



Stock Code : 6486

# **Interactive Digital Technologies Inc.**

**Handbook for the 2026 Annual Meeting of**

**Shareholders**

**( Translation )**

**MEETING TIME: 05 21, 2026**

**PLACE: No. 38-1, Wugong 5th Rd., Wugu Dist., New Taipei City  
(1st Floor Conference Room)**

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# **Interactive Digital Technologies Inc.**

## **Procedure for the 2026 Annual Meeting of Shareholders**

- I. Call the Meeting to Order**
- II. Chairperson Remarks**
- III. Report Items**
- IV. Election Matters**
- V. Proposals and Discussion**
- VI. Questions and Motions**
- VII. Adjournment**

# **Interactive Digital Technologies Inc.**

## **Agenda of the 2026 Annual Meeting of Shareholders**

**Type of Meeting:** Physical Shareholders' Meeting

**Time:** May 21, 2026 (Thursday) 9:00 a.m.

**Place:** No. 38-1, Wugong 5th Rd., Wugu Dist., New Taipei City  
(1st Floor Conference Room)

- I. Call the Meeting to Order
- II. Chairperson Remarks
- III. Report Items
  - (I) The 2025 Business Report.
  - (II) Audit Committee's Review Report.
  - (III) Report on the distribution of employee and directors' remuneration for 2025.
  - (IV) Report on the distribution of cash dividends from earnings for 2025.
  - (V) Report on the distribution of cash from capital reserve.
- IV. Election Matters
  - (I) Re-election of Seven Directors (including independent directors).
- V. Proposals and Discussion
  - (I) Adoption of the 2025 Financial Statements and Business Report.
  - (II) Adoption of the Proposal for Distribution of 2025 Earnings.
  - (III) Amendment to the Articles of Incorporation.
  - (IV) Proposal for Lifting the non-competition restrictions imposed on the new directors and their representatives.
- VI. Questions and Motions
- VII. Adjournment

## **I. Report Items**

### **(I) The 2025 Business Report.**

The Company's 2025 business report is set out in Attachment I.  
(pages 7-10)

### **(II) Audit Committee's Review Report.**

The Company's Board of Directors has prepared the 2025 business report, financial statements, and earnings distribution proposal. The financial statements have been audited by Ming-Hung Huang, CPA and Hui-Chen Chang, CPA of KPMG Taiwan, who have jointly issued the independent auditor's report. The aforementioned business report, financial statements, and earnings distribution proposal have been reviewed by the Audit Committee and found to be in conformity with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Request for appraisal.

The 2026 Annual Shareholders' Meeting of Interactive Digital Technologies Inc.

Audit Committee Convener: Hsiao-Chen Chuang

February 23, 2026

### **(III) Report on the distribution of employee and directors' remuneration for 2025.**

Pursuant to the resolution of the Board of Directors on February 23, 2026, the Company distributed employee and directors' remuneration in cash in the amounts of NTD 40,490,000 and NTD 3,036,000 respectively.

### **(IV) Report on the distribution of cash dividends from earnings for 2025.**

- i. In accordance with Article 19-1 of the Company's Articles of Incorporation, if the earnings distribution is made in the form of cash dividends, it shall be resolved by the Board of Directors and reported at the shareholders' meeting.
- ii. Pursuant to the resolution of the Board of Directors on February 23, 2026, the Company has appropriated NTD 264,645,087 (the same currency hereinafter) from the accumulated distributable earnings of 2025 as shareholders' dividends, with a cash dividend of NTD 5.2 per share, and has authorized the Chairperson to determine the ex-dividend date, payment date, and other related matters.

- iii. For the distribution of cash dividends, if the number of outstanding shares of the Company changes, resulting in a change in the dividend distribution rate that requires adjustment, the Chairperson is authorized to handle such matters at his sole discretion.

**(V) Report on the distribution of cash from capital reserve.**

- i. In accordance with Article 19-2 of the Company's Articles of Incorporation, if legal reserve or capital reserve is distributed in cash, it shall be resolved by the Board of Directors and reported at the shareholders' meeting.
- ii. Pursuant to the resolution of the Board of Directors on February 23, 2026, the Company has appropriated NTD 40,714,629 (the same currency hereinafter) from capital reserve derived from the premium on issuance of shares and plans to distribute cash of approximately NTD 0.8 per share. The cash distribution from capital reserve shall be calculated to the nearest dollar based on the distribution ratio, with amounts below one dollar disregarded. Any fractional amounts less than one dollar shall be aggregated and adjusted in order from the largest to smallest decimal values and by account number from first to last, until the total cash distributed from capital reserve is fully allocated.
- iii. For the distribution of cash from capital reserve, the Chairperson is authorized to determine the record date for cash distribution and other related matters. If the number of outstanding shares of the Company changes, resulting in a change in the dividend distribution rate that requires adjustment, the Chairperson is authorized to handle such matters at his sole discretion.

**II. Election Matters**

**Motion: Re-election of Seven Directors (including Independent Directors); submitted for election.** (Proposed by the Board of Directors)

Description:

- (I) The term of office of the Company's directors will expire on May 29, 2026. It is proposed to elect seven directors (including independent directors) in accordance with the Articles of Incorporation. The term of office of the newly elected directors (including independent directors) shall be three years, commencing from the date of election at the 2026 annual shareholders' meeting.
- (II) In accordance with the Articles of Incorporation and Article 192-1 of the Company Act, the Company adopts a candidate nomination system for directors (including independent directors). The list of candidates

has been approved by the Board of Directors on April 10, 2026. Shareholders shall elect directors from the list of director candidates. Please refer to Attachment II (P.11 - P.13) for the list of candidates. Kindly proceed with the election.

Election results:

### **III. Proposals and Discussion**

(I) (proposed by the Board of Directors)

**Proposal: Adoption of the 2025 Financial Statements and Business Report, submitted for ratification.**

Description:

- i. The Company's financial statements for 2025 have been audited by Ming-Hung Huang, CPA and Hui-Chen Chang, CPA of KPMG Taiwan, as appointed by the Board of Directors, who concluded that they fairly present, in all material respects, the financial position of Interactive Digital Technologies Inc. as of December 31, 2025, as well as its financial performance and cash flows for 2025, together with the business report attached.
- ii. The Company's 2025 business report, Independent Auditor's audit report, and financial statements are set out in Attachment I (P.7 - P.10) and Attachment III (P.14 - P.31).

Resolution:

(II) (proposed by the Board of Directors)

**Proposal: Adoption of the Proposal for Distribution of 2025 Earnings, submitted for ratification.**

Description:

The Company's 2025 earnings distribution table is set out in Attachment IV (P.32).

Resolution:

(III) (proposed by the Board of Directors)

**Proposal: Amendment to the Articles of Incorporation, submitted for discussion.**

Description:

- i. To meet the Company's business needs, it is proposed to add business items and amend the Company's Articles of Incorporation.
- ii. For the comparison table of the articles before and after amendment, please refer to Attachment V (P.33 - P.34).

Resolution:

(IV) (proposed by the Board of Directors)

**Proposal: Proposal for Lifting the non-competition restrictions imposed on the new directors and their representatives, submitted for discussion.**

Description:

- i. In accordance with Article 209 of the Company Act, a director engaging in any act for himself or on behalf of another person that falls within the Company's business scope shall explain the material details of such act to the shareholders' meeting and obtain its approval.
- ii. As the Company's directors may invest in or operate other companies with the same or similar business scope as the Company, approval is hereby sought from the shareholders' meeting in accordance with the law.
- iii. The items of directors' non-compete restrictions proposed to be lifted at the 2026 annual general shareholders' meeting are set out in Attachment VI (P.35).

Resolution:

#### **IV. Questions and Motions**

#### **V. Adjournment**

## **【Attachment I】**

# **Interactive Digital Technologies Inc.**

## **The 2025 Business Report**

Reviewing 2025, the Russia-Ukraine war remained unresolved, and the subsequent Middle East conflicts intensified global geopolitical tensions. Policies associated with Trump led to rising trade protectionism, and international trade was filled with uncertainties, posing threats to global supply chains. In 2025, the global economy was driven by AI and technology, with economic growth overly concentrated in the technology sector, resulting in industrial structural imbalances and supply chain misalignment. Despite delays in overseas equipment delivery affecting the schedule of certain projects in the first three quarters of 2025, the Company, through the concerted efforts of all employees in overcoming difficulties, achieved record-high revenue and profit in both the fourth quarter and for the full year.

### **2025 Business Plan Implementation Outcome**

In 2025, in addition to maintaining its existing business, the Company actively responded to national cybersecurity resilience policies, expanded into the microwave and communications markets as well as anti-fraud communication policies, and successfully entered major rail infrastructure sectors such as high-speed rail and metro systems. Leveraging its strong system integration expertise and project management capabilities, the Company met customer needs and gained their recognition and trust. IDT's 2025 business plan implementation outcome is as follows:

#### **I. Consolidated Financial Statements**

Our consolidated revenue for fiscal year 2025 was NTD 2,686,097 thousand, representing approximately 6.12% growth compared to the previous year's NTD 2,531,238 thousand. Consolidated net profit was NTD 296,207 thousand, with earnings per share of NTD 5.78, representing growth of 3.57% and -1.53% respectively, compared to the previous year's consolidated net profit of NTD 285,985 thousand and earnings per share of NTD 5.87.

#### **II. Parent Company Only Financial Statements**

The parent company's revenue for fiscal year 2025 was NTD 2,601,388 thousand, representing approximately 5.98% growth compared to the previous year's NTD 2,454,522 thousand. Net profit attributable to owners of the parent company was NTD 294,086 thousand, with earnings per share of NTD 5.78, representing growth of 2.55% and -1.53% respectively, compared to the previous year's net profit attributable to owners of the parent company of NTD 286,766 thousand and earnings per share of NTD 5.87.

#### **III. Ethical Management**

To prevent unethical conduct by directors, managers, employees, and substantial controllers in carrying out business operations, our integrity management policy and implementation results in fiscal year 2025 are as follows:

## **【Attachment I】**

- (I) Integrity policy: In accordance with the "Ethical Corporate Management Best Practice Principles," the Company has established the "Code of Ethical Conduct for Directors and Managers" and the "Employee Integrity and Code of Ethics," among others, to regulate matters that Company personnel should observe in performing their duties and to prevent dishonest conduct, thereby establishing sound corporate governance and risk control mechanisms and creating an operating environment for sustainable development.
- (II) Integrity Risk Assessment: All business units were assessed at low risk.
- (III) Audit of ethical corporate management: The audit results indicate that compliance with integrity requirements conforms to the provisions of the integrity policy.
- (IV) Advocacy and Training: 100% of the Company's employees completed integrity training courses.
- (V) 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 2025 sustainability report has been prepared in accordance with the Global Reporting Initiative (GRI Standards) at the Comprehensive level. An unverified sustainability report, without third-party assurance, was published before the end of August, and it is planned to complete third-party assurance and publication of the sustainability report by the second quarter of 2026:

Corporate Sustainability Performance for Fiscal Year 2025:

- (I) IDT's Net Zero Carbon Reduction Target (with 2022 as the baseline year):  
Commitment to achieve Net Zero emissions by 2050.
- (II) Stakeholder engagement: Based on 65 valid questionnaires, the material issues of concern to stakeholders in the economic, human rights, and environmental aspects were identified.
- (III) E-Environmental Aspect:  
Carbon reduction performance: Using 2022 as the base year, based on the 2024 inventory results, cumulative GHG reduction reached 3.34%.  
Green operations: 5.73% annual reduction in GHG emissions per NTD 100 million operating revenue; 2.34% annual reduction in electricity energy intensity per NTD 100 million revenue. Biodiversity: Recipient of the "Biodiversity Pioneer Award" from Far EasTone Telecommunications.

## 【Attachment I】

### (IV) S-Social Performance:

Employee care: In 2025, 8 hours of on-site physician consultation were provided, along with 100 hours of on-site health services and promotion by contracted nurses. A total of 40 employees received health consultations, and 293 employees underwent health examination report analysis.

Public Welfare Participation: Sponsored the 2025 Taiwan Mobile Ladies Golf Open, participated in Taiwan Mobile's "Planting Blessings Electricity Project" as an active energy partner, and joined Far EasTone Telecommunications' "Sustainability Pioneer Team," receiving the Disaster Resilience Excellence Award.

### (V) G-Governance Performance:

Sustainability Evaluation: Ranked in the top 6% to 20% of listed companies in the 11th Corporate Governance Evaluation.

Sustainability Regulatory Compliance: In April 2025, the Company obtained ISO 27001:2022 information security certification, and in May 2025, completed the 2024 GHG inventory and third-party verification.

## V. Risk management

The Company's Risk Management Committee (RMC) holds quarterly meetings to track the improvement results of major annual risks. During the annual risk management closing meeting, the committee discusses and confirms that all major risk items for the year have been controlled and evaluated, ensuring that their risk values have been reduced from high risk to medium or low risk.

The Risk Management Committee consolidates the four major risk categories of strategy, finance, operations, and hazards at the risk management kickoff meeting held at the end of each year, produces the annual risk radar chart, and the General Manager defines the three major company-level risks.

- (I) The three major company-level risks defined by the General Manager in 2025 are as follows, and the implementation results all met expectations:

Strategic Risks: Changes in original manufacturer agency policies.

Operational Risks: Information security incidents (protection and recovery).

Hazard Risks: Occupational safety incidents (outdoor towers and electromechanical engineering).

- (II) The three major company-level risks defined by the General Manager in 2026 are as follows:

Financial Risks: A high proportion of the Company's annual revenue is derived from specific projects.

## **【Attachment I】**

Operational Risks: Talent attrition or shortage, and insufficient key technical personnel.

Operational Risks: Information security incidents (protection and recovery).

In view of the risks of extreme natural disasters brought about by climate change, the Company conducted compound disaster scenario drills in its business continuity plan in 2025 to strengthen response resilience and recovery efficiency and minimize potential impacts; in terms of risk management, flood risk assessment and flood prevention measure planning have been completed, and the reporting procedures for emergency incidents continue to be optimized to comprehensively enhance response capabilities.

### **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 II】**

**List of Director Candidates**

Director Candidates	Major Education & Experience	Major Current Positions	Number of Shares Held
<p><b>Director</b> Representative of Hitron Technologies Inc.  <b>Wen-Fang Huang</b></p>	<p><b>Education:</b> EMBA, National Taiwan University B.S., Economics, National Taiwan University</p> <p><b>Experience:</b> Director, Qisda Optronics Corp.</p>	<p>Chairperson, Representative of Interactive Digital Technologies Inc. Chairperson, Representative of Alpha Networks Inc. CFO and President, Alpha Networks Inc. Chairperson, Representative of Hitron Technologies Inc. Director, Representative of Transnet Corporation Director, Representative of Enrich Investment Corporation Director, Representative of Alpha Electronics (Hong Kong) Co., Ltd. Chairperson, Representative of Alpha Networks, Inc. (USA) Chairperson, Representative of Alpha Solutions Co.,Ltd. Chairperson, Representative of Alpha Technical Services Inc. Chairperson, Alpha Foundation Director, BenQ Foundation</p>	16,702,600
<p><b>Director</b> Representative of Hitron Technologies Inc.  <b>Mei-Lan Liu</b></p>	<p><b>Education:</b> EMBA degree from National Chengchi University Bachelor's degree in International Trade, Ming Chuan University</p> <p><b>Experience:</b> Vice Chairperson, Hitron Technologies Inc.</p>	<p>Director, Representative of Interactive Digital Technologies Inc. Director, Hitron Technologies Inc. Chairperson, Representative of Hua -Chi Communication Equipment (Shanghai) Co., Ltd. Chairperson, Representative of Transnet Corporation Director, Fiber Logic Communications Inc.</p>	
<p><b>Director</b> Representative of Calais Development Ltd  <b>Jung-Huang Wang</b></p>	<p><b>Education:</b> B.S., Economics, National Taiwan University</p> <p><b>Experience:</b> Director, Hitron Technologies Inc.</p>	<p>Director, Representative of Interactive Digital Technologies Inc. Director, Representative of Calais Development Ltd. Director, Sports Gear Co., Ltd.</p>	720,000

**【Attachment II】**

Director Candidates	Major Education & Experience	Major Current Positions	Number of Shares Held
<p><b>Independent Director</b> <b>Hsiao-Chen Chuang</b></p>	<p><b>Education:</b> Advanced training course for enterprise managers in the Enterprise Management Center of National Chengchi University Taipei City University</p> <p><b>Experience:</b> Independent Director, Hitron Technologies Inc Independent Director, Chia Chang Ltd. Director, Tomson Development Ltd</p>	<p>Independent Director, Interactive Digital Technologies Inc. Independent Director, Formosa Advanced Technologies Co.,Ltd. Director, Representative of Huxen Corporation. Director, Director, WK Development Corporation Vice Chairperson, Skyworld Development Corp. Director and President, Honteh International Investment Limited Director, Aurora Foundation</p>	<p>0</p>
<p><b>Independent Director</b> <b>Chao-Fu Shih</b></p>	<p><b>Education:</b> Department of Electrical Engineering, Taipei Technical College</p> <p><b>Experience:</b> Director, Hiway Broadband Ltd Deputy General Manager, Eastern Multimedia Co., Ltd. President, Yunzhong Communication Co., Ltd. Senior Technical Researcher, Telecommunications Research Institute, Ministry of Communications</p>	<p>Independent Director, Interactive Digital Technologies Inc.</p>	<p>0</p>
<p><b>Independent Director</b> <b>Ching-Ying Wang</b></p>	<p><b>Education:</b> State University of New York at Buffalo M.S. in Computer Science State University of New York at Buffalo M.B.A degree in Finance and MIS</p>	<p>Independent Director, Interactive Digital Technologies Inc.</p>	<p>0</p>

**【Attachment II】**

Director Candidates	Major Education & Experience	Major Current Positions	Number of Shares Held
	<p><b>Experience:</b>            Motorola Mobility Inc Mass Market Global SW PM Team Leader            Siemens Telecommunication Systems Limited Director of Siemens GSM Handset Asia Pacific Variant Development Team</p>		
<p><b>Independent Director</b>  <b>Ke-Yi Liu</b></p>	<p><b>Education:</b>            Doctor of Accounting, Xiamen University            Master of Accounting Science, University of Illinois</p> <p><b>Experience:</b>            Lecturer, National Taipei University</p>	<p>Senior Partner, BDO Taiwan            Director of the Federation of Accountants of the Republic of China            Member, Auditing Standards Committee of the Accounting Research and Development Foundation, R.O.C.            Chairman, Taipei Tax Agents Association            Independent Director, TAHO Pharmaceuticals Ltd.            Independent Director, Genovate Biotechnology Co., LTD.            Independent Director, Taiwan Cooperative Financial Holding Co.,Ltd.</p>	<p>0</p>

## 【 Attachment III 】

### 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 sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of 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, 2025 and 2024, and their consolidated financial performance and consolidated cash flows for the years then ended 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”), and 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 for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements 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.

## 【 Attachment III 】

Key audit matters for the consolidated financial statements for the year ended December 31, 2025 are stated as follows:

### Revenue recognition

Please refer to Note 4(n) for the accounting policy on revenue recognition, Note 6(p) for the related disclosures of revenue 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, and IT & cloud services 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. This exposes Interactive Digital Technologies Inc. and its subsidiaries to the risk that the sales transactions made close to the balance sheet date are not recorded in the appropriate period. Therefore, revenue recognition has been identified as the key audit matter.

### 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, 2025 and 2024, on which an unmodified audit opinion and an unmodified audit opinion with emphasis of 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.

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

## 【 Attachment III 】

### **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 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 III 】

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, Hwei-Chen.

KPMG

Taipei, Taiwan (Republic of China)  
February 23, 2026

### 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 III 】

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

**Consolidated Balance Sheets**

**December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollar)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 735,849	21	1,041,129	30	2130	Contract liabilities – current (notes 6(p) and 7)	\$ 263,393	8	479,505	14
1170	Notes and accounts receivable, net (notes 6(b) and (p))	1,010,003	28	644,914	19	2170	Notes and accounts payable	893,991	25	531,109	15
1180	Accounts receivable from related parties, net (notes 6(b), (p) and 7)	7,650	-	37,266	1	2180	Accounts payable to related parties (note 7)	47,980	1	34,806	1
1200	Other receivables (note 7)	1,072	-	2,452	-	2200	Other payables (note 6(q))	209,775	6	200,381	6
130X	Inventories (note 6(c))	796,857	22	701,212	20	2230	Current income tax liabilities	37,694	1	65,051	2
1410	Prepayments and other current assets (note 7)	23,176	1	8,155	-	2250	Provisions – current (note 6(k))	29,610	1	34,628	1
	<b>Total current assets</b>	<u>2,574,607</u>	<u>72</u>	<u>2,435,128</u>	<u>70</u>	2280	Lease liabilities – current (note 6(j))	4,275	-	3,812	-
<b>Non-current assets:</b>						2300	Other current liabilities	2,061	-	1,713	-
1550	Investments accounted for using the equity method (note 6(d))	88,639	3	95,818	3		<b>Total current liabilities</b>	<u>1,488,779</u>	<u>42</u>	<u>1,351,005</u>	<u>39</u>
1600	Property, plant and equipment (notes 6(f) and 7)	746,389	21	759,066	22		<b>Non-current liabilities:</b>				
1755	Right-of-use assets (note 6(g))	12,422	-	5,421	-	2540	Long-term debt (note 6(i))	-	-	25,000	1
1840	Deferred income tax assets (note 6(m))	13,582	-	15,143	1	2550	Provisions – non-current (note 6(k))	34,569	1	45,541	1
1990	Other non-current assets (note 8)	126,240	4	144,131	4	2570	Deferred income tax liabilities (note 6(m))	95	-	120	-
	<b>Total non-current assets</b>	<u>987,272</u>	<u>28</u>	<u>1,019,579</u>	<u>30</u>	2580	Lease liabilities – non-current (note 6(j))	8,246	-	1,654	-
						2600	Other non-current liabilities	-	-	54	-
							<b>Total non-current liabilities</b>	<u>42,910</u>	<u>1</u>	<u>72,369</u>	<u>2</u>
							<b>Total liabilities</b>	<u>1,531,689</u>	<u>43</u>	<u>1,423,374</u>	<u>41</u>
							<b>Equity attributable to shareholders of the Company (note 6(n)):</b>				
						3110	Common stock	508,933	15	508,933	15
						3200	Capital surplus	928,160	26	967,454	28
						3300	Retained earnings	579,634	16	543,526	16
						3400	Other equity	(372)	-	(294)	-
							<b>Total equity attributable to shareholders of the Company</b>	<u>2,016,355</u>	<u>57</u>	<u>2,019,619</u>	<u>59</u>
						36XX	<b>Non-controlling interests</b>	13,835	-	11,714	-
							<b>Total equity</b>	<u>2,030,190</u>	<u>57</u>	<u>2,031,333</u>	<u>59</u>
							<b>Total liabilities and equity</b>	<u>\$ 3,561,879</u>	<u>100</u>	<u>\$ 3,454,707</u>	<u>100</u>
	<b>Total assets</b>	<u>\$ 3,561,879</u>	<u>100</u>	<u>3,454,707</u>	<u>100</u>						

See accompanying notes to the consolidated financial statements.

【 Attachment III 】

(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, 2025 and 2024**  
(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	<b>Operating revenue (notes 6(p) and 7)</b>	\$ 2,686,097	100	2,531,238	100
5000	<b>Operating costs (notes 6(c), (k), (l), 7 and 12)</b>	<u>(1,819,988)</u>	<u>(68)</u>	<u>(1,711,476)</u>	<u>(68)</u>
	<b>Gross profit</b>	<u>866,109</u>	<u>32</u>	<u>819,762</u>	<u>32</u>
	<b>Operating expenses (notes 6(b), (f), (g), (j), (l), (q), 7 and 12):</b>				
6100	Selling expenses	(318,688)	(12)	(292,536)	(11)
6200	Administrative expenses	(191,178)	(7)	(191,430)	(8)
6450	Expected credit loss	<u>(6,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total operating expenses</b>	<u>(516,397)</u>	<u>(19)</u>	<u>(483,966)</u>	<u>(19)</u>
	<b>Operating income</b>	<u>349,712</u>	<u>13</u>	<u>335,796</u>	<u>13</u>
	<b>Non-operating income and loss (notes 6(d), (j), (r) and 7):</b>				
7100	Interest income	16,104	1	15,256	1
7010	Other income	4,767	-	8,614	-
7020	Other gains and losses, net	(2,204)	-	(2,307)	-
7050	Finance costs	(593)	-	(2,782)	-
7375	Share of profit (loss) of associates	<u>(3,734)</u>	<u>-</u>	<u>1,588</u>	<u>-</u>
	<b>Total non-operating income and loss</b>	<u>14,340</u>	<u>1</u>	<u>20,369</u>	<u>1</u>
	<b>Income before income tax</b>	<u>364,052</u>	<u>14</u>	<u>356,165</u>	<u>14</u>
7950	<b>Less: income tax expense (note 6(m))</b>	<u>(67,845)</u>	<u>(3)</u>	<u>(70,180)</u>	<u>(3)</u>
	<b>Net income</b>	<u>296,207</u>	<u>11</u>	<u>285,985</u>	<u>11</u>
	<b>Other comprehensive income (note 6(n)):</b>				
8310	<b>Items that will not be reclassified subsequently to profit or loss:</b>				
8320	Share of other comprehensive income of associates	51	-	-	-
8349	Less: income tax related to items that will not be reclassified subsequently to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>
8360	<b>Items that may be reclassified subsequently to profit or loss:</b>				
8361	Exchange differences on translation of foreign operations	(78)	-	440	-
8399	Less: income tax related to items that may be reclassified subsequently to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Other comprehensive income (loss) for the year, net of income tax</b>	<u>(27)</u>	<u>-</u>	<u>440</u>	<u>-</u>
	<b>Total comprehensive income for the year</b>	<u>\$ 296,180</u>	<u>11</u>	<u>286,425</u>	<u>11</u>
	<b>Net income attributable to:</b>				
8610	Shareholders of the Company	\$ 294,086	11	286,766	11
8615	Former owner of business combination under common control	-	-	(3,764)	-
	Non-controlling interests	<u>2,121</u>	<u>-</u>	<u>2,983</u>	<u>-</u>
		<u>\$ 296,207</u>	<u>11</u>	<u>285,985</u>	<u>11</u>
	<b>Total comprehensive income attributable to:</b>				
8710	Shareholders of the Company	\$ 294,059	11	287,206	11
8715	Former owner of business combination under common control	-	-	(3,764)	-
8720	Non-controlling interests	<u>2,121</u>	<u>-</u>	<u>2,983</u>	<u>-</u>
		<u>\$ 296,180</u>	<u>11</u>	<u>286,425</u>	<u>11</u>
	<b>Earnings per share (in New Taiwan Dollar) (note 6(o)):</b>				
9750	Basic earnings per share	\$ <u>5.78</u>		\$ <u>5.87</u>	
9850	Diluted earnings per share	\$ <u>5.72</u>		\$ <u>5.62</u>	

See accompanying notes to the consolidated financial statements.

【 Attachment III 】

(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, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollar)

	Attributable to shareholders of the Company							Other equity	Total equity of the Company	Equity attributable to former owner of business combination under common control	Non-controlling interests	Total equity
	Capital stock		Retained earnings				Foreign currency translation differences					
	Common stock	Common stock subscribed	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total					
<b>Balance at January 1, 2024</b>	\$ 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)	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Equity attributable to former owner of business combination under common control	-	-	-	-	-	-	-	-	-	(12,975)	-	(12,975)
<b>Balance at December 31, 2024</b>	<b>508,933</b>	<b>-</b>	<b>967,454</b>	<b>251,523</b>	<b>734</b>	<b>291,269</b>	<b>543,526</b>	<b>(294)</b>	<b>2,019,619</b>	<b>-</b>	<b>11,714</b>	<b>2,031,333</b>
Net income in 2025	-	-	-	-	-	294,086	294,086	-	294,086	-	2,121	296,207
Other comprehensive income (loss) in 2025	-	-	-	-	-	51	51	(78)	(27)	-	-	(27)
Total comprehensive income (loss) in 2025	-	-	-	-	-	294,137	294,137	(78)	294,059	-	2,121	296,180
Appropriation and distribution of earnings:												
Legal reserve	-	-	-	28,677	-	(28,677)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(440)	440	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(258,029)	(258,029)	-	(258,029)	-	-	(258,029)
Cash distribution from capital surplus	-	-	(40,715)	-	-	-	-	-	(40,715)	-	-	(40,715)
Shares of changes in equity of associates	-	-	1,421	-	-	-	-	-	1,421	-	-	1,421
<b>Balance at December 31, 2025</b>	<b>\$ 508,933</b>	<b>-</b>	<b>928,160</b>	<b>280,200</b>	<b>294</b>	<b>299,140</b>	<b>579,634</b>	<b>(372)</b>	<b>2,016,355</b>	<b>-</b>	<b>13,835</b>	<b>2,030,190</b>

See accompanying notes to the consolidated financial statements.

【 Attachment III 】

(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, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
Income before income taxes	\$ <u>364,052</u>	<u>356,165</u>
<b>Adjustments for:</b>		
<b>Adjustments to reconcile profit or loss:</b>		
Depreciation	27,246	26,801
Expected credit loss	6,531	-
Loss on financial assets at fair value through profit or loss	-	33
Interest expense	593	2,782
Interest income	(16,104)	(15,256)
Share of losses (profits) of associates	3,734	(1,588)
Loss (gain) on disposal and scrap of property, plant and equipment	(47)	201
Gain on lease modifications	(3)	(5)
Gain on disposal of investments accounted for using the equity method	(537)	-
<b>Total adjustments for profit or loss</b>	<u>21,413</u>	<u>12,968</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Notes and accounts receivable	(371,620)	(30,461)
Accounts receivable from related parties	29,616	(8,796)
Other receivables	(63)	(274)
Inventories	(95,645)	(95,316)
Prepayments and other current assets	(15,021)	(2,714)
<b>Net changes in operating assets</b>	<u>(452,733)</u>	<u>(137,561)</u>
<b>Changes in operating liabilities:</b>		
Contract liabilities	(216,112)	190,167
Accounts payable	362,882	169,767
Accounts payable to related parties	13,174	24,991
Other payables	9,398	(6,176)
Provisions	(15,990)	(23,860)
Other current liabilities	348	(17,928)
<b>Net changes in operating liabilities</b>	<u>153,700</u>	<u>336,961</u>
<b>Total changes in operating assets and liabilities</b>	<u>(299,033)</u>	<u>199,400</u>
<b>Total adjustments</b>	<u>(277,620)</u>	<u>212,368</u>
Cash provided by operations	86,432	568,533
Interest received	17,547	13,923
Dividends received	1,296	2,700
Interest paid	(383)	(445)
Income taxes paid	(93,667)	(66,757)
<b>Net cash flows provided by operating activities</b>	<u>11,225</u>	<u>517,954</u>

(Continued)

See accompanying notes to the consolidated financial statements.

【 Attachment III 】

(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, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from investing activities:</b>		
Proceeds from disposal of financial assets measured at amortized cost	-	41,558
Acquisition of investments accounted for using the equity method	-	(96,930)
Proceeds from disposal of investments accounted for using the equity method	4,158	-
Acquisition of property, plant and equipment (including prepayments for equipment)	(7,960)	(10,439)
Proceeds from disposal of property, plant and equipment	47	375
Decrease (increase) in refundable deposits	<u>17,036</u>	<u>(38,041)</u>
<b>Net cash flows provided by (used in) investing activities</b>	<u>13,281</u>	<u>(103,477)</u>
<b>Cash flows from financing activities:</b>		
Increase in short-term borrowings	-	25,000
Repayments of long-term debt	(25,000)	-
Decrease in other payables — borrowings from related parties	-	(15,000)
Decrease in guarantee deposits received	(54)	(169)
Lease interest paid	(214)	(116)
Payment of lease liabilities	(5,703)	(5,826)
Cash dividends distributed to shareholders	(298,744)	(275,395)
Changes in non-controlling interests	-	10,000
Acquisition of subsidiaries	<u>-</u>	<u>(12,975)</u>
<b>Net cash flows used in financing activities</b>	<u>(329,715)</u>	<u>(274,481)</u>
<b>Effect on foreign exchange rate changes</b>	<u>(71)</u>	<u>434</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(305,280)	140,430
<b>Cash and cash equivalents at beginning of year</b>	<u>1,041,129</u>	<u>900,699</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 735,849</u></u>	<u><u>1,041,129</u></u>

See accompanying notes to the consolidated financial statements.

## 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 sheets as of December 31, 2025 and 2024, the parent-company-only statements of comprehensive income, changes in equity and cash flows for the years then ended, 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, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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.

### 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.

## 【 Attachment III 】

Key audit matters for the parent-company-only financial statements for the year ended December 31, 2025 are stated as follows:

### Revenue recognition

Please refer to Note 4(n) for the accounting policy on revenue recognition, Note 6(n) for the related disclosures of revenue 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, and IT & cloud services 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. This exposes Interactive Digital Technologies Inc. to the risk that the sales transactions made close to the balance sheet date are not recorded in the appropriate period. Therefore, revenue recognition has been identified as the key audit matter.

### 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 III 】

### **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 III 】

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 23, 2026

### 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.

【 Attachment III 】

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

INTERACTIVE DIGITAL TECHNOLOGIES INC.

Parent-Company-Only Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 639,674	18	943,734	28	2130	Contract liabilities—current (notes 6(n) and 7)	\$ 241,049	7	441,598	13
1170	Notes and accounts receivable, net (notes 6(b) and (n))	995,478	28	636,089	19	2170	Accounts payable	885,929	25	524,986	16
1180	Accounts receivable from related parties (notes 6(b), (n) and 7)	7,455	-	10,181	-	2180	Accounts payable to related parties (note 7)	47,980	1	34,806	1
1200	Other receivables (note 7)	829	-	2,350	-	2200	Other payables (note 6(o))	201,470	6	193,074	6
130X	Inventories (note 6(c))	792,394	23	686,757	21	2230	Current income tax liabilities	37,349	1	65,033	2
1410	Prepayments and other current assets (note 7)	20,880	1	7,923	-	2250	Provisions—current (note 6(i))	28,754	1	27,502	1
	<b>Total current assets</b>	<u>2,456,710</u>	<u>70</u>	<u>2,287,034</u>	<u>68</u>	2280	Lease liabilities—current (note 6(h))	4,275	-	3,812	-
<b>Non-current assets:</b>						2300	Other current liabilities	1,900	-	1,573	-
1550	Investments accounted for using the equity method (notes 6(d) and 7)	152,805	4	152,067	5		<b>Total current liabilities</b>	<u>1,448,706</u>	<u>41</u>	<u>1,292,384</u>	<u>39</u>
1600	Property, plant and equipment (notes 6(e) and 7)	746,334	21	758,903	23	<b>Non-current liabilities:</b>					
1755	Right-of-use assets (note 6(f))	12,422	-	5,421	-	2550	Provisions—non-current (note 6(i))	31,954	1	43,523	1
1840	Deferred income tax assets (note 6(k))	13,582	-	15,143	-	2570	Deferred income tax liabilities (note 6(k))	95	-	120	-
1900	Other non-current assets (note 8)	123,503	5	138,826	4	2580	Lease liabilities—non-current (note 6(h))	8,246	-	1,654	-
	<b>Total non-current assets</b>	<u>1,048,646</u>	<u>30</u>	<u>1,070,360</u>	<u>32</u>	2600	Other non-current liabilities	-	-	94	-
							<b>Total non-current liabilities</b>	<u>40,295</u>	<u>1</u>	<u>45,391</u>	<u>1</u>
							<b>Total liabilities</b>	<u>1,489,001</u>	<u>42</u>	<u>1,337,775</u>	<u>40</u>
						<b>Equity (note 6(l)):</b>					
						3110	Common stock	508,933	15	508,933	15
						3200	Capital surplus	928,160	26	967,454	29
						3300	Retained earnings	579,634	17	543,526	16
						3400	Other equity	(372)	-	(294)	-
							<b>Total equity</b>	<u>2,016,355</u>	<u>58</u>	<u>2,019,619</u>	<u>60</u>
							<b>Total liabilities and equity</b>	<u>\$ 3,505,356</u>	<u>100</u>	<u>\$ 3,357,394</u>	<u>100</u>
	<b>Total assets</b>	<u>\$ 3,505,356</u>	<u>100</u>	<u>3,357,394</u>	<u>100</u>						

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

【 Attachment III 】

(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, 2025 and 2024**

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

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	<b>Operating revenue (notes 6(n) and 7)</b>	\$ 2,601,388	100	2,454,522	100
5000	<b>Operating costs (notes 6(c), (i), (j), 7 and 12)</b>	<u>(1,781,837)</u>	<u>(68)</u>	<u>(1,666,671)</u>	<u>(68)</u>
	<b>Gross profit</b>	<u>819,551</u>	<u>32</u>	<u>787,851</u>	<u>32</u>
	<b>Operating expenses (notes 6(e), (f), (h), (j), (o), 7 and 12):</b>				
6100	Selling expenses	(291,187)	(11)	(272,257)	(11)
6200	Administrative expenses	<u>(189,731)</u>	<u>(8)</u>	<u>(189,780)</u>	<u>(8)</u>
	<b>Total operating expenses</b>	<u>(480,918)</u>	<u>(19)</u>	<u>(462,037)</u>	<u>(19)</u>
	<b>Operating income</b>	<u>338,633</u>	<u>13</u>	<u>325,814</u>	<u>13</u>
	<b>Non-operating income and loss (notes 6(d), (h), (p) and 7):</b>				
7100	Interest income	15,073	1	14,818	1
7010	Other income	5,217	-	9,029	-
7020	Other gains and losses, net	(2,204)	-	(2,307)	-
7050	Finance costs	(541)	-	(2,590)	-
7060	Share of profit of subsidiaries and associates	<u>5,337</u>	<u>-</u>	<u>8,355</u>	<u>-</u>
	<b>Total non-operating income and loss</b>	<u>22,882</u>	<u>1</u>	<u>27,305</u>	<u>1</u>
	<b>Income before income tax</b>	361,515	14	353,119	14
7950	<b>Less: income tax expense (note 6(k))</b>	<u>(67,429)</u>	<u>(3)</u>	<u>(70,117)</u>	<u>(2)</u>
	<b>Net income</b>	<u>294,086</u>	<u>11</u>	<u>283,002</u>	<u>12</u>
	<b>Other comprehensive income (note 6(l)):</b>				
8310	<b>Items that will not be reclassified subsequently to profit or loss:</b>				
8330	Share of other comprehensive income of associates	51	-	-	-
8349	Less: income tax related to items that will not be reclassified subsequently to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>
8360	<b>Items that may be reclassified subsequently to profit or loss:</b>				
8361	Exchange differences on translation of foreign operations	(78)	-	440	-
8399	Less: income tax related to items that may be reclassified subsequently to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Other comprehensive income (loss) for the year, net of income tax</b>	<u>(27)</u>	<u>-</u>	<u>440</u>	<u>-</u>
	<b>Total comprehensive income for the year</b>	<u>\$ 294,059</u>	<u>11</u>	<u>283,442</u>	<u>12</u>
	<b>Net income attributable to:</b>				
8610	Shareholders of the Company	\$ 294,086	11	286,766	12
8615	Former owner of business combination under common control	<u>-</u>	<u>-</u>	<u>(3,764)</u>	<u>-</u>
		<u>\$ 294,086</u>	<u>11</u>	<u>283,002</u>	<u>12</u>
	<b>Total comprehensive income attributable to:</b>				
8710	Shareholders of the Company	294,059	11	287,206	12
8715	Former owner of business combination under common control	<u>-</u>	<u>-</u>	<u>(3,764)</u>	<u>-</u>
		<u>\$ 294,059</u>	<u>11</u>	<u>283,442</u>	<u>12</u>
	<b>Earnings per share (in New Taiwan Dollar) (note 6(m)):</b>				
9750	Basic earnings per share	<u>\$ 5.78</u>		<u>5.87</u>	
9850	Diluted earnings per share	<u>\$ 5.72</u>		<u>5.62</u>	

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

【 Attachment III 】

(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, 2025 and 2024**  
**(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
<b>Balance at January 1, 2024</b>	\$ 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
Shares of changes in equity of associates	-	-	1,269	-	-	-	-	-	-	1,269
Equity attributable to former owner of business combination under common control	-	-	-	-	-	-	-	-	(12,975)	(12,975)
<b>Balance at December 31, 2024</b>	<u>508,933</u>	<u>-</u>	<u>967,454</u>	<u>251,523</u>	<u>734</u>	<u>291,269</u>	<u>543,526</u>	<u>(294)</u>	<u>-</u>	<u>2,019,619</u>
Net income in 2025	-	-	-	-	-	294,086	294,086	-	-	294,086
Other comprehensive income (loss) in 2025	-	-	-	-	-	51	51	(78)	-	(27)
Total comprehensive income (loss) in 2025	-	-	-	-	-	294,137	294,137	(78)	-	294,059
Appropriation and distribution of earnings:										
Legal reserve	-	-	-	28,677	-	(28,677)	-	-	-	-
Reversal of special reserve	-	-	-	-	(440)	440	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	-	(258,029)	(258,029)	-	-	(258,029)
Cash distribution from capital surplus	-	-	(40,715)	-	-	-	-	-	-	(40,715)
Shares of changes in equity of associates	-	-	1,421	-	-	-	-	-	-	1,421
<b>Balance at December 31, 2025</b>	<u>\$ 508,933</u>	<u>-</u>	<u>928,160</u>	<u>280,200</u>	<u>294</u>	<u>299,140</u>	<u>579,634</u>	<u>(372)</u>	<u>-</u>	<u>2,016,355</u>

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

【 Attachment III 】

(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, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
Income before income taxes	\$ <u>361,515</u>	<u>353,119</u>
<b>Adjustments for:</b>		
<b>Adjustments to reconcile profit or loss:</b>		
Depreciation	27,143	26,694
Loss on financial assets at fair value through profit or loss	-	33
Interest expense	541	2,590
Interest income	(15,073)	(14,818)
Share of profit of subsidiaries and associates	(5,337)	(8,355)
Loss (gain) on disposal and scrap of property, plant and equipment	(47)	201
Gain on lease modifications	(3)	(5)
Gain on disposal of investments accounted for using the equity method	<u>(537)</u>	<u>-</u>
<b>Total adjustments for profit or loss</b>	<u>6,687</u>	<u>6,340</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Notes and accounts receivable	(359,389)	(43,346)
Accounts receivable from related parties	2,726	(1,778)
Other receivables	(31)	(241)
Inventories	(105,637)	(94,633)
Prepayments and other current assets	<u>(12,957)</u>	<u>(2,576)</u>
<b>Net changes in operating assets</b>	<u>(475,288)</u>	<u>(142,574)</u>
<b>Changes in operating liabilities:</b>		
Contract liabilities	(200,549)	152,260
Accounts payable	360,943	169,087
Accounts payable to related parties	13,174	28,125
Other payables	8,396	(7,560)
Provisions	(10,317)	(33,004)
Other current liabilities	<u>327</u>	<u>719</u>
<b>Net changes in operating liabilities</b>	<u>171,974</u>	<u>309,627</u>
<b>Total changes in operating assets and liabilities</b>	<u>(303,314)</u>	<u>167,053</u>
<b>Total adjustments</b>	<u>(296,627)</u>	<u>173,393</u>
Cash provided by operations	64,888	526,512
Interest received	16,626	13,555
Dividends received	2,372	5,321
Interest paid	(327)	(255)
Income taxes paid	<u>(93,577)</u>	<u>(66,704)</u>
<b>Net cash flows provided by (used in) operating activities</b>	<u>(10,018)</u>	<u>478,429</u>

(Continued)

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

【 Attachment III 】

(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, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from investing activities:</b>		
Proceeds from disposal of financial assets measured at amortized cost	-	41,000
Acquisition of investments accounted for using the equity method	-	(133,166)
Proceeds from disposal of investments accounted for using the equity method	4,158	-
Proceeds from capital reduction of investments accounted for using the equity method	-	3,194
Acquisition of property, plant and equipment (including prepayments for equipment)	(7,960)	(10,439)
Proceeds from disposal of property, plant and equipment	47	375
Decrease (increase) in refundable deposits	<u>14,468</u>	<u>(36,530)</u>
<b>Net cash flows provided by (used in) investing activities</b>	<u>10,713</u>	<u>(135,566)</u>
<b>Cash flows from financing activities:</b>		
Payment of lease liabilities	(5,703)	(5,826)
Decrease in guarantee deposits received	(94)	(129)
Cash dividends distributed to shareholders	(298,744)	(275,395)
Lease interest paid	<u>(214)</u>	<u>(116)</u>
<b>Net cash flows used in financing activities</b>	<u>(304,755)</u>	<u>(281,466)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(304,060)	61,397
<b>Cash and cash equivalents at beginning of year</b>	<u>943,734</u>	<u>882,337</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 639,674</u></u>	<u><u>943,734</u></u>

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

**【Attachment IV】****Interactive Digital Technologies Inc.****2025 Earnings Distribution Table**

Unit: NT\$

<b>Profit after tax for the period</b>	<b>294,085,806</b>
Less: Appropriation of legal reserve (10%)	(29,408,581)
Less: Provision of special reserve	(77,823)
<b>Distributable earnings for 2025</b>	<b>264,599,402</b>
Add: Beginning undistributed earnings	5,003,687
<b>Accumulated distributable earnings as of 2025</b>	<b>269,603,089</b>
Distribution Items:	
Cash Dividend (NT\$5,200 for every 1,000 common shares)	(264,645,087)
<b>Ending undistributed earnings</b>	<b>4,958,002</b>

**Note:**

The cash dividends to shareholders in this distribution are calculated to the nearest NTD based on the distribution ratio, with any fractional amount below NTD 1 discarded; the aggregated fractional amounts less than NTD 1 are adjusted in descending order of decimal values and by account number sequence from first to last until the total cash dividend distribution amount is met.

**【Attachment V】**

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

Article	After Amendment	Before Amendment	Reason of Amendment
Article 1	<p>The Company's Scope of Business shall include:</p> <ol style="list-style-type: none"> <li>1.F113010 Wholesale of Machinery</li> <li>2.F113020 Wholesale of Electrical Appliances</li> <li>3.F113030 Wholesale of Precision Instruments</li> <li>4.F113050 Wholesale of Computers and Clerical Machinery Equipment</li> <li>5.F113070 Wholesale of Telecommunication Apparatus</li> <li>6.F118010 Wholesale of Computer Software</li> <li>7.F119010 Wholesale of Electronic Materials</li> <li>8.F401010 International Trade</li> <li>9.CB01010 Mechanical Equipment Manufacturing</li> <li>10.CB01020 Affairs Machine Manufacturing</li> <li>11.CC01060 Wired Communication Mechanical Equipment Manufacturing</li> <li>12.CC01070 Telecommunication Equipment and Apparatus Manufacturing</li> <li>13.CC01080 Electronics Components Manufacturing</li> <li>14.CC01100 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing</li> <li>15.CC01120 Data Storage Media Manufacturing and Duplicating</li> <li>16.E599010 Pipe Lines Construction</li> <li>17.E601010 Electric Appliance Construction</li> <li>18.E601020 Electric Appliance Installation</li> <li>19.E603010 Cable Installation Engineering</li> <li>20.E604010 Machinery Installation</li> <li>21.E605010 Computer Equipment Installation</li> </ol>	<p>The Company's Scope of Business shall include:</p> <ol style="list-style-type: none"> <li>1.F113010 Wholesale of Machinery</li> <li>2.F113020 Wholesale of Electrical Appliances</li> <li>3.F113030 Wholesale of Precision Instruments</li> <li>4.F113050 Wholesale of Computers and Clerical Machinery Equipment</li> <li>5.F113070 Wholesale of Telecommunication Apparatus</li> <li>6.F118010 Wholesale of Computer Software</li> <li>7.F119010 Wholesale of Electronic Materials</li> <li>8.F401010 International Trade</li> <li>9.CB01010 Mechanical Equipment Manufacturing</li> <li>10.CB01020 Affairs Machine Manufacturing</li> <li>11.CC01060 Wired Communication Mechanical Equipment Manufacturing</li> <li>12.CC01070 Telecommunication Equipment and Apparatus Manufacturing</li> <li>13.CC01080 Electronics Components Manufacturing</li> <li>14.CC01100 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing</li> <li>15.CC01120 Data Storage Media Manufacturing and Duplicating</li> <li>16.E599010 Pipe Lines Construction</li> <li>17.E601010 Electric Appliance Construction</li> <li>18.E601020 Electric Appliance Installation</li> <li>19.E603010 Cable Installation Engineering</li> <li>20.E604010 Machinery Installation</li> <li>21.E605010 Computer Equipment Installation</li> </ol>	Actual needs

**【Attachment V】**

Article	After Amendment	Before Amendment	Reason of Amendment
	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.CD01060 Aircraft and Parts <u>Manufacturing</u> 32.I101100 Aviation Consulting 33.JA02010 Electric Appliance and <u>Electronic Products Repair</u> 34.F114070 Wholesale of Aircraft and <u>Component Parts Thereof</u> 35.F214070 Retail Sale of Aircraft and <u>Component Parts Thereof</u> 36.A102050 Crops Cultivation 37.IG03010 Energy Technical Services 38.I501010 Product Designing 39.I599990 Other Designing 40.E901010 Painting Engineering 41.CA02010 Manufacture of Metal <u>Structure and Architectural Components</u> 42.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.	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 24	These Articles of Incorporation were established on April 28, 2003. (omitted) The 18th amendment was made on May 23, 2025 <u>The 19th amendment was made on May 21, 2026</u>	These Articles of Incorporation were established on April 28, 2003. (omitted) The 18th amendment was made on May 23, 2025. (New clauses added)	newly added the date

**【Attachment VI】**

**Items subject to directors' non-compete restrictions**

Director	Name	Released restriction items
Director	Wen-Fang Huang	Chairperson, Representative of Alpha Networks Inc. CFO and President, Alpha Networks Inc. Chairperson, Representative of Hitron Technologies Inc. Director, Representative of Transnet Corporation Director, Representative of Enrich Investment Corporation Director, Representative of Alpha Electronics (Hong Kong) Co., Ltd. Chairperson, Representative of Alpha Networks, Inc.(USA) Chairperson, Representative of Alpha Solutions Co.,Ltd. Chairperson, Representative of Alpha Technical Services Inc. Chairperson, Alpha Foundation Director, BenQ Foundation
Director	Mei-Lan Liu	Director, Hitron Technologies Inc. Chairperson, Representative of Hua -Chi Communication Equipment (Shanghai) Co., Ltd. Chairperson, Representative of Transnet Corporation Director, Fiber Logic Communications, Inc.
Director	Jung-Huang Wang	Director, Representative of Calais Development Ltd. Director, Sports Gear Co., Ltd.
Independent Director	Hsiao-Chen Chuang	Independent Director, Interactive Digital Technologies Inc. Independent Director, Formosa Advanced Technologies Co.,Ltd. Director, Representative of Huxen Corporation. Director, Director, WK Development Corporation Vice Chairperson, Skyworld Development Corp. Director and President, Honteh International Investment Limited Director, Aurora Foundation
Independent Director	Ke-Yi Liu	Independent Director, TAHO Pharmaceuticals Ltd. Independent Director, Genovate Biotechnology Co., LTD. Independent Director, Taiwan Cooperative Financial Holding Co.,Ltd.

## **【Appendix I】**

### **Rules of Procedure for Shareholder Meetings**

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 people retained by it to attend a shareholder meeting in a non-voting capacity.

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

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, we 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 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 I】**

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 attending 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

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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 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 will the meeting 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 shareholder 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 on the agenda (including extraordinary motions and amendments to the original proposals set out on 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.

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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 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 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 on the number of shares.

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

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

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 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.

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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 shareholder 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 armbands.

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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 II】**

### **Articles of Incorporation (before amendment)**

#### **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 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 Pipelines 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.

## **【Appendix II】**

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.

### **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 with 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 in its Articles of Incorporation that its shareholders' meetings 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.

## **【Appendix II】**

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 their 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.

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 people with disposing capacity, and who shall be eligible for re-election.

Among the 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 Chairperson from among themselves and may elect a vice-Chairperson from among themselves in the same manner, and the Chairperson 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 regarding meetings of the Board of Directors may be given in writing, by e-mail or by fax.

Article 15 When the Chairperson 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

## **【Appendix II】**

with the relevant laws and regulations for directors and managers in respect of their legal liability for the execution of their business scope.

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

### **Chapter 5 Managerial Officers**

Article 17 The Company may appoint a multiple number of managerial officers whose appointment, dismissal and compensation shall be conducted in accordance with 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 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.

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. 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 appropriation of earnings is in the form of cash dividends, the Board of Directors is authorized to resolve and report on 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

## **【Appendix II】**

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

### **Chapter 7 Supplementary Provisions**

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

Article 22 All matters not covered 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.

The 18th amendment was made on May 23, 2025.

## **【Appendix III】**

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

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

### **【Appendix III】**

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

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

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

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

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

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

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

Article 12 These Rules were established on May 9, 2012

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

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

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

## 【Appendix IV】

### Shareholding Status of Directors

I. The Company's paid-in capital is NTD 508,932,860, comprising 50,893,286 shares; in accordance with Article 26 of the Securities and Exchange Act, the minimum number of shares to be held by all directors shall be 4,071,463 shares.

II. In accordance with Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, where two or more independent directors are elected, the shareholding ratio required for all directors and supervisors other than the independent directors shall be reduced to 80% of the calculated ratio.

III. As of March 23, 2026, the share transfer suspension date for this annual general shareholders' meeting, the total number of shares held by all directors as recorded in the Company's shareholders' register is 17,422,600 shares, representing 34.23% of the Company's total shares.

Details of shareholdings held by each director are as follows:

Share transfer suspension date: March 23, 2026

Title	Name	Representative	Current Shareholding (Shares)	Shareholding (%)
Chairperson	Hitron Technologies Inc.	Wen-Fang Huang	16,702,600	32.82
Vice Chairperson		Mei-Lan Liu		
Director		Pei-Shun 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