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| Stock Code<br>6486 |
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# **Interactive Digital Technologies Inc.**

## **2023 Annual Shareholders' Meeting**

### **Meeting Agenda**

(Translation)

**Method of Meeting : Physical Shareholders' Meeting**

**TIME : May 30, 2023**

**PLACE : No.38-1, Wugong 5<sup>th</sup> Rd., Wugu District, New Taipei City**

**(meeting room on the F1)**

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**Interactive Digital Technologies Inc.**  
**2023 Annual General Shareholders' Meeting**  
**Meeting Agenda**

(Translation)

Method of Meeting : Physical Shareholders' Meeting

TIME : 9:00 a.m., May 30, 2023

PLACE : No.38-1, Wugong 5<sup>th</sup> Rd., Wugu District, New Taipei City  
(meeting room on the F1)

**I. Report Items:**

1. To report the business of 2022.
2. Audit Committee's review report.
3. To report the distribution of employees' and directors' remuneration of 2022
4. To report the cash dividends distribution of 2022 earnings.
5. To report the cash distribution from Capital Surplus.
6. To report the Amendment of the "Rules of Procedure for Board of Directors Meetings".
7. To report the issuance of Domestic Convertible Corporate Bonds.

**II. Election Item**

1. To elect seven directors (Including three independent directors)

**III. Recognition and Discussion Items**

1. To accept 2022 Business Report and Financial Statements.
2. To accept the proposal for the distribution of 2022 earnings.
3. To approve the amendments to "Articles of Incorporation".
4. To approve the amendments to "Rules of Procedures for Shareholders' Meeting".
5. To lift non-competition restrictions on newly-elected directors and their representatives

**IV. Extraordinary Motions**

**V. Meeting Adjourn**

## **I. Report Items**

### **1. To report the business of 2022.**

Please refer to Attachment 1. (pages 7-8)

### **2. Audit Committee's review report.**

The Board of Directors has prepared the Company's 2022 Business Report, Financial Statements and Earnings Distribution Proposal for the year of 2022. Kun-His Hsu and Shu-Chen Chang Certified Public Accountants of BDO Taiwan, have audited the Financial Statements. The 2022 retained by the Company's Board of Directors, and this Audit Report is duly issued. The Business Report, Financial Statements and Earnings Distribution Proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Interactive Digital Technologies Inc. I, as the Chair of the Audit Committee, hereby submit this report according to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

2023 Annual General Shareholder's Meeting

Chair of the Audit Committee: Hsiao-Chen Chuang

February 22, 2023

### **3. To report the distribution of employees' and directors' remuneration of 2022**

Distribution of NT\$30,920,000 and NT\$6,170,000 in cash as remunerations to employees' and directors', respectively, have been approved by the meeting of board of directors held on February 22, 2023

### **4. To report the cash dividends distribution of 2022 earnings.**

(1) According to Article 19-1 of the Company's Article of Incorporation, if earnings distribution plan is performed by means of cash dividends, it is proposed the Board of Directors be authorized for resolution. The resolution thereof shall be reported in the Shareholders' Meeting.

(2) The proposed distribution is allocated from the 2022 earnings available for distribution, and cash dividends amounting to NT\$193,215,307 were distributed to shareholders at approximately NT\$4.8 per share. It is approved by the meeting of board of directors held on February 22, 2023, and proposed that the Chairman of the Board of Directors is authorized to determine the ex-dividend date and payment date for the cash dividend distribution and other related matters.

- (3) If the cash dividend distribution ratio is adjusted and need to be modified due to change of the Company's total number of outstanding common shares it is proposed to authorized the Chairman of Board of Directors with full power to adjust the distribution ratio.

**5. To report the cash distribution from Capital Surplus.**

- (1) According to Article 19-2 of the Articles of Incorporation, when the legal reserve or capital reserve is made in the form of cash, the Board of Directors is authorized to reach resolution and report to the shareholders' meeting.
- (2) By resolution of the Board meeting held on February 22, 2023, the Company proposes to issue cash of NT\$0.5 per share from capital reserve through "conversion of corporate bond premium" for a total of NT\$20,126,595, calculated to the dollar amount. The cash distribution to each shareholder will be paid to the rounded-down full NT dollar. Amounts less than one whole NT dollar are rounded-down to the nearest NT dollar. The aggregate unpaid cash dividend resulting from the above rounded-down, will be distributed to shareholders in the descending order of decimal point and the ascending order of shareholder account numbers, until the total amount of the approved cash dividend has been fully distributed.
- (3) The distribution will be made in the form of cash and the Chairman is authorized to set a cash dividend base date and other related matters. For the present cash distribution from the capital reserve, in case there is any change in the number of outstanding shares of the Company such that the cash distribution ratio is changed and requires an adjustment, the Chairman is authorized to handle such matter with full discretion.

**6. To report the amendment of the "Rules of Procedure for Board of Directors Meetings".**

The amendment is based on the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" promulgated by FSC on August 5, 2022 (Ref. 1110383263) and comply with the articles, it is proposed to amend the "Rules of Procedure for Board of Directors Meetings". The comparison table for before and after the amendment are attached hereto as Attachment 2 (P.9-P.10).

## **7. To report the issuance of Domestic Convertible Corporate Bonds.**

- (1) On November 22, 2018, the Company issued its First Domestic Unsecured Convertible Bonds (hereinafter referred to as "convertible bonds 1") to purchase office building and warehouse space, amounting to NT\$600 million. On July 25, 2011, the board of directors passed the resolution to increase the flexibility of the Company's capital mobilization and enhance the financial structure, further altering the fund utilization plan item to purchase an office building and warehouse and raising working capital. convertible bonds 1 expired on November 22, 2011. After creditors applied for conversion of 227,700 thousand yuan, 3,309,189 ordinary shares were converted.
- (2) The Company issued the second domestic secured convertible bond of NT\$ 600 million to increase its working capital, approved by the board of directors on October 24, 2022, each with a par value of NT\$100,000 and a coupon rate of 0% per annum. The issue date is January 11, 2023, and the maturity date is three years from the issue date. The conversion price at issuance was NT\$60.7. to increase its working capital, which the FSC. (Ref. 1110365993) dated December 19, 2022, and TPEX (Ref. 11200000012) dated January 7, 2023.
- (3) The number of shares converted to common stock as of 2023/3/31 is 0 shares and is expected to be registered every quarter (April 12, 2023) in the event of conversion to common stock. In the event of conversion of bonds to common stock, registration of the change is expected to be done quarterly.

## **II. Election Item**

### **1. To elect seven directors (including three independent directors) (proposed by the Board of Directors)**

#### **Explanation:**

- (1) The term of the office of the directors will be expired on June 15, 2023. Thus, it is proposed to elect seven directors (including three independent directors) at the 2023 Annual General Shareholders' Meeting. The term of the office of the new directors (including independent directors) is three years from the date on which the completion of the 2023 Annual General Shareholders' Meeting.
- (2) According to the Company's Articles of Incorporation and the Article 192-1 of the Company Act, the company's directors (including independent directors) shall be elected by adopting candidate nomination system. The list of candidates of the director and independent directors has been approved by the Board on Feb 22,

2023. For the relevant information of the nominated candidates, please refer to Attachment 3 (pages 11-13)

Election results

### **III. Recognition and Discussion Items**

#### **1 To accept 2022 Business Report and Financial Statements. (Proposed by the Board of Directors)**

**Explanation:**

- (1) The 2022 Financial Statements were audited by the independent auditors, Kun-His Hsu and Shu-Chen Chang of BDO Taiwan.
- (2) For the 2022 Independent Auditors' Report, and the 2022 Financial Statements, please refer to Attachment 1. (pages 7-8) and Attachment 4. (pages 14-29).

Resolution:

#### **2 To accept the proposal for the distribution of 2022 profits. (Proposed by the Board of Directors)**

**Explanation:**

The 2022 Earnings Distribution Proposal please refer to Attachment 5. (P.30).

Resolution:

#### **3. To approve the amendment to “Articles of Incorporation”. (Proposed by the Board of Directors)**

**Explanation:**

- (1) To meet the actual needs of the company, amend Articles of Incorporation.
- (2) The comparison table for the Articles of Incorporation before and after amendment is attached hereto as Attachment 6 (P.31).

Resolution

#### **4. To approve the amendments to “Rules of Procedures for Shareholders’ Meeting”. (Proposed by the Board of Directors)**

**Explanation:**

- (1) The amendment is based on the “Rules of Procedure for Shareholders Meetings” promulgated by FSC on March 7, 2022 (Ref. 1110133385) and comply with the articles, it is proposed to amend the “Rules of Procedures for Shareholders’ Meeting”.
- (2) The comparison table of before and after amendment is attached hereto as Attachment 7 (P.32-44).

Resolution:

**5. To lift non-competition restrictions on newly-elected directors and their representatives (proposed by the Board of Directors)**

**Explanation:**

- (1) According to Article 209 of the Company Act, any Director conducting business for himself/herself/itself or on another's behalf, the scope of which business is within the scope of the Company's business, shall explain at the Shareholders' Meeting the essential contents of such conduct, and obtain approval from shareholders in the Meeting.
- (2) It is proposed for the 2023 annual shareholders meeting to approve lifting non-competition restrictions on newly-elected directors as who may invest or operate a business which is similar to the business scope of the Company.
- (3) The list of non-competition restrictions proposed to be lifted by the Company on each Director is attached hereto as Attachment 8 (page 45).

Resolution:

**IV. Extraordinary Motions**

**V. Meeting Adjourn**



## **【Attachment 1】**

# **Interactive Digital Technologies Inc.**

## **Business Report of 2022**

During the post-pandemic period in FY2022, the global supply chain faced shortages and logistical challenges, which impacted the delivery schedule of some of the Company's project equipment. However, due to the timely adjustment of the Company's operational strategy and the expansion of the mobile base station construction business, the Company's FY2022 revenue grew compared to FY2021 and FY2020 thanks to the concerted efforts of all employees.

### **Financial Performance**

In FY2022, the Company's consolidated revenue was NT\$2,048,203,000, representing an increase of 9.80% over the previous year's consolidated revenue of NT\$1,865,334,000. Consolidated net income was NT\$215,007,000, and earnings per share was NT\$5.43, representing a decrease of 17.51% and 19.32% from the previous year's consolidated net income of NT\$260,654,000 and earnings per share of NT\$6.73, respectively.

In FY2022, the Company's parent-company only operating revenues were NT\$2,043,363,000, representing a 9.86% increase from NT\$1,859,895,000 in the previous year. The registered capital of Star Link Communication Equipment (Shanghai) Co., Ltd., an investee company included in the Company's consolidated financial statements, was only US\$200,000 and did not have a material effect on the Company's consolidated financial statements.

The Company did not disclose its financial forecast for FY2022 to the public.

### **Technology Research and Development**

The Company's main business scope is as a distributor and agent of the latest professional technology software and hardware of the leading domestic and international brands, and our core products and technical services include telecommunications and broadband networks, wireless transmission, digital media, cloud data and GIS information, and other related professional consulting and installation services. We keep abreast of market changes, keenly grasp the latest technology trends, and look for new products and solutions with the potential to provide customers with the best services and quality to help address their problems.

Driven by the trend of digital technology transformation and the commercialization of 5G technology, enterprises harness new technologies and new techniques to assist in the digitization and digital optimization of industries and pursue higher value through digital transformation. The Company remains committed to developing a broader range of integrated applications in 5G communications, digital media, cloud information, GIS mapping, etc. Through new product application value-added services and strengthening corporate governance, we keep pace with the latest trends of the global technology industry and accompany our customers to thrive in the competitive digital technology battlefield, growing together and creating a sustainable and mutually beneficial partnership.

Emerging 5G technologies are driving IoT applications, which are inextricably linked with the Company's business scope. In recent years, the Company has been fully committed to 5G-related infrastructure and research and development of 5G technology trend applications and new products (services). We are dedicated to meeting the needs and trust of customers with our excellent capabilities in systems integration. The Company's operating policies and plans for FY2022 are as follows.

1. In response to the diversified applications of 5G-banded Internet of Things, we continue to deploy infrastructure network construction, network testing, data analysis, and bandwidth performance enhancement related equipment and solutions to address customer needs.

## **【Attachment 1】**

2. Continue the deployment of 5G mobile network base stations, wireless network signal optimization and indoor coverage.
3. Implement new-gen digital media integration, news acquisition, editing and broadcasting automation, promoting comprehensive production and broadcast signal IP digitization, and providing new media multi-platform integration solutions.
4. Combined with telecommunications service providers to provide enterprise customers with 5G private network and smart application product solutions, such as: edge computing platforms, smart applications, information security protection and IoT deployment and management.
5. In the 3-dimensional IoT GIS platform, through 5G enterprise private network plus cloud and information security solutions, we shall establish a complete computing deployment from cloud to edge to fog computing, and develop AIoT integrated applications for smart urban governance, strategic infrastructure management of utilities, water and oil communications, disaster response, carbon emissions warming impact simulation, and fintech business geographic analysis.

### **Integrity and Corporate Governance**

The Company upholds a sincere management philosophy and pragmatic approach to corporate governance, strictly complying with Group and legal regulations. Since its listing, the Company has been ranked in the top 6% to 20% of corporate governance ratings. The domestic telecommunications industry has consistently evaluated it as a top-performing provider and a sustainable and excellent supplier. The Company values its stakeholders and continues to pay attention to and safeguard employee welfare, supplier and shareholder rights, information security and personal data protection. We provide customers with the most comprehensive service quality, fully disclose information and comply with regulations in order to maintain the Company's sustainable operation and become the leader of system integration services in Taiwan.

### **ESG Policy**

The Company has established an ESG Committee to focus on three major issues: corporate governance, environmental sustainability and social welfare. Despite our modest size, the Company has spared no effort to do its best and has been voluntarily preparing ESG reports for many years to disclose the Company's performance and results. In recent years, in addition to corporate social responsibility initiatives or public welfare activities with Group companies, the Company has also sponsored golf tournaments and public welfare donations. With regard to environmental sustainability, the Company has also implemented a greenhouse gas inventory program in advance to implement environmental protection measures. The results of our corporate sustainability implementation have been recognized by our suppliers and clients with numerous accolades and awards.

### **Future Outlook**

With the rapid development of new technology innovation, the Company is committed to the development of new 5G products and value-added applications. It has invested in the development of new technology and new applications to provide differentiated services that ensure we stand out within the industry. The Company is committed to meeting and exceeding the expectation and mission entrusted to us by our shareholders, implementing corporate governance and corporate social responsibility, aiming for zero risk in company operations and enhancing the value of the company, delivering stable growth in profitability, and then sharing the results of our business operations with shareholders who have supported the Company in the long run.

## 【Attachment 2】

### Comparison table for the “Rules of Procedure for Board of Directors Meetings” before and after amendment

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment                        |
|-------------|--|---|--|
| Article 3   | (omitted)<br>All matters set out in the subparagraphs of Article 10, shall be specified in the notice of the reasons for calling a board of directors meeting; none of them may be raised by an extraordinary motion.  | (omitted)<br><del>Except for emergencies or justifiable reasons,</del> all matters set out in the subparagraphs of Article 10 shall be specified in the notice of the reasons for calling a board of directors meeting; none of them may be raised by an extraordinary motion.  | amendment made in accordance with the laws |
| Article 10  | The company shall submit the following items for discussion by the board of directors:<br>1. Corporate business plan.<br>2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA).<br>3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities Exchange Act, and an assessment of the effectiveness of the internal control system.<br>4. Adoption or amendment, pursuant to Article 36-1 of the Securities Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.<br>5. The offering, issuance, or private placement of any equity-type securities.<br><u>6. The election or dismissal of the Chairman of the Board of Directors.</u><br><u>7. The appointment or discharge of a financial, accounting, or internal audit officer.</u><br><u>8. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</u><br><u>9. Any matter required by Article 14-3 of the Securities Exchange Act or any other</u> | The company shall submit the following items for discussion by the board of directors:<br>1. Corporate business plan.<br>2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA).<br>3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities Exchange Act, and an assessment of the effectiveness of the internal control system.<br>4. Adoption or amendment, pursuant to Article 36-1 of the Securities Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.<br>5. The offering, issuance, or private placement of any equity-type securities.<br>(New clauses added)<br><del>6. The appointment or discharge of a financial, accounting, or internal audit officer.</del><br><del>7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</del><br><del>8. Any matter required by Article 14-3 of the Securities Exchange Act or any other</del> | amendment made in accordance with the laws |

## 【Attachment 2】

| Article No. | After Amendment   | Before Amendment  | Reason of Amendment                        |
|-------------|---|---|--|
|             | <p>law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.</p> <p>(omitted)</p> <p>Except for the first item, which shall be brought up for discussion by the Board of Directors, the Board of Directors shall specify the level and content of authorization for execution as provided by law or the Company's Articles of Incorporation.</p> | <p>law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.</p> <p>(omitted)</p> <p>Except for the first item, which shall be brought up for discussion by the Board of Directors, the Board of Directors shall specify the level and content of authorization for execution as provided by law or the Company's Articles of Incorporation.</p> |  |
| Article 16  | This Regulation shall <u>come into effect</u> after resolution by the Board of Directors, and the same shall apply to any subsequent amendments.  | This Regulation shall come into effect after resolution by the Board of Directors as well as <del>recognition during the annual shareholders' general meeting</del> , and the same shall apply to any subsequent amendments.  | amendment made in accordance with the laws |
| Article 17  | <p>These Regulations were established on March 23, 2012.</p> <p>The 1st amendment was made on March 20, 2013.</p> <p>The 2nd amendment was made on March 10, 2017.</p> <p>The 3rd amendment was made on March 13, 2020.</p> <p><u>The 4th amendment was made on October 24, 2022.</u></p>   | <p>These Regulations were established on March 23, 2012.</p> <p>The 1st amendment was made on March 20, 2013.</p> <p>The 2nd amendment was made on March 10, 2017.</p> <p>The 3rd amendment was made on March 13, 2020.</p> <p>(New clauses added)</p>  | date of amendment added                    |

### 【Attachment 3】

#### List of Director Candidates

| Type of Nominee/<br>Name  | Major Education & Experience   | Major Current Positions  |
|---|--|--|
| <b>Director</b><br>Representative of Hitron Technologies Inc.<br><br><b>April Huang</b> | <b>Education:</b><br>EMBA, National Taiwan University<br>B.S., Economics, National Taiwan University<br><br><b>Experience:</b><br>VP, Commercial and Industrial Products Group, Qisda Corp.<br>Minister, Opto-Mechatronics Products, Qisda Corp.   | Chairman, Representative of Alpha Networks Inc<br>CEO and GM of Alpha Networks Inc.<br>Chairman, Representative of Hitron Technologies Inc.<br>Director of Interactive Digital Technologies Inc.<br>Chairman, Representative of Enrich Investment Corporation<br>Chairman, Representative of Transnet Corporation<br>Chairman, Representative of Innoauto Technologies Inc,<br>Chairman, Representative of Aespula Technology INC.<br>Director of Alpha Networks Foundation.<br>Director, Representative of Alpha Holdings Inc.<br>Director, Representative of D-Link Asia Investment Pte Ltd.<br>Director, Representative of Alpha Electronics (Hong Kong) Co., Ltd.<br>Chairman, Representative of Alpha Networks, Inc.(USA)<br>Chairman, Representative of Alpha Solutions Co.,Ltd. |
| <b>Director</b><br>Representative of Hitron Technologies Inc.<br><br><b>Amy Liu</b>     | <b>Education:</b><br>EMBA degree from National Chengchi University<br>Bachelor's degree in International Trade, Ming Chuan University<br><br><b>Experience:</b><br>Vice Chairman, Hitron Technologies Inc.<br>President, Interactive Digital Technologies Inc.<br>Director, Innoauto Technologies Inc, | Director of Hitron Technologies Inc<br>Vice Chairman and President of Interactive Digital Technologies Inc.  |

### 【Attachment 3】

| Type of Nominee/<br>Name   | Major Education & Experience  | Major Current Positions  |
|--|---|--|
| <b>Director</b><br>Representative<br>of Hitron<br>Technologies<br>Inc.<br><br><b>Patrick Chiu</b>          | <b>Education:</b><br>Univ.of Nebraska, Lincoln Master<br>of Science E.E<br><br><b>Experience:</b><br>Member of Scientific Staff, Bell<br>Northern Research Senior<br>Engineer, Advance Fiber<br>Communication<br>Manager, TollBridge<br>Technologies<br>Co-Founder, Codent Networks.  | Chairman, Representative of Alpha Networks Inc<br>GM of Hitron Technologies Inc.<br>Director of Hitron Technologies (SIP) Inc<br>Director of Hitron Technologies (Samoa) Inc<br>Director of Hitron Technologies Europe Holding<br>B.V<br>GM of Hitron Technologies Americas Inc.<br>Director of Hitron Technologies Vietnam<br>Company Limited<br>Director of Jietech Trading (Suzhou) Inc.<br>Chairman of Representative of Innoauto<br>Technologies Inc. |
| <b>Director</b><br>Representative<br>of<br>Calais<br>Development<br>Ltd<br><br><b>Jung-Huang<br/> Wang</b> | <b>Education:</b><br>B.S., Economics, National Taiwan<br>University<br><br><b>Experience:</b><br>Director, Hitron Technologies Inc.   | Director of Sports Gear Co., Ltd.<br>Director, Representative of Calais Development<br>Ltd.  |
| <b>Independent<br/> Director</b><br><br><b>Hsiao-Chen<br/> Chuang</b>                                      | <b>Education:</b><br>Advanced training course for<br>enterprise managers in the<br>Enterprise Management Center of<br>National Chengchi University<br>Taipei City University<br><br><b>Experience:</b><br>Independent Director, Hitron<br>Technologies Inc<br>Independent Director, Chia Chang<br>Ltd.<br>Director of Tomson Development<br>Ltd | Independent Director of Interactive Digital<br>Technologies Inc.<br>Independent Director of Formosa Advanced<br>Technologies Co.,Ltd.<br>Director of Huxen Corp.<br>Director of Aroua Foundation<br>Director and President of Honteh International<br>Investment Limited<br>Vice Chairman of Skyworld Development Corp.  |

### 【Attachment 3】

| Type of Nominee/<br>Name                                  | Major Education & Experience   | Major Current Positions  |
|---|--|--|
| <b>Independent Director</b><br><br><b>Chao-Fu Shih</b>    | <p><b>Education:</b><br/>Department of Electrical Engineering ,Taipei Technical College</p> <p><b>Experience:</b><br/>Director of Hiway Broadband Ltd<br/>Deputy General Manager of Eastern Multimedia Co., Ltd.<br/>President of Yunzhong Communication Co., Ltd.<br/>Senior Technical Researcher, Telecommunications Research Institute, Ministry of Communications</p>              | Independent Director of Interactive Digital Technologies Inc.          |
| <b>Independent Director</b><br><br><b>Ching-Ying Wang</b> | <p><b>Education:</b><br/>State University of New York at Buffalo M.S. in Computer Science<br/>State University of New York at Buffalo M.B.A degree in Finance and MIS</p> <p><b>Experience:</b><br/>Motorola Mobility Inc Mass Market Global SW PM Team Leader<br/>Siemens Telecommunication Systems Limited Director of Siemesn GSM Handset Asia Pacific Variant Development Team</p> | Compensation Committee Member of Interactive Digital Technologies Inc. |

## 【Attachment 4】

# Independent Auditors' Report and 2022 Financial Statements

### INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders

Interactive Digital Technologies Inc.

#### *Opinion*

We have audited the accompanying consolidated balance sheets of Interactive Digital Technologies Inc. and subsidiaries as of December 31, 2022 and 2021, and the related 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 Interactive Digital Technologies Inc. and subsidiaries as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations endorsed by the Financial Supervisory Commission of the Republic of China.

#### *Basis for Opinion*

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Standard on Auditing of the Republic of China. Our responsibilities under those standards are further described in the section of Auditor's Responsibilities for the Audit of the Consolidated Financial Statements of our report. We are independent of Interactive Digital Technologies Inc. and subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Key Audit Matters*

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

#### Revenue recognition

Please refer to Note 4.18 to the consolidated financial statements about accounting policy of revenue recognition, Note 5.1 about accounting judgments, key sources of estimates and uncertainty for revenue recognition.

Interactive Digital Technologies Inc. and subsidiaries mainly engaged in cable television network and broadband



## 【Attachment 4】

transmission, wireless network, media, IT & cloud services, geographical information system related software and hardware sales and maintenance. Management performance will be impacted by the ability to fulfill separate and aggregate performance obligations due to the rapid change of customer needs and the complexity of contract terms. It often requires management to use appropriate judgements in determining revenue recognition. Therefore, revenue recognition has been identified as a key audit matter.

Our key audit procedures performed in respect of the above area included:

1. Understood and tested the design and operating effectiveness of key controls over revenue recognition.
2. Sampled and inspected major sales contracts and determined whether the committed goods or services had been transferred to customers to satisfy the performance obligations, and obtained relevant documents including test reports or installation acceptance to confirm the correctness of revenue recognition.
3. Performed cut-off test to verify the correct recognition period of significant revenue.

### Inventory Valuation

Please refer to Note 4.10 to the consolidated financial statements about accounting policy of inventory, Note 5.2 about key sources of estimation and uncertainty for inventory valuation.

Interactive Digital Technologies Inc. and subsidiaries mainly engaged in professional system integration business. Due to rapid environment changes, complex system intergration requirements, customer required service adjustments, or the considerations of efficient product technical specifications, it may be necessary to adjust the hardware, software and services to be provided during the system integration process. It may affect the net realizable value of the inventory due to the contract performance and the efficiency of the inventory management. Therefore, inventory valuation has been identified as a key audit matter.

Our key audit procedures performed in respect of the above area included:

1. Analyzed the execution of major projects, compared the expected profit margin set by management with the actual margin performed, selected cases with abnormal project margin and interviewed project managers to evaluate the rationality of abnormal execution performance.
2. Sampled actual costs of the main contracts including the costs of procurement in advance or outsourcing contracts. Reviewed the executed contract budgets and the performance of expected costs of project-in-process.
3. Evaluated the appropriateness of procedures used and data applied in assessing inventory impairment.

### Provisions

Please refer to Note 4.15 to the consolidated financial statements about accounting policy of provisions, Note 5.3 about key sources of estimation and uncertainty for provisions.

Interactive Digital Technologies Inc. and subsidiaries estimates the possible maintenance costs and accrues provisions based on past technical experience and contractual conditions. Considering the uncertainty in estimation, the accrual of warranty provisions has been identified as a key audit matter.

Our key audit procedures performed in respect of the above area included:

1. Understood the evaluation process of provision performed by the management.
2. Evaluate the appropriateness of procedures used and the rationality of estimates in assessing provisions.
3. Sampled warranties not expired, and evaluated if there were significant unexpected liabilities.
4. Reviewed the settlements of expired warranties and the relevant authorization and supporting documents.

## **【Attachment 4】**

### ***Other Matter***

We have audited the parent company only financial statements of Interactive Digital Technologies Inc. as of and for the years ended December 31, 2022 and 2021 on which we have issued an unqualified 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, 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 ability of Interactive Digital Technologies Inc. and subsidiaries 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 Interactive Digital Technologies Inc. and subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of Interactive Digital Technologies Inc. and subsidiaries.

### ***Auditor's 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 auditor's 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 Standard on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control of Interactive Digital Technologies Inc. and subsidiaries.
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 Interactive Digital Technologies Inc. and subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate,

## 【Attachment 4】

to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Interactive Digital Technologies Inc. and subsidiaries 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 appropriate audit evidence regarding the financial information of the entities or business activities within Interactive Digital Technologies Inc. and subsidiaries 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 of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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 audit resulting in this independent auditors' report are Kun-His Hsu Shu-Chen Chang.

BDO TAIWAN

February 22, 2023

### Notice to Readers

*The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations 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 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.*

# 【Attachment 4】

## CONSOLIDATED BALANCE SHEETS December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Assets  | Notes | December 31,<br>2022 | %             | December 31,<br>2021 | %             | Liabilities & Stockholders' Equity                | Notes | December 31,<br>2022 | %             | December 31,<br>2021 | %             |
|---|-------|----------------------|---------------|----------------------|---------------|---|-------|----------------------|---------------|----------------------|---------------|
| Current assets  |       |                      |               |                      |               | Current liabilities                               |       |                      |               |                      |               |
| Cash and cash equivalents                                       | 6.1   | \$328,208            | 12.47         | \$912,367            | 31.72         | Short-term borrowings                             | 6.9   | \$150,000            | 5.70          | \$-                  | -             |
| Financial assets at fair value through profit or loss - current | 6.2   | 21,991               | 0.84          | 26,462               | 0.92          | Contract liabilities - current                    | 6.17  | 425,717              | 16.17         | 425,004              | 14.78         |
| Notes receivable, net   | 6.3   | 36,008               | 1.37          | 134,278              | 4.67          | Accounts payable                                  |       | 340,731              | 12.94         | 343,378              | 11.94         |
| Accounts receivable, net  | 6.4   | 616,880              | 23.43         | 483,560              | 16.81         | Accounts payable - related parties                | 7     | 135                  | 0.01          | 1,997                | 0.07          |
| Accounts receivable - related parties                           | 7     | 6,929                | 0.26          | 7,168                | 0.25          | Other payables                                    | 6.10  | 185,793              | 7.06          | 184,236              | 6.41          |
| Other receivables   |       | 174                  | 0.01          | 126                  | -             | Current income tax liabilities                    |       | 58,019               | 2.20          | 54,870               | 1.91          |
| Inventories   | 6.5   | 647,333              | 24.59         | 633,084              | 22.01         | Provisions - current                              | 6.12  | 81,056               | 3.08          | 70,245               | 2.44          |
| Prepayments   | 6.6   | 78,043               | 2.96          | 63,088               | 2.19          | Lease liabilities - current                       | 6.8   | 4,421                | 0.17          | 2,433                | 0.08          |
| Other current assets  |       | 967                  | 0.04          | 1,507                | 0.06          | Other current liabilities                         | 6.13  | 1,108                | 0.04          | 462,400              | 16.07         |
| Sub-total   |       | <u>1,736,533</u>     | <u>65.97</u>  | <u>2,261,640</u>     | <u>78.63</u>  | Sub-total   |       | <u>1,246,980</u>     | <u>47.37</u>  | <u>1,544,563</u>     | <u>53.70</u>  |
| Non-current assets  |       |                      |               |                      |               | Non-current liabilities                           |       |                      |               |                      |               |
| Property, plant and equipment                                   | 6.7   | 761,463              | 28.93         | 489,531              | 17.02         | Provisions - non-current                          | 6.12  | 66,069               | 2.51          | 73,853               | 2.57          |
| Right-of-use assets   | 6.8   | 7,523                | 0.29          | 3,221                | 0.11          | Deferred tax liabilities                          | 6.21  | 203                  | 0.01          | 206                  | 0.01          |
| Deferred tax assets   | 6.21  | 35,186               | 1.34          | 33,471               | 1.16          | Lease liabilities - non-current                   | 6.8   | 3,126                | 0.12          | 819                  | 0.03          |
| Other non-current assets  |       | 91,716               | 3.47          | 88,527               | 3.08          | Other non-current liabilities                     |       | 222                  | -             | 84                   | (0.01)        |
| Sub-total   |       | <u>895,888</u>       | <u>34.03</u>  | <u>614,750</u>       | <u>21.37</u>  | Sub-total   |       | <u>69,620</u>        | <u>2.64</u>   | <u>74,962</u>        | <u>2.60</u>   |
|   |       |                      |               |                      |               | Total Liabilities                                 |       | <u>1,316,600</u>     | <u>50.01</u>  | <u>1,619,525</u>     | <u>56.30</u>  |
|   |       |                      |               |                      |               | Equity  |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Equity attributable to owners of the parent       |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Share Capital                                     |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Common stock                                      | 6.14  | 402,499              | 15.29         | 387,509              | 13.47         |
|   |       |                      |               |                      |               | Capital collected in advance                      | 6.14  | 33                   | -             | 45                   | -             |
|   |       |                      |               |                      |               | Capital surplus                                   | 6.15  | 486,890              | 18.50         | 425,571              | 14.80         |
|   |       |                      |               |                      |               | Retained earnings                                 | 6.16  |                      |               |                      |               |
|   |       |                      |               |                      |               | Legal reserve                                     |       | 203,846              | 7.74          | 177,781              | 6.18          |
|   |       |                      |               |                      |               | Special reserve                                   |       | 674                  | 0.03          | 752                  | 0.03          |
|   |       |                      |               |                      |               | Unappropriated earnings                           |       | 222,368              | 8.45          | 265,881              | 9.24          |
|   |       |                      |               |                      |               | (Accumulated deficit)                             |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Other equity                                      |       | (489)                | (0.02)        | (674)                | (0.02)        |
|   |       |                      |               |                      |               | Total equity attributable to owners of the parent |       | <u>1,315,821</u>     | <u>49.99</u>  | <u>1,256,865</u>     | <u>43.70</u>  |
|   |       |                      |               |                      |               | Total Equity                                      |       | <u>1,315,821</u>     | <u>49.99</u>  | <u>1,256,865</u>     | <u>43.70</u>  |
| Total assets  |       | <u>\$2,632,421</u>   | <u>100.00</u> | <u>\$2,876,390</u>   | <u>100.00</u> | Total Liabilities and Equity                      |       | <u>\$2,632,421</u>   | <u>100.00</u> | <u>\$2,876,390</u>   | <u>100.00</u> |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME For the Years Ended December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Item   | Notes | 2022        | %       | 2021        | %       |
|--|-------|-------------|---------|-------------|---------|
| Operating revenue  | 6.17  | \$2,048,203 | 100.00  | \$1,865,334 | 100.00  |
| Operating costs  | 6.5   | (1,197,358) | (58.46) | (1,017,299) | (54.54) |
| Gross profit (loss)  |       | 850,845     | 41.54   | 848,035     | 45.46   |
| Net gross profit (loss)  |       | 850,845     | 41.54   | 848,035     | 45.46   |
| Operating expenses   |       |             |         |             |         |
| Selling expenses   |       | (397,011)   | (19.38) | (385,209)   | (20.65) |
| General and administrative expenses  |       | (172,021)   | (8.40)  | (163,108)   | (8.74)  |
| Expected credit impairment gain (loss)   |       | (2,150)     | (0.11)  | (658)       | (0.04)  |
| Total operating expenses   |       | (571,182)   | (27.89) | (548,975)   | (29.43) |
| Operating profit (loss)  |       | 279,663     | 13.65   | 299,060     | 16.03   |
| Non-operating income and expenses  |       |             |         |             |         |
| Interest income  |       | 2,034       | 0.10    | 2,097       | 0.11    |
| Other income   |       | 6,214       | 0.30    | 27,600      | 1.48    |
| Other gains and losses   | 6.18  | (8,180)     | (0.40)  | 3,254       | 0.17    |
| Financial costs  |       | (7,425)     | (0.36)  | (8,305)     | (0.44)  |
| Sub-total  |       | (7,357)     | (0.36)  | 24,646      | 1.32    |
| Profit (loss) before income tax  |       | 272,306     | 13.29   | 323,706     | 17.35   |
| Income tax (expenses) benefit  | 6.21  | (57,299)    | (2.79)  | (63,052)    | (3.38)  |
| Net profit (loss) from continuing operations   |       | \$215,007   | 10.50   | \$260,654   | 13.97   |
| Net profit (loss)  |       | \$215,007   | 10.50   | \$260,654   | 13.97   |
| Other comprehensive income (loss)  |       |             |         |             |         |
| Components of other comprehensive income that will be reclassified to profit or loss |       |             |         |             |         |
| Financial statements translation differences of foreign operations                   |       | \$185       | 0.01    | \$78        | -       |
| Other comprehensive income (loss), net of income tax                                 |       | \$185       | 0.01    | \$78        | -       |
| Total comprehensive income (loss)  |       | \$215,192   | 10.51   | \$260,732   | 13.97   |
| Profit (loss) attributable to:   |       |             |         |             |         |
| Shareholders of the parent   |       | 215,007     | 10.50   | 260,654     | 13.97   |
| Total  |       | 215,007     | 10.50   | 260,654     | 13.97   |
| Comprehensive income (loss) attributable to:   |       |             |         |             |         |
| Shareholders of the parent   |       | 215,192     | 10.51   | 260,732     | 13.97   |
| Total  |       | \$215,192   | 10.51   | \$260,732   | 13.97   |
| Earnings per share   | 6.22  |             |         |             |         |
| Basic earnings (loss) per share (in dollars)   |       | \$5.43      |         | \$6.73      |         |
| Diluted earnings per share (in dollars)  |       | \$5.39      |         | \$5.76      |         |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

### CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY For the Years Ended December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Summary   | Equity Attributable to Shareholders of the Parent |                                    |                 |                   |                 |                         |   |             | Non-Controlling Interest | Total       |
|---|---|------------------------------------|-----------------|-------------------|-----------------|-------------------------|---|-------------|--------------------------|-------------|
|   | Share Capital                                     |                                    | Capital Surplus | Retained Earnings |                 |                         | Exchange Differences Arising on Translation of Foreign Operations | SubTotal    |                          |             |
|   | Common Stock                                      | Share capital collected in advance |                 | Legal Reserve     | Special Reserve | Unappropriated Earnings |   |             |                          |             |
| Balance on January 1, 2021                                    | \$369,440   | \$7,738                            | \$382,405       | \$154,357         | \$770           | \$241,763               | \$(752)   | \$1,155,721 | \$0                      | \$1,155,721 |
| Appropriation of earnings 2020                                |   |                                    |                 |                   |                 |                         |   |             |                          |             |
| Legal reserve   | -   | -                                  | -               | 23,424            | -               | (23,424)                | -   | -           | -                        | -           |
| Special reserve   | -   | -                                  | -               | -                 | (18)            | 18                      | -   | -           | -                        | -           |
| Cash dividends  | -   | -                                  | -               | -                 | -               | (213,130)               | -   | (213,130)   | -                        | (213,130)   |
| Stock options from issuing convertible bonds                  | -   | -                                  | (2,998)         | -                 | -               | -                       | -   | (2,998)     | -                        | (2,998)     |
| Cash dividends distributed from capital surplus               | -   | -                                  | (19,375)        | -                 | -               | -                       | -   | (19,375)    | -                        | (19,375)    |
| Net profit (loss)   | -   | -                                  | -               | -                 | -               | 260,654                 | -   | 260,654     | -                        | 260,654     |
| Other comprehensive income (loss)                             | -   | -                                  | -               | -                 | -               | -                       | 78  | 78          | -                        | 78          |
| Advance receipts for common stock transferred to common stock | 7,738   | (7,738)                            | -               | -                 | -               | -                       | -   | -           | -                        | -           |
| Conversion of convertible bonds                               | 10,331  | 45                                 | 65,539          | -                 | -               | -                       | -   | 75,915      | -                        | 75,915      |
| Balance on January 1, 2022                                    | \$387,509   | \$45                               | \$425,571       | \$177,781         | \$752           | \$265,881               | \$(674)   | \$1,256,865 | \$0                      | \$1,256,865 |
| Appropriation of earnings 2021                                |   |                                    |                 |                   |                 |                         |   |             |                          |             |
| Legal reserve   | -   | -                                  | -               | 26,065            | -               | (26,065)                | -   | -           | -                        | -           |
| Special reserve   | -   | -                                  | -               | -                 | (78)            | 78                      | -   | -           | -                        | -           |
| Cash dividends  | -   | -                                  | -               | -                 | -               | (232,532)               | -   | (232,532)   | -                        | (232,532)   |
| Stock options from issuing convertible bonds                  | -   | -                                  | (3,843)         | -                 | -               | -                       | -   | (3,843)     | -                        | (3,843)     |
| Cash dividends distributed from capital surplus               | -   | -                                  | (19,378)        | -                 | -               | -                       | -   | (19,378)    | -                        | (19,378)    |
| Net profit (loss)   | -   | -                                  | -               | -                 | -               | 215,007                 | -   | 215,007     | -                        | 215,007     |
| Other comprehensive income (loss)                             | -   | -                                  | -               | -                 | -               | -                       | 185   | 185         | -                        | 185         |
| Advance receipts for common stock transferred to common stock | 45  | (45)                               | -               | -                 | -               | -                       | -   | -           | -                        | -           |
| Conversion of convertible bonds                               | 14,945  | 33                                 | 84,540          | -                 | -               | -                       | -   | 99,518      | -                        | 99,518      |
| Rounding  | -   | -                                  | -               | -                 | -               | (1)                     | -   | (1)         | -                        | (1)         |
| Balance on December 31, 2022                                  | \$402,499   | \$33                               | \$486,890       | \$203,846         | \$674           | \$222,368               | \$(489)   | \$1,315,821 | \$0                      | \$1,315,821 |

The accompanying notes are an integral part of financial statement

## 【Attachment 4】

### CONSOLIDATED STATEMENTS OF CASH FLOWS For the Years Ended December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Items  | 2022      | 2021      |
|--|-----------|-----------|
| Cash flows from operating activities   |           |           |
| Profit (loss) before income tax from continuing operations                             | \$272,306 | \$323,706 |
| Consolidated profit (loss) before tax  | 272,306   | 323,706   |
| Adjustments for  |           |           |
| Income (gain) and expense (loss) items   |           |           |
| Depreciation   | 17,786    | 16,603    |
| Expected credit impairment loss (gain)   | 2,149     | 658       |
| Net gain (loss) on financial assets (liabilities) at fair value through profit or loss | 2,570     | (2,373)   |
| Interest expense   | 7,426     | 8,305     |
| Interest income  | (2,034)   | (2,097)   |
| Dividend income  | (2,172)   | (1,104)   |
| Loss (gain) on disposal and scrap of property, plant and equipment                     | (45)      | (486)     |
| Loss (gain) on disposal of investments   | 152       | -         |
| Changes in assets and liabilities relating to operating activities                     |           |           |
| (Increase) decrease in notes receivable  | 98,270    | 20,675    |
| (Increase) decrease in accounts receivable   | (135,469) | (116,497) |
| (Increase) decrease in accounts receivable - related parties                           | 239       | (405)     |
| (Increase) decrease in other receivables   | (37)      | 2,321     |
| (Increase) decrease in inventories   | (14,249)  | (93,001)  |
| (Increase) decrease in prepaid expenses  | 21        | (1,058)   |
| (Increase) decrease in prepayments   | (14,976)  | 964       |
| (Increase) decrease in other current assets  | 541       | 400       |
| Increase (decrease) in contract liabilities  | 713       | (3,903)   |
| Increase (decrease) in accounts payable  | (2,647)   | (68,985)  |
| Increase (decrease) in accounts payable - related parties                              | (1,862)   | 1,420     |
| Increase (decrease) in other payables  | 1,384     | (374)     |
| Increase (decrease) in provisions  | 3,026     | (42,929)  |
| Increase (decrease) in other current liabilities                                       | 180       | (9,823)   |
| Interest received  | 2,023     | 2,075     |
| Dividends received   | 2,172     | 1,104     |
| Interest paid  | (696)     | (369)     |
| Income taxes refund (paid)   | (55,869)  | (51,247)  |
| Net cash flows generated from (used in) operating activities                           | 180,902   | (16,420)  |
| Cash flows from investing activities   |           |           |
| Proceeds from disposal of financial assets at fair value through profit or loss        | 1,748     | -         |
| Acquisition of property, plant and equipment   | (285,752) | (3,103)   |
| Proceeds from disposal of property, plant and equipment                                | 48        | 1,526     |
| Increase in guarantee deposits   | (77,372)  | (8,383)   |
| Decrease in guarantee deposits   | 75,788    | -         |
| Increase in prepayments for equipment  | (1,604)   | (7,141)   |
| Net cash flows generated from (used in) investing activities                           | (287,144) | (17,101)  |
| Cash flows from financing activities   |           |           |
| Increase in short-term borrowings  | 680,000   | 640,000   |
| Decrease in short-term borrowings  | (530,000) | (640,000) |
| Repayment of bonds   | (372,300) | -         |
| Increase in guarantee deposits received  | 169       | -         |
| Decrease in guarantee deposits received  | (30)      | -         |
| Repayment of lease principle   | (4,028)   | (6,907)   |
| Cash dividends paid  | (251,910) | (232,505) |
| Net cash generated from (used in) financing activities                                 | (478,099) | (239,412) |
| Effects of changes in exchange rate on cash and cash equivalents                       | 182       | 77        |
| Net increase (decrease) in cash and cash equivalents                                   | (584,159) | (272,856) |
| Cash and cash equivalents at beginning of period                                       | 912,367   | 1,185,223 |
| Cash and cash equivalents at end of period   | \$328,208 | \$912,367 |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

### INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Interactive Digital Technologies Inc.

#### *Opinion*

We have audited the accompanying parent company only balance sheets of Interactive Digital Technologies Inc. as of December 31, 2022 and 2021, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Interactive Digital Technologies Inc. as of December 31, 2022 and 2021, and financial performance and 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and Standards on auditing of the Republic of China. Our responsibilities under those standards are further described in the section of Auditor's Responsibilities for the Audit of the Financial Statements of our report. We are independent of Interactive Digital Technologies Inc. in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

#### Revenue recognition

Please refer to Note 4.18 to the financial statements about accounting policy of revenue recognition, Note 5.1 about accounting judgments, key sources of estimates and uncertainty for revenue recognition.



## 【Attachment 4】

Interactive Digital Technologies Inc. mainly engaged in cable television network and broadband transmission, wireless network, media, IT & cloud services, geographical information system related software and hardware sales and maintenance. Management performance will be impacted by the ability to fulfill separate and aggregate performance obligations due to the rapid change of customer needs and the complexity of contract terms. It often requires management to use appropriate judgements in determining revenue recognition. Therefore, revenue recognition has been identified as a key audit matter.

Our key audit procedures performed in respect of the above area included:

1. Understood and tested the design and operating effectiveness of key controls over revenue recognition.
2. Sampled and inspected major sales contracts and determine whether the committed goods or services had been transferred to customers to satisfy the performance obligations, and obtained relevant documents including test reports or installation acceptance to confirm the correctness of revenue recognition.
3. Performed cut-off test to-verify the correct recognition period of significant revenue.

### Inventory Valuation

Please refer to Note 4.9 to the financial statements about accounting policy of inventory, Note 5.2 about key sources of estimation and uncertainty for inventory valuation.

Interactive Digital Technologies Inc. mainly engaged in professional system integration business. Due to rapid environment changes, complex system integration requirements, customer required service adjustments, or the considerations of efficient product technical specifications, it may be necessary to adjust the hardware, software and services to be provided during the system integration process. It may affect the net realizable value of the inventory due to the contract performance and the efficiency of the inventory management. Therefore, inventory valuation has been identified as a key audit matter.

Our key audit procedures performed in respect of the above area included:

1. Analyzed the execution of major projects, compared the expected profit margin set by management with the actual margin performed, selected cases with abnormal project margin and interviewed project managers to evaluate the rationality of abnormal execution performance.
2. Sampled actual costs of the main contracts including the costs of procurement in advance or outsourcing contracts. Reviewed the executed contract budgets and the performance of expected costs of project-in-process.
3. Evaluated the appropriateness of procedures used and data applied in assessing inventory impairment.

### Provisions

Please refer to Note 4.15 to the financial statements about accounting policy of provisions, Note 5.3 about key sources of estimation and uncertainty for provisions.

Interactive Digital Technologies Inc. estimates the possible maintenance costs and accrues provisions based on past technical experience and contractual conditions. Considering the uncertainty in estimation, the accrual of warranty provisions has been identified as a key audit matter.

## **【Attachment 4】**

Our key audit procedures performed in respect of the above area included:

1. Understood the evaluation process of provision performed by the management.
2. Evaluate the appropriateness of procedures used and the rationality of estimates in assessing provisions.
3. Sampled warranties not expired, and evaluated if there were significant unexpected liabilities.
4. Reviewed the settlements of expired warranties and the relevant authorization and supporting documents.

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

Management is responsible for the preparation and fair presentation of the 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 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 ability of Interactive Digital Technologies Inc. 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 Interactive Digital Technologies Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of Interactive Digital Technologies Inc.

### ***Auditor's Responsibilities for the Audit of the 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 auditor's 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 Standards on auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

1. Identify and assess the risks of material misstatement of the 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 internal control of Interactive Digital Technologies Inc.
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 Interactive Digital Technologies Inc.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the

## 【Attachment 4】

related disclosures in the 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 auditor's report. However, future events or conditions may cause Interactive Digital Technologies Inc. to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Interactive Digital Technologies Inc. to express an opinion on the 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 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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 audit resulting in this independent auditors' report are Kun-His Hsu Shu-Chen Chang.

BDO TAIWAN

February 22, 2023

### Notice to Readers

*The accompanying financial statements are intended only to present the financial position, results of operations 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 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 financial statements shall prevail.*

## 【Attachment 4】

### PARENT COMPANY ONLY BALANCE SHEETS December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Assets  | Notes | December 31,<br>2022 | %             | December 31,<br>2021 | %             | Liabilities & Stockholders' Equity | Notes | December 31,<br>2022 | %             | December 31,<br>2021 | %             |
|---|-------|----------------------|---------------|----------------------|---------------|------------------------------------|-------|----------------------|---------------|----------------------|---------------|
| Current assets  |       |                      |               |                      |               | Current liabilities                |       |                      |               |                      |               |
| Cash and cash equivalents                                       | 6.1   | \$316,224            | 12.01         | \$897,589            | 31.21         | Short-term borrowings              | 6.10  | \$150,000            | 5.70          | \$-                  | -             |
| Financial assets at fair value through profit or loss - current | 6.2   | 21,991               | 0.84          | 26,462               | 0.92          | Contract liabilities - current     | 6.18  | 425,717              | 16.17         | 425,004              | 14.78         |
| Notes receivable, net   | 6.3   | 36,008               | 1.37          | 134,278              | 4.67          | Accounts payable                   |       | 340,731              | 12.94         | 343,378              | 11.94         |
| Accounts receivable, net  | 6.4   | 616,314              | 23.41         | 483,258              | 16.80         | Accounts payable - related parties | 7     | 135                  | 0.01          | 1,997                | 0.07          |
| Accounts receivable - related parties                           | 7     | 6,929                | 0.26          | 7,168                | 0.25          | Other payables                     | 6.11  | 185,614              | 7.05          | 184,111              | 6.40          |
| Other receivables   |       | 171                  | 0.01          | 124                  | -             | Current income tax liabilities     |       | 58,019               | 2.20          | 54,870               | 1.91          |
| Inventories   | 6.5   | 647,333              | 24.59         | 633,084              | 22.01         | Provisions - current               | 6.13  | 81,056               | 3.08          | 70,245               | 2.44          |
| Prepayments   | 6.6   | 77,967               | 2.96          | 63,013               | 2.19          | Lease liabilities - current        | 6.9   | 4,421                | 0.17          | 2,434                | 0.08          |
| Other current assets  |       | 967                  | 0.04          | 1,508                | 0.05          | Other current liabilities          | 6.14  | 1,108                | 0.05          | 462,400              | 16.08         |
| Sub-total   |       | <u>1,723,904</u>     | <u>65.49</u>  | <u>2,246,484</u>     | <u>78.10</u>  | Sub-total                          |       | <u>1,246,801</u>     | <u>47.37</u>  | <u>1,544,439</u>     | <u>53.70</u>  |
|   |       |                      |               |                      |               | Non-current liabilities            |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Provisions - non-current           | 6.13  | 66,069               | 2.51          | 73,853               | 2.57          |
|   |       |                      |               |                      |               | Deferred tax liabilities           | 6.22  | 203                  | 0.01          | 206                  | 0.01          |
|   |       |                      |               |                      |               | Lease liabilities - non-current    | 6.9   | 3,126                | 0.12          | 819                  | 0.03          |
|   |       |                      |               |                      |               | Other non-current liabilities      |       | 222                  | -             | 83                   | (0.01)        |
|   |       |                      |               |                      |               | Sub-total                          |       | <u>69,620</u>        | <u>2.64</u>   | <u>74,961</u>        | <u>2.60</u>   |
| Non-current assets  |       |                      |               |                      |               | Total Liabilities                  |       | <u>1,316,421</u>     | <u>50.01</u>  | <u>1,619,400</u>     | <u>56.30</u>  |
| Investments accounted for under equity method                   | 6.7   | 12,498               | 0.47          | 15,156               | 0.53          | Equity                             |       |                      |               |                      |               |
| Property, plant and equipment                                   | 6.8   | 761,416              | 28.93         | 489,406              | 17.02         | Share Capital                      |       |                      |               |                      |               |
| Right-of-use assets   | 6.9   | 7,523                | 0.29          | 3,221                | 0.11          | Common stock                       | 6.15  | 402,499              | 15.29         | 387,509              | 13.47         |
| Deferred tax assets   | 6.22  | 35,186               | 1.34          | 33,471               | 1.16          | Capital collected in advance       | 6.15  | 33                   | -             | 45                   | -             |
| Other non-current assets  |       | 91,715               | 3.48          | 88,527               | 3.08          | Capital surplus                    | 6.16  | 486,890              | 18.50         | 425,571              | 14.80         |
| Sub-total   |       | <u>908,338</u>       | <u>34.51</u>  | <u>629,781</u>       | <u>21.90</u>  | Retained earnings                  | 6.17  |                      |               |                      |               |
|   |       |                      |               |                      |               | Legal reserve                      |       | 203,846              | 7.74          | 177,781              | 6.18          |
|   |       |                      |               |                      |               | Special reserve                    |       | 674                  | 0.03          | 752                  | 0.03          |
|   |       |                      |               |                      |               | Unappropriated earnings            |       | 222,368              | 8.45          | 265,881              | 9.24          |
|   |       |                      |               |                      |               | (Accumulated deficit)              |       |                      |               |                      |               |
|   |       |                      |               |                      |               | Other equity                       |       | <u>(489)</u>         | <u>(0.02)</u> | <u>(674)</u>         | <u>(0.02)</u> |
|   |       |                      |               |                      |               | Total Equity                       |       | <u>1,315,821</u>     | <u>49.99</u>  | <u>1,256,865</u>     | <u>43.70</u>  |
| Total assets  |       | <u>\$2,632,242</u>   | <u>100.00</u> | <u>\$2,876,265</u>   | <u>100.00</u> | Total Liabilities and Equity       |       | <u>\$2,632,242</u>   | <u>100.00</u> | <u>\$2,876,265</u>   | <u>100.00</u> |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

### PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME For the Years Ended December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Item  | Notes | 2022        | %       | 2021        | %       |
|---|-------|-------------|---------|-------------|---------|
| Operating revenue   | 6.18  | \$2,043,363 | 100.00  | \$1,859,895 | 100.00  |
| Operating costs   | 6.5   | (1,196,250) | (58.54) | (1,016,070) | (54.63) |
| Gross profit (loss)   |       | 847,113     | 41.46   | 843,825     | 45.37   |
| Net gross profit (loss)   |       | 847,113     | 41.46   | 843,825     | 45.37   |
| Operating expenses  |       |             |         |             |         |
| Selling expenses  |       | (396,218)   | (19.39) | (384,388)   | (20.67) |
| General and administrative expenses   |       | (170,246)   | (8.33)  | (161,109)   | (8.66)  |
| Expected credit impairment gain (loss)  |       | (2,150)     | (0.11)  | (658)       | (0.04)  |
| Total operating expenses  |       | (568,614)   | (27.83) | (546,155)   | (29.37) |
| Operating profit (loss)   |       | 278,499     | 13.63   | 297,670     | 16.00   |
| Non-operating income and expenses   |       |             |         |             |         |
| Interest income   |       | 1,995       | 0.10    | 1,735       | 0.09    |
| Other income  |       | 6,131       | 0.30    | 27,526      | 1.48    |
| Other gains and losses  | 6.19  | (8,190)     | (0.40)  | 3,263       | 0.18    |
| Financial costs   |       | (7,426)     | (0.36)  | (8,305)     | (0.45)  |
| Share of the profit (loss) of subsidiaries, associates and joint ventures accounted for under equity method | 6.7   | 1,265       | 0.05    | 1,771       | 0.10    |
| Sub-total   |       | (6,225)     | (0.31)  | 25,990      | 1.40    |
| Profit (loss) before income tax   |       | 272,274     | 13.32   | 323,660     | 17.40   |
| Income tax (expenses) benefit   | 6.22  | (57,267)    | (2.80)  | (63,006)    | (3.39)  |
| Net profit (loss) from continuing operations  |       | \$215,007   | 10.52   | \$260,654   | 14.01   |
| Net profit (loss)   |       | \$215,007   | 10.52   | \$260,654   | 14.01   |
| Other comprehensive income (loss)   |       |             |         |             |         |
| Components of other comprehensive income that will be reclassified to profit or loss                        |       |             |         |             |         |
| Financial statements translation differences of foreign operations  |       | \$185       | 0.01    | \$78        | -       |
| Other comprehensive income (loss), net of income tax  |       | \$185       | 0.01    | \$78        | -       |
| Total comprehensive income (loss)   |       | \$215,192   | 10.53   | \$260,732   | 14.01   |
| Earnings per share  | 6.23  |             |         |             |         |
| Basic earnings (loss) per share (in dollars)  |       | \$5.43      |         | \$6.73      |         |
| Diluted earnings per share (in dollars)   |       | \$5.39      |         | \$5.76      |         |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
For the Years Ended December 31, 2022 and 2021

UNIT : NTD (In Thousands)

| Summary   | Share Capital    |                                    | Capital Surplus  | Retained Earnings |                 |                         | Exchange Differences Arising on Translation of Foreign Operations | Total              |
|---|------------------|------------------------------------|------------------|-------------------|-----------------|-------------------------|---|--------------------|
|   | Common Stock     | Share capital collected in advance |                  | Legal Reserve     | Special Reserve | Unappropriated Earnings |   |                    |
| Balance on January 1, 2021                                    | \$369,440        | \$7,738                            | \$382,405        | \$154,357         | \$770           | \$241,763               | \$(752)   | \$1,155,721        |
| Appropriation of earnings 2020                                |                  |                                    |                  |                   |                 |                         |   |                    |
| Legal reserve   | -                | -                                  | -                | 23,424            | -               | (23,424)                | -   | -                  |
| Special reserve   | -                | -                                  | -                | -                 | (18)            | 18                      | -   | -                  |
| Cash dividends  | -                | -                                  | -                | -                 | -               | (213,130)               | -   | (213,130)          |
| Stock options from issuing convertible bonds                  | -                | -                                  | (2,998)          | -                 | -               | -                       | -   | (2,998)            |
| Cash dividends distributed from capital surplus               | -                | -                                  | (19,375)         | -                 | -               | -                       | -   | (19,375)           |
| Net profit (loss)   | -                | -                                  | -                | -                 | -               | 260,654                 | -   | 260,654            |
| Other comprehensive income (loss)                             | -                | -                                  | -                | -                 | -               | -                       | 78  | 78                 |
| Advance receipts for common stock transferred to common stock | 7,738            | (7,738)                            | -                | -                 | -               | -                       | -   | -                  |
| Conversion of convertible bonds                               | 10,331           | 45                                 | 65,539           | -                 | -               | -                       | -   | 75,915             |
| Balance on January 1, 2022                                    | \$387,509        | \$45                               | \$425,571        | \$177,781         | \$752           | \$265,881               | \$(674)   | \$1,256,865        |
| Appropriation of earnings 2021                                |                  |                                    |                  |                   |                 |                         |   |                    |
| Legal reserve   | -                | -                                  | -                | 26,065            | -               | (26,065)                | -   | -                  |
| Special reserve   | -                | -                                  | -                | -                 | (78)            | 78                      | -   | -                  |
| Cash dividends  | -                | -                                  | -                | -                 | -               | (232,532)               | -   | (232,532)          |
| Stock options from issuing convertible bonds                  | -                | -                                  | (3,843)          | -                 | -               | -                       | -   | (3,843)            |
| Cash dividends distributed from capital surplus               | -                | -                                  | (19,378)         | -                 | -               | -                       | -   | (19,378)           |
| Net profit (loss)   | -                | -                                  | -                | -                 | -               | 215,007                 | -   | 215,007            |
| Other comprehensive income (loss)                             | -                | -                                  | -                | -                 | -               | -                       | 185   | 185                |
| Advance receipts for common stock transferred to common stock | 45               | (45)                               | -                | -                 | -               | -                       | -   | -                  |
| Conversion of convertible bonds                               | 14,945           | 33                                 | 84,540           | -                 | -               | -                       | -   | 99,518             |
| Rounding  | -                | -                                  | -                | -                 | -               | (1)                     | -   | (1)                |
| Balance on December 31, 2022                                  | <u>\$402,499</u> | <u>\$33</u>                        | <u>\$486,890</u> | <u>\$203,846</u>  | <u>\$674</u>    | <u>\$222,368</u>        | <u>\$(489)</u>  | <u>\$1,315,821</u> |

The accompanying notes are an integral part of financial statements

## 【Attachment 4】

### PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS For the Years Ended December 31, 2022 and 2021

| Items   | UNIT : NTD (In Thousands) |           |
|---|---------------------------|-----------|
|   | 2022                      | 2021      |
| Cash flows from operating activities  |                           |           |
| Profit (loss) before income tax from continuing operations  | \$272,274                 | \$323,660 |
| Profit (loss) before tax  | 272,274                   | 323,660   |
| Adjustments for   |                           |           |
| Income (gain) and expense (loss) items  |                           |           |
| Depreciation  | 17,706                    | 16,462    |
| Expected credit impairment loss (gain)  | 2,149                     | 658       |
| Net gain (loss) on financial assets (liabilities) at fair value through profit or loss                  | 2,570                     | (2,373)   |
| Interest expense  | 7,426                     | 8,305     |
| Interest income   | (1,995)                   | (1,735)   |
| Dividend income   | (2,172)                   | (1,104)   |
| Share of profit (loss) of subsidiaries, associates and joint ventures accounted for under equity method | (1,264)                   | (1,771)   |
| Loss (gain) on disposal and scrap of property, plant and equipment                                      | (45)                      | (486)     |
| Loss (gain) on disposal of investments  | 152                       | -         |
| Changes in assets and liabilities relating to operating activities                                      |                           |           |
| (Increase) decrease in notes receivable   | 98,270                    | 20,675    |
| (Increase) decrease in accounts receivable  | (135,204)                 | (116,382) |
| (Increase) decrease in accounts receivable - related parties  | 239                       | (405)     |
| (Increase) decrease in other receivables  | (36)                      | 2,279     |
| (Increase) decrease in inventories  | (14,249)                  | (93,001)  |
| (Increase) decrease in prepaid expenses   | 22                        | (1,057)   |
| (Increase) decrease in prepayments  | (14,976)                  | 964       |
| (Increase) decrease in other current assets   | 541                       | 400       |
| Increase (decrease) in contract liabilities   | 713                       | (3,903)   |
| Increase (decrease) in accounts payable   | (2,647)                   | (68,985)  |
| Increase (decrease) in accounts payable - related parties   | (1,862)                   | 1,420     |
| Increase (decrease) in other payables   | 1,331                     | (366)     |
| Increase (decrease) in provisions   | 3,026                     | (42,929)  |
| Increase (decrease) in other current liabilities  | 179                       | (9,823)   |
| Interest received   | 1,984                     | 1,713     |
| Dividends received  | 6,279                     | 1,104     |
| Interest paid   | (696)                     | (369)     |
| Income taxes refund (paid)  | (55,837)                  | (51,152)  |
| Net cash flows generated from (used in) operating activities  | 183,878                   | (18,201)  |
| Cash flows from investing activities  |                           |           |
| Proceeds from disposal of financial assets at fair value through profit or loss                         | 1,748                     | -         |
| Acquisition of property, plant and equipment  | (285,752)                 | (3,103)   |
| Proceeds from disposal of property, plant and equipment   | 48                        | 1,526     |
| Increase in guarantee deposits  | (77,372)                  | (8,383)   |
| Decrease in guarantee deposits  | 75,788                    | -         |
| Increase in prepayments for equipment   | (1,604)                   | (7,141)   |
| Net cash flows generated from (used in) investing activities  | (287,144)                 | (17,101)  |
| Cash flows from financing activities  |                           |           |
| Increase in short-term borrowings   | 680,000                   | 640,000   |
| Decrease in short-term borrowings   | (530,000)                 | (640,000) |
| Repayment of bonds  | (372,300)                 | -         |
| Increase in guarantee deposits received   | 169                       | -         |
| Decrease in guarantee deposits received   | (30)                      | -         |
| Repayment of lease principle  | (4,028)                   | (6,907)   |
| Cash dividends paid   | (251,910)                 | (232,505) |
| Net cash generated from (used in) financing activities  | (478,099)                 | (239,412) |
| Net increase (decrease) in cash and cash equivalents  | (581,365)                 | (274,714) |
| Cash and cash equivalents at beginning of period  | 897,589                   | 1,172,303 |
| Cash and cash equivalents at end of period  | \$316,224                 | \$897,589 |

The accompanying notes are an integral part of financial statements

**【Attachment 5】**

**Interactive Digital Technologies Inc.**  
**2022 Earnings Distribution Proposal**

|  | Unit: NT\$         |
|--|--------------------|
| <b>Net Income of 2022</b>  | <b>215,006,541</b> |
| Less: Provisioned as Legal reserve   | (21,500,654)       |
| Plus: Reserved as Special reserve  | 184,577            |
| <b>Retained earnings available for distribution in 2022</b>                | <b>193,690,464</b> |
| Plus: Unappropriated retained earnings from previous years                 | 7,361,465          |
| <b>Retained earnings available for distribution as of December 31,2022</b> | <b>201,051,929</b> |
| Distribution Item:   |                    |
| Cash Dividend (NT\$4,800 for every 1,000 common shares)                    | (193,215,307)      |
| <b>Unappropriated retained earnings after earnings distribution</b>        | <b>7,836,622</b>   |

**Note:**

The cash dividend distribution to each shareholder will be paid to the rounded-down full NT dollar. Amounts less than one whole NT dollar are rounded-down to the nearest NT dollar. The aggregate unpaid cash dividend resulting from the above rounded-down, will be distributed to shareholders in the descending order of decimal point and the ascending order of shareholder account numbers, until the total amount of the approved cash dividend has been fully distributed.



**【Attachment 6】**

**Comparison table for the “Articles of Incorporation”  
before and after amendment**

| <b>Article No.</b> | <b>After Amendment</b>   | <b>Before Amentment</b>  | <b>Reason of Amendment</b>        |
|--------------------|--|--|-----------------------------------|
| Article 19         | <p>If the Company makes a profit in a year, it shall first set aside <u>5% to 20%</u> of such profit as employee compensation, which shall be distributed in stock or cash by resolution of the Board of Directors, and the targets of such distribution may include employees of affiliated companies who meet certain conditions, as determined by the Chairman of the Board.</p> <p>The Company may allocate the remuneration of directors to the above-mentioned amount of profits up to a maximum of <u>1%</u> of the current year's profits.<br/>(omitted)</p> | <p>If the Company makes a profit in a year, it shall first set aside <u>3% to 10%</u> of such profit as employee compensation, which shall be distributed in stock or cash by resolution of the Board of Directors, and the targets of such distribution may include employees of affiliated companies who meet certain conditions, as determined by the Chairman of the Board.</p> <p>The Company may allocate the remuneration of directors to the above-mentioned amount of profits up to a maximum of <u>2%</u> of the current year's profits.<br/>(omitted)</p> | Actual needs                      |
| Article 24         | <p>These Articles of Incorporation were established on April 28, 2003.<br/>(omitted)<br/><u>The 17th amendment was made on May 30, 2023.</u></p>   | <p>These Articles of Incorporation were established on April 28, 2003.<br/>(omitted)<br/>(New clauses added)</p>   | newly added the date of amendment |

**【Attachment 7】**

**Comparison table for the  
“Rules of Procedure for Shareholders Meetings”  
before and after amendment**

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment                        |
|-------------|--|---|--|
| Article 2   | The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. <u>Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</u><br><u>The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.</u>  | The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.<br>(New clauses added)   | amendment made in accordance with the laws |
| Article 4   | (omitted)<br><u>Where a shareholders meeting is held online, shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.</u>  | (omitted)<br>(New clauses added)  | amendment made in accordance with the laws |
| Article 6   | The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, <u>solicitors and proxies (collectively "shareholders")</u> will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. <u>For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts.</u> | The Company shall specify in its shareholders meeting notices the time during which attendance registrations will be accepted, the place to register for attendance, and other matters for attention.<br><br>The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.<br>(New clauses added) | amendment made in accordance with the laws |

## 【Attachment 7】

| Article No. | After Amendment   | Before Amendment   | Reason of Amendment |
|-------------|---|--|---------------------|
|             | <p><u>Shareholders completing registration will be deemed as attend the shareholders meeting in person.</u></p> <p>Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>(omitted)</p> <p>The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.</p> <p><u>In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.</u></p> <p><u>In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u></p> <p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, <u>and the shares checked in on the virtual meeting platform</u>, plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time <u>and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.</u> However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided</p> | <p><del>Shareholders or proxies (collectively "shareholders")</del> shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>(omitted)</p> <p>The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.</p> <p>(New clauses added)</p> <p>(New clauses added)</p> <p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, <u>plus the number of shares whose voting rights are exercised by correspondence or electronically.</u></p> <p>The chair shall call the meeting to order at the appointed meeting time <del>when a majority of the total number of issued shares is present at the time of the meeting.</del> However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a</p> |                     |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment                               |
|-------------|--|---|---|
|             | <p>that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. <u>In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.</u></p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. <u>In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company.</u></p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p> | <p>combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.<br/>(New clauses added)</p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.<br/>(New clauses added)</p> <p><del>After a false resolution is made according to the procedure in the preceding paragraph,</del> when, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p> |   |
| Article 6-1 | <p><u>To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:</u></p> <p><u>1.How shareholders attend the virtual meeting and exercise their rights.</u></p> <p><u>2.Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:</u></p> <p><u>A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will</u></p>  | <p>(New clauses added)</p>  | <p>amendment made in accordance with the laws</p> |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment   | Reason of Amendment                               |
|-------------|--|--|---|
|             | <p><u>resume.</u></p> <p><u>B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.</u></p> <p><u>C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p><u>D.Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.</u></p> <p><u>3.To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</u></p> |  |   |
| Article 7   | <p>If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.</p> <p>The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.</p> <p>The chair may not declare the meeting</p>   | <p>If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.</p> <p>The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.</p> <p>The chair may not declare the meeting</p> | <p>amendment made in accordance with the laws</p> |

## 【Attachment 7】

| Article No. | After Amendment   | Before Amendment   | Reason of Amendment                        |
|-------------|---|--|--|
|             | <p>adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.</p> <p>(omitted)</p>  | <p>adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting <del>however general questions and answers during the interim motion time are not limited to this</del>. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.</p> <p>(omitted)</p> |  |
| Article 8   | <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, <u>it</u> may designate only one person to represent it in the meeting.</p>  | <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, <del>the juristic person</del> may designate only one person to represent it in the meeting.</p>  | amendment made in accordance with the laws |
| Article 9   | <p>(omitted)</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech <u>violates the rules</u> or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>(omitted)</p> <p><u>Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.</u></p> <p><u>As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u></p> | <p>(omitted)</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>(omitted)</p> <p>(New clauses added)</p>  | amendment made in accordance with the laws |

## 【Attachment 7】

| Article No.  | After Amendment  | Before Amendment   | Reason of Amendment                        |
|--------------|--|--|--|
| Article 12   | <p>(omitted)</p> <p>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person <u>or online</u>, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> | <p>(omitted)</p> <p>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Except as otherwise provided in the <del>Republic of China</del> Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> | amendment made in accordance with the laws |
| Article 12-1 | <p><u>When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.</u></p> <p><u>In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</u></p>  | (New clauses added)  | amendment made in accordance with the laws |



## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment   | Reason of Amendment                        |
|-------------|--|--|--|
|             | <p><u>When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> <p><u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p> |  |  |
| Article 15  | <p>The chair may direct the proctors or security personnel to help maintain order at the meeting place. <u>When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."</u></p> <p><u>At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.</u></p> <p><u>When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.</u></p>   | <p>The chair may direct the proctors or security personnel to help maintain order at the meeting place. <del>Shareholders who attend the meeting have the obligation to comply with the Rules of Procedure, accept the resolutions and maintain the order of the meeting.</del></p> <p>(New clauses added)</p> | amendment made in accordance with the laws |
| Article 16  | <p>Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.</p> <p><u>Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.</u></p> <p>The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and</p>  | <p>Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.</p> <p>(New clauses added)</p> <p>The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and</p>             | amendment made in accordance with the laws |



## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment |
|-------------|--|---|---------------------|
|             | <p>explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. <u>However, the Company total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting.</u> In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.</p> <p><u>The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:</u></p> <p><u>1.For physical shareholders meetings, to be distributed on-site at the meeting.</u></p> <p><u>2.For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.</u></p> <p><u>3.For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.</u></p> <p>(omitted)</p> <p>Election or dismissal of directors, amendments to the articles of</p> | <p>explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting.</p> <p>(New clauses added)</p> <p>In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby <del>as well as being distributed on-site at the meeting place.</del></p> <p>(New clauses added)</p> <p>(omitted)</p> <p>Election or dismissal of directors, amendments to the articles of</p> |                     |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment   | Reason of Amendment |
|-------------|--|--|---------------------|
|             | <p>incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, <u>Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers</u> shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.</p> <p>(omitted)</p> <p>A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda.</p> <p><u>A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.</u></p> <p>(omitted)</p> <p>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</p> <p>(omitted)</p> | <p>incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion; <del>the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice.</del></p> <p>(omitted)</p> <p>A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda, <del>provided a shareholder proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the board of directors.</del></p> <p>(New clauses added)</p> <p>(omitted)</p> <p>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</p> <p>(omitted)</p> |                     |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment                        |
|-------------|--|---|--|
| Article 17  | (omitted)<br><u>If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</u>   | (omitted)<br>(New clauses added)  | amendment made in accordance with the laws |
| Article 18  | The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, <u>and the names of directors not elected and number of votes they received.</u><br>(omitted)   | The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.<br><br>(omitted) | amendment made in accordance with the laws |
| Article 19  | (omitted)<br><u>Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u><br><u>When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online</u> | (omitted)<br>(New clauses added)  | amendment made in accordance with the laws |
| Article 20  | On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and <u>the number of shares represented by shareholders attending the meeting by correspondence or electronic means,</u> and shall make an express disclosure of the same at the place   | On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and shall make an express disclosure of the same at the place of the shareholders meeting.                        | amendment made in accordance with the laws |

**【Attachment 7】**

| <b>Article No.</b> | <b>After Amendment</b>  | <b>Before Amendment</b>                                  | <b>Reason of Amendment</b>                 |
|--------------------|---|--|--|
|                    | of the shareholders meeting. <u>In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u><br><u>During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</u><br>(omitted)  | (New clauses added)<br><br><br><br><br><br><br>(omitted) |  |
| Article 21         | <u>In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</u>   | (New clauses added)                                      | amendment made in accordance with the laws |
| Article 22         | <u>When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.</u>  | (New clauses added)                                      | amendment made in accordance with the laws |
| Article 23         | <u>In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.</u><br><u>In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the</u> | (New clauses added)                                      | amendment made in accordance with the laws |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment | Reason of Amendment |
|-------------|--|------------------|---------------------|
|             | <p><u>meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.</u></p> <p><u>For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.</u></p> <p><u>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.</u></p> <p><u>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.</u></p> <p><u>When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.</u></p> <p><u>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting,</u></p> |                  |                     |

## 【Attachment 7】

| Article No. | After Amendment  | Before Amendment  | Reason of Amendment                        |
|-------------|--|---|--|
|             | <p><u>provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p><u>When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p><u>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.</u></p> |   |  |
| Article 24  | <p><u>When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</u></p>   | (New clauses added)   | amendment made in accordance with the laws |
| Article 25  | These Rules shall come into effect after the resolution of the shareholders' meeting and the same shall apply for any subsequent amendments.   | These Rules shall come into effect after the resolution of the shareholders' meeting and the same shall apply for any subsequent amendments.  | adjustment article NO                      |
| Article 26  | <p>These Rules were established on May 9, 2012.</p> <p>The 1st amendment was made on June 26, 2013.</p> <p>The 2nd amendment was made on June 28, 2016.</p> <p>The 3rd amendment was made on June 2, 2017.</p> <p>The 4th amendment was made on June 16, 2020.</p> <p><u>The 5th amendment was made on May 30, 2023.</u></p>   | <p>These Rules were established on May 9, 2012.</p> <p>The 1st amendment was made on June 26, 2013.</p> <p>The 2nd amendment was made on June 28, 2016.</p> <p>The 3rd amendment was made on June 2, 2017.</p> <p>The 4th amendment was made on June 16, 2020.</p> <p>(New clauses added)</p> | newly added the date of amendment          |

## 【Attachment 8】

### List of non-competition restrictions on directors

| Director             | Name               | Released restriction items   |
|----------------------|--------------------|--|
| Director             | April Huang        | Chairman, Representative of Alpha Networks Inc<br>CEO and GM of Alpha Networks Inc.<br>Chairman, Representative of Hitron Technologies Inc.<br>Director of Interactive Digital Technologies Inc.<br>Chairman, Representative of Enrich Investment Corporation<br>Chairman, Representative of Transnet Corporation<br>Chairman, Representative of Innoauto Technologies Inc,<br>Chairman, Representative of Aespula Technology INC.<br>Director of Alpha Networks Foundation.<br>Director, Representative of Alpha Holdings Inc.<br>Director, Representative of D-Link Asia Investment Pte Ltd<br>Director, Representative of Alpha Electronics (Hong Kong) Co.,Ltd.<br>Chairman, Representative of Alpha Networks, Inc.(USA)<br>Chairman, Representative of Alpha Solutions Co.,Ltd. |
| Director             | Amy Liu            | Director of Hitron Technologies Inc  |
| Director             | Patrick Chiu       | Chairman, Representative of Alpha Networks Inc<br>GM of Hitron Technologies Inc.<br>Director of Hitron Technologies (SIP) Inc<br>Director of Hitron Technologies (Samoa) Inc<br>Director of Hitron Technologies Europe Holding B.V<br>Director of Hitron Technologies Americas Inc.<br>Director of Hitron Technologies Vietnam Company Limited<br>Director of Jietech Trading (Suzhou) Inc. Chairman of Representative of Innoauto Technologies Inc.   |
| Director             | Jung-Huang Wang    | Director of Sports Gear Co., Ltd.<br>Director, Representative of Calais Development Ltd.   |
| Independent Director | Hsiao-Chen Chuang, | Independent Director of Interactive Digital Technologies Inc.<br>Independent Director of Formosa Advanced Technologies Co., Ltd.<br>Director of Huxen Corp.<br>Director of Auroua Foundation<br>Director and President of Honteh International Investment Limited<br>Vice Chairman of Skyworld Development Corp.   |

## **【Appendix 1】**

### **Rules of Procedure for Shareholder Meetings** (Before the amendments)

Article1 The Company's shareholders' meetings shall be conducted in accordance with these Rules of Procedure. Matters not provided for in these rules shall be handled in accordance with the provisions of the relevant laws and regulations.

Article2 The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

Article3 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting.

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

Article4 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

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

Article5 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as the chair.

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

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the



## 【Appendix 1】

committee. The attendance shall be recorded in the meeting minutes.

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

Article 6 The Company shall specify in its shareholders meeting notices the time during which attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

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

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

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

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

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

If the quorum is not met after two postponements as referred to in the preceding

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paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

After a false resolution is made according to the procedure in the preceding paragraph, when, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article7 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

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

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

Article8 When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article9 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by

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the chair.

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

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

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

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

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

Article10 When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.

Voting at a shareholders meeting shall be calculated based the number of shares.

The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders.

A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the company, shall not vote nor exercise the voting right on behalf of another shareholder.

The number of shares on which voting rights are not exercisable as described above is not counted as the number of voting rights of shareholders present.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article11 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders

## 【Appendix 1】

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

Article 12 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extempore motions and amendments to original proposals of that meeting. It is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.

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

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

Except as otherwise provided in the Republic of China Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights

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represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

Article13 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

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

Article14 When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article15 The chair may direct the proctors or security personnel to help maintain order at the meeting place. Shareholders who attend the meeting have the obligation to comply with the Rules of Procedure, accept the resolutions and maintain the order of the meeting.

Article16 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

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

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review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.

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

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice. Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

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

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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

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Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda. For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

Article 17 A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

Article 18 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

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

Article 19 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

Distribution of the foregoing may be made by means of announcements entered into the MOPS System.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and

## 【Appendix 1】

a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

Article20 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting.

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

Article21 These Rules shall come into effect after the resolution of the shareholders' meeting and the same shall apply for any subsequent amendments.

Article22 These Rules were established on May 9, 2012.

The 1st amendment was made on June 26, 2013.

The 2nd amendment was made on June 28, 2016.

The 3rd amendment was made on June 2, 2017.

The 4th amendment was made on June 16, 2020.



## **【Appendix 2】**

### **Regulations Governing the Election of Directors**

- Article 1 The election of directors of the Company shall be governed by these Procedures, except for the provisions of the relevant laws and regulations of the Company Act and the Company's Articles of Incorporation.
- Article 2 The election of directors of the Company shall be governed by the procedures of the candidate nomination system in accordance with the provisions of the Company Act.
- The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. The name of the elector may be substituted by the shareholder attendance number recorded on the ballot.
- Independent directors and non-independent directors shall be elected together, with the right to vote calculated separately and the number of seats elected calculated separately.
- Article 3 The directors of the Company shall be elected in the order of the number of votes received representing the greater number of voting rights, in accordance with the quotas set forth in the Company's Articles of Incorporation. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
- Article 4 The board of directors shall prepare ballots. Attendance card numbers and the number of voting rights associated with each ballot shall be specified on the ballots.
- Article 5 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The monitoring and counting personnel should also be shareholders of the Company.
- Article 6 The ballot boxes shall be prepared by the Company and publicly checked by the vote monitoring personnel before voting commences.
- Article 7 If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered. If a candidate is not a shareholder, the name of the candidate and the National ID Number (or passport number) shall be filled in.
- Article 8 A ballot is invalid under any of the following circumstances:
- I. The ballot was not prepared in accordance with these Regulations.
  - II. A blank ballot is placed in the ballot box.
  - III. Failure to fill out the election ballot in accordance with the provisions of Article 7 or marked with other words and symbols.
  - IV. The candidate whose name is entered in the ballot is a shareholder, but the

## 【Appendix 2】

candidate's account name and shareholder account number do not conform with those given in the shareholder register.

The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to distinguish such individual.

- V. The name and National ID card number (or passport number) of the non-shareholder candidate is not filled, or a cross-check shows that the candidate's name and identity card number (passport number) do not match.
- VI. If two or more candidates are entered on the same ballot.
- VII. The writing is unclear and indecipherable or has been altered.
- VIII. Votes not cast in the ballot box designated by the chairperson.
- IX. The total number of votes cast by the shareholder exceeds the total number of voting rights held.

Article 9 After the voting is completed, the votes shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballot opening and counting process will be monitored by monitoring personnel.

Article 10 Ballots shall be retained by the Company for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 11 These Rules shall come into effect after the resolution of the shareholders' meeting and the same shall apply for any subsequent amendments.

Article 12 These Rules were established on May 9, 2012

The 1st amendment was made on June 26, 2013.

The 2nd amendment was made on June 28, 2016.

The 3rd amendment was made on June 2, 2017.

## 【Appendix 3】

### Articles of Incorporation (Before the amendments)

#### Chapter 1 General Provisions

- Article 1 The Company shall be organized in accordance with the provisions of the Company Act and shall be known as Interactive Digital Technologies Inc.
- Article 2 The Company's Scope of Business shall include:
1. F113010 Wholesale of Machinery
  2. F113020 Wholesale of Electrical Appliances
  3. F113030 Wholesale of Precision Instruments
  4. F113050 Wholesale of Computers and Clerical Machinery Equipment
  5. F113070 Wholesale of Telecommunication Apparatus
  6. F118010 Wholesale of Computer Software
  7. F119010 Wholesale of Electronic Materials
  8. F401010 International Trade
  9. CB01010 Mechanical Equipment Manufacturing
  10. CB01020 Affairs Machine Manufacturing
  11. CC01060 Wired Communication Mechanical Equipment Manufacturing
  12. CC01070 Telecommunication Equipment and Apparatus Manufacturing
  13. CC01080 Electronics Components Manufacturing
  14. CC01100 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
  15. CC01120 Data Storage Media Manufacturing and Duplicating
  16. E599010 Pipe Lines Construction
  17. E601010 Electric Appliance Construction
  18. E601020 Electric Appliance Installation
  19. E603010 Cable Installation Engineering
  20. E604010 Machinery Installation
  21. E605010 Computer Equipment Installation
  22. E701010 Telecommunications Engineering
  23. E701020 Satellite Television KU Channels and Channel C Equipment Installation
  24. E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
  25. I301010 Software Design Services
  26. I301020 Data Processing Services
  27. I301030 Electronic Information Supply Services
  28. IZ13010 Internet Certificates Service
  29. JE01010 Rental and Leasing
  30. JZ99050 Agency Services
  31. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1: The Company may provide external endorsement and guarantee for its business or investment business.
- Article 3 The Company shall have its head office in New Taipei City, and may establish branches in domestic and foreign countries where necessary by resolution of the Board of Directors.
- Article 4 The announcement method of the Company shall be handled in accordance with Article 28 of the Company Act.

## 【Appendix 3】

### Chapter 2 Shareholdings

- Article 5 The total capital of the Company shall be set at NT\$800 million, divided into 80 million shares (including 8 million shares for use as employee stock option certificates), at NT\$10 per share, and the unissued shares shall be authorized to be issued by the Board of Directors in installments.
- The Company may transfer treasury shares to employees at a price lower than the average price of the shares actually repurchased or issue employee stock options at a subscription price lower than the closing price on the issue date with the approval of at least two-thirds of the shareholders present at a shareholders' meeting representing a majority of the total number of issued shares.
- Article 6 The shares of the Company shall be printed in registered form and shall be issued in accordance with the law. When the Company issues new shares, it may combine the printing of share certificates for the total number of shares issued for the same period. The Company may be exempted from printing any share certificate for the shares issued, but they should be registered with a centralized securities depository.
- Article 7 The Company shall cease the transfer of shares within 60 days prior to the date of the regular shareholders' meeting, within 30 days prior to the date of the extraordinary shareholders' meeting, or within five days prior to the date on which the Company decides to distribute dividends and bonuses or other benefits.

### Chapter 3 Shareholders' Meetings

- Article 8 There shall be two types of shareholders' meetings: shareholders' general meetings and extraordinary general meetings (EGM). Regular meetings shall be held once a year, within six months after the end of each fiscal year, by the Board of Directors in accordance with the law. Extraordinary general meetings shall be convened when necessary in accordance with the law.
- The Company may explicitly provide for in its Articles of Incorporation that its shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.
- Article 9 If a shareholder is unable to attend a shareholders' meeting for any reason, he/she may appoint a proxy to attend with his/her signature or seal in a letter of proxy issued by the Company stating the scope of authority. In addition to the provisions of Article 177 of the Company Act, the Company shall follow the "*Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies*" issued by the competent authorities.
- Article 10 The shareholders of the Company shall have one vote per share unless otherwise provided in the Company Act, except that the Company shall not have the right to vote on shares held by itself in accordance with the law.
- When the Company convenes a shareholders' meeting, electronic means shall be included as one of the means for shareholders to exercise their voting rights, and the shareholders may exercise its voting rights by correspondence or electronic means. Shareholders may exercise their voting power in correspondence or by way of electronic transmission in a shareholders' meeting shall do so through methods as described in the shareholders' meeting notice.
- Article 11 Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

## 【Appendix 3】

Article 12 If the Company wishes to cancel the public offering of its shares, it may do so only with the approval of the Board of Directors and by special resolution of the shareholders' meeting.

### Chapter 4 Board of Directors

Article 13 The Company shall have seven to nine directors for a term of three years, who shall be elected by the shareholders' meeting from among the persons with disposing capacity, and who shall be eligible for re-election.

Among the aforementioned quotas, there shall be at least three independent directors.

Candidates shall be nominated in accordance with the procedures of the candidate nomination system set forth in Article 192-1 of the Company Act.

Article 13-1: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, and the Audit Committee shall be responsible for carrying out the duties and responsibilities of a supervisor as stipulated in the Company Act, the Securities and Exchange Act and other applicable laws and regulations. The Audit Committee shall consist of all independent directors and the relevant organizational procedures shall be determined by resolution of the Board of Directors.

Article 14 The Board of Directors shall be organized by the Directors, with at least two-thirds of the Directors present and a majority of the Directors present agreeing to elect a chairman from among themselves, and may elect a vice-chairman from among themselves in the same manner, and the chairman shall represent the Company externally.

The Company's Board of Directors shall be convened with seven days' notice and provided with the reason for the convening, but may be convened at any time in case of emergency. Notice of meetings of the Board of Directors may be given in writing, by e-mail or by fax.

Article 15 When the chairman of the board of directors is on leave of absence or is unable to exercise his or her duties and responsibilities for any reason, his or her proxy shall be governed by the provisions of Article 208 of the Company Act.

If a director is unable to attend a board meeting in person, his or her proxy shall be governed by Article 205 of the Company Act.

Article 16 Directors shall be paid travel expenses, and directors who hold other positions in the Company shall be paid salaries and allowances in accordance with generally accepted standards. The Company shall purchase liability insurance in accordance with the relevant laws and regulations for directors and managers in respect of their legal liability for the execution of their business scope.

Article 16-1: The remuneration of the Company's directors shall be determined by the board of directors' resolutions, in accordance with the degree of their participation in the Company's operations and the value of their contributions, in accordance with the usual standards in the industry, except for the remuneration of directors with annual profits appropriated in accordance with the provisions of Article 19.

### Chapter 5 Managerial Officers

Article 17 In addition to a President, the Company may have a Chief Executive Officer, a Vice Chief Executive Officer and other senior managers in accordance with the resolution of the Board of Directors, whose appointment, dismissal and remuneration shall be in accordance with Article 29 of the Company Act.

## 【Appendix 3】

### Chapter 6 Accounting

Article 18 At the end of each fiscal year, the Board of Directors shall prepare a business report, financial statements, and a proposal for the distribution of earnings or the make up of losses, and submit them to the shareholders' meeting for recognition.

Article 19 If the Company makes a profit in a year, it shall first set aside 3% to 10% of such profit as employee compensation, which shall be distributed in stock or cash by resolution of the Board of Directors, and the targets of such distribution may include employees of affiliated companies who meet certain conditions, as determined by the Chairman of the Board.

The Company may allocate the remuneration of directors to the above-mentioned amount of profits up to a maximum of 2% of the current year's profits.

Where the Company has accumulative losses for the prior year, the Company should make up the losses before making any appropriation for employee and director remuneration in the current year, and the remaining amount should be appropriated in accordance with the ratio of the two preceding items.

The remuneration to employees and remuneration to directors shall be made by a resolution of at least two-thirds of the directors present and a majority of the directors present and reported to the shareholders' meeting.

Article 19-1: The Company shall first make up for the accumulated deficit in the annual closing accounts if there is any net income after tax for the period and set aside 10% as legal reserve in accordance with the law; however, if the accumulated legal reserve has reached the Company's total paid-in capital, the Company may cease to set aside the legal reserve. The special reserve is allocated or reversed in accordance with the law or the regulations of the competent authority. If there is any surplus earnings remaining, the remaining balance will be added to the unappropriated earnings at the beginning of the period and the Board of Directors will prepare a proposal for distribution of the earnings to the shareholders for resolution.

If the aforementioned appropriation of earnings is in the form of cash dividends, the Board of Directors is authorized to resolve and report the appropriation at the shareholders' meeting.

Article 19-2: The Company may allot new shares or cash from legal reserve or additional paid-in-capital in accordance with Article 241 of the Company Act.

If the foregoing is distributed in cash, the Board of Directors is authorized to resolve and report at the shareholders' meeting.

Article 20 The Company operates in a volatile market environment and its corporate life cycle is in a stable growth stage. The dividend policy shall take into account the Company's future capital needs and long-term financial planning in order to achieve sustainable operation. The Company's adopts a residual dividend policy; the terms, timing and amount of which shall be handled in accordance with Article 19 of the Articles of Incorporation, and in consideration of the Company's future capital planning. The total amount of dividends to be paid each year shall not be less than 50% of the total distributable earnings for that year, of which cash dividends shall not be less than 10% of the total amount of cash and stock dividends paid in that same year.

### Chapter 7 Supplementary Provisions

Article 21 The Company's reinvestment ratio shall not be limited by Article 13 of the Company Act with respect to the reinvestment ratio.

### **【Appendix 3】**

- Article 22 All matters not covered for in these Articles of Incorporation shall be governed by the provisions of the Company Act.
- Article 23 The Articles of Incorporation and the Bylaws of the Company shall be separately established by resolution of the Board of Directors.
- Article 24 These Articles of Incorporation were established on April 28, 2003.
- The 1st amendment was made on August 18, 2004.
  - The 2nd amendment was made on August 5, 2005.
  - The 3rd amendment was made on June 15, 2011.
  - The 4th amendment was made on November 29, 2011.
  - The 5th amendment was made on January 5, 2012.
  - The 6th amendment was made on March 23, 2012
  - The 7th amendment was made on May 9, 2012.
  - The 8th amendment was made on Sep 14, 2012.
  - The 9th amendment was made on June 26, 2013.
  - The 10th amendment was made on December 12, 2014.
  - The 11th amendment was made on June 16, 2015.
  - The 12th amendment was made on June 28, 2016.
  - The 13th amendment was made on June 2, 2017.
  - The 14th amendment was made on June 14, 2019.
  - The 15th amendment was made on July 27, 2021.
  - The 16th amendment was made on May 30, 2022.

## 【Appendix 4】

### Shareholdings of All Directors

I. Minimum Shareholding Required for All Directors and Details of Shareholding of All Directors Recorded on the Shareholders' Roster.

| Title    | Required Shareholding (shares) | Shareholding Registered on Shareholders' Roster (shares) |
|----------|--------------------------------|--|
| Director | 3,600,000                      | 17,422,600   |

Note 1: Period of suspension of transfer is from April 1, 2023 to May 30, 2023.

Note 2: As of April 1, 2023, the Company has issued the total number of shares is 40,253,189 common shares.

Note 3: In accordance with Paragraph 2 of Article 2 of "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", the minimum shareholdings of all directors excluding the independent directors is reduced to 80%.

II. Statements of Shareholding of All Directors. Date of Suspension of Transfer April 1, 2023.

| Title                | Name                     | Representative  | Shareholding (Shares) |
|----------------------|--------------------------|-----------------|-----------------------|
| Chairman             | Hitron Technologies Inc. | Davis Cheng     | 16,702,600            |
| Vice Chairman        |                          | Amy Liu         |                       |
| Director             |                          | Wen-Fang Huang  |                       |
| Director             | Calais Development Ltd.  | Wang-Jung Huang | 720,000               |
| Independent Director | Chao-Fu Shih             |                 | 0                     |
| Independent Director | Hsiao-Chen Chuang        |                 | 0                     |
| Total                |                          |                 | 17,422,600            |