RichWave Technology Corporation

2026 Annual Shareholders' Meeting Minutes

(English Translation for Reference Only)

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

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

Held by means of: Physical shareholders' meeting

The Number of Shares of Attendance:

Attending shareholders and proxy represented 47,914,633 shares (Including 5,081,261 shares which attended through electronic voting) accounting for 51.96% of 92,209,898 shares, the Company's total outstanding shares.

Directors Present:

Chairman Dye-Jyun Ma, Director Shih-Chi Wang, Director Tzu-Hsiang Liu, Director Chuan-Chen Chao

Attended Independent Directors: Chia-Ying Ma (Chairman of the Audit Committee**)** ,Wen-Hsiang Lu, Yu-Chun Chow

Other Present:, Chih-Yuan Wen , CPA of Deloitte & Touche

Chairman: Dye-Jyun Ma, the Chairman of the Board of Directors

Recorder: Wei-Che Hsu

Call the Meeting to Order: The aggregate shareholding of the shareholders present constituted a quorum. The Chairman called the meeting to order.

1.Chairman's Remarks: Omitted.

2.Report Items:

(I) To report operating result of 2025. Please refer to Attachment 1.

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

Please refer to Attachment 2 for the Company's 2025 Audit Committee's Review Report, and Attachment 3 for the Report on the Communication Between the Audit Committee Members and the Internal Audit Supervisor.

(III) 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.

(IV) Establishment of the "Sustainable Development Best Practice Principles" report and release for public review. Please refer to Attachment 4.

3. 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 Attachment 1 and Attachment 5.

Resolution: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,835,430 votes 3,737,319 votes)	96.28%
Votes against: (including electronic voting	34,329 votes 34,329 votes)	0.09%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,308,613votes 1,308,613votes)	3.61%

It was resolved that the above proposal be approved as proposed.

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: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,840,513 votes 3,743,402 votes)	96.30%
Votes against: (including electronic voting	35,823 votes 35,823 votes)	0.09%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,302,036votes 1,302,036votes)	3.59%

It was resolved that the above proposal be approved as proposed.

4.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 Attachment 6.

Resolution: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,829,723 votes 3,732,612 votes)	96.27%
Votes against: (including electronic voting	34,328 votes 34,328 votes)	0.09%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,314,321votes 1,314,321votes)	3.63%

It was resolved that the above proposal be approved as proposed.

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, the Comparison Table of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees' before and after amendment.".

Resolution: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,801,883 votes 3,704,772 votes)	96.19%
Votes against: (including electronic voting	36,622 votes 36,622 votes)	0.10%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,339,867votes 1,339,867votes)	3.70%

It was resolved that the above proposal be approved as proposed.

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, the Comparison Table of the "Regulations Governing the Acquisition and Disposal of Assets.".

Resolution: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,819,474 votes 3,726,363 votes)	96.24%
Votes against: (including electronic voting	36,096 votes 36,096 votes)	0.09%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,322,802votes 1,318,802 votes)	3.65%

It was resolved that the above proposal be approved as proposed.

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.

Resolution: The result is as follows:

Shares represented at the time of voting: 36,178,372

Voting Results		% of the total represented share present
Votes in favor: (including electronic voting	34,694,585 votes 3,601,474 votes)	95.89%
Votes against: (including electronic voting	159,874 votes 159,874 votes)	0.44%
Votes invalid:	0 votes	0.00%
Votes abstained: (including electronic voting	1,323,913votes 1,319,913votes)	3.65%

It was resolved that the above proposal be approved as proposed.

6. Extemporary Motions: None.

Shareholder's speech：None.

7. Meeting Adjourned: 10:19 AM

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 The thirteenth Amendment on May 28, 2026	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.