



Stock Code : 6486

Interactive Digital Technologies Inc.

2025

Annual General Shareholders' Meeting

Meeting Agenda

(Translation)

Date of meeting : May 23,2025

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Interactive Digital Technologies Inc.

Procedure for the 2025 Annual General Shareholders' Meeting

- I. Call Meeting to Order
- II. Chairperson Speech
- III. Report Items
- IV. Recognition and Discussion Items
- V. Questions and Motions
- VI. Adjournment

Interactive Digital Technologies Inc.

Agenda of 2025 Annual General Shareholders' Meeting

Meeting Agenda

(Translation)

Type of meeting: Physical Shareholders' Meeting

Time: 9:00 a.m., on Friday, May 23, 2025

Place: No.38-1, Wugong 5th Rd., Wugu District, New Taipei City
(meeting room on the F1)

I. Call Meeting to Order

II. Chairperson Speech

III. Report Items

1. To report the business of 2024.
2. Audit Committee's Review Report.
3. To report the distribution of employees' and directors' remuneration of 2024.
4. To report the cash dividend distribution of 2024 earnings.
5. To report the cash distribution from capital surplus.
6. To report the issuance of Domestic Convertible Corporate Bonds.

IV. Recognition and Discussion Items

1. To accept 2024 Business Report and Financial Statements.
2. To accept the proposal for the distribution of 2024 earnings.
3. To approve the amendment to Articles of Incorporation
4. To lift non-competition restrictions on current directors and their representatives.

V. Questions and Motions

VI. Adjournment

Report Items

Report 1: To report the business of 2024.

The 2024 Business Report is attached as Attachment 1. (pages 7-9)

Report 2: Audit Committee's Review Report.

The Board of Directors has prepared the Company's Business Report, Financial Statements and Earnings Distribution Proposal for the year of 2024. Ming-Hung Huang and Huei-Chen Chang Certified Public Accountants of KPMG, have audited the Financial Statements. The 2024 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.

2025 Annual General Shareholder's Meeting

Chair of the Audit Committee: Hsiao-Chen Chuang

February 25, 2025

Report 3: To report the distribution of employees' and directors' remuneration of 2024.

Distribution of NT\$39,980,000 and NT\$2,997,000 in cash as remunerations to employees' and directors', respectively, have been approved by the meeting of board of directors held on February 25, 2025.

Report 4: To report the cash dividends distribution of 2024 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 2024 earnings available for distribution, and cash dividends amounting to NT\$258,028,960 were distributed to shareholders at NT\$5.07 per share. It is approved by the meeting of board of directors held on February 25, 2025, 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.

Report 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 25, 2025, the Company proposes to issue cash of NT\$0.8 per share from capital surplus through "conversion of corporate bond premium" for a total of NT\$40,714,629, 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.

Report 6: To report the issuance of Domestic Convertible Corporate Bonds.

- (1) In order to enhance operational capital, the Board of Directors approved on October 24, 2022, the issuance of the Company's Second Domestic Secured Convertible Bonds (hereinafter referred to as: IDT II) for a total of NT\$600 million, with a three-year term. This issuance was declared effective by the Financial Supervisory Commission's letter Jin-Guan-Zheng-Fa-Zi No. 1110365993 dated December 19, 2022, and approved by the Taipei Exchange's letter Zheng-Gui-Zhai-Zi No. 11200000012 dated January 7, 2023, with trading on the over-the-counter market commencing on January 11, 2023.
- (2) In accordance with Article 18 of the IDT II issuance and conversion regulations regarding early redemption conditions, early redemption procedures were executed for the outstanding balance. Bondholders have all applied to convert their holdings into the Company's common shares, and IDT II was delisted from over-the-counter trading on September 9, 2024.

Recognition and Discussion Items

Agenda 1 (Proposed by the Board of Directors)

To accept 2024 Business Report and Financial Statements.

Explanation:

- (1) The 2024 Financial Statements were audited by the independent auditors, Ming-Hung Huang and Huei-Chen Chang of KPMG.
- (2) For the 2024 Independent Auditors' Report, and the 2024 Financial Statements, please refer to Attachment 1. (pages 7-9) and Attachment 2 (pages 10-27).

Resolution:

Agenda 2 (Proposed by the Board of Directors)

To accept the proposal for the distribution of 2024 earnings.

Explanation:

The 2024 Earnings Distribution Proposal please refer to Attachment 3 (page 28).

Resolution:

Agenda 3 (Proposed by the Board of Directors)

To approve the amendment to the Articles of Incorporation

Explanation:

- (1) In compliance with the Presidential Order Hua-Zong-Yi-Yi-Zi No. 11300069631 dated August 7, 2024, which amended Article 14 of the "Securities and Exchange Act," companies are required to specify in their Articles of Incorporation that a certain percentage of annual earnings shall be allocated for salary adjustments or compensation distribution to entry-level employees. Additionally, some provisions of the Company's Articles of Incorporation have been amended to meet the Company's actual needs.
- (2) In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act, we propose to amend Article 19 of the Company's Articles of Incorporation, specifying that if the Company realizes a profit for the year, 5% to 20% shall be allocated as employee remuneration and no more than 1% as directors' remuneration. Additionally, the remuneration allocated to entry-level employees shall not be less than 10% of the aforementioned total employee remuneration.
- (3) For the comparison table of the articles before and after amendment, please refer to Attachment 4 (pages 29-30).

Resolution:

Agenda 4 (Proposed by the Board of Directors)

To lift non-competition restrictions on current directors and their representatives.

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 2025 annual shareholders meeting to approve lifting noncompetition restrictions on 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 5 (page 31).

Resolution:

Questions and Motions

Adjournment

【Attachment 1】

Interactive Digital Technologies Inc. Business Report of 2024

Looking back at 2024, global inflationary pressures eased, while artificial intelligence (AI) drove strong demand for related products and increased service requirements. However, the ongoing Russia-Ukraine conflict, escalating tensions in the Middle East, and intensifying US-China trade disputes mean geopolitical risks remain unresolved, continuing to negatively impact the global economy. In 2024, IDT (Interactive Digital Technologies Inc.) actively continued to expand its core business operations, resulting in record-breaking revenue and profitability.

2024 Business Plan Implementation Outcome

In fiscal year 2024, IDT accompanied its clients in their pursuit of automation and cost reduction initiatives, leveraging our exceptional system integration capabilities to meet customer needs, earning their recognition and trust, while growing together to create sustainable win-win situations. The implementation results of IDT's fiscal year 2024 business plan are as follows:

I.Consolidated Financial Statements

Our consolidated revenue for fiscal year 2024 was NT\$2,531,238 thousand, representing approximately 10.36% growth compared to the previous year's NT\$2,293,570 thousand (restated). Consolidated net profit was NT\$285,985 thousand, with earnings per share of NT\$5.87, representing growth of 9.24% and -6.23% respectively, compared to the previous year's consolidated net profit of NT\$261,806 thousand and earnings per share of NT\$6.26.

II.Parent Company Only Financial Statements

The parent company's revenue for fiscal year 2024 was NT\$2,454,522 thousand, representing approximately 9.82% growth compared to the previous year's NT\$2,235,094 thousand (restated). Net profit attributable to owners of the parent company was NT\$286,766 thousand, with earnings per share of NT\$5.87, representing growth of 9.55% and -6.23% respectively, compared to the previous year's net profit attributable to owners of the parent company of NT\$261,763 thousand and earnings per share of NT\$6.26.

III.Ethical Management

To prevent unethical conduct by directors, managers, employees, and substantial controllers in carrying out business operations, our integrity management policy was implemented in fiscal year 2024 as follows:

【Attachment 1】

1. Integrity Policy: Based on principles of integrity, transparency, and accountability, our company has established policies founded on honesty and developed sound corporate governance and risk control mechanisms to create a sustainable business environment.
2. Integrity Risk Assessment: All business units were assessed at low risk.
3. Integrity Management Audit: Audit results confirmed compliance with all integrity provisions and requirements.
4. Advocacy and Training: 100% of IDT employees completed integrity training courses.
5. External Disclosure: Information on integrity management measures, implementation status, quantitative data, and effectiveness has been publicly disclosed in the company's annual report, ESG report, Market Observation Post System, and official company website.

IV. Sustainable Development

The company's 2024 Sustainability Report complies with the comprehensive disclosure requirements of the Global Sustainability Reporting Standards. Although not verified by a third-party verification company, the report was completed and published by the end of August. Corporate Sustainability Performance for Fiscal Year 2024:

1. IDT's Net Zero Carbon Reduction Target (with 2022 as the baseline year):
Commitment to achieve Net Zero emissions by 2050.
2. Stakeholder Engagement: 30 valid questionnaires identified key issues of concern to stakeholders.
Governance: Risk management and business continuity, customer relationship management, information security protection and management.
Social: Employee care and benefits, talent development and career advancement, labor relations.
Environmental: Climate risk actions, energy and resource management, waste management.
3. E-Environmental Performance: Greenhouse gas reduction target: 1% (approximately 12 metric tons); actual achievement: 7.10% (approximately 79 metric tons)
Carbon reduction results: 0.78% electricity savings, 6.32% energy savings, totaling 7.10%
Green operations: 15.16% annual reduction in greenhouse gas emissions per NT\$100 million revenue; 7.24% annual reduction in electricity energy intensity per NT\$100 million revenue
Biodiversity: Recipient of the "Biodiversity Pioneer Award" from Far EasTone Telecommunications

【Attachment 1】

4.S-Social Performance:

Employee Care: Accumulated 2.0624 million work hours without occupational accidents since 2022.

Public Welfare Participation: Sponsored the 2024 Taiwan Mobile Ladies Golf Open; participated in Far EasTone Telecommunications' "Sustainability Pioneer Team" and received the "Houyi Cultivation Award."

5.G-Governance Performance:

Sustainability Evaluation: Ranked in the top 6% to 20% in the 10th Corporate Governance Evaluation.

Sustainability Regulatory Compliance: Completed greenhouse gas inventory and verification for the parent company's 2023 operations in May 2024.

Research and Development Status

IDT is the only domestic system integrator with capabilities spanning telecommunications, mobile communications, media and cable television, cloud information, and geographic information systems, providing customized technical solutions to meet client needs. Our company closely follows global technological developments, creating value-added applications that fulfill customer requirements, while enhancing after-sales service quality and pursuing effective project risk management to earn long-term client trust and recognition.

Looking ahead, IDT will invest more resources in developing 5G-related commercial technology services and continue to seek promising new products and technologies. We will leverage our outstanding system integration capabilities to help customers solve problems and meet their needs.

【 Attachment 2 】

Independent Auditors' Report

To the Board of Directors of Interactive Digital Technologies Inc.:

Opinion

We have audited the consolidated financial statements of Interactive Digital Technologies Inc. and its subsidiaries, which comprise the consolidated balance sheet as of December 31, 2024 and the restated consolidated balance sheet as of December 31, 2023, the consolidated statements of comprehensive income, change in equity and cash flow for the year ended December 31, 2024, and the restated consolidated statements of comprehensive income, change in equity and cash flow for the year ended December 31, 2023, and notes to the consolidated financial statements, including a summary of material 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 its subsidiaries as of December 31, 2024 and 2023 (restated), and their consolidated financial performance and the consolidated cash flow for the year ended December 31, 2024 and the restated consolidated financial performance and cash flow for the year ended December 31, 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Emphasis of Matter

As stated in Notes 4(c) and (s), Interactive Digital Technologies Inc. acquired 100% equity ownership of Transnet Corporation, a subsidiary of Enrich Investment Corporation in June 2024. Pursuant to the Interpretations (2012) No. 301 issued by Accounting Research and Development Foundation and Comments on IFRS 3 for Business Combination under Common Control issued on October 26, 2018 by Accounting Research and Development Foundation, the aforementioned transaction was an organizational restructuring under common control, which should be regarded as a combination from beginning. Interactive Digital Technologies Inc. and its subsidiaries prepared the consolidated financial statements for the year ended December 31, 2024, and restated the consolidated financial statements for the year ended December 31, 2023, accordingly. Our conclusion is not modified in respect of this matter.

【Attachment 2】

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 of the current period. These matters were addressed in the context of our audit of consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the consolidated financial statements for the year ended December 31, 2024 are stated as follows:

Revenue recognition

Please refer to Note 4(n) for the accounting policy on revenue recognition, Note 6(q) for the related disclosures and Note 5 for the judgments made in the timing of revenue recognition, respectively, to the consolidated financial statements.

Description of key audit matter:

Interactive Digital Technologies Inc. and its subsidiaries engage primarily in the sales of cable television network and broadband transmission, wireless network, media, IT & cloud services, and geographical information system and provide system integration technology services to secure system implementation, extension and maintenance services for customers. The complexity of contract terms requires management to make an assessment individually in determining the timing of revenue recognition. Therefore, revenue recognition has been identified as one of the key audit matters.

How the matter was addressed in our audit:

In relation to the key audit matters above, our principal audit procedures included performing a sample test on the design and operating effectiveness of Interactive Digital Technologies Inc. and its subsidiaries' internal controls over financial reporting in the sales and collection cycle; performing a sample test through reviewing the related sales contracts or order terms with customers and installation acceptance documents to assess the accuracy of the timing of revenue recognition; and performing a sample test on sales transactions that took place before and after the balance sheet date to determine whether the performance obligation has been satisfied by transferring control over the goods and services to a customer to assess the accuracy of the timing of revenue recognition.

Other Matter

Interactive Digital Technologies Inc. has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2024 and 2023, on which an unmodified audit opinion with emphasis of matter section and an unmodified audit opinion with other matter section based on our audits were issued, respectively.

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 with the IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

【Attachment 2】

Those charged with governance (including the Audit Committee) are responsible for overseeing Interactive Digital Technologies Inc. and its subsidiaries' financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 obtained 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 Interactive Digital Technologies Inc. and its subsidiaries' internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Interactive Digital Technologies Inc. and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Interactive Digital Technologies Inc. and its 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 its 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.

【Attachment 2】

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 year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 Huang, Ming-Hung and Chang, Huei-Chen.

KPMG

Taipei, Taiwan (Republic of China)
February 25, 2025

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

【Attachment 2】

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
INTERACTIVE DIGITAL TECHNOLOGIES INC. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollar)

	Assets	December 31, 2024		December 31, 2023		December 31, 2024		December 31, 2023	
		(Restated)		(Restated)		(Restated)		(Restated)	
		Amount	%	Amount	%	Amount	%	Amount	%
	Current assets:								
1100	Cash and cash equivalents (note 6(a))	\$ 1,041,129	30	900,699	29	\$ 479,505	14	289,338	9
1136	Financial assets measured at amortized cost – current (note 6(a))	-	-	20,000	-	531,109	15	361,342	12
1170	Notes and accounts receivable, net (notes 6(c) and (q))	644,914	19	614,453	20	34,806	1	9,815	-
1180	Accounts receivable from related parties (notes 6(c), (q) and 7)	37,266	1	28,470	1	200,381	6	206,553	7
1200	Other receivables (note 7)	2,452	-	845	-	-	-	15,000	-
130X	Inventories (note 6(d))	701,212	20	605,793	20	65,051	2	69,808	2
1410	Prepayments and other current assets	8,155	-	5,441	-	34,628	1	69,388	2
	Total current assets	<u>2,435,128</u>	<u>70</u>	<u>2,175,701</u>	<u>70</u>	<u>3,812</u>	<u>-</u>	<u>3,923</u>	<u>-</u>
	Non-current assets:					<u>1,713</u>	<u>-</u>	<u>19,641</u>	<u>1</u>
1510	Financial assets at fair value through profit or loss – non-current (notes 6(b) and (i))	-	-	55	-	1,351,005	39	1,044,808	33
1550	Investments accounted for using the equity method (note 6(c))	95,818	3	-	-	-	-	264,612	9
1536	Financial assets measured at amortized cost – non-current (notes 6(a) and 8)	-	-	21,558	1	25,000	1	-	-
1600	Property, plant and equipment (notes 6(g) and 7)	759,066	22	770,338	25	45,541	1	34,641	1
1755	Right-of-use assets (note 6(h))	5,421	-	5,159	-	120	-	409	-
1840	Deferred income tax assets (note 6(n))	15,143	1	23,612	1	1,654	-	1,266	-
1990	Other non-current assets (note 8)	144,131	4	106,006	3	54	-	223	-
	Total non-current assets	<u>1,019,579</u>	<u>30</u>	<u>926,728</u>	<u>30</u>	<u>72,369</u>	<u>2</u>	<u>301,151</u>	<u>10</u>
						<u>1,423,374</u>	<u>41</u>	<u>1,345,959</u>	<u>43</u>
Equity attributable to shareholders of the Company									
(notes 6(i) and (o)):									
	Capital stock:								
	3100								
	Common stock					508,933	15	431,373	14
	3110					-	-	27,618	1
	Common stock subscribed								
	3140					967,454	28	786,038	25
	Capital surplus								
	3200					543,526	16	495,436	16
	Retained earnings					(294)	-	(734)	-
	3300								
	Other equity								
	3400					2,019,619	59	1,739,731	56
	Total equity attributable to shareholders of the Company								
	35XX					-	-	16,739	1
	Equity attributable to former owner of business combination under common control								
	36XX					11,714	-	-	-
	Non-controlling interests					2,031,333	59	1,756,470	57
	Total equity					<u>3,454,707</u>	<u>100</u>	<u>3,102,429</u>	<u>100</u>
	Total liabilities and equity								

See accompanying notes to the consolidated financial statements.

【Attachment 2】

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
INTERACTIVE DIGITAL TECHNOLOGIES INC. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

		2024		2023 (Restated)	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(q) and 7)	\$ 2,531,238	100	2,293,570	100
5000	Operating costs (notes 6(d), (l), (m), 7 and 12)	<u>(1,711,476)</u>	<u>(68)</u>	<u>(1,336,997)</u>	<u>(58)</u>
	Gross profit	<u>819,762</u>	<u>32</u>	<u>956,573</u>	<u>42</u>
	Operating expenses (notes 6(c), (g), (h), (k), (m), (r), 7 and 12):				
6100	Selling expenses	(292,536)	(11)	(450,527)	(20)
6200	Administrative expenses	(191,430)	(8)	(193,436)	(8)
6450	Gains on reversal of impairment loss	<u>-</u>	<u>-</u>	<u>2,976</u>	<u>-</u>
	Total operating expenses	<u>(483,966)</u>	<u>(19)</u>	<u>(640,987)</u>	<u>(28)</u>
	Operating income	<u>335,796</u>	<u>13</u>	<u>315,586</u>	<u>14</u>
	Non-operating income and loss (notes 6(e), (k), (s), (t) and 7):				
7100	Interest income	15,256	1	8,886	-
7010	Other income	8,614	-	10,078	-
7020	Other gains and losses, net	(2,307)	-	1,057	-
7050	Finance costs	(2,782)	-	(8,733)	-
7375	Share of profit of associates	<u>1,588</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total non-operating income and loss	<u>20,369</u>	<u>1</u>	<u>11,288</u>	<u>-</u>
	Income before income tax	356,165	14	326,874	14
7950	Less: income tax expense (note 6(n))	<u>(70,180)</u>	<u>(3)</u>	<u>(65,068)</u>	<u>(3)</u>
	Net income	<u>285,985</u>	<u>11</u>	<u>261,806</u>	<u>11</u>
	Other comprehensive income (note 6(o)):				
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign operations	440	-	(245)	-
8399	Less: income tax related to items that may be reclassified subsequently to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other comprehensive income (loss) for the year, net of income tax	<u>440</u>	<u>-</u>	<u>(245)</u>	<u>-</u>
	Total comprehensive income for the year	<u>\$ 286,425</u>	<u>11</u>	<u>261,561</u>	<u>11</u>
	Net income attributable to:				
8610	Shareholders of the Company	\$ 286,766	11	261,763	11
8615	Former owner of business combination under common control	(3,764)	-	43	-
	Non-controlling interests	<u>2,983</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 285,985</u>	<u>11</u>	<u>261,806</u>	<u>11</u>
	Total comprehensive income attributable to:				
8710	Shareholders of the Company	\$ 287,206	11	261,518	11
8715	Former owner of business combination under common control	(3,764)	-	43	-
8720	Non-controlling interests	<u>2,983</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 286,425</u>	<u>11</u>	<u>261,561</u>	<u>11</u>
	Earnings per share (in New Taiwan Dollar) (note 6(p)):				
9750	Basic earnings per share	\$ <u>5.87</u>		<u>6.26</u>	
9850	Diluted earnings per share	\$ <u>5.62</u>		<u>5.27</u>	

See accompanying notes to the consolidated financial statements.

【Attachment 2】

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollar)

	Attributable to shareholders of the Company											
	Capital stock			Retained earnings				Other equity				
	Common stock	Common stock subscribed	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Foreign currency translation differences	Total equity of the Company	Equity attributable to former owner of business combination under common control	Non-controlling interests	Total equity
Balance at January 1, 2023 (restated)	\$ 402,499	33	486,890	203,846	674	222,368	426,888	(489)	1,315,821	16,696	-	1,332,517
Net income in 2023	-	-	-	-	-	261,763	261,763	-	261,763	43	-	261,806
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(245)	(245)	-	-	(245)
Total comprehensive income (loss) in 2023	-	-	-	-	-	261,763	261,763	(245)	261,518	43	-	261,561
Appropriation and distribution of earnings:												
Legal reserve	-	-	-	21,501	-	(21,501)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(193,215)	(193,215)	-	(193,215)	-	-	(193,215)
Reversal of special reserve	-	-	-	-	(185)	185	-	-	-	-	-	-
Cash distribution from capital surplus	-	-	(20,127)	-	-	-	-	-	(20,127)	-	-	(20,127)
Common stock subscribed reclassified to common stock	33	(33)	-	-	-	-	-	-	-	-	-	-
Conversion of convertible bonds	28,841	27,618	290,158	-	-	-	-	-	346,617	-	-	346,617
Conversion options recognized for issuance of convertible bonds	-	-	29,117	-	-	-	-	-	29,117	-	-	29,117
Balance at December 31, 2023 (restated)	431,373	27,618	786,038	225,347	489	269,600	495,436	(734)	1,739,731	16,739	-	1,756,470
Net income (loss) in 2024	-	-	-	-	-	286,766	286,766	-	286,766	(3,764)	2,983	285,985
Other comprehensive income in 2024	-	-	-	-	-	-	-	440	440	-	-	440
Total comprehensive income (loss) in 2024	-	-	-	-	-	286,766	286,766	440	287,206	(3,764)	2,983	286,425
Appropriation and distribution of earnings:												
Legal reserve	-	-	-	26,176	-	(26,176)	-	-	-	-	-	-
Special reserve	-	-	-	-	245	(245)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(238,676)	(238,676)	-	(238,676)	-	-	(238,676)
Cash distribution from capital surplus	-	-	(36,719)	-	-	-	-	-	(36,719)	-	-	(36,719)
Common stock subscribed reclassified to common stock	77,560	(77,560)	-	-	-	-	-	-	-	-	-	-
Conversion of convertible bonds	-	49,942	216,866	-	-	-	-	-	266,808	-	-	266,808
Changes in ownership interests in subsidiaries	-	-	1,269	-	-	-	-	-	1,269	-	(1,269)	-
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Organizational restructuring	-	-	-	-	-	-	-	-	-	(12,975)	-	(12,975)
Balance at December 31, 2024	\$ 508,933	-	967,454	251,523	734	291,269	543,526	(294)	2,019,619	-	11,714	2,031,333

See accompanying notes to the consolidated financial statements.

【Attachment 2】

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
INTERACTIVE DIGITAL TECHNOLOGIES INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollar)

	2024	2023 (Restated)
Cash flows from operating activities:		
Income before income taxes	\$ 356,165	326,874
Adjustments for:		
Adjustments to reconcile profit or loss:		
Depreciation	26,801	23,944
Gain on reversal of impairment loss	-	(2,976)
Loss (gain) on financial assets at fair value through profit or loss	33	(1,849)
Interest expense	2,782	8,733
Interest income	(15,256)	(8,886)
Share of profits of associates	(1,588)	-
Loss (gain) on disposal and scrap of property, plant and equipment	201	(1,676)
Gain on lease modifications	(5)	-
Total adjustments for profit or loss	12,968	17,290
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable	(30,461)	48,446
Accounts receivable from related parties	(8,796)	(21,527)
Other receivables	(274)	(76)
Inventories	(95,316)	51,941
Prepayments and other current assets	(2,714)	73,601
Net changes in operating assets	(137,561)	152,385
Changes in operating liabilities:		
Contract liabilities	190,167	(136,379)
Accounts payable	169,767	17,814
Accounts payable to related parties	24,991	7,844
Other payables	(6,176)	27,106
Provisions	(23,860)	(43,096)
Other current liabilities	(17,928)	(254)
Net changes in operating liabilities	336,961	(126,965)
Total changes in operating assets and liabilities	199,400	25,420
Total adjustments	212,368	42,710
Cash provided by operations	568,533	369,584
Interest received	13,923	8,291
Dividends received	2,700	-
Interest paid	(445)	(359)
Income taxes paid	(66,757)	(41,494)
Net cash flows provided by operating activities	517,954	336,022

See accompanying notes to the consolidated financial statements.

【Attachment 2】

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
INTERACTIVE DIGITAL TECHNOLOGIES INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows (Continued)
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollar)

	2024	2023 (Restated)
Cash flows from investing activities:		
Acquisition of financial assets measured at amortized cost	-	(41,000)
Proceeds from disposal of financial assets measured at amortized cost	41,558	2,720
Proceeds from disposal of financial assets at fair value through profit or loss	-	23,766
Acquisition of investments accounted for using the equity method	(96,930)	-
Acquisition of property, plant and equipment	(10,355)	(27,436)
Proceeds from disposal of property, plant and equipment	375	1,676
Increase in refundable deposits	(38,041)	(10,773)
Decrease (increase) in prepayments for equipment	(84)	833
Net cash used in investing activities	(103,477)	(50,214)
Cash flows from financing activities:		
Decrease in short-term borrowings	-	(150,000)
Proceeds from issuing bonds	-	631,884
Increase in long-term debt	25,000	-
Repayments of long-term debt	-	(26,000)
Increase in other payables — borrowings from related parties	-	15,000
Decrease in other payables — borrowings from related parties	(15,000)	-
Decrease in guarantee deposits received	(169)	-
Lease interest paid	(116)	(65)
Payment of lease liabilities	(5,826)	(5,383)
Cash dividends distributed to shareholders	(275,395)	(213,342)
Changes in non-controlling interests	10,000	-
Acquisition of subsidiaries	(12,975)	-
Net cash flows provided by (used in) financing activities	(274,481)	252,094
Effect on foreign exchange rate changes	434	(239)
Net increase in cash and cash equivalents	140,430	537,663
Cash and cash equivalents at beginning of year	900,699	363,036
Cash and cash equivalents at end of year	\$ 1,041,129	900,699

See accompanying notes to the consolidated financial statements.

【Attachment 2】

Independent Auditors' Report

To the Board of Directors of Interactive Digital Technologies Inc.:

Opinion

We have audited the parent-company-only financial statements of Interactive Digital Technologies Inc., which comprise the parent-company-only balance sheet as of December 31, 2024 and the restated parent-company-only balance sheet as of December 31, 2023, the parent-company-only statements of comprehensive income, change in equity and cash flow for the year ended December 31, 2024, and the restated parent-company-only statements of comprehensive income, change in equity and cash flow for the year ended December 31, 2023, and notes to the parent-company-only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent-company-only financial statements present fairly, in all material respects, the financial position of Interactive Digital Technologies Inc. as of December 31, 2024 and 2023 (restated), and its financial performance and its cash flow for the year ended December 31, 2024 and the restated financial performance and cash flow for the year ended December 31, 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent-Company-Only Financial Statements section of our report. We are independent of Interactive Digital Technologies Inc. in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Emphasis of Matter

As stated in Note 6(e), Interactive Digital Technologies Inc. acquired 100% equity ownership of Transnet Corporation, a subsidiary of Enrich Investment Corporation in June 2024. Pursuant to the Interpretations (2012) No. 301 issued by Accounting Research and Development Foundation and Comments on IFRS 3 for Business Combination under Common Control issued on October 26, 2018 by Accounting Research and Development Foundation, the aforementioned transaction was an organizational restructuring under common control, which should be regarded as a combination from beginning. Interactive Digital Technologies Inc. prepared the parent-company-only financial statements for the year ended December 31, 2024, and restated the parent-company-only financial statements for the year ended December 31, 2023, accordingly. Our conclusion is not modified in respect of this matter.

【Attachment 2】

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent-company-only financial statements of the current period. These matters were addressed in the context of our audit of parent-company-only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the parent-company-only financial statements for the year ended December 31, 2024 are stated as follows:

Revenue recognition

Please refer to Note 4(n) for the accounting policy on revenue recognition, Note 6(o) for the related disclosures and Note 5 for the judgments made in the timing of revenue recognition, respectively, to the parent-company-only financial statements.

Description of key audit matter:

Interactive Digital Technologies Inc. engages primarily in the sales of cable television network and broadband transmission, wireless network, media, IT & cloud services, and geographical information system and provide system integration technology services to secure system implementation, extension and maintenance services for customers. The complexity of contract terms requires management to make an assessment individually in determining the timing of revenue recognition. Therefore, revenue recognition has been identified as one of the key audit matters.

How the matter was addressed in our audit:

In relation to the key audit matters above, our principal audit procedures included performing a sample test on the design and operating effectiveness of Interactive Digital Technologies Inc.'s internal controls over financial reporting in the sales and collection cycle; performing a sample test through reviewing the related sales contracts or order terms with customers and installation acceptance documents to assess the accuracy of the timing of revenue recognition; and performing a sample test on sales transactions that took place before and after the balance sheet date to determine whether the performance obligation has been satisfied by transferring control over the goods and services to a customer to assess the accuracy of the timing of revenue recognition.

Responsibilities of Management and Those Charged with Governance for the Parent-company-only Financial Statements

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing Interactive Digital Technologies Inc.'s financial reporting process.

【Attachment 2】

Auditors' Responsibilities for the Audit of the Parent-company-only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent-company-only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 parent-company-only financial statements.

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

1. Identify and assess the risks of material misstatement of the parent-company-only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Interactive Digital Technologies Inc.'s internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on 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 auditors' report to the related disclosures in the parent-company-only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Interactive Digital Technologies Inc. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent-company-only financial statements, including the disclosures, and whether the parent-company-only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the investees accounted for using the equity method to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision and performance of the 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.

【Attachment 2】

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent-company-only financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 Huang, Ming-Hung and Chang, Huei-Chen.

KPMG

Taipei, Taiwan (Republic of China)
February 25, 2025

Notes to Readers

The accompanying parent-company-only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the 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 parent-company-only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying parent-company-only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and parent-company-only financial statements, the Chinese version shall prevail.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC.

December 31, 2024 and 2023

	December 31, 2023 (Restated)		December 31, 2024		December 31, 2024 (Restated)							
	Amount	%	Amount	%	Amount	%						
Assets												
Current assets:												
1100	Cash and cash equivalents (note 6(a))	\$	943,734	28	882,337	29	2130	Contract liabilities — current (notes 6(o) and 7)	441,598	13	289,338	9
1136	Financial assets measured at amortized cost — current (note 6(a))	-	-	-	20,000	1	2170	Accounts payable	524,986	16	355,899	12
1170	Notes and accounts receivable, net (notes 6(c) and (o))	636,089	19	592,743	20	2180	Accounts payable to related parties (note 7)	34,806	1	6,681	-	
1180	Accounts receivable from related parties (notes 6(c), (o) and 7)	10,181	-	8,403	-	2200	Other payables (note 6(p))	193,074	6	200,634	7	
1200	Other receivables (note 7)	2,350	-	845	-	2230	Current income tax liabilities	65,033	2	69,800	2	
130X	Inventories (note 6(d))	686,757	21	592,021	19	2250	Provisions — current (note 6(j))	27,502	1	69,388	2	
1410	Prepayments and other current assets	7,923	-	5,347	-	2280	Lease liabilities — current (note 6(i))	3,812	-	3,923	-	
	Total current assets	<u>2,287,034</u>	<u>68</u>	<u>2,101,696</u>	<u>69</u>	2300	Other current liabilities	<u>1,573</u>	<u>-</u>	<u>854</u>	<u>-</u>	
Non-current assets:												
1550	Investments accounted for using the equity method (notes 6(e) and 7)	152,067	5	30,327	1		Total current liabilities	<u>1,292,384</u>	<u>39</u>	<u>996,517</u>	<u>32</u>	
1510	Financial assets at fair value through profit or loss — non-current (notes 6(b) and (h))	-	-	55	-	2530	Non-current liabilities:					
1535	Financial assets measured at amortized cost — non-current (note 6(a))	-	-	21,000	1	2550	Bonds payable (note 6(h))	-	-	264,612	9	
1600	Property, plant and equipment (notes 6(f) and 7)	758,903	23	770,077	25	2570	Provisions — non-current (note 6(j))	43,523	1	34,641	1	
1755	Right-of-use assets (note 6(g))	5,421	-	5,159	-	2580	Deferred income tax liabilities (note 6(l))	120	-	409		
1840	Deferred income tax assets (note 6(l))	15,143	-	23,612	1		Lease liabilities — non-current (note 6(i))	1,654	-	1,266	-	
1900	Other non-current assets (note 8)	138,826	4	102,212	3	2600	Other non-current liabilities	<u>94</u>	<u>-</u>	<u>223</u>	<u>-</u>	
	Total non-current assets	<u>1,070,360</u>	<u>32</u>	<u>952,442</u>	<u>31</u>		Total non-current liabilities	<u>45,391</u>	<u>1</u>	<u>301,151</u>	<u>10</u>	
							Total liabilities	<u>1,337,775</u>	<u>40</u>	<u>1,297,668</u>	<u>42</u>	
Equity (notes 6(h) and (m)):												
	Capital stock:						Equity (notes 6(h) and (m)):					
	Common stock		3100				Capital stock:					
	Common stock subscribed		3110				Common stock	508,933	15	431,373	14	
	Capital surplus		3140				Common stock subscribed	-	-	27,618	1	
	Retained earnings		3200				Capital surplus	967,454	29	786,038	26	
	Other equity		3300				Retained earnings	543,526	16	495,436	16	
			3400				Other equity	(294)	-	(734)	-	
			35XX				Total equity attributable to shareholders of the Company	<u>2,019,619</u>	<u>60</u>	<u>1,739,731</u>	<u>57</u>	
							Equity attributable to former owner of business combination under common control	<u>-</u>	<u>-</u>	<u>16,739</u>	<u>1</u>	
	Total equity						Total liabilities and equity	<u>2,019,619</u>	<u>60</u>	<u>1,756,470</u>	<u>58</u>	
	Total assets	<u>\$ 3,357,394</u>	<u>100</u>	<u>3,054,138</u>	<u>100</u>			<u>\$ 3,357,394</u>	<u>100</u>	<u>3,054,138</u>	<u>100</u>	

【Attachment 2】

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC.

Parent-Company-Only Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

		2024		2023 (Restated)	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(o) and 7)	\$ 2,454,522	100	2,235,094	100
5000	Operating costs (notes 6(d), (j), (k) and 7)	(1,666,671)	(68)	(1,307,591)	(59)
	Gross profit	787,851	32	927,503	41
	Operating expenses (notes 6(c), (f), (g), (i), (k), (p), 7 and 12):				
6100	Selling expenses	(272,257)	(11)	(428,976)	(19)
6200	Administrative expenses	(189,780)	(8)	(191,586)	(8)
6450	Gain on reversal of impairment loss	-	-	2,976	-
	Total operating expenses	(462,037)	(19)	(617,586)	(27)
	Operating income	325,814	13	309,917	14
	Non-operating income and loss (notes 6(e), (i), (q), (r) and 7):				
7100	Interest income	14,818	1	8,799	-
7010	Other income	9,029	-	9,933	1
7020	Other gains and losses, net	(2,307)	-	4,127	-
7050	Finance costs	(2,590)	-	(8,642)	-
7060	Share of profit of subsidiaries and associates	8,355	-	2,605	-
	Total non-operating income and loss	27,305	1	16,822	1
	Income before income tax	353,119	14	326,739	15
7950	Less: income tax expense (note 6(l))	(70,117)	(2)	(64,933)	(3)
	Net income	283,002	12	261,806	12
	Other comprehensive income (note 6(m)):				
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign operations	440	-	(245)	-
8399	Less: income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
	Other comprehensive income (loss) for the year, net of income tax	440	-	(245)	-
	Total comprehensive income for the year	\$ 283,442	12	261,561	12
	Net income attributable to:				
	Shareholders of the Company	\$ 286,766	12	261,763	12
	Former owner of business combination under common control	(3,764)	-	43	-
		\$ 283,002	12	261,806	12
	Total comprehensive income attributable to:				
	Shareholders of the Company	287,206	12	261,518	12
	Former owner of business combination under common control	(3,764)	-	43	-
		\$ 283,442	12	261,561	12
	Earnings per share (in New Taiwan Dollar) (note 6(n)):				
9750	Basic earnings per share	\$ 5.87		6.26	
9850	Diluted earnings per share	\$ 5.62		5.27	

See accompanying notes to the parent-company-only financial statements.

【Attachment 2】

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC.
Parent-Company-Only Statements of Changes in Equity
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollar)

	Capital stock		Retained earnings					Other equity		Equity attributable to former owner of business combination under common control	Total equity
	Common stock	Common stock subscribed	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Foreign currency translation differences			
Balance at January 1, 2023 (restated)	\$ 402,499	33	486,890	203,846	674	222,368	426,888	(489)	16,696	1,332,517	
Net income in 2023	-	-	-	-	-	261,763	261,763	-	43	261,806	
Other comprehensive income (loss) in 2023	-	-	-	-	-	-	-	(245)	-	(245)	
Total comprehensive income (loss) in 2023	-	-	-	-	-	261,763	261,763	(245)	43	261,561	
Appropriation and distribution of earnings:											
Legal reserve	-	-	-	21,501	-	(21,501)	-	-	-	-	
Reversal of special reserve	-	-	-	-	(185)	185	-	-	-	-	
Cash dividends distributed to shareholders	-	-	-	-	-	(193,215)	(193,215)	-	-	(193,215)	
Cash distribution from capital surplus	-	-	(20,127)	-	-	-	-	-	-	(20,127)	
Common stock subscribed reclassified to common stock	33	(33)	-	-	-	-	-	-	-	-	
Conversion of convertible bonds	28,841	27,618	290,158	-	-	-	-	-	-	346,617	
Conversion options recognized for issuance of convertible bonds	-	-	29,117	-	-	-	-	-	-	29,117	
Balance at December 31, 2023 (restated)	431,373	27,618	786,038	225,347	489	269,600	495,436	(734)	16,739	1,756,470	
Net income (loss) in 2024	-	-	-	-	-	286,766	286,766	-	(3,764)	283,002	
Other comprehensive income in 2024	-	-	-	-	-	-	-	440	-	440	
Total comprehensive income (loss) in 2024	-	-	-	-	-	286,766	286,766	440	(3,764)	283,442	
Appropriation and distribution of earnings:											
Legal reserve	-	-	-	26,176	-	(26,176)	-	-	-	-	
Special reserve	-	-	-	-	245	(245)	-	-	-	-	
Cash dividends distributed to shareholders	-	-	-	-	-	(238,676)	(238,676)	-	-	(238,676)	
Cash distribution from capital surplus	-	-	(36,719)	-	-	-	-	-	-	(36,719)	
Common stock subscribed reclassified to common stock	77,560	(77,560)	-	-	-	-	-	-	-	-	
Conversion of convertible bonds	-	49,942	216,866	-	-	-	-	-	-	266,808	
Changes in ownership interests in subsidiaries and associates	-	-	1,269	-	-	-	-	-	-	1,269	
Organizational restructuring	-	-	-	-	-	-	-	-	(12,975)	(12,975)	
Balance at December 31, 2024	\$ 508,933	-	967,454	251,523	734	291,269	543,526	(294)	-	2,019,619	

See accompanying notes to the parent-company-only financial statements.

【Attachment 2】

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC.

Parent-Company-Only Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollar)

	2024	2023 (Restated)
Cash flows from operating activities:		
Income before income taxes	\$ 353,119	326,739
Adjustments for:		
Adjustments to reconcile profit or loss:		
Depreciation	26,694	23,845
Gain on reversal of impairment loss	-	(2,976)
Loss (gain) on financial assets at fair value through profit or loss	33	(1,849)
Interest expense	2,590	8,642
Interest income	(14,818)	(8,799)
Share of profit of subsidiaries and associates	(8,355)	(2,605)
Loss (gain) on disposal and scrap of property, plant and equipment	201	(1,676)
Gain on lease modifications	(5)	-
Total adjustments for profit or loss	<u>6,340</u>	<u>14,582</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable	(43,346)	62,555
Accounts receivable from related parties	(1,778)	(1,474)
Other receivables	(241)	(79)
Inventories	(94,633)	55,312
Prepayments and other current assets	(2,576)	73,587
Net changes in operating assets	<u>(142,574)</u>	<u>189,901</u>
Changes in operating liabilities:		
Contract liabilities	152,260	(136,379)
Accounts payable	169,087	15,168
Accounts payable to related parties	28,125	6,546
Other payables	(7,560)	15,192
Provisions	(33,004)	(43,096)
Other current liabilities	719	(254)
Net changes in operating liabilities	<u>309,627</u>	<u>(142,823)</u>
Total changes in operating assets and liabilities	<u>167,053</u>	<u>47,078</u>
Total adjustments	<u>173,393</u>	<u>61,660</u>
Cash provided by operations	526,512	388,399
Interest received	13,555	8,204
Dividends received	5,321	1,227
Interest paid	(255)	(268)
Income taxes paid	(66,704)	(41,371)
Net cash flows provided by operating activities	<u>478,429</u>	<u>356,191</u>

See accompanying notes to the parent-company-only financial statements.

【Attachment 2】

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

INTERACTIVE DIGITAL TECHNOLOGIES INC.

Parent-Company-Only Statements of Cash Flows (Continued)

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollar)

	2024	2023 (Restated)
Cash flows from investing activities:		
Proceeds from disposal of financial assets measured at amortized cost	41,000	-
Acquisition of financial assets measured at amortized cost	-	(41,000)
Proceeds from disposal of financial assets at fair value through profit or loss	-	23,766
Acquisition of investments accounted for using the equity method	(133,166)	-
Proceeds from capital reduction of investments accounted for using the equity method	3,194	-
Acquisition of property, plant and equipment	(10,355)	(27,117)
Proceeds from disposal of property, plant and equipment	375	1,676
Increase in refundable deposits	(36,530)	(11,330)
Decrease (increase) in prepayments for equipment	(84)	833
Net cash used in investing activities	<u>(135,566)</u>	<u>(53,172)</u>
Cash flows from financing activities:		
Decrease in short-term borrowings	-	(150,000)
Proceeds from issuing bonds	-	631,884
Payment of lease liabilities	(5,826)	(5,383)
Increase in guarantee deposits received	(129)	-
Cash dividends distributed to shareholders	(275,395)	(213,342)
Lease interest paid	(116)	(65)
Net cash flows provided by (used in) financing activities	<u>(281,466)</u>	<u>263,094</u>
Net increase in cash and cash equivalents	61,397	566,113
Cash and cash equivalents at beginning of year	<u>882,337</u>	<u>316,224</u>
Cash and cash equivalents at end of year	<u><u>\$ 943,734</u></u>	<u><u>882,337</u></u>

See accompanying notes to the parent-company-only financial statements.

【Attachment 3】**Interactive Digital Technologies Inc.****2024 Earnings Distribution Table**

	Unit: NT\$
Net Income of 2024	286,766,113
Less: Provisioned as Legal reserve (10%)	(28,676,611)
Plus:Reserved as Special reserve	440,007
Retained earnings available for distribution in 2024	258,529,509
Plus: Unappropriated retained earnings from previous years	4,503,138
Retained earnings available for distribution as of December 31,2024	263,032,647
Distribution Item:	
Cash Dividend (NT\$5,070 for every 1,000 common shares)	(258,028,960)
Unappropriated retained earnings after earnings distribution	5,003,687

Note:

The cash dividend distribution to each shareholder will be paid to the rounded-down full NT dollar. Amount 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 4】

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

Article No.	After Amendment	Before Amentment	Reason of Amendment
Article 17	The Company may appoint a multiple number of managerial officers whose appointment, dismissal and compensations shall be conducted in accordance with the Company Act.	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.	Amend according to laws
Article 19	If the Company realizes a profit for the year, 5% to 20% shall be allocated as employee remuneration and no more than 1% as directors' remuneration; however, if the Company has accumulated losses, the amount to cover such losses shall be set aside first. Remuneration allocated to entry-level employees shall not be less than 10% of the total employee remuneration mentioned in the preceding paragraph. Recipients of the employee remuneration in the form of stock or cash mentioned in paragraph 1 may include employees of subsidiaries who meet certain criteria. The conditions and distribution method shall be determined by the Board of Directors or person(s) authorized by the Board.	If the Company makes a profit in a year, it shall first set aside 5% to 20% 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 1% 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.	Amend according to laws
Article 19-1	If the Company has earnings in its annual final accounts, the Company shall first pay taxes, offset accumulated losses, and then set aside 10% as the legal reserve; however, when the legal reserve has reached the total paid-in capital of the Company, the Company may cease to allocate to the legal reserve. The Company shall allocate or reverse special reserves in accordance with relevant laws or regulations of the competent authority.	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 are any	Amend according to laws

【Attachment 4】

Article No.	After Amendment	Before Amentment	Reason of Amendment
	<p>If there are 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.</p> <p>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.</p>	<p>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.</p> <p>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.</p>	
Article 24	<p>These Articles of Incorporation were established on April 28, 2003. (omitted)</p> <p>The 17th amendment was made on May 30, 2023.</p> <p>The 18th amendment was made on May 23, 2025</p>	<p>These Articles of Incorporation were established on April 28, 2003. (omitted)</p> <p>The 17th amendment was made on May 30, 2023.</p> <p>(New clauses added)</p>	newly added the date

【Attachment 5】

List of non-competition restrictions on current directors and their representatives proposed to be lifted

Dierctor	Released restriction items
Amy Liu Representative of Hitron Technologies Inc	Chairperson, Representative of Transnet Corporation.
	Director, Representative of FIBER LOGIC COMMUNICATIONS, INC.

【Appendix 1】

Rules and Procedure for Shareholder Meeting

Article 1 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.

Article 2 The venue for a shareholders meeting shall be the premises of the Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

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

Article 3 The Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

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

Article 4 The Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 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.

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 Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

Article 5 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 directors to act as chair, or, if there are no directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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

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

【Appendix 1】

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

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

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

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

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

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

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

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending 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. In the event of a virtual shareholders meeting, the corporation shall also declare the meeting adjourned at the virtual

【Appendix 1】

meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Corporation in accordance with this article.

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

Article 6-1 To convene a virtual shareholders meeting, the Corporation shall include the following particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
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:
 - 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 resume.
 - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - 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.
 - D. Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out.
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.

Article 7 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.

【Appendix 1】

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.

Article 8 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.

Article 9 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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.

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.

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

Article 10 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.

With respect to resolutions of shareholders meetings, the number of shares held by

【Appendix 1】

a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

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

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

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

Article 11 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Corporation.

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

When the Corporation 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 extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Corporation avoid the submission of extraordinary 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 Corporation 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 Corporation, 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.

【Appendix 1】

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

Article 12-1 When the Corporation 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.

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.

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

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they 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.

Article 13 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

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

Article 14 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.

Article 15 The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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

【Appendix 1】

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 Corporation, the chair may prevent the shareholder from so doing.

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

Article 16 Unless otherwise provided by law or regulation, the Corporation's shareholders meetings shall be convened by the board of directors.

Changes to how the Corporation 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.

The Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or 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. In addition, before 15 days before the date of the shareholders meeting, the Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Corporation and the professional shareholder services agent designated thereby.

The Corporation 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:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors, amendments to the articles of incorporation, 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, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering

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and Issuance of Securities by Securities Issuers 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.

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 Corporation 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. 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. 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.

Prior to the book closure date before a regular shareholders meeting is held, the Corporation 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.

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

Article 17 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Corporation 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 Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Corporation two business days before the meeting date. If the

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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 Corporation, 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, and the names of directors not elected and number of votes they received.

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 ballots shall be retained until the conclusion of the litigation.

Article 19 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Corporation.

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

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

Article 20 On the day of a shareholders meeting, the Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

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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 Market) regulations, the Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 21 In the event of a virtual shareholders meeting, the Corporation 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.

Article 22 When the Corporation 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.

Article 23 In the event of a virtual shareholders meeting, the Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the 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 meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

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

When the Corporation 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.

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

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

For dates or period set forth under 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 Corporations shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 24 When convening a virtual-only shareholders meeting, the Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 25 These Rules shall come into effect after the resolution of the shareholders' meeting and the same shall apply for any subsequent amendments.

Article 26 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.

The 5th amendment was made on May 30, 2023.

【Appendix 2】

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.

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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.

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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.

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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.

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 makeup 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 5% to 20% 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 1% 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 are 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 consider 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

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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.

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.

The 17th amendment was made on May 30, 2023.

Shareholdings of All Directors

- 1.The Company has issued capital of the Company is NT\$508,932,860 representing 50,893,286 common shares. According to Article 26 of the Securities and Exchange Act, the minimum number of shares that shall be held by all directors of the company is 4,071,463.
- 2.According to Article II of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratio at Public Companies", if a public company has elected two or more independent directors, the share ownership for all directors and supervisors other than the independent directors shall be decreased to 80%.
- 3.As of March 25, 2025, the number of shares held by all directors is 17,422,600 shares, accounting for 34.23% of the company's total shares.

The actual collective shareholding of directors was shown as below:

Record Date: Mar 25,2025

Title	Name	Representative	Current Shareholding (Shares)	Shareholding (%)
Chairman	Hitron Technologies Inc.	April Huang	16,702,600	32.82
Vice Chairman		Amy Liu		
Director		Patrick Chiu		
Director	Calais Development Ltd.	Jung-Huang Wang	720,000	1.41
Independent Director	Hsiao-Chen Chuang		0	0
Independent Director	Chao-Fu Shih		0	0
Independent Director	Ching-Ying Wang		0	0
Total			17,422,600	34.23