeting Agenda

(TRANSLATION)

Meeting Date: May 28, 2026

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RichWave Technology Corporation

2026 Annual Shareholders Meeting Procedure

1. Commencement
2. Chairman Remarks
3. Reports Items
4. Approval Items
5. Discussion Items
6. Extemporary Motions
7. Adjournment

RichWave Technology Corporation

2026 Annual Shareholders' Meeting Agenda

I. Time: 10:00 a.m. May 28, 2026 (Thursday)

II. Venue: 1F., No. 399, Ruiguang Road, Neihu District, Taipei City (International Multi-Functional Conference Room, Liberty Square)

III. Type of the meeting: Physical shareholders' meeting

IV. Commencement

V. Chairman Remarks

VI. Report Items

(I) To report operating result of 2025.

(II) Audit committee's review report and report of communications between Audit Committee member and Internal Audit.

(III) To report 2025 employees' profit sharing and directors' compensation.

(IV) Report on the adoption of the "Sustainable Development Best Practice Principles".

VII. Approval Items

(I) Adoption of the 2025 Business Report and Financial Statements.

(II) Adoption of the proposal for distribution of 2025 earnings.

VIII. Discussion Items

(I) To revise the "Articles of Incorporation".

(II) To revise the " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees".

(III) To revise the " Regulations Governing the Acquisition and Disposal of Assets".

(IV) To list the non-competition restrictions on the Company's directors.

IX. Extemporary Motions

X. Adjournment

I. Report Items

Report I

Subject: To report operating result of 2025.

Explanation: 2025 business report is attached on page 9-13, Attachment 1.

Report II

Subject: Audit committee's review report and report of communications between Audit Committee member and Internal Audit.

Explanation: Please see Attachment 2 on page 14 of this Handbook for the Company's 2025 Audit Committee's Review Report. Please see Attachment 3 on page 15 of this Handbook for the Report on the Communication Between the Audit Committee Members and the Internal Audit Supervisors.

Report III

Subject: To report 2025 employees' profit sharing and directors' compensation.

Explanation: 1. In accordance with Article 24 of the Company's Articles of Incorporation, the pre-tax profit before deducting employee and director remuneration for the current year is NT$325,557,753. Therefore, it is proposed to allocate no less than 8% of the profit as employee remuneration, amounting to NT$26,044,621, and no more than 1.5% as director remuneration, amounting to NT$4,883,366. Both shall be paid in cash and consistent with the estimated amount of expenses recognized in 2025.

2. According to the same provision, no less than 10% of employee compensation, amounting to NT$2,604,463, shall be allocated for distribution to non-executive employees.

Report IV

Subject: Establishment of the "Sustainable Development Best Practice Principles" report and release for public review.

Explanation: The Company has established the "Sustainable Development Best Practice Principles" to fulfill corporate social responsibilities and promote the economic, environmental, and social advancement for the purpose of achieving the Company's sustainable development. Refer to Attachment 4 on page 16-23 of this Handbook.

II Approval Items

Proposal I

Proposed by the Board of Directors

Subject: To approve 2025 Business Report and Financial Statements.

Explanation:1. The 2025 balance sheet, comprehensive Income statement, statement of changes in equity, and cash flow statement were passed in the 8th meeting of the 5th-term Board of Directors on March. 5, 2026 and audited by the CPAs, Su-Li Fang and, Chih-Yuan Wen of Deloitte, Taiwan. The aforementioned statements and the Business Report were submitted to the Audit Committee for review and a review report was issued.

2. The Business Report, Independent Auditor's Report, and the aforementioned financial statements are provided. Please refer to page 9 - 13, Attachment 1 and page24 - 42, Attachment 5.

Resolution:

Proposal II

Proposed by the Board of Directors

Subject: To approve Company’s 2025 Earnings Distribution.

Explanation: 1. The Company's unappropriated retained earnings at the beginning of 2025 was NT$450,702,572. After adding the net prift after tax of NT$245,121,826 for the year 2025 and the remeasurements of defined benefit plans recognized in retained earnings of NT$1,548,130, and deducting the legal reserve at 10% in the amount of NT$(24,666,995), the earnings available for distribution for the current period amounted to NT$672,705,533.

2. The 2025 earnings distribution table is as follows:

RichWave Technology Corporation

Earnings Distribution Table

2025

Unit: NT$

Item	Amount	
Unappropriated retained earnings		$450,702,572
Net prift after tax for the current period	$245,121,826	
The remeasurement of defined benefit plans is recognized in retained earnings	1,548,130	
Items other than net profit for the current period are included in the amount of undistributed surplus for the current year		246,699,956
Appropriation Item		
Less: appropriated for legal reserve of 10%		(24,666,995)
Retained earnings available for distribution for the current period		672,705,533
Less: allocated items		
Shareholders' dividends (cash dividends of N$1.6 per share)		(147,535,837)
Unappropriated retained earnings		$525,169,696

Chairman of the Board: Dye-Jyun Ma

Managerial Officer: Shih-Chi Wang

Chief Accounting Officer: Wei-Che Hsu

Remark:

(1)The distribution of cash dividends is calculated up to NT$1 (unconditionally rounded down to the nearest NT$1). For the sum of the fractional amounts that are less than NT$1, they will be adjusted one by one in the order of the amount below the decimal point from the largest to the smallest and the

shareholder account number from the first to the last until the sum matches the total amount of cash dividend distribution.

(2)The Board of Directors is authorized to determine the base date of dividend distribution and the payment date after the adoption of the shareholders' meeting.

(3)If there is a change in the number of shares in circulation due to a change in the Company's capital stock, and the dividend distribution rate needs to be revised as a result, it is proposed that the Board of Directors is authorized by the shareholders' meeting to handle the matter at its sole discretion.

(4)According to the provisions of TCS No. 871941343 promulgated by the Ministry of Finance on Apr. 30, 1998, the earnings shall be distributed with the method of individual identification. According to the principle for distribution of earnings of the Company, the earnings of 2025 shall be distributed first. In case of any insufficient section, the distributable earnings accumulated previously shall be distributed in the order of first in first out and the order of year of generation of earnings.

3.This cash dividend distribution is calculated based on the number of shares outstanding as of January 31, 2026, which is 92,209,898 .

Resolution:

III.Discussion Items

Proposal I

Proposed by the Board of Directors

Subject: To revise the "Articles of Incorporation"

Explanation: 1. The Administration of Commerce, Ministry of Economic Affairs, amended the "Regulations for the Management of Telecommunications Engineering Enterprises" implemented on April 1, 2009, changing "E701010 Communications Engineering" to the licensed industry "E701011 Telecommunications Engineering". Accordingly, on September 4, 2025, the Administration of Commerce, Ministry of Economic Affairs, issued the letter Jing-Shou-Shang-Zi No. 11430085960, deleting "E701010 Communications Engineering" from Item 5, Article 2 of the Company's "Articles of Incorporation". Therefore, certain articles of the Company's "Articles of Incorporation" were amended.

2. The comparison table of amended articles of the " Articles of Incorporation " is provided, please refer to page 43 - 44, Attachment 6.

Resolution:

Proposal II

Proposed by the Board of Directors

Subject: To revise the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees".

Explanation: 1. Amendments to parts of the Company's "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees" are submitted for discussion and approval.

2. Please refer to Attachment 7 on page 45-55 of this Handbook for the Comparison Table of the " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees " Before and After Amendment.

Resolution:

Proposal III

Proposed by the Board of Directors

Subject: To revise the "Regulations Governing the Acquisition and Disposal of Assets".

Explanation: 1. In accordance with Letter Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025, some articles in the Company's "Regulations Governing the Acquisition and Disposal of Assets" were amended.

2. Please refer to Attachment 8 on page 56-65 of this Handbook for the Comparison Table of the "Regulations Governing the Acquisition and Disposal of Assets" Before and After Amendment.

Resolution:

Proposal IV

Proposed by the Board of Directors

Subject: To list the non-competition restrictions on the Company's directors

Explanation: 1. Article 209 of the Company Act stipulates that "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."

2. To leverage the expertise and relevant experience of the Company's directors, it is hereby proposed, in accordance with the law, that the Annual Shareholders' Meeting approve the lifting of non-competition restrictions on the Company's current directors.

3. For the content of the lifting of non-competition restrictions on directors, please refer to Attachment 9 on page 66 of this Handbook.

Resolution:

IV. Extemporary Motions

V. Adjournment

Attachment 1

RichWave Technology Corporation

Business Report

We sincerely thank all shareholders for your continued support and trust in our management team and employees over the past year. For many years, RichWave Technology Corp. (hereinafter referred to as the "Company") has been deeply engaged in the wireless communications IC sector. By leveraging strong technological expertise and a precise market strategy, the Company has consistently delivered competitive and differentiated solutions. Faced with the increasingly diverse challenges and opportunities in wireless transmission applications, we remain committed to basing the core of our strategy on high-performance products, enabling us to advance steadily in the highly competitive market.

I. 2025 Business Report

(I) Consolidated Business Results

Unit: NT$ thousands；%

YEAR / ITEM	2025	2024	AMOUNT OF INCREASE (DECREASE)	%
Operating revenue	3,761,663	3,679,348	82,315	2%
Gross operating profit	1,364,356	1,233,734	130,622	11%
Net operating revenue	238,784	78,750	160,034	203%
Net profit before tax	294,707	196,667	98,040	50%
Net profit after tax	245,122	156,570	88,552	57%
Total comprehensive income (loss) for the year	246,763	161,038	85,725	53%

(II) Budget Implementation

The Company did not prepare a financial forecast for 2025 and therefore does not have budget achievement status for reporting.

(III) Analysis of Consolidated Financial Structure, Solvency, and Profitability

Unit: %

		2025	2024
Financial structure (%)	Liabilities to assets ratio	25.14	23.99
	Long-term working capital to real estate, plants and equipment ratio	2307.93	1,677.29
Solvency (%)	Current ratio	386.02	410.28
	Quick ratio	305.41	315.94
Profitability (%)	Return on assets	7.00	4.92
	Return on equity	9.23	6.58
	Ratio of net profit before tax to paid-in capital	31.96	21.40
	Profit margin	6.52	4.26
	Earnings per share (NT$)	2.66	1.73

(IV) Research and Development

Unit: NT$ thousands

	2025	2024
R&D expenses	663,687	685,841
Operating revenue	3,761,663	3,679,348
Proportion of R&D expenses in business revenue	17.6%	18.64%

II. Summary of 2026 Business Plan

(I) Operating Strategy for 2026

The Company has consistently upheld the core philosophy of sustainable development, focusing on its core wireless communications business while comprehensively strengthening corporate governance and compliant operations. In the face of the rapidly changing global situation, the management team will leverage its extensive industry experience to flexibly adjust operational objectives, ensuring that the Company continues to maintain profitability and growth in a volatile environment.

(II) Sales Forecast and its Basis

Looking ahead to 2026, the Company will focus on expanding its global distribution channels and increasing its market penetration and share. Taking into account customer demand and production capacity, the target sales volume is projected at 1,300 to 1,600 million units. In light of rapid changes in the global trade environment and market volatility, the Company will adopt flexible strategies and closely monitor market trends to respond in a timely manner.

(III) Important Production and Sales Policies

The Company's production and sales strategies for 2026 will focus on deepening market demand, actively expanding the customer base, and broadening application scenarios. The Company will leverage its core product research, development, and design capabilities to compete with established international giants in the high-end market. By leveraging technological differentiation and superior performance to solidify its market advantage, the Company is committed to achieving continuous growth and maximizing shareholder value.

(IV) Future Development Strategy

As mobile communications technology continues to evolve, the Company will further deepen and enhance its Wi-Fi 7 product portfolio in 2026, while concurrently initiating the R&D deployment of Wi-Fi 8, demonstrating its forward-

looking technological capabilities. Leveraging the advantages of the Company's complete product line and the dual momentum of Wi-Fi 7 replacing Wi-Fi 6 in the upgrade market, we are confident in continuing to expand our global Wi-Fi RF IC market share, driving steady revenue growth and creating long-term value for shareholders and partners.

(V) The Effect of External Competition Environment, the Legal Environment, and the Overall Business Environment

(1). Effect of exchange rate fluctuations:

The Company's sales revenue and procurement expenditures are primarily denominated in U.S. dollars. By adopting a "natural hedging" strategy through offsetting foreign currency receipts and payments, the Company effectively reduces its exposure to exchange rate fluctuations. At the same time, the Company closely monitors global exchange rate fluctuations and overall economic trends, and keeps abreast of exchange rate movements. In addition, based on future funding needs and financial market dynamics, the Company flexibly adjusts the allocation of foreign currency assets and liabilities to hedge against exchange rate risks, minimizing the impact of exchange rate fluctuations on profit and loss and ensuring financial stability.

(2). Risks associated with any consolidation of procurement or sales, and mitigation measures:

In terms of procurement strategy, the Company has always prioritized stable quality and cost competitiveness. To mitigate the risks associated with the over-concentration of supply sources, the Company has established and strictly implemented a "dual sourcing mechanism" to ensure that each key raw material has at least two qualified suppliers.

This strategy strengthens supply chain resilience and enhances the Company's bargaining power in procurement, further ensuring operational stability and supply security. It creates a solid foundation for the Company's long-term growth.

In terms of sales management, as end products in communication are primarily manufactured in Taiwan and China, the Company's sales structure exhibits a corresponding regional concentration. To effectively address this regional concentration, the Company has adopted the following management strategies:

- Expand the customer base: Actively develop long-term strategic partnerships, expand and diversify the customer base, and reduce

the risk of concentrated sales.

- Enhance credit management: Establish a robust credit risk control mechanism and prudently pick financially sound customers to reduce operational and bad debt risks at the source, safeguard receivables, and maintain operational stability.

This strategy enhances the Company's ability to withstand risks in the market, while laying a solid foundation for sustainable growth.

(3). Major changes in government policies and laws at home and broad and the impact on finance and business of the Company and response measures:

The Company has always adhered to the principle of ethical corporate management. In addition to strictly following domestic and international laws and regulations in all its operations, the Company has also established a comprehensive dynamic monitoring mechanism for laws and regulations. We closely monitor the evolution of global technology standards, trade policies, and related laws to ensure that the Company can flexibly respond to changes in the market environment. Based on an evaluation, there have been no significant policy or legal changes in the most recent year that have adversely affected the Company's financial condition or operations, and the operating environment has remained stable.

(4). Overall business environment

The Company is committed to keeping abreast of industry trends and responding precisely to the rapid evolution of the wireless communications field through a forward-looking technology monitoring mechanism. We continue to strengthen our in-house R&D capabilities, transforming core innovative concepts into competitive technological solutions. We are establishing technological barriers through a global patent portfolio to effectively safeguard our R&D achievements.

Furthermore, the Company is actively expanding into diversified market applications to enhance its risk resilience, ensuring that amid rapid technological evolution and industry transformation, it can turn challenges into opportunities and continue to lead industry development.

Finally, the Company's management team and all employees would like to express our sincere gratitude once again to all shareholders for their long-term trust and support. Facing the challenges and opportunities of the future, we feel a great sense of responsibility and will continue to uphold the spirit of innovation. We are dedicated to making technological breakthroughs and improving business performance. We hope to

continue counting on your support and guidance in the new year. The Company will strive to achieve steady growth to reward shareholders and fulfill our core mission of creating maximum value for investors.

Wishing you all good health and good luck,

Chairman of the Board: Dye-Jyun Ma

President: Shih-Chi Wang

Chief Accounting Officer: Wei-Che Hsu

Attachment 2

Audit Committee's Review Report

The Company's Board of Directors prepared the 2025 Business Report, financial statements, and earnings distribution table. The financial statements were audited by Su-Li Fang, CPA, and Jian-Ming Zeng, CPA, of Deloitte, Taiwan and they have prepared an Audit Report. The Audit Report was reviewed by the Audit Committee who found them to be compliant with regulations. The Audit Report is therefore provided in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act and filed for your review.

To

RichWave Technology Corporation 2026 Annual General Shareholders' Meeting

RichWave Technology Corporation

Chairman of the Audit Committee:
Chia-Ying Ma

March 5, 2026

Attachment 3

RichWave Technology Corp.

Report on the Communication Between the Audit Committee Members and the Internal Audit Supervisors

(1) The Company's internal audit unit submits an "Audit Report" to each independent director for review by mail within the prescribed timeframe on a monthly basis. In addition, it regularly attends the quarterly Audit Committee meetings to present an "Audit Operations Report", which includes audit activities, audit results, and the status of follow-up and corrective actions for identified deficiencies. Any questions or instructions are raised during the meetings with the head of internal audit or conveyed for implementation, and separate ad hoc meetings are convened as needed.

(2) The audit supervisor and independent directors may contact each other directly as needed at any time through open communication channels.

(3) The internal audit supervisor reports the execution of audit operations to independent directors at the Audit Committee meetings every quarter. The summary is as follows:

Date	Reports and communicated content	Results
2025/02/27	1. Report on the Execution of Internal Audits from December 2024 to January 2025. 2. 2024 Internal Control System Self-Assessment Conclusion Report and "Statement on Internal Control".	There were no objections after thorough communication and discussion.
2025/04/30	Report on the Execution of Internal Audits from February to March 2025.	There were no objections after thorough communication and discussion.
2025/04/30 (Individual meeting)	2025 Report on the Execution of Internal Project Audits.	There were no further suggestions after thorough communication and discussion.
2025/07/31	Report on the Execution of Internal Audits in Q2 2025.	There were no objections after thorough communication and discussion.
2025/10/30	Report on the Execution of Internal Audits in Q3 2025.	There were no objections after thorough communication and discussion.
2025/10/30 (Individual meeting)	2025 Follow-up Report on the Execution of Internal Project Audits.	There were no further suggestions after thorough communication and discussion.
2025/12/19	The Company's 2026 "Internal Audit Plan".	There were no objections after thorough communication and discussion.

Attachment 4

RichWave Technology Corporation
Sustainable Development Best Practice Principles

Chapter I General Provisions

Article 1
The Company has established the Principles by referencing the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" to fulfill corporate social responsibilities and promote the economic, environmental, and social advancement for the purpose of achieving the Company's sustainable development.

Article 2
The Company actively realizes sustainable developments in the course of its business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive advantages built on corporate social responsibility.

Article 3
The Company promotes sustainable developments and pays attention to the rights and interests of stakeholders. While pursuing sustainable development and profit, the Company focuses on environmental, social, and corporate governance factors and incorporates them into its management approaches and operating activities.
The Company shall perform risk assessments in environmental, social, and corporate governance issues relevant to its business activities according to the materiality principle and devise risk management policies and procedures accordingly.

Article 4
The Company shall adhere to the following principles in the implementation of sustainable development:

I. Implement corporate governance.
II. Develop a sustainable environment.
III. Protect social welfare.
IV. Enhance sustainable development related information disclosure.

Article 5
When formulating sustainability development policies, systems, related management guidelines, and specific implementation plans, the Company shall take into account domestic and international sustainability trends, the relevance to its core business, and the impact of its own and its group's overall operational activities on stakeholders.
The Company's sustainability development policies, systems, related management guidelines, and specific implementation plans shall be approved by the Board of Directors and reported to the Shareholders' Meeting.

When a shareholder proposes a motion involving sustainable development, the Company's Board of Directors is advised to review and consider including it in the shareholders' meeting agenda.

Chapter II Implement corporate governance

Article 6

The Company follows the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and the Reference Example for the Adoption of a Code of Ethical Conduct for TWSE/TPEx Listed Companies to establish an effective governance framework and relevant ethical standards, thereby strengthening corporate governance.

Article 7

The directors of the Company shall exercise the due care of good administrators to urge the Company to implement sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments to ensure the thorough implementation of its sustainable development policies.

When promoting sustainable development goals, the Company shall fully consider the interests of stakeholders and implement the following matters:

I. Proposing the missions or visions of sustainable developments, and stipulating the sustainable development policy, systems or relevant management guidelines.
II. Including sustainable developments in the Company's operations and development, and ratifying concrete promotional plans for sustainable developments.
III. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

When the Company’s operating activities generate economic, environmental, and social issues, executive managers shall be authorized to handle them and report the handling status to the board of directors. The handling processes and relevant responsible personnel shall also be specified.

Article 8

The Company shall regularly organize training on sustainable development, which includes communication of matters specified in Paragraph 2 of the preceding article.

Article 9

To strengthen sustainable development management, the Company established the sustainable development governance framework and a dedicated (part-time) unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report to the Board of Directors on a regular basis.

The Company shall establish a reasonable remuneration policy to ensure that its remuneration plans align with organizational strategies and goals and stakeholders’ interests.

The employee performance evaluation system shall be combined with sustainable development policies and the Company shall establish a clear and effective incentive and discipline system.

Article 10
Based on respect for the rights and interests of stakeholders, the Company identifies stakeholders of the company and establishes a designated section for stakeholders on the company website. It shall understand the reasonable expectations and demands of stakeholders through proper communication with them and adequately respond to the important sustainable development issues which they are concerned about.

Chapter III Develop a sustainable environment

Article 11
The Company follows environmental laws and regulations and related international standards to appropriately protect the natural environment. The Company shall actively achieve environmental sustainability goals while performing operating activities and internal management.

Article 12
The Company is committed to improving the efficiency of energy consumption and utilizing renewable materials that can reduce the environmental impact, so as to attain the sustainable use of natural resources.

Article 13
The Company establishes an environmental management system suitable for the industry, and the system shall include the following:

I. Collect and evaluate sufficient and timely information related to the impacts on the natural environment caused by operating activities.
II. Establish measurable environmental sustainability goals and regularly review the sustainability and relevance of the development.
III. Stipulate concrete plans or action plans for implementation, and regularly review the effectiveness of implementation.

Article 14
The Company shall establish environmental management units or personnel to formulate, promote and maintain environmental management systems and specific action plans and organize regular environmental education courses for management and employees.

Article 15
The Company shall consider the ecological benefits of its business operations, promote and communicate concepts of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact of the Company's business operations on the natural environment and the humanity:

I. Reduce resource and energy consumption of products and services.
II. Reduce the emission of pollutants, hazardous materials, and wastes, and ensure proper treatment of wastes.
III. Improve the recyclability and reusability of the Company's raw materials or final products.
IV. Maximize the sustainable use of recyclable materials.
V. Extend the durability of products.
VI. Improve the effectiveness of products and services.

Article 16
In order to improve the usage efficiency of water resources, the Company makes appropriate and sustainable use of water and formulates related management measures. The Company shall, in accordance with relevant laws and regulations, construct and enhance environmental protection facilities to avoid pollution of water, air, and soil. The Company exerts every effort to reduce the negative impacts on human health and the environment by adopting the most feasible pollution prevention and control technologies and measures.

Article 17
The Company shall evaluate existing and potential risks and opportunities brought by climate change, and adopt relevant response measures.
The Company shall adopt internationally and domestically recognized standards or guidelines to carry out greenhouse gas emissions inventories and disclose relevant information, the scope of which includes:
I. Direct greenhouse gas emissions: Emissions from sources owned or controlled by the Company.
II. Indirect greenhouse gas emissions: Emissions generated by externally purchased power, heat, steam, or other energy sources.
III. Other indirect emissions: The emissions resulting from the Company's activities are not classified as indirect energy emissions. It comes from emission sources owned or controlled by other companies.
The Company shall compile statistics on greenhouse gas emissions, water consumption, and total weight of waste, pay attention to the impact of climate change on its operations, and adopt relevant response measures based on its operating conditions and greenhouse gas inventory results.

Chapter IV Maintain public welfare

Article 18
The Company shall follow relevant laws and regulations and comply with international human rights conventions, such as gender equality, the right to work, and the prohibition of discrimination.
The Company shall fulfill its obligation to protect human rights by establishing relevant management policies and procedures, including:

I. Proposing corporate human rights policies or statements.
II. Evaluating the impacts of company operations and internal management on human rights, and formulating corresponding handling procedures.
III. Regularly reviewing the effectiveness of corporate human rights policies or statements.
IV. When human rights are violated, the procedures for handling related stakeholders shall be disclosed.

The Company shall align with internationally recognized labor rights, such as freedom of association, collective bargaining, care for the disadvantaged, prohibition of child labor , eradication of all forms of forced labor, and eradication of discrimination in employment, and confirm that its human resources policy does not discriminate on the basis of gender, race, socioeconomic status, age, marital and family status, and other factors, so as to ensure the equal opportunity and fairness in employment, employment criteria, remuneration, benefits, training, assessment, and promotion.

Regarding situations that endanger labor rights, the Company shall provide effective and suitable grievance mechanisms to ensure a just and transparent reporting process. The reporting channel shall be concise, convenient and unimpeded, and appropriate responses shall be given to employee grievances.

Article 19

The Company shall provide employees with information to ensure they understand the labor laws of the countries in which they operate and the rights to which they are entitled.

Article 20

The Company shall provide employees with a safe and healthy work environment, which includes necessary health and first aid facilities, and strive to reduce hazard factors of employee safety and health to prevent occupational accidents.

The Company shall provide regular safety and health training to employees.

Article 21

The Company shall create a quality environment for career development with an effective career development program for its employees.

The Company shall establish and implement reasonable employee benefits (including remuneration, leave, and other benefits), and ensure company performance or results are reflected adequately in employee remuneration to ensure the recruitment, retainment, and encouragement of human resources, thereby achieving sustainable management goals.

Article 22

The Company shall establish regular communication channels with its employees so that they can access the information regarding the management and decision-making of the Company and express their views.

The Company shall respect employees' representatives in exercising their right to negotiate working conditions and shall provide employees with the necessary information and facilities to promote consultation and cooperation among the employer, employees, and

their representatives.
The Company shall notify employees of business changes with potential material impact in a reasonable manner.

Article 22-1
The Company shall treat customers or consumers who use its products or services fairly and reasonably. Relevant management measures shall be formulated based on principles including fair and good faith upon entering into agreements, due care and fiduciary duty, true advertisement and solicitation, suitability of products or services, informing and disclosing, balance between remuneration and performance, complaints protection, and the professionalism of business people. The Company shall formulate related execution strategies and specific measures.

Article 23
The Company is accountable for its products and services and attaches importance to sales ethics. In the Company's research and development, procurement, production, operations, and service processes, the transparency and safety of its products and services shall be ensured. Its consumer rights policy shall also be formulated, announced, and implemented in its operating activities, so as to prevent its products and services from damaging consumer rights, interests, health, and safety.

Article 24
The Company shall ensure the quality of products and services according to government regulations and related industry standards.
Regarding the marketing and labeling of products and services, the Company complies with relevant laws and regulations and international standards. The Company does not engage in behaviors that damage consumer trust or consumer rights, such as deception, misleading consumers, or fraud.

Article 25
The Company shall assess and manage various risks that may cause operational disruptions, and mitigate their impact on consumers and society.
The Company shall provide transparent and effective consumer complaint procedures for its products and services, handle consumer complaints fairly and promptly, and shall respect consumer privacy and protect the personal information provided by consumers in accordance with relevant laws and regulations such as the Personal Information Protection Act.

Article 26
The Company shall evaluate the impact of its procurements on the environments and communities from which the supply materials originate, and shall cooperate with suppliers to fulfill corporate social responsibilities.
The Company shall establish supplier management policies to request that suppliers comply with regulations related to environmental protection, workplace safety and health, and labor rights. Prior to engaging in commercial dealings, the Company shall assess whether there is

any record of a supplier's impact on the environment and society and avoid conducting transactions with suppliers that violate its corporate social responsibility policy.
When the Company enters into contracts with its major suppliers, the terms shall include compliance with both parties' corporate social responsibility policies, as well as provisions allowing for termination or cancellation of the contract at any time if the supplier violates such policies and causes significant environmental or social impacts on the source community.

Article 27
The Company shall assess the impact of corporate operations on the community and hire local talent from the region in which the company operates, in order to improve the Company's image among the community.
The Company shall invest resources through equity investments, business activities, in-kind donations, corporate volunteer services, or other charitable professional services into organizations that address social or environmental issues through business models, or to participate in activities organized by civic organizations, charitable and public welfare groups, and local government agencies related to community development and education, in order to promote community development.

Article 27-1
The Company shall continue to invest resources in artistic and cultural events or cultural and creative industries through donations, sponsorships, investments, procurement, voluntary technical services, and other support models to promote cultural development.

Chapter V Enhance the disclosure of corporate sustainability

Article 28
The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/TPEx listed Companies and shall fully disclose relevant and reliable information related to its sustainable development initiatives to improve information transparency.
The Company discloses the following information related to sustainable development:

I. Sustainable development policies, systems, relevant management guidelines, and specific advancement plans resolved by the Board of Directors.
II. The risks and the impact on corporate operations and financial conditions arising from exercising corporate governance, fostering a sustainable environment, and preserving social public welfare.
III. Goals and measures for promoting the sustainable developments established by the companies, and the implementation results.
IV. Major stakeholders and their concerns.
V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social topics.
VI. Other information related to sustainable developments.

Article 29

The Company shall adopt widely recognized international standards or guidelines when producing sustainability reports to disclose the status of their implementation of sustainable developments. It shall also obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports.
The contents shall include:

I. Implementation of sustainable development policies, systems, related management policies, and specific advancement plans.
II. Main stakeholders and their issues of concern.
III. Results and reviews of the Company's implementation of corporate governance, development of sustainable environment, protection of social welfare, and promotion of economy development.
IV. Directions and goals for future improvements.

Chapter VI Addendum

Article 30

The Company shall continuously monitor the development of domestic and foreign sustainable development standards and changes to the business environment to examine and improve the sustainable development framework it has established and to enhance the promotion of the sustainable development policy.

Article 31

The Principles shall take effect after the approval of the Board of Directors. The same applies to all revisions.

Article 32

The Principles were established on July 31, 2025.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Richwave Technology Corp.

Opinion

We have audited the accompanying consolidated financial statements of Richwave Technology Corp. and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

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, 2025 and 2024, 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, 2025. 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. Key audit matter for the Group's consolidated financial statements for the year ended December 31, 2025 is stated as follows:

Revenue Occurrence

Richwave Technology Corp. is mainly engaged in the research and development, design, manufacturing and sales of integrated circuits for wireless communication products. We conducted analytical procedures on the revenue of 2025. Among them, the sales growth rate of specific products was relatively high and the sales volume accounted for a certain proportion of the annual revenue. This had a significant impact on the financial statements of Richwave Technology Corp. this year. The revenue recognized may have the risk of not meeting the conditions stipulated in the International Financial Reporting Standards. Therefore, we identified the occurrence of revenue

of specific product as a key audit matter for the year ended December 31, 2025. For the accounting policies and relevant disclosure information related to revenue occurrence, please refer to Notes 4(l2) and 21 of the consolidated financial statements.

Our audit procedures related to the key audit matter are as follows:

1. We understood and tested of specific products the design and implementation effectiveness of the key internal controls related to revenue occurrence.

2. We selected samples from the sales details of specific products, reviewed relevant internal and external original vouchers, and confirmed the payments received procedures to confirm whether there were any abnormalities in the revenue occurrence.

Other Matter

We have also audited the parent company only financial statement of Richwave Technology Corp. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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 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, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the 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 auditing standards generally accepted in 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 auditing standards generally accepted in 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, 2025 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 Su-Li Fang and Chih-Yuan Wen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 5, 2026

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.

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025 Amount	2025 %	2024 Amount	2024 %
CURRENT ASSETS				
Cash and cash equivalents (Notes 6 and 28)	$ 704,595	19	$ 1,013,365	30
Financial assets at fair value through profit or loss - current (Notes 7 and 28)	-	-	122	-
Financial assets at amortized cost - current (Notes 8 and 28)	$ 555,867	15	$ -	-
Accounts receivable, net (Notes 9, 21 and 28)	1,289,891	35	1,165,240	35
Other receivables (Notes 9 and 28)	83,155	3	62,817	2
Current tax assets (Note 23)	2,662	-	4,630	-
Inventories (Note 10)	651,557	18	592,041	18
Prepayments (Note 15)	42,711	1	77,173	2
Other current assets (Note 15)	1,449	-	1,540	-
Total current assets	3,331,887	91	2,916,928	87
NON-CURRENT ASSETS				
Financial assets at amortized cost - non-current (Notes 8, 28 and 30)	9,900	-	9,900	-
Property, plant and equipment (Note 12)	121,794	4	158,408	5
Right-of-use assets (Notes 13)	76,084	2	105,491	3
Other intangible assets (Note 14)	34,595	1	44,058	1
Deferred tax assets (Note 23)	79,942	2	115,320	4
Prepaid equipment	5,571	-	5,766	-
Refundable deposits (Note 28)	6,730	-	7,106	-
Net defined benefit assets - non-current (Note 19)	7,562	-	4,948	-
Total non-current assets	342,178	9	450,997	13
TOTAL	$ 3,674,065	100	$ 3,367,925	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable (Notes 17 and 28)	$ 489,480	13	$ 293,471	9
Accrued compensation of employees and remuneration of directors (Note 22)	30,928	1	20,633	-
Other payables (Notes 18 and 28)	149,646	4	156,595	5
Current tax liabilities (Notes 23)	18,904	-	-	-
Lease liabilities - current (Notes 13 and 28)	30,577	1	31,230	1
Current portion of bonds payable (Notes 16 and 28)	-	-	63,426	2
Refund liabilities - current (Notes 18 and 21)	106,230	3	110,496	3
Other current liabilities (Notes 18, 21 and 26)	37,379	1	35,105	1
Total current liabilities	863,144	23	710,956	21
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 23)	8,165	-	15,591	1
Lease liabilities - non-current (Notes 13 and 28)	45,929	2	74,734	2
Guarantee deposits (Note 28)	6,355	-	6,629	-
Total non-current liabilities	60,449	2	96,954	3
Total liabilities	923,593	25	807,910	24
EQUITY (Notes 20 and 25)				
Share capital				
Ordinary shares	922,099	25	906,825	27
Advance receipts for share capital	-	-	12,146	-
Total share capital	922,099	25	918,971	27
Capital surplus	900,389	25	858,718	26
Retained earnings				
Legal reserve	228,527	6	212,694	6
Special reserve	-	-	710	-
Unappropriated earnings	697,373	19	566,931	17
Total retained earnings	925,900	25	780,335	23
Other equity	2,084	-	1,991	-
Total equity	2,750,472	75	2,560,015	76
TOTAL	$ 3,674,065	100	$ 3,367,925	100

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

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share, in New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
NET REVENUE (Note 21)	$ 3,761,663	100	$ 3,679,348	100
OPERATING COSTS (Notes 10 and 22)	2,397,307	64	2,445,614	67
GROSS PROFIT	1,364,356	36	1,233,734	33
OPERATING EXPENSES (Notes 19 and 22)				
Selling and marketing expenses	209,439	5	217,928	6
General and administrative expenses	254,960	7	253,922	7
Research and development expenses	663,687	18	685,841	18
Expected credit gain (Note 9)	(2,514)	-	(2,707)	-
Total operating expenses	1,125,572	30	1,154,984	31
PROFIT FROM OPERATIONS	238,784	6	78,750	2
NON-OPERATING INCOME AND EXPENSES (Notes 22 and 26)				
Interest income	32,842	1	27,647	1
Other income	54,612	2	35,872	1
Other gains and losses	(29,748)	(1)	59,909	1
Finance costs	(1,783)	-	(5,511)	-
Total non-operating income and expenses	55,923	2	117,917	3
PROFIT BEFORE INCOME TAX	294,707	8	196,667	5
INCOME TAX EXPENSE (Note 23)	(49,585)	(1)	(40,097)	(1)
NET PROFIT FOR THE YEAR	245,122	7	156,570	4
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 19)	1,935	-	2,209	-
Income tax related to items that will not be reclassified subsequently to profit or loss (Note 23)	(387)	-	(442)	-

(Continued)

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share, in New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 20)	$ 93	-	$ 2,701	-
Other comprehensive income (loss) for the year, net of income tax	1,641	-	4,468	-
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	$ 246,763	7	$ 161,038	4
EARNINGS (LOSS) PER SHARE (Note 24)				
Basic	$ 2.66		$ 1.73	
Diluted	$ 2.65		$ 1.73	

(Concluded)

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

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

	Share Capital				Retained Earnings			Other Equity			
	Number of Shares (In Thousands)	Ordinary Shares	Advance receipts for share capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Total	Total Equity
BALANCE AT JANUARY 1, 2024	90,455	$ 904,554	$ -	$ 674,357	$ 212,694	$ -	$ 409,304	$ (14)	$ (696)	$ (710)	$ 2,200,199
Appropriation of 2023 earnings											
Special reserve	-	-	-	-	-	710	(710)	-	-	-	-
Net profit for the year ended December 31, 2024	-	-	-	-	-	-	156,570	-	-	-	156,570
Other comprehensive gain for the year ended December 31, 2024 , net of income tax	-	-	-	-	-	-	1,767	-	2,701	2,701	4,468
Share-based payment expenses recognized	-	-	-	4,913	-	-	-	-	-	-	4,913
Convertible bonds converted to ordinary shares	227	2,271	12,146	179,448	-	-	-	-	-	-	193,865
BALANCE AT DECEMBER 31, 2024	90,682	$ 906,825	$ 12,146	$ 858,718	$ 212,694	$ 710	$ 566,931	$ (14)	$ 2,005	$ 1,991	$ 2,560,015
Appropriation of 2024 earnings											
Legal reserve	-	-	-	-	15,833	-	(15,833)	-	-	-	-
Special reserve	-	-	-	-	-	(710)	710	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(101,105)	-	-	-	(101,105)
Net profit for the year ended December 31, 2025	-	-	-	-	-	-	245,122	-	-	-	245,122
Other comprehensive gain for the year ended December 31, 2025 , net of income tax	-	-	-	-	-	-	1,548	-	93	93	1,641
Share-based payment expenses recognized	-	-	-	2,406	-	-	-	-	-	-	2,406
Convertible bonds converted to ordinary shares	1,528	15,274	(12,146)	39,265	-	-	-	-	-	-	42,393
BALANCE AT DECEMBER 31, 2025	92,210	$ 922,099	$ -	$ 900,389	$ 228,527	$ -	$ 697,373	$ (14)	$ 2,098	$ 2,084	$ 2,750,472

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

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax for the year	$ 294,707	$ 196,667
Adjustments for:		
Depreciation expense	111,608	118,404
Amortization expense	38,668	43,867
Expected credit loss reversed	(2,514)	(2,707)
Net loss on fair value changes of financial assets and liabilities at fair value through profit	97	255
Finance costs	1,783	5,511
Interest income	(32,842)	(27,647)
Share-based payment expenses recognized	2,406	4,913
Loss on disposal of property, plant and equipment	161	2
Reversal of write-down of inventories	19,486	(1,133)
Net loss (gain) on foreign currency exchange	36,789	(45,225)
Changes in operating assets and liabilities:		
Accounts receivable	(121,064)	(6,625)
Other receivables	(18,254)	(23,454)
Inventories	(79,002)	(71,847)
Net defined benefit assets	(679)	(627)
Prepayments	34,462	23,146
Other current assets	91	(9)
Contract liabilities	25,561	(5,755)
Accounts payable	195,441	(71,288)
Other payables	(1,918)	11,024
Accrued compensation of employees and remuneration of directors	10,295	20,633
Refund liabilities	(4,266)	(34,992)
Other current liabilities	(23,287)	25,853
Cash generated from operations	487,729	158,966
Interest received	30,758	27,071
Interest paid	(1,391)	(1,316)
Income tax paid	(1,148)	(2,778)
Net cash generated from operating activities	515,948	181,943

(Continued)

RICHWAVE TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	$ (970,468)	$ (257,795)
Proceeds from disposal of financial assets at amortized cost	423,055	257,795
Purchase of property, plant and equipment	(40,927)	(43,347)
Proceeds from disposal of property, plant and equipment	3	-
Increase in refundable deposits	(64)	(271)
Decrease in refundable deposits	440	548
Purchase of other intangible assets	(36,146)	(32,266)
Net cash used in investing activities	(624,107)	(75,336)
CASH FLOWS FROM FINANCING ACTIVITIES		
Redemption of convertible bonds	(21,400)	-
Proceeds from guarantee deposits received	-	4,864
Repayment of the principal portion of lease liabilities	(32,006)	(31,688)
Payment of company's owner dividend	(101,105)	-
Net cash used in financing activities	(154,511)	(26,824)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(46,100)	15,500
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(308,770)	95,283
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,013,365	918,082
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 704,595	$ 1,013,365

Attachment 5

(Concluded)

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Richwave Technology Corp.

Opinion

We have audited the accompanying parent company only financial statements of Richwave Technology Corp. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

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 parent company only Financial Statements section of our report. We are independent of the Company 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 parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only 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 Company's parent company only financial statements is described as follows:

Revenue Occurrence

The Company is mainly engaged in the research and development, design, manufacturing and sales of integrated circuits for wireless communication products. We conducted analytical procedures on the revenue of 2025. Among them, the sales growth rate of specific products was relatively high and the sales volume accounted for a certain proportion of the annual revenue. This had a significant impact on the financial statements of the Company this year. The revenue recognized may have the risk of not meeting the conditions stipulated in the International Financial Reporting Standards. Therefore, we identified the occurrence of revenue of specific product categories as a key audit matter for the year ended December 31, 2025. For the accounting policies and

relevant disclosure information related to revenue occurrence, please refer to Notes 4(l) and 21 of the parent company only financial statements.

Our audit procedures related to the key audit matter are as follows:

3. We understood and tested of specific products the design and implementation effectiveness of the key internal controls related to revenue occurrence.

4. We selected samples from the sales details of specific products, reviewed relevant internal and external original vouchers, and confirmed the payments received procedures to confirm whether there were any abnormalities in the revenue occurrence.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only 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 auditing standards generally accepted in 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 parent company only financial statements.

As part of an audit in accordance with the auditing standards generally accepted in 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 parent company only 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 Company'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 Company'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 parent company only 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 Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the parent company only financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the Company 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 parent company only financial statements for the year ended December 31, 2025 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 Su-Li Fang and Chih-Yuan Wen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 5, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the 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 financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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 parent company only financial statements shall prevail.

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 6 and 28)	$ 661,204	18	$ 968,920	29
Financial assets at fair value through profit or loss - current (Notes 7 and 28)	-	-	122	-
Financial assets at amortized cost - current (Notes 8 and 28)	555,867	15	-	-
Accounts receivable, net (Notes 9, 21 and 28)	1,289,891	35	1,165,240	35
Other receivables (Notes 9 and 28)	80,880	2	60,559	2
Current tax assets (Note 23)	2,662	-	4,630	-
Inventories (Note 10)	651,525	18	592,008	17
Prepayments (Note 15)	40,723	1	74,260	2
Other current assets (Note 15)	1,449	-	1,540	-
Total current assets	3,284,201	89	2,867,279	85
NON-CURRENT ASSETS				
Financial assets at amortized cost - non-current (Notes 8, 28 and 30)	9,900	1	9,900	-
Investments accounted for using the equity method (Notes 11 and 27)	68,181	2	66,922	2
Property, plant and equipment (Note 12)	112,056	3	150,525	5
Right-of-use assets (Notes 13)	68,107	2	89,447	3
Other intangible assets (Note 14)	34,106	1	43,989	1
Deferred tax assets (Note 23)	79,942	2	115,320	4
Prepaid equipment	5,571	-	5,766	-
Refundable deposits (Note 28)	6,730	-	7,106	-
Net defined benefit assets - non-current (Note 19)	7,562	-	4,948	-
Total non-current assets	392,155	11	493,923	15
TOTAL	$ 3,676,356	100	$ 3,361,202	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable (Notes 17 and 28)	$ 489,480	13	$ 293,471	9
Accrued compensation of employees and remuneration of directors (Note 22)	30,928	1	20,633	1
Other payables (Notes 18 and 28)	140,450	4	147,715	4
Other payables from related parties (Notes18, 28 and 29)	19,523	-	18,246	-
Current tax liabilities (Notes 23)	18,904	-	-	-
Lease liabilities - current (Notes 13 and 28)	23,373	1	22,568	1
Current portion of bonds payable (Notes 16 and 28)	-	-	63,426	2
Refund liabilities - current (Notes 18 and 21)	106,230	3	110,496	3
Other current liabilities (Notes 18, 21 and 26)	37,379	1	35,105	1
Total current liabilities	866,267	23	711,660	21
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 23)	8,165	-	15,591	1
Lease liabilities - non-current (Notes 13 and 28)	45,097	2	67,307	2
Guarantee deposits (Note 28)	6,355	-	6,629	-
Total non-current liabilities	59,617	2	89,527	3
Total liabilities	925,884	25	801,187	24
EQUITY (Notes 20 and 25)				
Share capital				
Ordinary shares	922,099	25	906,825	27
Advance receipts for share capital	-	-	12,146	-
Total share capital	922,099	25	918,971	27
Capital surplus	900,389	25	858,718	26
Retained earnings				
Legal reserve	228,527	6	212,694	6
Special reserve	-	-	710	-
Unappropriated earnings	697,373	19	566,931	17
Total retained earnings	925,900	25	780,335	23
Other equity	2,084	-	1,991	-
Total equity	2,750,472	75	2,560,015	76
TOTAL	$ 3,676,356	100	$ 3,361,202	100

The accompanying notes are an integral part of the parent company only financial statements.

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings per Share, in New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
NET REVENUE (Note 21)	$ 3,761,663	100	$ 3,679,348	100
OPERATING COSTS (Notes 10 and 22)	2,397,307	64	2,445,614	67
GROSS PROFIT	1,364,356	36	1,233,734	33
OPERATING EXPENSES (Notes 19, 22 and 30)				
Selling and marketing expenses	135,630	3	145,417	4
General and administrative expenses	331,137	9	321,035	9
Research and development expenses	662,839	18	684,726	18
Expected credit gain (Note 9)	(2,514)	-	(2,707)	-
Total operating expenses	1,127,092	30	1,148,471	31
PROFIT FROM OPERATIONS	237,264	6	85,263	2
NON-OPERATING INCOME AND EXPENSES (Notes 22 and 26)				
Interest income	32,661	1	27,446	1
Other income	54,568	2	35,833	1
Other gains and losses	(29,378)	(1)	59,701	1
Finance costs	(1,651)	-	(5,378)	-
Share of profit (loss) of subsidiaries	1,166	-	(6,314)	-
Total non-operating income and expenses	57,366	2	111,288	3
PROFIT BEFORE INCOME TAX	294,630	8	196,551	5
INCOME TAX EXPENSE (Note 23)	(49,508)	(1)	(39,981)	(1)
NET PROFIT FOR THE YEAR	245,122	7	156,570	4

(Continued)

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share, in New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 19)	$ 1,935	-	$ 2,209	-
Income tax related to items that will not be reclassified subsequently to profit or loss (Note 23)	(387)	-	(442)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 20)	93	-	2,701	-
Other comprehensive income (loss) for the year, net of income tax	1,641	-	4,468	-
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	$ 246,763	7	$ 161,038	4
EARNINGS PER SHARE (Note 24)				
Basic	$ 2.66		$ 1.73	
Diluted	$ 2.65		$ 1.73	

(Concluded)

The accompanying notes are an integral part of the parent company only financial statements.

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

	Share Capital				Retained Earnings			Other Equity			
	Number of Shares (In Thousands)	Ordinary Shares	Advance receipts for share capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Total	Total Equity
BALANCE AT JANUARY 1, 2024	90,455	$ 904,554	$ -	$ 674,357	$ 212,694	$ -	$ 409,304	$ (14)	$ (696)	$ (710)	$ 2,200,199
Appropriation of 2023 earnings											
Special reserve	-	-	-	-	-	710	(710)	-	-	-	-
Net loss for the year ended December 31, 2024	-	-	-	-	-	-	156,570	-	-	-	156,570
Other comprehensive loss for the year ended December 31, 2024 , net of income tax	-	-	-	-	-	-	1,767	-	2,701	2,701	4,468
Share-based payment expenses recognized	-	-	-	4,913	-	-	-	-	-	-	4,913
Convertible bonds converted to ordinary shares	227	2,271	12,146	179,448	-	-	-	-	-	-	193,865
BALANCE AT DECEMBER 31, 2024	90,682	906,825	12,146	858,718	212,694	710	566,931	(14)	2,005	1,991	2,560,015
Appropriation of 2024 earnings											
Legal reserve	-	-	-	-	15,833	-	(15,833)	-	-	-	-
Special reserve	-	-	-	-	-	(710)	710	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(101,105)	-	-	-	(101,105)
Net profit for the year ended December 31, 2025	-	-	-	-	-	-	245,122	-	-	-	245,122
	-	-									
Other comprehensive gain for the year ended December 31, 2025 , net of income tax	-	-	-	-	-	-	1,548	-	93	93	1,641
Share-based payment expenses recognized	-	-	-	2,406	-	-	-	-	-	-	2,406
Convertible bonds converted to ordinary shares	1,528	15,274	(12,146)	39,265	-	-	-	-	-	-	42,393
BALANCE AT DECEMBER 31, 2025	92,210	$ 922,099	$ -	$ 900,389	$ 228,527	$ -	$ 697,373	$ (14)	$ 2,098	$ 2,084	$ 2,750,472

The accompanying notes are an integral part of the parent company only financial statements.

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax for the year	$ 294,630	$ 196,551
Adjustments for:		
Depreciation expense	100,237	107,148
Amortization expense	38,617	43,859
Expected credit loss reversed	(2,514)	(2,707)
Net loss on fair value changes of financial assets and liabilities at fair value through profit	97	255
Finance costs	1,651	5,378
Interest income	(32,661)	(27,446)
Share-based payment expenses recognized	2,406	4,913
Loss on disposal of property, plant and equipment	161	2
Share of (profit) loss of subsidiaries	(1,166)	6,314
Reversal of write-down of inventories	19,486	(1,133)
Net loss (gain) on foreign currency exchange	36,927	(47,584)
Changes in operating assets and liabilities:		
Accounts receivable	(121,064)	(6,625)
Other receivables	(18,237)	(23,561)
Inventories	(79,003)	(71,845)
Net defined benefit assets	(679)	(627)
Prepayments	33,537	22,553
Other current assets	91	(9)
Contract liabilities	25,561	(5,755)
Accounts payable	195,441	(71,288)
Other payables	(2,234)	7,145
Accrued compensation of employees and remuneration of directors	10,295	20,633
Other payables from related parties	1,045	4,245
Refund liabilities	(4,266)	(34,992)
Other current liabilities	(23,287)	25,853
Cash generated from operations	457,071	151,277
Interest received	30,577	26,870
Interest paid	(1,259)	(1,183)
Income tax paid	(1,071)	(2,662)
Net cash generated from operating activities	503,318	174,302

(Continued)

RICHWAVE TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	$ (970,468)	$ (257,795)
Proceeds from disposal of financial assets at amortized cost	423,055	257,795
Purchase of property, plant and equipment	(36,533)	(43,128)
Proceeds from disposal of property, plant and equipment	3	-
Increase in refundable deposits	(64)	(271)
Decrease in refundable deposits	440	548
Purchase of other intangible assets	(35,690)	(32,242)
Net cash used in investing activities	(619,257)	(75,093)
CASH FLOWS FROM FINANCING ACTIVITIES		
Redemption of convertible bonds	(21,400)	-
Proceeds from guarantee deposits received	-	4,864
Repayment of the principal portion of lease liabilities	(23,285)	(22,861)
Payment of company's owner dividend	(101,105)	-
Net cash used in financing activities	(145,790)	(17,997)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(45,987)	15,828
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(307,716)	97,040
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	968,920	871,880
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 661,204	$ 968,920

(Concluded)

The accompanying notes are an integral part of the parent company only financial statements.

Attachment 6

RichWave Technology Corporation

Comparison Table of the Amended Articles

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
Article 2	The business scope of the Corporation shall be as follows: 1.To engage in CCOl050 Data Storage Media Manufacturing and Duplicating; 2. To engage in CCOl070 Telecommunication Equipment and Apparatus Manufacturing; 3. To engage in CCOl080 Electronic Parts and Components Manufacturing; 4. To engage in E605010 Computing Equipments Installation Construction; ~~5. To engage in E701010Telecommunications Construction;~~ 5~~6~~. To engage in F1l8010 Wholesale of Computer Software; 6~~7~~. To engage in Fll9010 Wholesale of Electronic Materials; 7~~8~~. To engage in F218010 Retail Sale of Computer Software; 8~~9~~. To engage in F2l9010 Retail Sale of Electronic Materials; 9~~10~~. To engage in F401010 International Trade; 10~~11~~. To engage in F601010 Intellectual Property; 11~~12~~. To engage in I301010 Software Design Services; 12~~13~~. To engage in I301020 Data Processing Services; 13~~14~~. To engage in I301030 Digital Information Supply Services; 14~~15~~. To engage in I501010	The business scope of the Corporation shall be as follows: 1.To engage in CCOl050 Data Storage Media Manufacturing and Duplicating; 2. To engage in CCOl070 Telecommunication Equipment and Apparatus Manufacturing; 3. To engage in CCOl080 Electronic Parts and Components Manufacturing; 4. To engage in E605010 Computing Equipments Installation Construction; 5. To engage in E701010Telecommunications Construction; 6. To engage in F1l8010 Wholesale of Computer Software; 7. To engage in Fll9010 Wholesale of Electronic Materials; 8. To engage in F218010 Retail Sale of Computer Software; 9. To engage in F2l9010 Retail Sale of Electronic Materials; 10. To engage in F401010 International Trade; 11. To engage in F601010 Intellectual Property; 12. To engage in I301010 Software Design Services; 13. To engage in I301020 Data Processing Services; 14. To engage in I301030 Digital Information Supply Services; 15. To engage in I501010 Product	Amendment to Section 14 of the Securities and Exchange Act

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	Product Designing; 15~~16~~. To engage in IZ99990 Other Industry and Commerce Services Not Elsewhere Classified; 16~~17~~.ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.	Designing; 16. To engage in IZ99990 Other Industry and Commerce Services Not Elsewhere Classified; 17.ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.	
Article 28	These Articles of Incorporation are agreed to and signed on December 31, 2003 The first Amendment was amended on January 30, 2004 The second Amendment on June 30, 2009 The third Amendment on June 04, 2010 The fourth Amendment on June 03, 2011 The fifth Amendment on June 06, 2012 The sixth Amendment on May 27, 2016 The seventh Amendment on May 26, 2017 The eighth Amendment on May 24, 2019 The ninth Amendment on May 29, 2020 The tenth Amendment on July 27, 2021 The eleventh Amendment on May 26, 2022 The twelfth Amendment on May 29, 2024 The thirteenth Amendment on May 29, 2025 <u>The thirteenth Amendment on May 28, 2026</u>	These Articles of Incorporation are agreed to and signed on December 31, 2003 The first Amendment was amended on January 30, 2004 The second Amendment on June 30, 2009 The third Amendment on June 04, 2010 The fourth Amendment on June 03, 2011 The fifth Amendment on June 06, 2012 The sixth Amendment on May 27, 2016 The seventh Amendment on May 26, 2017 The eighth Amendment on May 24, 2019 The ninth Amendment on May 29, 2020 The tenth Amendment on July 27, 2021 The eleventh Amendment on May 26, 2022 The twelfth Amendment on May 29, 2024 The thirteenth Amendment on May 29, 2025	Add revision dates and frequency

Attachment 7

RichWave Technology Corporation

Comparison Table of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees

Before and After Amendment

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
Article 2	The company shall comply with these Regulations when making loans to and endorsements/guarantees for others; However, if otherwise stipulated by financial laws and regulations, such provisions shall apply.	The company shall comply with these Regulations when making loans to and endorsements/guarantees for others; provided that where another act or regulation provides otherwise, the provisions of such act shall prevail.	Amended the industry-related regulations according to the law.
Article 3	Under Article 15 of the company Act, the company shall not loan funds to any of its shareholders or any other person except under the following circumstances: (1) Where an inter-company or inter-firm business transaction calls for a loan arrangement; or (2) Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the lender's net worth. The term "short-term" as used in the preceding paragraph means one year, or where the company's operating cycle exceeds one year, one operating cycle. The term "financing amount" as used in paragraph 1, sub-paragraph 2 of this Article means the cumulative balance of the company's short-term financing. For foreign companies in which the Company directly or indirectly holds 100% of the voting shares,	Under Article 15 of the company Act, the company shall not loan funds to any of its shareholders or any other person except under the following circumstances: (1) Where an inter-company or inter-firm business transaction calls for a loan arrangement; or (2) Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the lender's net worth. The term "short-term" as used in the preceding paragraph means one year, or where the company's operating cycle exceeds one year, one operating cycle. The term "financing amount" as used in paragraph 1, sub-paragraph 2 of this Article means the cumulative balance of the company's short-term financing. The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds	Amended to relax restrictions according to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	engaging in lending of funds, or for foreign companies in which a public company directly or indirectly holds 100% of the voting shares that lend funds to such public company, the restrictions set forth in Subparagraph 2 of Paragraph 1 shall not apply. However, limits on the total amount of funds lent and on individual counterparties shall still be established, and lending terms shall be clearly specified. When the Company's legal representative violates the provisions of Paragraph 1, they shall bear joint and several liability with the borrower for repayment. If the Company suffers any damages, they shall also be liable for compensation.	between foreign companies in which the company holds, directly or indirectly, 100% of the voting shares. However, the provisions of Article 9, subparagraphs 3 and 4 concerning the setting of the amount limits and the durations of loans shall still apply.	
Article 7	The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC). In the Procedures, the "date of occurrence" refers to the earliest of the contract signing date, payment date, Board of Directors resolution date, or any other date sufficient to determine the counterparty and the transaction amount of the lending of funds or endorsement/guarantee.	The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC). "Date of occurrence" in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.	The text was revised according to the law.
Article 8	The Procedures shall be implemented after it is approved by the more than half of the Audit Committee, then the Board of Directors, and reported to the Shareholders' Meeting for approval. The same procedure shall be followed for amendments. When these Procedures are	The company intending to loan funds to others shall formulate its Operational Procedures for Loaning Funds to Others in compliance with these Regulations, and, after passage by the board of directors, submit the Procedures to the audit committee and submit them for approval by the shareholders' meeting; where	Amended according to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	submitted to the Board of Directors for discussion, the opinions of all independent directors shall be fully considered. Any dissenting or qualified opinions expressed by independent directors shall be recorded in the minutes of the Board meeting. If approval of more than half of all Audit Committee members is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" in Paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.	any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinion to the audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. The company has established the position of independent director, when it submits its Operational Procedures for Loaning Funds to Others for discussion by the board of directors under the preceding paragraph, the board of directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.	
Article 9	The Company's Procedures for Extending Loans to Others shall specify the following items and shall be carried out in accordance with the prescribed procedures: 1. Entities to which the company may loan funds according to Article 3 of these regulations. 2. Evaluation standards for loaning funds to others: (1) The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher. (2) Where short-term financing is needed, the reasons for and conditions of extending loans shall be enumerated.	The company shall specify the following matters in its Operational Procedures for Loaning Funds to Others: 1. Entities to which the company may loan funds according to Article 3 of these regulations. 2. Evaluation standards for loaning funds to others: (1) The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher. (2) Where short-term financing is needed, the reasons for and conditions of extending loans shall be enumerated. 3. The aggregate amount of loans	The text was revised according to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	3. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively: (1) The total amount for lending shall not exceed 40% of the company's net worth.; the total amount for lending a single company shall not exceed 50% of the company's net worth. (2) The total amount for lending to companies having business transaction with the company shall not exceed 40% of the company's net worth; The total amount for lending a single company having business transaction with the company shall not exceed 20% of the company's net worth. (3) The total amount for lending to companies that have need for short-term financing facility shall not exceed 40% of the company's net worth; the maximum amount lendable to a single company is 20% of the company's net worth. 4. Duration of loans and calculation of interest. (1)The period of fund loaning is decided by the board of directors. If other companies needs to do the short term endorsement and/or guarantee with company, not allowed to exceed the one year limit. (2)The interest rate shall not be	and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively: (1) The total amount for lending shall not exceed 40% of the company's net worth.; the total amount for lending a single company shall not exceed 50% of the company's net worth. (2) The total amount for lending to companies having business transaction with the company shall not exceed 40% of the company's net worth; The total amount for lending a single company having business transaction with the company shall not exceed 20% of the company's net worth. (3) The total amount for lending to companies that have need for short-term financing facility shall not exceed 40% of the company's net worth; the maximum amount lendable to a single company is 20% of the company's net worth. 4. Duration of loans and calculation of interest. (1)The period of fund loaning is decided by the board of directors. If other companies needs to do the short term endorsement and/or guarantee with company, not allowed to exceed the one year limit. (2)The interest rate shall not be lower than the short-term	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	lower than the short-term borrowing rate quoted by financial institutions. 5. Procedures for handling loans of funds. To review the documents carefully, elaborate the highest amount, period and the interest calculation way first, than the endorsements made by the company shall be conducted after receiving approval from the approval of the board of directors. If the board of directors believes the necessity to acquire collateral, the company shall provide the collateral, and the value of collateral shall be 20% more than the endorsements to make sure the right. 6. Detailed review procedures, including: (1) The necessity of and reasonableness of extending loans to others. (2) Borrower credit status and risk assessment. (3) Impact on the company's business operations, financial condition, and shareholders' equity. (4) Whether collateral must be obtained and appraisal of the value thereof. 7. Announcement and reporting procedures: For those related to fund lending that are required to be reported to government authorities or make public announcement, the company and the subsidiaries shall follow such rules. 8. Subsequent measures for control and management of	borrowing rate quoted by financial institutions. 5. Procedures for handling loans of funds. To review the documents carefully, elaborate the highest amount, period and the interest calculation way first, than the endorsements made by the company shall be conducted after receiving approval from the approval of the board of directors. If the board of directors believes the necessity to acquire collateral, the company shall provide the collateral, and the value of collateral shall be 20% more than the endorsements to make sure the right. 6. Detailed review procedures, including: (1) The necessity of and reasonableness of extending loans to others. (2) Borrower credit status and risk assessment. (3) Impact on the company's business operations, financial condition, and shareholders' equity. (4) Whether collateral must be obtained and appraisal of the value thereof. 7. Announcement and reporting procedures: For those related to fund lending that are required to be reported to government authorities or make public announcement, the company and the subsidiaries shall follow such rules. 8. Subsequent measures for control and management of loans, and procedures for	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	loans, and procedures for handling delinquent creditor's rights. (1) After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. If there is a collateral, shall notice that the value changing of the collateral. (2) If the endorsement exceeds its time period and can't be collected, shall follow the legal process to collect protect company's right. 9. If the managers and the person-in-charge violate these regulations and cause the damages of the company, the penalties shall follow company's "Employee Managing Regulation." 10. Procedures for controlling and managing loans of funds to others by subsidiaries shall according to these regulations. 11. Other particulars required by the FSC. <u>When the Company engages in short-term financing in accordance with Paragraph 5 of Article 3, in addition to complying with the provisions of the preceding paragraph, it shall also strengthen risk assessments and set lending limits separately for cases without collateral, for the same industry, and for the same related parties or group enterprises.</u>	handling delinquent creditor's rights. (1) After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. If there is a collateral, shall notice that the value changing of the collateral. (2) If the endorsement exceeds its time period and can't be collected, shall follow the legal process to collect protect company's right. 9. If the managers and the person-in-charge violate these regulations and cause the damages of the company, the penalties shall follow company's "Employee Managing Regulation." 10. Procedures for controlling and managing loans of funds to others by subsidiaries shall according to these regulations. 11. Other particulars required by the FSC.	
Article 12	The Company's Operations for Endorsements and Guarantees shall <u>specify</u> the following items	The company shall specify the following matters in its Operational Procedures for	The text was revised according

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	and shall be carried out in accordance with the prescribed procedures: 1. Entities for which the company may make endorsements/guarantees according to Article 5 of this Regulation. 2. The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher. 3. The ceilings on the amounts the Company is permitted to make in endorsements/guarantees: (1) The ceilings on the total amounts the Company is permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (2) The ceilings on the amounts the Company is permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (3) The ceilings on the total amounts the Company and its subsidiary are permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (4) The ceilings on the amounts the Company and its subsidiary are permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (5) The ceilings on the amounts the Company is permitted to	Endorsements/Guarantees: 1. Entities for which the company may make endorsements/guarantees according to Article 5 of this Regulation. 2. The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher. 3. The ceilings on the amounts the Company is permitted to make in endorsements/guarantees: (1) The ceilings on the total amounts the Company is permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (2) The ceilings on the amounts the Company is permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (3) The ceilings on the total amounts the Company and its subsidiary are permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (4) The ceilings on the amounts the Company and its subsidiary are permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital. (5) The ceilings on the amounts the Company is permitted to make to a company which has business relationship	to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	make to a company which has business relationship with the Company in endorsements/guarantees cannot exceed the current amount of business. 4. Procedures for making endorsements/guarantees: (1) The company need endorsements/guarantees shall prepare an official letter to state its application and total amount. (2) The CFO shall forward the official letter and his comments to President and Chairman. If they approval, then submit to board of directors meeting for retroactive recognition. 5. Detailed review procedures, including: (1) The necessity of and reasonableness of endorsements/guarantees. (2) Credit status and risk assessment of the entity for which the endorsement/guarantee is made. (3) The impact on the company's business operations, financial condition, and shareholders' equity. (4) Whether collateral must be obtained and appraisal of the value thereof. 6. Procedures for controlling and managing endorsements/guarantees by subsidiaries shall follow this regulation. 7. Procedures for use and custody of corporate chops shall follow "The Regulation of Managing	with the Company in endorsements/guarantees cannot exceed the current amount of business. 4. Procedures for making endorsements/guarantees: (1) The company need endorsements/guarantees shall prepare an official letter to state its application and total amount. (2) The CFO shall forward the official letter and his comments to President and Chairman. If they approval, then submit to board of directors meeting for retroactive recognition. 5. Detailed review procedures, including: (1) The necessity of and reasonableness of endorsements/guarantees. (2) Credit status and risk assessment of the entity for which the endorsement/guarantee is made. (3) The impact on the company's business operations, financial condition, and shareholders' equity. (4) Whether collateral must be obtained and appraisal of the value thereof. 6. Procedures for controlling and managing endorsements/guarantees by subsidiaries shall follow this regulation. 7. Procedures for use and custody of corporate chops shall follow "The Regulation of Managing Seals". 8. Hierarchy of decision-making	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	Seals". 8. Hierarchy of decision-making authority and delegation thereof: (1) The endorsements/guarantees with the retroactive recognition. by the board of directors meeting, the related documents shall stamp the Company's endorsements/guarantees seal to complete the process. The Company shall copy the documents and retained for future reference. (2)If Chairman disapproved the endorsements/guarantees, the documents shall be returned by Financial Department to the company which required the endorsements/guarantees with the reason of disapproval. 9. Announcing and reporting procedures: The Company and its subsidiaries shall file the information in table of amounts and itemized details of loans of funds and endorsements and guarantees to the governing agencies' website. 10. Penalty for violation of these Regulations or the company's Operational Procedures for Endorsements/Guarantees by managers and personnel in charge. The penalty shall follow the Company's "Employee managing regulation." 11. For circumstances in which an entity for which the company	authority and delegation thereof: (1) The endorsements/guarantees with the retroactive recognition. by the board of directors meeting, the related documents shall stamp the Company's endorsements/guarantees seal to complete the process. The Company shall copy the documents and retained for future reference. (2)If Chairman disapproved the endorsements/guarantees, the documents shall be returned by Financial Department to the company which required the endorsements/guarantees with the reason of disapproval. 9. Announcing and reporting procedures: The Company and its subsidiaries shall file the information in table of amounts and itemized details of loans of funds and endorsements and guarantees to the governing agencies' website. 10. Penalty for violation of these Regulations or the company's Operational Procedures for Endorsements/Guarantees by managers and personnel in charge. The penalty shall follow the Company's "Employee managing regulation." 11. For circumstances in which an entity for which the company makes any endorsement/guarantee is a	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital, After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. 12. Other particulars required by the FSC. In the case of a subsidiary with shares having no par value or a par value other than NT$10, for the paid-in capital in the calculation under subparagraph 11 of the preceding paragraph, the sum of the share capital plus paid-in capital in excess of par shall be substituted.	subsidiary whose net worth is lower than half of its paid-in capital, After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. 12. Other particulars required by the FSC. In the case of a subsidiary with shares having no par value or a par value other than NT$10, for the paid-in capital in the calculation under subparagraph 11 of the preceding paragraph, the sum of the share capital plus paid-in capital in excess of par shall be substituted.	
Article 25	The company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: 1. The aggregate balance of endorsements/guarantees by the company and its subsidiaries reaches 50 percent or more of the company's net worth as stated in its latest financial statement. 2. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches 20 percent or more of the company's net worth as stated in its latest financial statement.	The company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: 1. The aggregate balance of endorsements/guarantees by the company and its subsidiaries reaches 50 percent or more of the company's net worth as stated in its latest financial statement. 2. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches 20 percent or more of the company's net worth as stated in its latest financial statement.	Amended to clarify the definition of long-term investments in accordance with applicable laws and regulations.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	3. When the balance of endorsements or guarantees provided by the Company and its subsidiaries to a single enterprise reaches NT$10 million or more, and the combined total of such endorsements or guarantees, the carrying amount of investments accounted for using the equity method, and the balance of funds lent to that enterprise reaches 30% or more of the Company's net worth as stated in its most recent financial statements. 4. The amount of new endorsements/guarantees made by the company or its subsidiaries reaches NT$30 million or more, and reaches 5 percent or more of the company's net worth as stated in its latest financial statement. The company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.	3. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30 percent or more of the company's net worth as stated in its latest financial statement. 4. The amount of new endorsements/guarantees made by the company or its subsidiaries reaches NT$30 million or more, and reaches 5 percent or more of the company's net worth as stated in its latest financial statement. The company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.	
Article 27	The Operating Procedures shall, after being resolved by the Board of Directors, be submitted to the shareholders' meeting for approval. The same shall be applicable in case of amendment. These Regulations were resolved on June 26, 2013. These Regulations were first resolved on May 24, 2019. These Regulations were second resolved on May 28, 2026.	The Operating Procedures shall, after being resolved by the Board of Directors, be submitted to the shareholders' meeting for approval. The same shall be applicable in case of amendment. These Regulations were resolved on June 26, 2013. These Regulations were first resolved on May 24, 2019.	Add revision dates and frequency

Attachment 8

RichWave Technology Corporation

Comparison Table of the Regulations Governing the Acquisition and Disposal of Assets
Before and After Amendment

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
Article 3	The term "assets" as used in these Regulations includes the following: 1.Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities. 2.Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment. 3.Memberships. 4.Patents, copyrights, trademarks, franchise rights, and other intangible assets. 5. Right-of-use assets. 6.Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables). 7.Derivatives. 8.Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law. 9.Other major assets.	The term "assets" as used in these Regulations includes the following: 1.Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities. 2.Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment. 3.Memberships. 4.Patents, copyrights, trademarks, franchise rights, and other intangible assets. 5. Right-of-use assets. 6.Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables). 7.Derivatives. 8.Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law. 9.Other major assets.	Applicable scope of revisions
Article 6	The Procedures shall, in accordance with regulations, be approved by the Audit Committee, then the Board of	The company shall establish its procedures for the acquisition or disposal of assets in accordance with the provisions of these	The text was revised in accordance

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	Directors, and reported to the Shareholders' Meeting for approval. The same procedure shall be followed for amendments. If any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the audit committee. Where the position of independent director has been created in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. ~~If the Company has established an Audit Committee,~~ The stipulation or amendment of the Procedures Governing the Acquisition and Disposal of Assets shall be subject to the approval of more than half of all members of the Audit Committee and shall then be submitted to the Board of Directors for resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee	Regulations. After the procedures have been approved by the audit committee and the board of directors, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the audit committee. Where the position of independent director has been created in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. Where an audit committee has been established in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are adopted or amended they shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented	with relevant regulations.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	shall be recorded in the minutes of the board of directors meeting. The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.	if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting. The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.	
Article 22	Article 22 The company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under subparagraph 4 of Article 20 and subparagraph 2 of paragraph 1, and subparagraph 1 of paragraph 2, of the preceding article shall be recorded in detail in the log book. The company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all the audit committee shall be notified in writing.	Article 22 The company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under subparagraph 4 of Article 20 and subparagraph 2 of paragraph 1, and subparagraph 1 of paragraph 2, of the preceding article shall be recorded in detail in the log book. The company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all the audit committee shall be notified in writing.	Revised text
Article 31	Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in	Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in	Amended according to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event: 1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. 2.Merger, demerger, acquisition, or transfer of shares. 3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company. 4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: A. For a public company whose paid-in capital is less than NT$10 billion,	the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event: 1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. 2.Merger, demerger, acquisition, or transfer of shares. 3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company. 4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: A. For a public company whose paid-in capital is less than NT$10 billion,	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	the transaction amount reaches NT$500 million or more. B. For a public company whose paid-in capital is more than NT$10 billion, but is less than NT$50 billion, the transaction amount reaches NT$1 billion or more. C. For a public company whose paid-in capital is more than NT$50 billion, the transaction amount reaches more than 5% of the company's paid-in capital. 5. Acquisition or disposal by the company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more. 6. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and	the transaction amount reaches NT$500 million or more. B. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. 5. Acquisition or disposal by the company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more. 6. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million.	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million. 7. For a public company whose paid-in capital of NT$50 billion or more, transactions involving the trading of government bonds, common corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) on the Taiwan Stock Exchange or Taipei Exchange, where such transactions do not fall under the exceptions set out in the proviso of Subparagraph 8 and the counterparty is not a related party, and where the transaction amount reaches 5% or more of the company's paid-in capital. 8. Where an asset transaction other than any of those referred to in the preceding seven subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: A. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.	7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: A. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. B. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	B. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange. C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of transactions above shall be calculated as follows: 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same	rules of the Taipei Exchange. C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of transactions above shall be calculated as follows: 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. 3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. "Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	transaction counterparty within the preceding year. 3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. "Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount. The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month. When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the	counted toward the transaction amount. The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month. When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within of such error or omission. The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.	

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	items shall be again publicly announced and reported in their entirety within of such error or omission. The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.		
Article 35	For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted; the amount of 5% of the paid-in capital in these Regulations shall be calculated as 2.5% of equity attributable to owners of the parent company; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted; the transaction amount based on paid-in capital of NT$50 billion in these Regulations shall be	For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted.	Amended according to the law.

Article number	Amended provisions	Current provisions	Reference and reason for the amendment
	calculated as NT$100 billion in equity attributable to owners of the parent company.		
Article 36	This Regulation was resolved on June 13, 2014. These Regulations were first resolved on June 28, 2018. These Regulations were second resolved on May 24, 2019. These Regulations were third resolved on May 26, 2022. These Regulations were Fourth resolved on May 28, 2026.	This Regulation was resolved on June 13, 2014. These Regulations were first resolved on June 28, 2018. These Regulations were second resolved on May 24, 2019. These Regulations were third resolved on May 26, 2022.	Add revision dates and frequency

Attachment 9

RichWave Technology Corporation

List of Directors Released from Non-Compete Restrictions

Title	Name	Concurrent position(s) in other companies now
Independent director	Ju, Shang-Tzu	Senior Vice President of Platform and Strategy, Silicon Motion Technology Corporation
Independent director	Chia-Ying Ma	Director, Ta Tun Electric Wire & Cable Co., Ltd.
Independent director	Wen-Hsiang Lu	Independent Director, ACRO Biomedical Co., Ltd.

Appendix 1

RichWave Technology Corporation
Rules of Procedure for Shareholders Meetings

Article 1

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Changes to the method for convening the shareholders' meeting of the Company shall require a resolution of the Board of Directors, and the change must be implemented before the meeting notices are sent.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting.

In the case the Company’s paid-in capital reaches NT$10 billion or more on the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the shareholder register at the time of holding of the shareholders' meeting in the most recent fiscal year, the Company shall send the aforementioned electronic files 30 days before the day on which the shareholders' meeting is to be held.

In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

I. For physical shareholders' meetings, to be distributed on-site at the meeting.

II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

III. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda, provided a shareholder proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the board of directors. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce that it will receive shareholder proposals, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in

discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting virtually or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders' meeting.

Article 6

This Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Corporation shall furnish the attending shareholders and their proxies (collectively, "shareholders") with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials.

Where there is an election of directors, pre-printed ballots shall also be furnished.

Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders' meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1

To convene a virtual shareholders' meeting, this Corporation shall include the follow

particulars in the shareholders' meeting notice:

I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected shareholders' meeting by video conference shall not attend the postponed or resumed session.

(III) In case of a shareholders' meeting with video conferencing, when the video conferencing cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the shareholders' meeting by video conferencing, meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting by video conferencing shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting by video conferencing shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(IV) Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out.

III. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company.

The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 8

This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time.

At the time of the session, the Chairman shall declare the meeting and at the same time announce the number of non-voting rights and the number of shares present and other relevant information

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

In the event of a virtual shareholders' meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.

In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register with the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 11

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chairperson declaring the meeting open until the chairperson declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12

Voting at a shareholders meeting shall be calculated based the number of shares.
With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, or online, a

written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders' meeting, after the chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chairperson announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chairperson announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they may not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment procedure adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-

only shareholders' meeting online.

Article 16

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18

When a meeting is in progress, the chair may announce a break based on time

considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chairperson has announced the meeting adjourned.

Article 20

When the Company convenes a virtual-only shareholders' meeting, both the chairperson and secretary shall be in the same location, and the chairperson shall declare the address of their location when the meeting is called to order.

Article 21

In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chairperson shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chairperson has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under the second half of Article 12, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company hall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22

When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 23

These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 24

These Regulations were resolved on June 30, 2009.

These Regulations were first resolved on June 06, 2012.

These Regulations were second resolved on June 13, 2014.

These Regulations were third resolved on May 08, 2015.

These Regulations were fourth resolved on May 24, 2019.

These Regulations were sixth resolved on July 27, 2021

These Regulations were sixth resolved on May 25, 2023

Appendix 2

RichWave Technology Corporation

Articles of Incorporation
(before amendment)

CHAPTER I GENERAL PROVISIONS

Article 1

The Corporation is organized under the Corporation Law and shall be named RichWave Technology Corporation.

Article 2

The business scope of the Corporation shall be as follows:

1.To engage in CCOl050 Data Storage Media Manufacturing and Duplicating;

2. To engage in CCOl070 Telecommunication Equipment and Apparatus Manufacturing;

3. To engage in CCOl080 Electronic Parts and Components Manufacturing;

4. To engage in E605010 Computing Equipments Installation Construction;

5. To engage in E701010 Telecommunications Construction;

6. To engage in F1l8010 Wholesale of Computer Software;

7. To engage in Fll9010 Wholesale of Electronic Materials;

8. To engage in F218010 Retail Sale of Computer Software;

9. To engage in F2l9010 Retail Sale of Electronic Materials;

10. To engage in F401010 International Trade;

11. To engage in F601010 Intellectual Property;

12. To engage in I301010 Software Design Services;

13. To engage in I301020 Data Processing Services;

14. To engage in I301030 Digital Information Supply Services;

15. To engage in I501010 Product Designing;

16. To engage in IZ99990 Other Industry and Commerce Services Not Elsewhere Classified;

17.ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The Corporation may provide endorsement and guarantee and act as a guarantor after approval by the Board of Directors for the Corporation of same trade or related Corporation.

Article 4

The total amount of the Corporation's reinvestment shall not be subject to the restriction of not more than forty (40) percent of the Corporation's paid-up capital.

Article 5

The Corporation shall have its head office in Taipei, Taiwan, Republic of China, and shall be free, upon resolutions of the Board of Directors and approval of government authorities in charge, to set up representative and branch offices at various locations within and without in the territory of the Republic of China, wherever and whenever the Corporation deems it necessary.

Article 6

Public announcements of the Corporation shall be made in accordance with the Article 28 of the Corporation Law.

CHAPTER 2 SHARES

Article 7

The total capital stock of the Corporation shall be in the amount of 2,000,000,000 New Taiwan Dollars, divided into 200,000,000 shares, at 10 New Taiwan Dollars each, and may be paid-up in installments. A total amount of 200,000,000 New Taiwan Dollars, divided into 10,000,000 shares, at ten New Taiwan Dollars each, among the above total capital stock should be reserved for issuing stock options certificates, stock certificates with attached warrant, or corporate bond with attached warrant.

Article 8

The share certificates of the Corporation shall without exception be in registered form, signed by, or affixed with the seals of, at least three directors, and authenticated by the competent governmental authority upon issuance. Shares issued by the Corporation need not

be in certificate form.

Article 9

Registration for transfer of shares shall be suspended thirty (30) days before the date of regular meeting of shareholders, and fifty (15) days before the date of any special meeting of shareholders. After the Corporation's stock go public, registration for transfer of shares shall be suspended sixty (60) days before the date of regular meeting of shareholders, and thirty (30) days before the date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Corporation.

CHAPTER 3 SHAREHOLDERS' MEETING

Article 10

Shareholders' meetings of the Corporation are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the relevant laws, rules and regulations.

The company's shareholders meeting may be held by video conference or other methods announced by the competent authority.

Article 11

Notices shall be sent to all shareholders of regular shareholders' meetings, at least twenty (20) days in advance; in case of special meetings, at least ten (10) days in advance. After The Corporation's stock go public, the regular shareholders' meetings, at least thirty (30) days in advance; in case of special meetings, at least fifty (15) days in advance. The purpose(s) for convening any such meeting shall be clearly stated in the written notices sent out to the shareholders.

Article 12

The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Corporation. In his absence, either one Director appointed by Chairman, or one of the Directors selected by all Directors shall preside.

Article 13

If a shareholder is unable to attend a meeting, he/she may appoint a representative to attend

it with the shareholder's signed or sealed POA printed by the Corporation, and to exercise, on his/her behalf, in the rights at the meeting,

Article 13-1

In accordance with Article 177-1 and 177-2 of the Corporation Law, the shareholders may vote via an electronic voting system in the shareholder's meeting of the Corporation.

Article 14

Each share of stock shall be entitled to one vote, unless otherwise provided in Article 179-2 of Corporation Law.

Article 15

Except as provided in the Corporation Law, shareholders' meetings may be held if attended by shareholders in person or by proxy representing more than one half of the total issued and outstanding capital stock of the Corporation, and resolutions shall be adopted at the meeting with the concurrence of a majority of the votes held by shareholders present at the meeting.

Article 16

The resolutions of the shareholders' meeting shall be recorded in the minutes, and such minutes shall be signed by or sealed with the chop of the chairman of the meeting. A copy of the minutes shall be forwarded to each shareholder within twenty (20) days after the meeting. The minutes may record and send via an electronic system. Minutes shall state the date, place, name of the chairman, the means by which resolution is adopted of the meeting, the abstract and results of proceedings. Such minutes, together with the attendance's signature list and proxies, shall be filed and kept at the head office of the Corporation at least one year. After The Corporation's stock go public, the minutes may forward by publicly announced.

Article 16-1

The Corporation may revoke the public issuance of its stocks with the resolutions of the Shareholders' meeting, and this clause could not be revised when the stocks go to the emerging stock board or public stock board.

CHAPTER 4 DIRECTORS AND COMMITTEES

Article 17

The Corporation shall have seven to nine Directors, and the term shall be three (3) years. The Directors shall be selected by eligible Shareholders, and shall be eligible for re-election.

At least three (3) directors or one-fifth of all directors, whichever is higher, shall be the independent directors. The qualification, the limitations of shareholding and concurrently serving other positions, the methods of nomination and election and other related matters shall be subject to the applicable laws.

With independent and non-independent directors elected at the same time, but in separately calculated numbers.

Article 17-1

The Company shall set forth the Audit Committee, which comprises of all the independent directors. The seats, the term, the authorities, the rules governing meetings and the resources the Company shall provide upon the committee's exercise of authority shall be governed by the Audit Committee Charter, which will be set forth separately.

Article 17-2

The Board of Directors shall set up functional committees for Remuneration Committee. The Committee members' qualifications, duties and related matters shall be defined by the Board of Directors in accordance with the related laws and regulations.

Article 18

When one-third (1/3) of the Directors have vacated their offices, the special shareholder's meeting shall be called by the Board of Directors for election of Directors to fill the vacancies until the original term expires.

Article 18-1

The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates; those candidates receiving more voting rights shall be elected as Directors.

Article 19

The Board of Directors shall made by Directors. The Directors shall elect from among themselves a Chairman of the Board of Directors by a majority in a meeting attended by over two-thirds of the Directors. The Chairman of the Board of Directors shall have the authority to represent the Corporation. Except as otherwise provided in the Corporation Law,

a resolution of the Board of Directors may be held if attended by a majority of total Directors and resolutions shall be adopted with the concurrence of the majority of the Directors present at the meeting. If any director is unable to attend Board of Directors' meeting, he/she may appoint another director to attend the meeting.

Article 19-1

A Board of Director's meeting shall be called with a seven (7) days prior written notice setting forth the cause(s) of such meeting to all directors, except there is an urgent need. In case of emergency, a Board of Directors' meeting may called at any time. The meeting notice may be given via facsimile、email or other ways.

Article 20

In Chairman's absence, any one acting for him shall according to Article 208 of the Corporation Law.

Article 21

The Board of Directors is authorized to determine the compensation for the Chairman, taking into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas.

Article 21-1

The Directors' liability insurance shall be bought by the Corporation for the liability of compensation they may bear according to law in their business scope.

CHAPTER 5 OFFICERS

Article 22

The Corporation may employ managing persons, the appointment、discharge and making payment shall be handle according to the Corporation Law.

CHAPTER 6 FINANCIAL ACCOUNTS

Article 23

After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, review by submitted to the regular shareholders' meeting for acceptance:

1. Business Report;

2. Financial Statements;

3. Proposal Concerning Appropriation of Net Profits or Covering of Losses.

Article 24

If there is any profit after closing of books, the Corporation shall first set aside eight percent (8%) for its employee's compensation. From the amount of employee compensation, at least 10% shall be set aside as compensation for non-executive employees and shall be divided by Board of Director's resolution, distributed in the form of shares or in cash. The qualification requirements of employees, including the employees of subsidiaries of the Corporation meeting certain specific requirements. The Corporation may set aside directors' compensation not more than 1.5%. And in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. However, the Corporation's accumulated losses shall have been covered.

Article 25

If there is any profit after closing of books, the company shall first defray tax due, cover losses in the past years and set aside ten percent (10%) of it as legal reserve, except that the accumulated legal capital reserve has equaled the total capital of the Corporation. Then set aside or reserve a special reserve in accordance with relative regulations. The rest of the profit plus the profit in the previous years are the profits available for dividends, could be adopt a proposal for distribution by Directors of Board.

The Corporation's principal of profit dividend is steady and balancing. Profits may be distributed in total after taking into consideration profit earning situation, financial structure, future business development, future profit and the need of capital. The profits of this Corporation may be distributed by way of cash dividend or stock dividend. The ratio for stock dividend shall not less than 10% of total distribution.

CHAPTER 7 SUPPLEMENTAL PROVISIONS

Article 26

The internal organization of the Corporation and the detailed procedures of business operation shall be determined by the Board of Directors.

Article 27

In regard to all matters not provided for in these Articles of Incorporation, the Corporation Law shall govern.

Article 28

These Articles of Incorporation are agreed to and signed on December 31, 2003, and the first

Amendment was amended on January 30, 2004, the second Amendment on June 30, 2009, the third Amendment on June 04, 2010, the fourth Amendment on June 03, 2011, the fifth Amendment on June 06, 2012, the sixth Amendment on May 27, 2016, the seventh Amendment on May 26, 2017, the eighth Amendment on May 24, 2019, the ninth Amendment on May 29, 2020, the tenth Amendment on July 27, 2021, the eleventh Amendment on May 26, 2022, The twelfth Amendment on May 29, 2024,The thirteenth Amendment on May 29, 2025

Dye-Jyun, Ma
Chairman

Richwave Technology Corporation

Appendix 3

RichWave Technology Corporation

Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees (before amendment)

Article 1
These Regulations are promulgated pursuant to Article 36-1 of the Securities and Exchange Act ("the Act") and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies (hereafter referred to as “the Guidelines”) promulgated by Financial Supervisory Commission (FSC) on 06 July, 2012 in FSC’s No. 1010029874 official letter .

Article 2
The company shall comply with these Regulations when making loans to and endorsements/guarantees for others; provided that where another act or regulation provides otherwise, the provisions of such act shall prevail.

Article 3
Under Article 15 of the company Act, the company shall not loan funds to any of its shareholders or any other person except under the following circumstances:
(1) Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
(2) Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the lender's net worth. The term "short-term" as used in the preceding paragraph means one year, or where the company's operating cycle exceeds one year, one operating cycle.
The term "financing amount" as used in paragraph 1, sub-paragraph 2 of this Article means the cumulative balance of the company's short-term financing.
The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds between foreign companies in which the company holds, directly or indirectly, 100% of the voting shares. However, the provisions of Article 9, subparagraphs 3 and 4 concerning the setting of the amount limits and the durations of loans shall still apply.

Article 4
The term "endorsements/guarantees" as used in these Regulations refers to the following:
1. Financing endorsements/guarantees, including:
   (1) Bill discount financing.
   (2) Endorsement or guarantee made to meet the financing needs of another company.
   (3) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.
2. Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.

Any creation by the company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with these Regulations.

Article 5

The company may make endorsements/guarantees for the following companies:

1. A company with which it does business.
2. A company in which the company directly and indirectly holds more than 50 percent of the voting shares.
3. A company that directly and indirectly holds more than 50 percent of the voting shares in the company.

Companies in which the company holds, directly or indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the company holds, directly or indirectly, 100% of the voting shares.
The company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, such endorsements/guarantees may be made free of the restriction of the preceding two paragraphs.
Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the company, or through a company in which the company holds 100% of the voting shares.

Article 6
"Subsidiary" and "parent company" as referred to in these Regulations shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
The company’s financial reports are prepared according to the International Financial Reporting Standards, "net worth" in these Regulations means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 7
The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).
“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.

Article 8
The company intending to loan funds to others shall formulate its Operational Procedures for Loaning Funds to Others in compliance with these Regulations, and, after passage by the board of directors, submit the Procedures to the audit committee and submit them for approval by the shareholders' meeting; where any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinion to the audit committee and for discussion by the shareholders'meeting. The same shall apply to any amendments to the Procedures.
The company has established the position of independent director, when it submits its Operational Procedures for Loaning Funds to Others for discussion by the board of directors

under the preceding paragraph, the board of directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.

Article 9

The company shall specify the following matters in its Operational Procedures for Loaning Funds to Others:

1. Entities to which the company may loan funds according to Article 3 of these regulations.
2. Evaluation standards for loaning funds to others:
   (1) The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher.
   (2) Where short-term financing is needed, the reasons for and conditions of extending loans shall be enumerated.
3. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively:
   (1) The total amount for lending shall not exceed 40% of the company's net worth.; the total amount for lending a single company shall not exceed 50% of the company's net worth.
   (2) The total amount for lending to companies having business transaction with the company shall not exceed 40% of the company's net worth; The total amount for lending a single company having business transaction with the company shall not exceed 20% of the company's net worth.
   (3) The total amount for lending to companies that have need for short-term financing facility shall not exceed 40% of the company's net worth; the maximum amount lendable to a single company is 20% of the company's net worth.
4. Duration of loans and calculation of interest.
   (1)The period of fund loaning is decided by the board of directors. If other companies needs to do the short term endorsement and/or guarantee with company, not allowed to exceed the one year limit.
   (2)The interest rate shall not be lower than the short-term borrowing rate quoted by financial institutions.
5. Procedures for handling loans of funds.

To review the documents carefully, elaborate the highest amount, period and the interest calculation way first, than the endorsements made by the company shall be conducted after receiving approval from the approval of the board of directors. If the board of directors believes the necessity to acquire collateral, the company shall provide the collateral, and the value of collateral shall be 20% more than the endorsements to make sure the right.

6. Detailed review procedures, including:
   (1) The necessity of and reasonableness of extending loans to others.
   (2) Borrower credit status and risk assessment.
   (3) Impact on the company's business operations, financial condition, and shareholders' equity.
   (4) Whether collateral must be obtained and appraisal of the value thereof.
7. Announcement and reporting procedures:

For those related to fund lending that are required to be reported to government authorities

or make public announcement, the company and the subsidiaries shall follow such rules.

8. Subsequent measures for control and management of loans, and procedures for handling delinquent creditor's rights.
   (1) After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements. If there is a collateral, shall notice that the value changing of the collateral.
   (2) If the endorsement exceed it's time period and can't be collected, shall follow the legal process to collect protect company's right.
9. If the managers and the person-in-charge violate these regulations and cause the damages of the company, the penalties shall follow company's "Employee Managing Regulation."
10. Procedures for controlling and managing loans of funds to others by subsidiaries shall according to these regulations.
11. Other particulars required by the FSC.

Article 10
Where a subsidiary of the company intends to make loans to others, the company shall instruct it to formulate its own Operational Procedures for Loaning Funds to Others in compliance with these Regulations, and it shall comply with the Procedures when loaning funds.

Article 11
The company intending to make endorsements or guarantees for others shall formulate its Operational Procedures for Endorsements/Guarantees in compliance with these Regulations.

Article 12
The company shall specify the following matters in its Operational Procedures for Endorsements/Guarantees:

1. Entities for which the company may make endorsements/guarantees according to Article 5 of this Regulation.
2. The companies which have business relationship with Company can loan. The business relationship means the buying or selling amount between two parties, which one is higher.
3. The ceilings on the amounts the Company is permitted to make in endorsements/guarantees:
   (1) The ceilings on the total amounts the Company is permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital.
   (2) The ceilings on the amounts the Company is permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital.
   (3) The ceilings on the total amounts the Company and its subsidiary are permitted to make in endorsements/guarantees cannot exceed the 40% of its paid-in capital.
   (4) The ceilings on the amounts the Company and its subsidiary are permitted to make to single company in endorsements/guarantees cannot exceed the 40% of its paid-in capital.
   (5) The ceilings on the amounts the Company is permitted to make to a company which has business relationship with the Company in endorsements/guarantees cannot exceed the current amount of business.
4. Procedures for making endorsements/guarantees:
   (1) The company need endorsements/guarantees shall prepare an official letter to state

its application and total amount.
(2) The CFO shall forward the official letter and his comments to President and Chairman. If they approval, then submit to board of directors meeting for retroactive recognition.

5. Detailed review procedures, including:
   (1) The necessity of and reasonableness of endorsements/guarantees.
   (2) Credit status and risk assessment of the entity for which the endorsement/guarantee is made.
   (3) The impact on the company's business operations, financial condition, and shareholders' equity.
   (4) Whether collateral must be obtained and appraisal of the value thereof.
6. Procedures for controlling and managing endorsements/guarantees by subsidiaries shall follow this regulation.
7. Procedures for use and custody of corporate chops shall follow "The Regulation of Managing Seals".
8. Hierarchy of decision-making authority and delegation thereof:
   (1) The endorsements/guarantees with the retroactive recognition.
   by the board of directors meeting, the related documents shall stamp the Company's endorsements/guarantees seal to complete the process. The Company shall copy the documents and retained for future reference.
   (2)If Chairman disapproved the endorsements/guarantees, the documents shall be returned by Financial Department to the company which required the endorsements/guarantees with the reason of disapproval.
9. Announcing and reporting procedures:
   The Company and its subsidiaries shall file the information in table of amounts and itemized details of loans of funds and endorsements and guarantees to the governing agencies' website.
10. Penalty for violation of these Regulations or the company's Operational Procedures for Endorsements/Guarantees by managers and personnel in charge.
    The penalty shall follow the Company's "Employee managing regulation."
11. For circumstances in which an entity for which the company makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital, After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements.
    After the endorsements appropriate, the Company shall track the operational, financial and credit status of the object of the endorsements.
12. Other particulars required by the FSC.

In the case of a subsidiary with shares having no par value or a par value other than NT$10, for the paid-in capital in the calculation under subparagraph 11 of the preceding paragraph, the sum of the share capital plus paid-in capital in excess of par shall be substituted.

Article 13
Where a subsidiary of the company intends to make endorsements/guarantees for others, the company shall instruct it to formulate its own Operational Procedures for Endorsements/Guarantees in compliance with these Regulations, and it shall comply with the Procedures when making endorsements/guarantees.

Article 14
Before making a loan of funds to others, the company shall carefully evaluate whether the loan is in compliance with these Regulations and the company's Operational Procedures for

Loaning Funds to Others. The company may loan funds to others only after the evaluation results under this paragraph and Article 9, paragraph 6 have been submitted to and resolved upon by the board of directors. The company shall not empower any other person to make such decision.
Loans of funds between the company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the board of directors pursuant to the preceding paragraph, and the chairperson may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the board of directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.
The "certain monetary limit" mentioned in the preceding paragraph shall be in compliance with Article 3, paragraph 4. In addition, the authorized limit on loans extended by the company or any of its subsidiaries to any single entity shall not exceed 10% of the net worth on the most current financial statements of the lending company.
The company has established the position of independent director, when it loans funds to others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.

Article 15
The company shall prepare a memorandum book for its fund-loaning activities and truthfully record the following information: borrower, amount, date of approval by the board of directors, lending/borrowing date, and matters to be carefully evaluated under paragraph 1 of the preceding Article.
The company's internal auditors shall audit the Operational Procedures for Loaning Funds to Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the audit committee in writing of any material violation found.

Article 16
If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of these Regulations or the loan balance exceeds the limit, the company shall adopt rectification plans and submit the rectification plans to the audit committee, and shall complete the rectification according to the timeframe set out in the plan.

Article 17
Before making an endorsement/guarantee for others, the company shall carefully evaluate whether the endorsement/guarantee is in compliance with these Regulations and the company's Operational Procedures for Endorsements/Guarantees for Others. The company may make an endorsement/guarantee only after the evaluation results under this paragraph and Article 12, paragraph 5 have been submitted to and resolved upon by the board of directors, or approved by the chairman of the board, where empowered by the board of directors under Article 12, paragraph 8 to grant endorsements/guarantees within a specific limit, for subsequent submission to and ratification by the next board of directors' meeting.
Before making any endorsement/guarantee pursuant to Article 5, paragraph 2, a subsidiary in which the company holds, directly or indirectly, 90% or more of the voting shares shall submit the proposed endorsement/guarantee to the company’s board of directors for a resolution, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the company holds, directly or indirectly, 100% of the voting

shares.
The company has established the position of independent director, when it makes endorsements/guarantees for others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.
The company shall use the corporate chop registered with the Ministry of Economic Affairs as the dedicated chop for endorsements/guarantees. The chop shall be kept in the custody of a designated person approved by the board of directors and may be used to seal or issue negotiable instruments only in prescribed procedures.
When making a guarantee for a foreign company, the company shall have the Guarantee Agreement signed by a person authorized by the board of directors.

Article 18
The company shall prepare a memorandum book for its endorsement/guarantee activities and record in detail the following information for the record: the entity for which the endorsement/guarantee is made, the amount, the date of passage by the board of directors or of authorization by the chairman of the board, the date the endorsement/guarantee is made, and the matters to be carefully evaluated under paragraph 1 of the preceding article.
The company's internal auditors shall audit the Operational Procedures for Endorsements/Guarantees for Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the audit committee in writing of any material violation found.

Article 19
The company needs to exceed the limits set out in the Operational Procedures for Endorsements/Guarantees to satisfy its business requirements, and where the conditions set out in the Operational Procedures for Endorsements/Guarantees are complied with, it shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. It shall also amend the Operational Procedures for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.
Where the company has established the position of independent director, when it makes endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.

Article 20
Where as a result of changes of condition the entity for which an endorsement/guarantee is made no longer meets the requirements of these Regulations, or the amount of endorsement/guarantee exceeds the limit, the company shall adopt rectification plans and submit the rectification plans to the audit committee, and shall complete the rectification according to the timeframe set out in the plan.

Article 21
The company shall announce and report the previous month's loan balances of its head office and subsidiaries by the 10th day of each month.

Article 22
The company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:
1. The aggregate balance of loans to others by the company and its subsidiaries reaches 20 percent or more of the company's net worth as stated in its latest financial statement.
2. The balance of loans by the company and its subsidiaries to a single enterprise reaches 10 percent or more of the company's net worth as stated in its latest financial statement.
3. The amount of new loans of funds by the company or its subsidiaries reaches NT$10 million or more, and reaches 2 percent or more of the company's net worth as stated in its latest financial statement.

The company shall announce and report on behalf of any subsidiary thereof that is not the company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 3 of the preceding paragraph.

Article 23
The company shall evaluate the status of its loans of funds and reserve sufficient allowance for bad debts, and shall adequately disclose relevant information in its financial reports and provide certified public accountants with relevant information for implementation of necessary auditing procedures.

Article 24
The company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month.

Article 25
The company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:
1. The aggregate balance of endorsements/guarantees by the company and its subsidiaries reaches 50 percent or more of the company's net worth as stated in its latest financial statement.
2. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches 20 percent or more of the company's net worth as stated in its latest financial statement.
3. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30 percent or more of the company's net worth as stated in its latest financial statement.
4. The amount of new endorsements/guarantees made by the company or its subsidiaries reaches NT$30 million or more, and reaches 5 percent or more of the company's net worth as stated in its latest financial statement.

The company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.

Article 26
The company shall evaluate or record the contingent loss for endorsements/guarantees, and shall adequately disclose information on endorsements/guarantees in its financial reports and

provide certified public accountants with relevant information for implementation of necessary audit procedures.

Article 27
The Operating Procedures shall, after being resolved by the Board of Directors, be submitted to the shareholders' meeting for approval. The same shall be applicable in case of amendment.

These Regulations were resolved on June 26, 2013.
These Regulations were first resolved on May 24, 2019.

Appendix 4

RichWave Technology Corporation

Regulations Governing the Acquisition and Disposal of Assets (before amendment)

Chapter I General Principles

Article 1

These Regulations are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act ("the Act").

Article 2

The company shall handle the acquisition or disposal of assets in compliance with these Regulations; provided, where another law or regulation provides otherwise, such provisions shall govern.

Article 3

The term "assets" as used in these Regulations includes the following:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 4

Terms used in these Regulations are defined as follows:

1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or

credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

2.Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.

3.Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4.Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

5.Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

6.Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

7. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

8. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 5

Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

1. May not have previously received a final and unappeasable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of

documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

2. May not be a related party or de facto related party of any party to the transaction.
3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
2. When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
3. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Chapter II Disposition Procedures

Section I Establishment of Disposition Procedures

Article 6

The company shall establish its procedures for the acquisition or disposal of assets in accordance with the provisions of these Regulations. After the procedures have been approved by the audit committee and the board of directors, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the audit committee.

Where the position of independent director has been created in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are adopted or amended they shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.

If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 7

The company shall specify the following items in its procedures for the acquisition or disposal of assets, and handle the acquisition or disposal matters in compliance with the procedures:

1.The scope of assets.

2.Appraisal procedures: Shall include the means of price determination and supporting reference materials.

3.Operating procedures: Shall include the degree of authority delegated, the levels to which authority is delegated, the units responsible for implementation, and transaction process.

4.Public announcement and regulatory filing procedures.

5.Total amounts of real property and right-of-use assets thereof or securities acquired by the company and each subsidiary for business use, and limits on individual securities.

6.Control procedures for the acquisition and disposal of assets by subsidiaries.

7.Penalties for personnel violating these Regulations or the procedures for the acquisition or disposal of assets.

8.Other important matters.

The company that engages in any related party transaction, engages in derivatives trading, or conducts a merger, demerger, acquisition, or transfer of shares of enterprises shall, in addition to conducting such matters in compliance with the provisions of the preceding paragraph, shall also establish related procedures in accordance with the provisions of Section III through Section V of this Chapter.

If the company does not intend to engage in derivatives trading, it may, after obtaining the approval of the board of directors, be exempted from adopting procedures governing derivatives trading. If it subsequently wishes to engage in derivatives trading, it will still be required first to comply with the provisions of the preceding article and the preceding paragraph before doing so.

The company shall see to it that its subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with these Regulations.

Article 8

With respect to the company’s acquisition or disposal of assets that is subject to the approval of the board of directors under the company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the audit committee.

Where the position of independent director has been created in accordance with the

provisions of the Act, when a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established in accordance with the provisions of the Act, any transaction involving major assets or derivatives shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 4 and 5.

Section II Acquisition or Disposal of Assets

Article 9

In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
2. Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
   A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
   B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.
4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Except where a limited price, specified price, or special price is employed by a construction enterprise as the reference basis for the transaction price, if an appraisal report cannot be obtained in time and there is a legitimate reason for the delay, the appraisal report shall be obtained within 2 weeks counting inclusively from the date of occurrence, and the certified

public accountant's opinion under subparagraph 3 of the preceding paragraph shall be obtained within 2 weeks counting inclusively from the day the appraisal report is obtained.

Article 10

The company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the company's paid-in capital or NT$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

Article 11

The company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price

Article 12

The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 31, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 13

The company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Section III Related Party Transactions

Article 14

The company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Section and this Section.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 12herein.

When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

Article 15

The company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the committee:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the related party as a transaction counterparty.
3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.
4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
7. Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when to be conducted between the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
2. Acquisition or disposal of real property right-of-use assets held for business use.

Where the position of independent director has been created in accordance with the provisions of the Act, when a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established in accordance with the provisions of the Act, the matters for which paragraph 1 requires recognition by the supervisors shall first be approved by one-half or more of all audit committee members and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 4 and 5.

If the company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of the public company's total assets, the public company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the company and its parent company or subsidiaries or between its subsidiaries.

The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with Article 31, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors and recognized by the supervisors need not be counted toward the transaction amount.

Article 16

The company that acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The company that acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

The company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs do not apply:

1. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.

2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
4. The real property right-of-use assets for business use are acquired by the company with its subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 17

When the results of the company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 18. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
   A. Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
   B. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.
2. The company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 18

The company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. The company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.
2. The audit committee shall comply with Article 218 of the Company Act.
3. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

Section IV Engaging in Derivatives Trading

Article 19

The company engaging in derivatives trading shall pay strict attention to control of the following important risk management and auditing matters, and incorporate them into their Procedures:

1. Trading principles and strategies: Shall include the types of derivatives that may be traded, operating or hedging strategies, segregation of duties, essentials of performance evaluation, total amount of derivatives contracts that may be traded, and the maximum loss limit on total trading and for individual contracts.
2. Risk management measures.
3. Internal audit system.
4. Regular evaluation methods and the handling of irregular circumstances.

Article 20

The company engaging in derivatives trading shall adopt the following risk management measures:

1. Risk management shall address credit, market, liquidity, cash flow, operational, and legal

risks.

2.Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.

3.Risk measurement, monitoring, and control personnel shall be assigned to a different department that the personnel in the preceding subparagraph and shall report to the board of directors or senior management personnel with no responsibility for trading or position decision-making.

4. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the board of directors.

5.Other important risk management measures.

Article 21

The company engaging in derivatives trading, its board of directors shall faithfully supervise and manage such trading in accordance with the following principles:

1.Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.

2.Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance.

Senior management personnel authorized by the board of directors shall manage derivatives trading in accordance with the following principles:

1. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Regulations and the procedures for engaging in derivatives trading formulated by the company.

2.When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the board of directors; where a company has independent directors, an independent director shall be present at the meeting and express an opinion.

The company shall report to the soonest meeting of the board of directors after it authorizes the relevant personnel to handle derivates trading in accordance with its Procedures for Engaging in Derivatives Trading.

Article 22

The company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under subparagraph 4 of Article 20 and subparagraph 2 of paragraph 1, and subparagraph 1 of paragraph 2, of the preceding article shall be recorded in detail in the log book.

The company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in

derivatives trading, and prepare an audit report. If any material violation is discovered, all the audit committee shall be notified in writing.

Section V Mergers and Consolidations, Splits, Acquisitions, and Assignment of Shares

Article 23

The company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage.

Article 24

The company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in paragraph 1 of the preceding Article when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

Article 25

A company participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

A company participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:

Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.

Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days commencing immediately from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.

Article 26

Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 27

The company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
2. An action, such as a disposal of major assets, that affects the company's financial operations.
3. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 28

The contract for participation by the company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. The preliminary progress schedule for plan execution, and anticipated completion date.
6. The scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

Article 29

After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

Article 30

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the public company(s) shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 25, Article 26, and the preceding article.

Chapter III Public Disclosure of Information

Article 31

Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event:

1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets

thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

2.Merger, demerger, acquisition, or transfer of shares.

3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.

4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:

   A. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.

   B. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more.

5. Acquisition or disposal by the company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more.

6. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million.

7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:

   A. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.

   B. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.

   C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust

enterprises.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within of such error or omission.

The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.

Article 32

Where any of the following circumstances occurs with respect to a transaction that the company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days commencing immediately from the date of occurrence of the event:

1.Change, termination, or rescission of a contract signed in regard to the original transaction.

2.The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.

3.Change to the originally publicly announced and reported information.

Chapter IV Additional Provisions

Article 33

Public enterprises acquiring or disposing of assets are required to carry out information disclosure in compliance with the provisions of the preceding Chapter, but otherwise are

exempted from observing the provisions of these Regulations.

Article 34

Information required to be publicly announced and reported in accordance with the provisions of the preceding Chapter on acquisitions and disposals of assets by the company's subsidiary that is not itself a public company in Taiwan shall be reported by the company.

The paid-in capital or total assets of the company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to paid-in capital or total assets, it reaches a threshold requiring public announcement and regulatory filing under Article 31, paragraph 1.

Article 35

For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

In the case of a company whose shares have no par value or a par value other than NT$10— for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted.

Article 36

This Regulation was resolved on June 13, 2014.

These Regulations were first resolved on June 28, 2018.

These Regulations were second resolved on May 24, 2019.

These Regulations were third resolved on May 26, 2022.

Appendix 5

RichWave Technology Corporation

Shareholding of the Board of Directors

The shareholdings of all Directors as of the book closure date of the current shareholders' meeting on March 30, 2026 are as follows:

Title	Name	Shares	Percentage of total outstanding shares (%)
Chairman of the Board	Dye-Jyun Ma	2,804,747	3.04%
Director	Shih-Chi Wang	3,703,010	4.02%
Director	Ching-Hua Wang	50,000	0.05%
Director	Tzu-Hsiang Liu	576,210	0.63%
Director	Chuan-Chen Chao	778,584	0.84%
Independent Director	Ju, Shang-Tzu	0	0%
Independent Director	Yu-Chun Chow	10,000	0.01%
Independent Director	Chia-Ying Ma	0	0%
Independent Director	Wen-Hsiang Lu	0	0%
Number of shares held by all directors		7,922,551	8.59%

Note1. The Company's total outstanding shares up to March 30, 2026, is 92,209,898.

Note2. The number of shares the Company’s directors should hold by statutory requirement is 7,376,791. The total number of shares held by all directors reaches the statutory standard.