

# 2024

*Interactive Digital Technologies*

# Sustainability Report



*idt*

# About the Report

## Release Date & Reporting Period

Interactive Digital Technologies (IDT) Inc. issued its first CSR report in 2019 and renamed it the Sustainability Report in 2021. This is the sixth edition of our annual report, published every June, covering financial and non-financial data from the previous year, including corporate governance, key issues, operational performance, environmental sustainability, and social inclusion. Relevant information is also available on our website.

- Previous report publication date: June 2024
- Current report publication date: June 2025
- Next report estimated publication date: June 2026

Our company's Sustainability Report covers the same reporting period as the consolidated financial statements. To ensure the completeness and comparability of the report, some disclosure content includes statistical information from previous years, with relevant notes provided in the report.

## Report Scope & Boundary

The information disclosed in our Sustainability Report covers IDT and its subsidiary, Transnet Corporation and Hwa Chi Technologies (Shanghai) Inc. The financial data related to operational performance is derived from IDT's consolidated financial statements, which have been audited by an accountant. For details on the entities included in these consolidated financial statements, such as individual companies, affiliated enterprises, and investee companies, please refer to the 2024 annual report.

If there are any changes in the scope or methodology of data calculations in this Sustainability Report, these will be noted in the relevant sections, and past data records will be revised accordingly.

## Report Management and Auditing

Our Sustainability Report is prepared in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by OTC-Listed Companies" established by the Taipei Exchange, as well as our internal "Sustainability Report Preparation and Verification Procedures." The management office is responsible for the overall compilation of the annual Sustainability Report. The content of the report is reviewed by the heads of relevant internal departments

and is ultimately approved for publication by the General Manager.

## **Contact Information for the Report**

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# CONTENTS

About the Report.....	I
Release Date & Reporting Period.....	I
Report Scope & Boundary .....	I
Report Management and Auditing .....	I
Contact Information for the Report .....	II
Message from the Chairman .....	V
CH1 Corporate Governance .....	1
I. Introduction to IDT .....	1
II. Internal Governance.....	5
III. Information Security Risk Management.....	16
IV. Products and Services .....	18
CH2 Sustainable Governance and Performance .....	23
I. Sustainable Governance .....	23
II. Sustainable Development Performance .....	28
CH3 Sustainable Environment .....	31
I. Greenhouse Gases .....	31
II. Energy Management.....	35
III. Overview of Environmental Footprint .....	37
IV. Climate-related Financial Disclosures (TCFD).....	38

CH4	Social Inclusion .....	42
I.	Human resource development .....	42
II.	Care and Benefits .....	45
III.	Employee Health and Workplace Safety .....	47
IV.	Human Rights Management .....	49
V.	Philanthropic Care .....	50
GRI Content Index.....		Index-1

## Message from the Chairman

Reflecting on 2024, the global political and economic landscape remained dynamic, shaped by ongoing geopolitical conflicts, inflationary pressures, changes in tariff policies and increasing supply chain risks. IDT actively seeks opportunities to develop new products and enter new markets. As a result, both overall revenue and net income after tax in 2024 increased compared to 2023.

As a professional system integrator, IDT continues to balance professional service delivery with corporate responsibility, striving to create positive social impact as a responsible corporate citizen.

IDT is a key partner for major domestic telecom enterprise clients. We strictly adhere to all applicable regulatory standards and continuously strengthens in environmental sustainability, workplace health, and corporate governance.

In terms of corporate governance, IDT was ranked within the top 6%–20% of OTC-listed companies for 2024, marking its eighth consecutive year in this ranking. Regarding information security, the company received its first ISO/IEC 27001:2013 certification in April 2022 and successfully obtained the updated ISO/IEC 27001:2022 certification in April 2025. These efforts further enhance the company's operational resilience and customer trust.

IDT used 2022 as base year to complete greenhouse gas inventories across all office locations. Our carbon reduction goals are clear. We'll establish carbon footprint verification standards and reduction plans for short-term target; Achieve a 10% reduction in carbon emissions by 2030 compared to the base year for mid-term target; Align with national sustainability goals and group policies to achieve net-zero emissions by 2050 for long-term target. We'll continue to collaborate with supply chain partners to foster a low-carbon, sustainable ecosystem.

In addition, IDT actively contributes to social welfare and sports development. In 2024, we continued its sponsorship of the Taiwan Mobile Ladies Open. We also demonstrate strong commitment to sustainable development.

IDT will continue to build on its core expertise in system integration, deepening its actions across the three pillars of ESG and working in partnership with the Qisda Group's joint fleet. Through persistent efforts, IDT remains committed to contributing to social inclusiveness, environmental sustainability, and business growth, creating a future of lasting value.

Chairman : 吳文雄



# CH1 Corporate Governance

## I. Introduction to IDT

### Company Profile and History

Interactive Digital Technologies (IDT) Inc. established in 2003, initially focused on digital media business. In 2012, Hitron Technologies Inc. transferred its System Integration (SI) business to IDT, allowing IDT to concentrate on four core areas: communication networks, information cloud, digital media, and geographic information. IDT provides professional consulting and implementation services in these areas, represents numerous leading brands of software and hardware from both domestic and international markets, and offers the latest, highest-quality integrated services. They are capable of developing and integrating application platforms independently, delivering comprehensive solutions, system integration planning, consulting, and after-sales maintenance services.

On September 13, 2016, IDT successfully listed on the Taipei Over-the-Counter Stock Exchange, marking a new milestone. The service team, in addition to the original members, primarily consists of professionals from Hitron Technologies Inc. and related industry fields, possessing extensive experience in sales, technology, and services. As a result, IDT provides diversified integrated services and comprehensive solutions, achieving remarkable performance and success, earning long-term trust and cooperation from clients. Adhering to the principles of "Customer First, Service Priority, Innovative Development, and Promoting Applications," IDT has service points in Northern, Central, and Southern Taiwan as well as Shanghai, ensuring a quick response service network for its clients.

#### IDT Information ▼

<b>Company name :</b>	Interactive Digital Technologies (IDT) Inc.
<b>Business items :</b>	Telecommunications Transmission, Digital Media, Cloud Computing, and Geographic Information System Integration Services
<b>Headquarter location :</b>	No. 38-1, Wugong 5th Road, Wugu Dist., New Taipei City
<b>Chairman :</b>	Wen-Fang Huang (April)
<b>Stock code :</b>	6486
<b>Capital :</b>	NT\$508 million

## Service Locations ▼



## Participating Association

IDT complies with international conventions and standards at the operational level and actively participates in relevant national and international professional associations. By closely monitoring regulatory trends, policy directions, and market developments in real time, aiming to further enhance governance effectiveness and strengthen its ability to manage risks.

### IDT Participating association ▼

Association nature	Association name
Industrial Association	Taiwan Telecommunications Engineering Industry Association
	Taiwan Electrical Engineering Industry Association
	Taiwan Electrical and Electronic Manufacturers' Association
New Technology Development Alliance	TEEMA- Information and Communication Technology Industry Alliance
	TEEMA- 5G Industry Innovation and Development Alliance

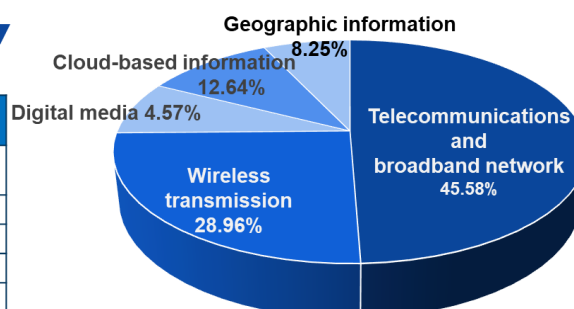
## The Proportion of Main Business

In 2024, IDT achieved impressive revenue figures. Revenue from telecommunications and broadband network services accounted for 45.58%. Following this, revenue was distributed as follows: wireless transmission services at 28.96%, cloud-based information services at 12.64%, geographic information services at 8.25% and digital media services at 4.57%.

### 2024 Proportion of Main Business ▼

Unit: NT\$ Thousand

Business contents	Net operating revenue
Telecommunications and broadband network services	1,153,661
Wireless transmission service	733,111
Digital media service	115,554
Cloud-based information service	320,006
Geographic information service	208,906
Total	2,531,238





## 2024 Operational Performance

In 2024, IDT's consolidated revenue was NT\$2,531,238 thousand, a 10.36% increase from NT\$2,293,570 thousand the previous year. Pre-tax net profit was NT\$356,165 thousand, with earnings per share of NT\$5.87, reflecting growth of 8.96% in pre-tax net profit and decline of 6.23% in earnings per share compared to the previous year.

In 2024, IDT's total assets were NT\$3,454,707 thousand, up 11.35% from NT\$3,102,429 thousand the previous year, a five-year high. Total liabilities were NT\$1,423,374 thousand, an increase of 5.75% compared with the previous year.

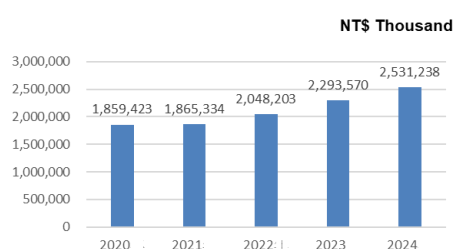
In this year, shareholders' equity totaled NT\$2,031,333 thousand, up 15.65% from NT\$1,756,470 thousand in 2023, mainly due to the second domestic issuance of guaranteed convertible bonds and increased net profit.

### Operational performance ▼

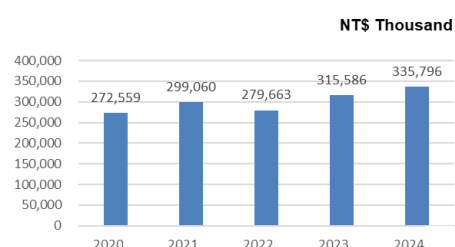
Unit: NT\$ Thousand

Year	2020	2021	2022	2023 (Edited content)	2024
Operating revenue	1,859,423	1,865,334	2,048,203	2,293,570	2,531,238
Operating profit (loss)	272,559	299,060	279,663	315,586	335,796
Net income before tax	290,009	323,706	272,306	326,874	356,165
Total assets	2,966,479	2,876,390	2,632,421	3,102,429	3,454,707
Total liabilities	1,810,758	1,619,525	1,316,600	1,345,959	1,423,374
Total equity	1,155,721	1,256,865	1,315,821	1,756,470	2,031,333

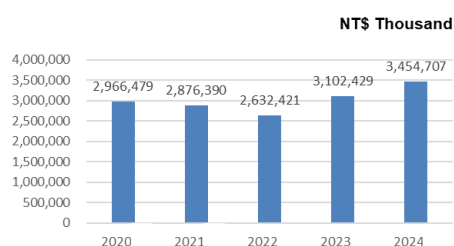
### Operating revenue ▼



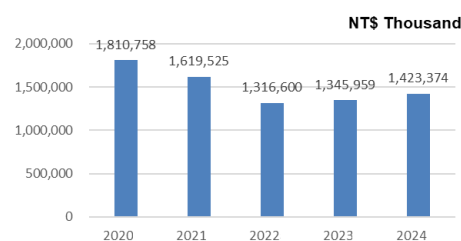
### Operating profit (loss) ▼



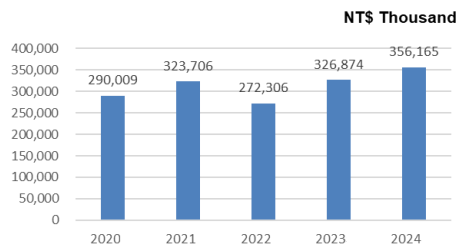
### Total assets ▼



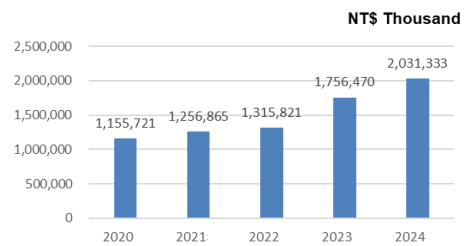
### Total liabilities ▼



### Net income before tax ▼



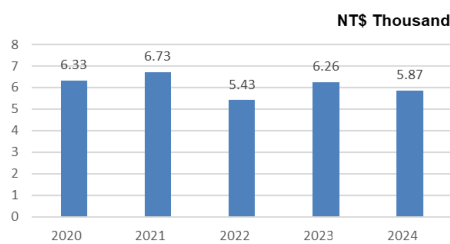
### Total equity ▼



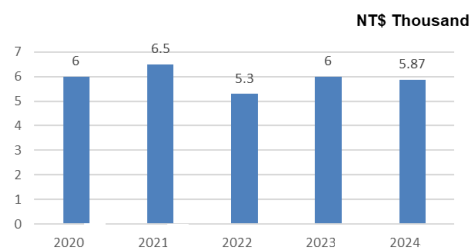
## Value distribution

IDT continues to grow steadily while returning value to stakeholders. Its dividend policy considers future capital needs and long-term financial planning for sustainability. Dividends are distributed according to IDT's articles, with total annual dividends at least 50% of distributable earnings, and cash dividends at least 10% of the total cash and stock dividends issued. This year, earnings per share were NT\$5.87, decline of 6.23% from NT\$6.26 the previous year.

### Earnings per share ▼



### Cash dividend ▼



## **II. Internal Governance**

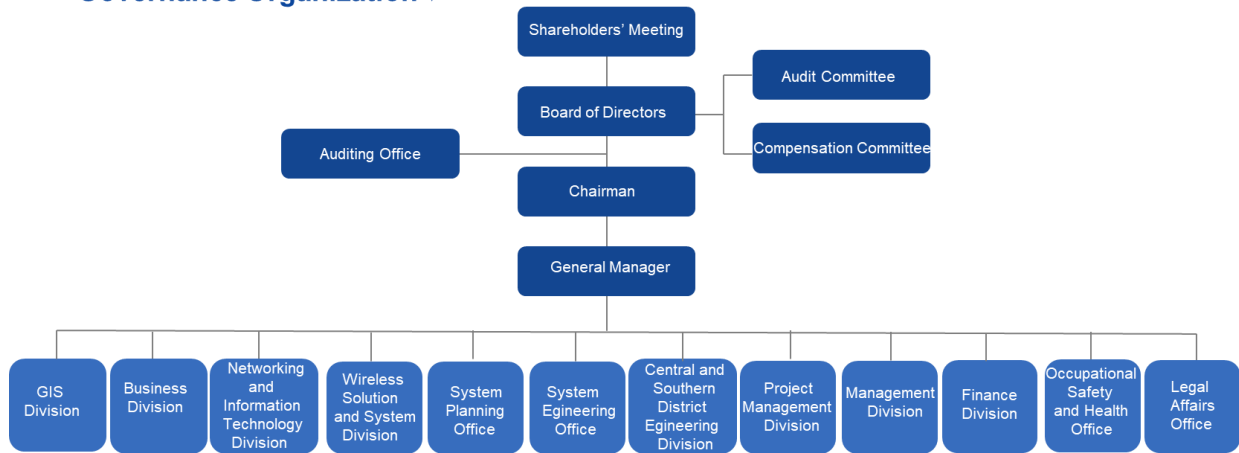
IDT upholds the principle of integrity in its operations, ensuring transparency and accountability in corporate governance. The company strictly prohibits any dishonest conduct in business practices, such as bribery, accepting bribes, or offering illegal donations or financial incentives. Furthermore, it places great importance on the protection of intellectual property rights and forbids unfair competitive behavior to maintain market order. The company actively promotes information security and risk management to ensure sustainable development, enhance operational efficiency, and safeguard employee welfare and shareholder interests. Notably, it has ranked within the top 6% to 20% in corporate governance evaluation for eight consecutive years.

### **Corporate Governance Structure**

The Board of Directors, as the highest level of corporate governance, is responsible for overseeing the company's operations to ensure transparency and stability in governance. It formulates the company's long-term strategies and monitors the management's execution of decisions. Additionally, the company has established Independent Directors, an Audit Committee, and a Compensation Committee to review financial statements, ensure financial soundness, oversee the use of capital, and ensure compliance with regulations, all while safeguarding shareholders' rights and striving to align with the Corporate Governance Best Practice Principles for OTC-listed companies.

Moreover, to effectively identify and ensure that the company's risk tolerance remains within manageable levels, IDT continuously assesses current and potential risks and formulates responsive strategies to ensure stable development. It is also committed to promoting sustainable corporate operations by continually advancing initiatives and actions in the three key areas of ESG—Environmental, Social, and Governance—thereby contributing to social prosperity, environmental sustainability, and corporate growth while creating long-term value.

## Governance Organization ▼



## Board of Directors Composition and Operation

The current Board of Directors at IDT consists of 7 members, including 4 directors and 3 independent directors. Board members are appointed for a three-year term, from May 30, 2023, to May 29, 2026. To ensure a diverse range of professional expertise, the board includes individuals with extensive experience in management or academia. The board members possess rich industry experience and expertise in areas such as industry knowledge, management, accounting and financial analysis, operational judgment, crisis management, leadership decision-making, and risk management.

### Board of Directors Members and Experience ▼

Title	Name	Professional qualifications and experience
<b>Chairman</b>	Wen-Fang Huang (April)	More than five years' work experience required by the Company's finance and business, who was the former President of Qisda Communication Business Group, and is the current Chairman of the Company and HITRON TECHNOLOGIES INC., and Chairman and CEO of Alpha Networks Inc..
<b>Vice Chairman</b>	Mei-Lang Liu (Amy)	More than five years' work experience required by the Company's finance and business, who was the former Vice Chairman of HITRON TECHNOLOGIES INC. and is the current Vice Chairman and President of the Company.
<b>Director</b>	Pei-Shun Chiu (Patrick)	More than five years' work experience required by the Company's finance and business, who has extensive experience in the fields of R&D and manufacturing and was the former President of HITRON TECHNOLOGIES INC., and is the current Vice President of R&D Dept. of Alpha Networks Inc..
<b>Director</b>	Jung-Huang Wang	More than five years' work experience required by the Company's finance and business, who is the current director of the Company and . He is currently a director of the Company and a director of Sports Gear Co., Ltd..
<b>Independent Director</b>	Hsiao-Chen Chuang	More than five years' work experience required by the Company's finance and business, who has the expertise in accounting and finance, and is the current convener of the Company's Audit Committee and Remuneration Committee. He is the current independent director of FORMOSA ADVANCED TECHNOLOGIES CO., LTD., the current director of HUXEN CORPORATION, and the current director and President of EARN WEALTH INTERNATIONAL INVESTMENT LIMITED.
<b>Independent Director</b>	Chao-Fu Shih	More than 5 years' work experience required by the company's finance and business, who was the former director of served as director of HIWAY BROADBAND CO., LTD., the former Vice President of Vice President of EMC, and the former President of Yun Zhong Broadcasting.
<b>Independent Director</b>	Ching-Ying Wang	More than five years' work experience required by the Company's finance and business, who was the Motorola Market Global Team Leader and Siemens Director.

The nomination and selection of IDT's Board of Directors follow IDT's bylaws, with all board elections conducted via a candidate nomination system. This process includes evaluating candidates' academic and professional backgrounds and considering stakeholder opinions, adhering to the "Board Election Measures" and "Corporate Governance Best Practice Principles" to ensure diversity and independence. Among the board members, only one is a company manager, representing 14% of the board seats, and women (including independent directors) make up 43% of the board. Regarding age distribution, there are 2 members aged 51-60, 2 members aged 61-70, and 3 members aged 71-80. Independent directors account for 43% of the board, with all three serving less than three terms. The independent directors meet the Financial Supervisory Commission's criteria and there are no issues under Article 26-3, Sections 3 and 4 of the Securities and Exchange Act regarding conflicts of interest between directors and independent directors.

#### Diversity of Board Members ▼

Title	Name	Gender	Age	Industry experience			Professional knowledge and skills				
				Professional background	Company industry experience	Business management	Accounting and financial analysis	Operational judgment	Crisis management	Leadership decision making	Risk management
<b>Chairman</b>	Wen-Fang Huang (April)	Female	51~60	Management	√	√	√	√	√	√	√
<b>Vice Chairman</b>	Mei-Lang Liu (Amy)	Female	61~70	Management	√	√		√	√	√	√
<b>Director</b>	Pei-Shun Chiu (Patrick)	Male	51~60	Management	√	√		√	√	√	√
<b>Director</b>	Jung-Huang Wang	Male	71~80	Investment		√	√	√	√	√	√
<b>Independent Director</b>	Hsiao-Chen Chuang	Male	71~80	Business operations	√			√	√	√	√
	Chao-Fu Shih	Male	71~80	Telecommunications	√			√	√	√	√
	Ching-Ying Wang	Female	61~70	Information			√		√	√	√

To prevent conflicts of interest within the highest governance body of IDT, the Board of Directors' meeting rules stipulate that directors must practice high self-discipline. If a proposal involves a director or their affiliated entity and poses a potential conflict of interest that could harm IDT's interests, the director must recuse themselves. Any votes cast by a director who violates this recusal requirement will be considered invalid. All IDT directors adhere to these self-discipline principles and practice conflict of interest avoidance. The adherence to conflict of interest principles in 2024 is as follows:

#### 2024 Compliance with Conflict of Interest Principles by the Board of Directors ▼

Board meeting date	Director's name	Contents of the motions	Reason for recusal	Participation in voting
02/23	Wen-Fang Huang	Proposal for lifting the non-competition restrictions imposed on the current directors and their representatives	Involving the personal interests of directors	Not to participate in the discussion and voting
		Proposal for approving our company's investment in Transnet Corporation	As the Chairman of Alpha Networks Inc., involving the director's personal interest.	
	Mei-Lang Liu	Proposal for distribution of 2023 employee remuneration to senior managers	As the Company's manager, involving the personal interest of the director.	
		Proposal for 2024 compensation indicators plan for senior managers		
		Proposal for 2024 senior manager bonus and raise policy		

## Audit Committee

To ensure robust corporate governance, IDT's Audit Committee is composed of 3 independent directors, following the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies." The committee meets at least four times a year and addresses key issues including:

- Regular communication with external auditors regarding financial statement reviews or audits.
- Periodic discussions with internal auditors based on the annual audit plan.
- Review of financial reports.
- Assessment of the effectiveness of internal control systems.
- Oversight of significant asset transactions.
- Monitoring of securities issuance.
- Ensuring regulatory compliance.
- Appointment, dismissal, independence, and suitability of external auditors.
- Execution of the Audit Committee's responsibilities.

In 2024, the Audit Committee held 5 meetings(A) with a 100% attendance rate(B/A) by independent directors.

### 2024 Audit Committee Attendance Rate ▼

Job Title	Name	Actual attendance (B)	Frequency of attendance by proxy	Attendance rate in person (%) [B/A]	Remark (Note)
Independent Director (Convener)	Hsiao-Chen Chuang	5	0	100%	-
Independent Director	Chao-Fu Shih	5	0	100%	-
Independent Director	Ching-Ying Wang	5	0	100%	-

## Compensation Committee

Under the Board of Directors, IDT has established a "Compensation Committee" to enhance salary and compensation management. The committee regularly evaluates director and executive compensation and reviews related policies, systems, standards, and structures. Directors' compensation follows the "Compensation Guidelines for Directors and Functional Committee Members," while executive compensation adheres to the "Executive Compensation and Performance Management Guidelines.

The Compensation Committee is composed of 3 members and is required to



hold at least 2 meetings annually. Members are appointed by the Board of Directors, and their term aligns with the board's term.

In 2024, the Compensation Committee held 2 meetings(A) with a 100% attendance rate(B/A). Meeting attendance details are as follows:

#### 2024 Compensation Committee Attendance Rate ▼

Job Title	Name	Actual attendance (B)	Frequency of attendance by proxy	Attendance rate in person (%) [B/A]	Remarks
Convener	Hsiao-Chen Chuang	2	0	100	-
Committee Member	Chao-Fu Shih	2	0	100	-
Committee Member	Ching-Ying Wang	2	0	100	-

## Audit Responsibilities

IDT's internal audit unit reports directly to the Board of Directors and is primarily responsible for assisting management in establishing internal control systems to reasonably ensure the achievement of the following objectives:

- Reliability and Transparency: Reporting that is reliable, timely, transparent, and compliant with relevant regulations.
- Regulatory Compliance: Adherence to applicable laws and regulations.
- Operational Effectiveness and Efficiency: Ensuring the effectiveness and efficiency of operations.

The unit is staffed with a sufficient number of qualified internal auditors based on operational scale. It includes one dedicated internal audit manager who performs duties with independence and objectivity, along with an acting manager.

The dedicated internal auditors and their acting manager meet regulatory qualifications and engage in ongoing training to enhance audit quality. The internal audit manager's appointment and dismissal follow IDT's "Internal Audit Implementation Rules," requiring Audit Committee approval and Board resolution. Their appointment, evaluation, and compensation follow the same process as other employees, with the audit manager reporting to the Chairman of the Board.

Based on risk assessments, the internal audit unit prepares an annual audit plan covering operational cycles and management controls of both the parent company and subsidiaries. Audit findings are compiled into reports for the Chairman and independent directors. Deficiencies are tracked until resolved. The internal audit manager reports significant violations or potential major damage

directly to the independent directors, in addition to attending regular board meetings.

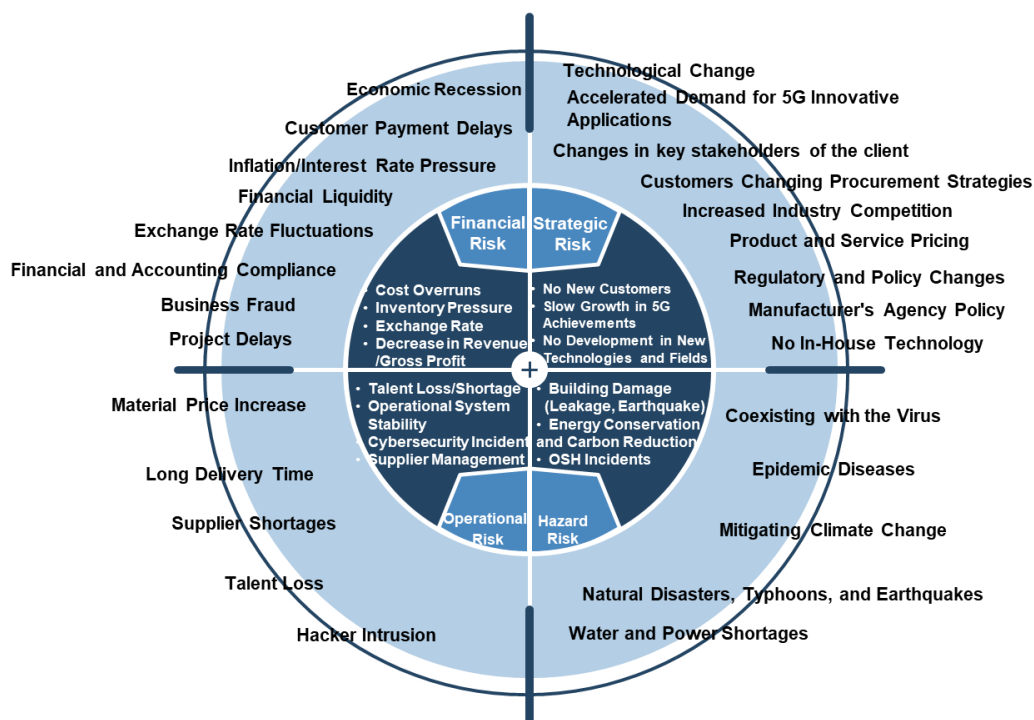
To ensure effective internal control, each department and subsidiary evaluates their controls annually. The internal audit unit reviews these self-assessments to help the Board and management identify deficiencies, assess operational effectiveness, and provide improvement recommendations for refining the internal control systems.

## Risk Management Committee

To ensure that IDT's operational risks remain within acceptable limits and to effectively manage governance and sustainability risks, IDT's management reported the "Risk Management Policies and Procedures" and associated timelines to the Audit Committee in February 2023. The Board of Directors approved these policies on the same day.

According to IDT's "Risk Management Policy," the Risk Management Committee is required to annually identify, assess, address, report, and monitor risks that could negatively impact IDT's operational goals. The committee consolidates risks into four major categories—strategic, financial, operational, and hazard risks—creates an annual risk radar chart, and uses risk management tools to optimize the total cost of risk management.

### Risk Radar Matrix ▼

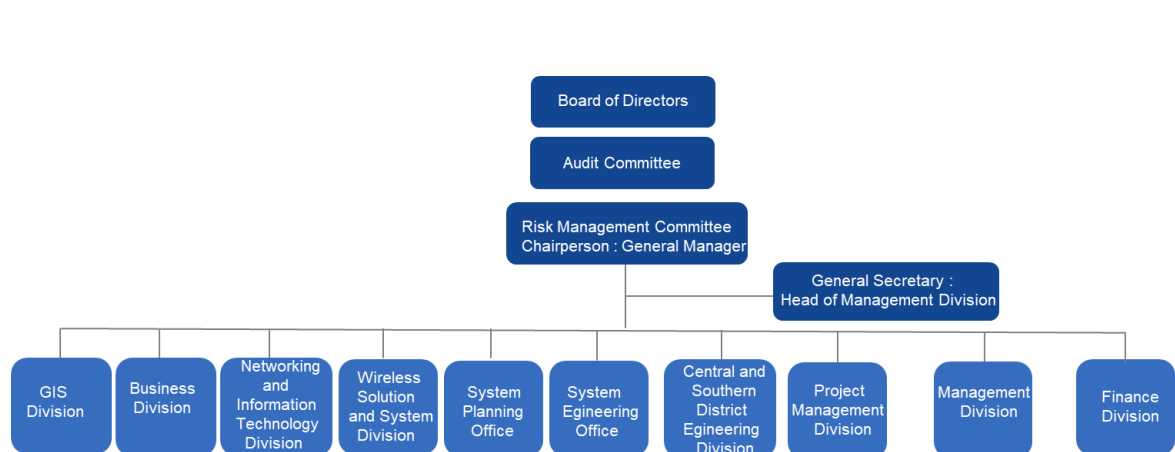


In accordance with its risk management policies and procedures, IDT established the Risk Management Committee in April 2023. The committee meets regularly to report on the annual risk management implementation. It is chaired by the General Manager, who oversees the identification of major company-level risks, while the Secretary General, appointed from the management team, is responsible for promoting and operating risk management mechanisms and handling administrative tasks. All first-tier units (Vice President-level executive) of the company are included in the committee.

### Risk Management Operating Procedures ▼

Operational Mechanism	Explanation
<b>Organization</b>	Risk Management Committee was established in April 2023. The committee holds regular meetings and reports on the annual risk management implementation status. The committee is composed of a Chairman and a Secretary-General, with each head of the company's first-level units included as committee members.
<b>Policy and Procedures</b>	Approved by the Board of Directors, the 'Risk Management Policies and Procedures' serve as the basis for the operation of risk management.
<b>Principle</b>	<ol style="list-style-type: none"> <li><b>1. Integration</b> : Treat risk management as an integral part of all activities.</li> <li><b>2. Structured and Comprehensive</b> : Implement risk management in a structured and comprehensive manner to achieve consistent and comparable results.</li> <li><b>3. Customization</b> : Develop appropriate risk management frameworks and processes based on the organization's environment, size, business characteristics, risk nature, and operational activities.</li> <li><b>4. Inclusiveness</b> : Consider the needs and expectations of stakeholders to enhance and meet their understanding and expectations of the organization's risk management.</li> <li><b>5. Dynamic</b> : Appropriately and timely forecast, monitor, grasp, and respond to changes in both internal and external environments.</li> <li><b>6. Effective Use of Information</b> : Utilize past, current, and future information as the foundation for risk management and provide timely and clear information to stakeholders for reference.</li> <li><b>7. Personnel and Culture</b> : Enhance the emphasis on risk management by governance and management units, and improve risk awareness and culture throughout the organization by implementing training mechanisms at all levels, integrating risk management into corporate governance and daily operations.</li> <li><b>8. Continuous Improvement</b> : Continuously improve risk management and related processes through iterative learning and experience accumulation.</li> </ol>
<b>Assessment Tools</b>	Utilize the 'Risk Analysis Matrix' as an assessment tool to evaluate various types of risks, including strategic, financial, operational, and hazard risks. Additionally, employ risk management tools to optimize the overall cost of risk management.
<b>Oversight</b>	Annually, a report on the status of risk management operations should be presented to the Audit Committee and the Board of Directors.

## Risk Management Committee ▼



## 2024 Risk Management Operational Results ▼

Year	Explanation
2024	<ol style="list-style-type: none"> <li>Regarding the four major risk dimensions that may impact the company's operations—financial, strategic, operational, and hazard—each committee member shall propose annual risk items that may hinder the achievement of the company's operational goals, based on their respective responsibilities or observed potential risks.</li> <li>In the Risk Management Committee meeting held in January, a risk assessment was conducted. The identified Top 3 Risks were: (1) Work stoppages caused by occupational safety incidents, (2) Information security risks, and (3) Breach of customer contract risks. Corresponding risk mitigation measures were also formulated.</li> <li>To ensure that all risks remain controllable, corresponding corrective measures are implemented and continuously monitored to track the progress of their execution.</li> <li>In December, a review and summary assessment of the annual identified and managed risks was completed. The mitigation measures implemented were found to be effective in reducing associated risks and hazards.</li> </ol>

## Integrity Management

In today's increasingly complex and highly competitive business environment, ethical business conduct is not only a reflection of corporate morality, but also the foundation for sustainable development and long-term competitiveness. IDT has established a comprehensive corporate governance framework and internal control system. From policy formulation and system design to daily operations, we emphasize legal compliance, clear accountability, and information transparency to ensure that all business activities adhere to ethical standards and legal requirements. Integrity is regarded as a core value of our corporate culture. Through internal communication and value advocacy, we continuously foster a work ethic based on honesty and integrity, aiming to build a trustworthy and sustainable business environment over the long term.

IDT recognizes the importance of integrity in business operations. To ensure that managers and employees conduct themselves ethically with clients, suppliers, shareholders, and stakeholders, IDT established the "Code of Ethics for Directors and Managers" and the "Integrity Management Code" in March 2016, approved by the Board of Directors.

IDT has set up an Integrity Management Promotion Team, chaired by the General Manager or their designate, with the Head of Management as the Secretary General, and department heads, including the Legal Affairs Supervisor, as members. This team promotes and enforces integrity practices, including anti-corruption, anti-bribery, legal compliance, and prohibition of insider trading. Each unit is responsible for supporting the Board and management in implementing and monitoring these codes. The Promotion Team reports regularly to the Board on its activities and compliance.

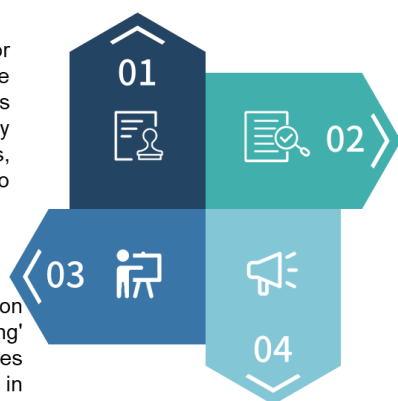
### Integrity in Business Operations ▼

#### Legal Compliance

Establish the 'Code of Ethics for Directors and Managers' and the 'Code of Integrity in Business Practices,' and include integrity clauses in procurement contracts, requiring vendors to adhere to them.

#### Training and Publicity

Training sessions on 'Prohibition and Prevention of Insider Trading' and 'Integrity in Business Practices and Legal Training' were held in 2024, achieving a 100% completion rate with a total of 742 person-hours.



#### Audit and Reporting

Each year, the Auditing Office conducts regular checks to prevent issues, and the promotion team is required to report its implementation status to the Board of Directors periodically. In 2024, there were no reports of violations, complaints, or incidents.

#### Reporting Channel

**Physical Document Counter :** Legal Affairs Office

**Email :** [report@idtech.com.tw](mailto:report@idtech.com.tw)

### III. Information Security Risk Management

#### Information Security Policy

To strengthen information security management and ensure the confidentiality, integrity, and availability of information assets, IDT has established an "Information Security Policy." This policy aims to create a culture where "information security is everyone's responsibility," safeguarding customer and employee data. A comprehensive information security policy has been established to ensure the proper protection of internal corporate data, customer information, and confidential partner data, preventing any form of unauthorized access, disclosure, alteration, or destruction. In addition, the information security policy is regularly reviewed and continuously improved in response to changes in the external environment and internal organizational needs.

#### Information Security Risk Management

IDT conducts regular security audits and organizes information security training courses. In addition, periodic awareness campaigns and communications are issued to promote cybersecurity knowledge. A robust information security risk management framework has been established to proactively identify, assess, control, and monitor information-related risks, thereby ensuring stable business operations and the protection of information assets.

In addition, IDT manages information operations according to security policies and performs asset evaluations and disaster recovery drills to enhance stability.

#### Information Security Management Framework

##### Information Security Management Committee ▼



#### ISO/IEC 27001 Information Security Certification

To implement IDT's information security policy and enhance management,

aligning with international standards, IDT established an Information Security Management Committee in August 2021. ISO 27001 was introduced, and in January 2022, IDT completed on-site verification. After recommendations from SGS and a UKAS review, IDT received the ISO 27001 certificate in April 2022, valid from April 7, 2022, to April 7, 2025, for three years. In response to the version update, IDT was officially awarded the ISO 27001:2022 certification on April 18, 2025. The certificate is valid from April 7, 2025 to April 7, 2028.

## ISO 27001 Information Security Certificate ▼

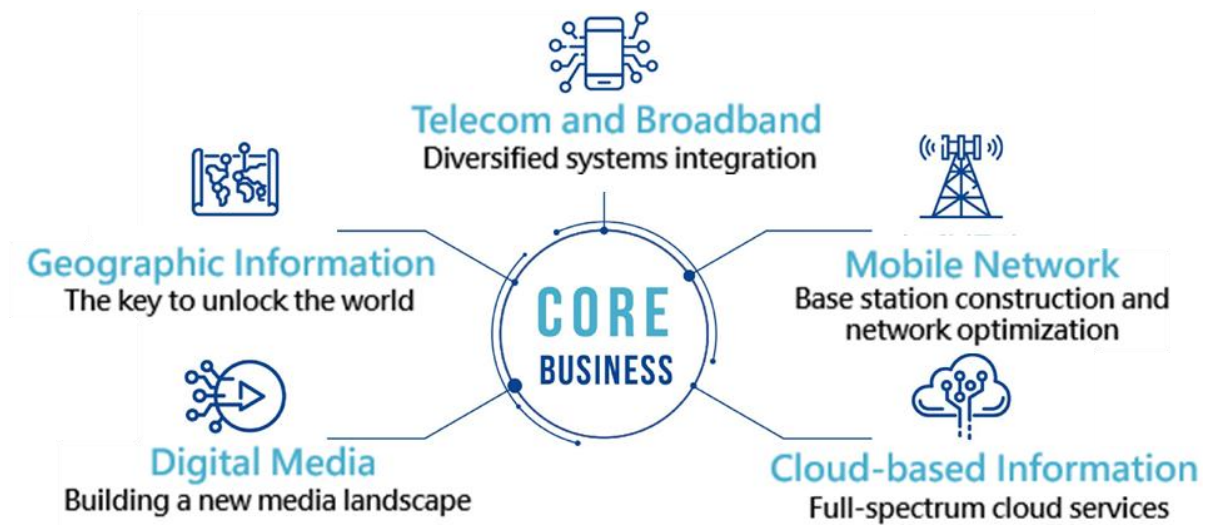




## IV. Products and Services

IDT offers five core services in the field of information and communications, including telecommunications and broadband, mobile networks, cloud-based information, digital media, and geographic information. They provide clients with relevant solutions and professional services.

### core business ▼





IDT also acts as an exclusive distributor and midstream dealer for many well-known brands, significantly enhancing its business development. The upstream mainly consists of hardware and software manufacturers, which are leading brands with no technical barriers for supply. Hardware and software are provided through midstream distributors and suppliers. Downstream system integrators develop application software and complete hardware-software integration based on market demands, offering comprehensive solutions to meet client needs and investment return expectations. IDT plays a crucial role in the industry, as illustrated in the related industry positioning diagram below.

### IDT's Industry Positioning ▼

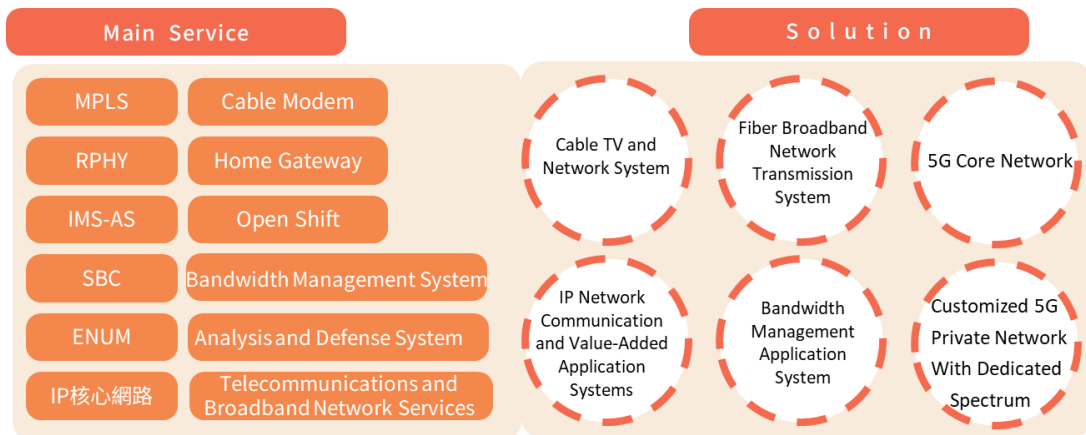


## Telecommunications and Broadband

In telecom and broadband services, IDT's main products include: IP core network, CMTS, MPLS, Cable Modem, Home Gateway, RPHY, bandwidth management systems, analytics and defense systems, IMS-AS, C5 NGN, OpenShift, OpenStack, telecom and broadband network service assurance platforms, SMS systems, IP SMS gateways, SBC, PCRF, ENUM, SS7 FW, OTN/ROADM Networks, PTN Networks, IP Optical Networks, Cloud and Edge (Media Gateways, NFV, SBC...), High Capacity OTN Solutions, DCI/Single Fiber Applications, Atomic Clock, GNSS Firewall. They offer customers the following solutions:

- Cable TV network systems
- Fiber broadband network transmission systems
- IP network communication and value-added application systems
- Bandwidth management application systems

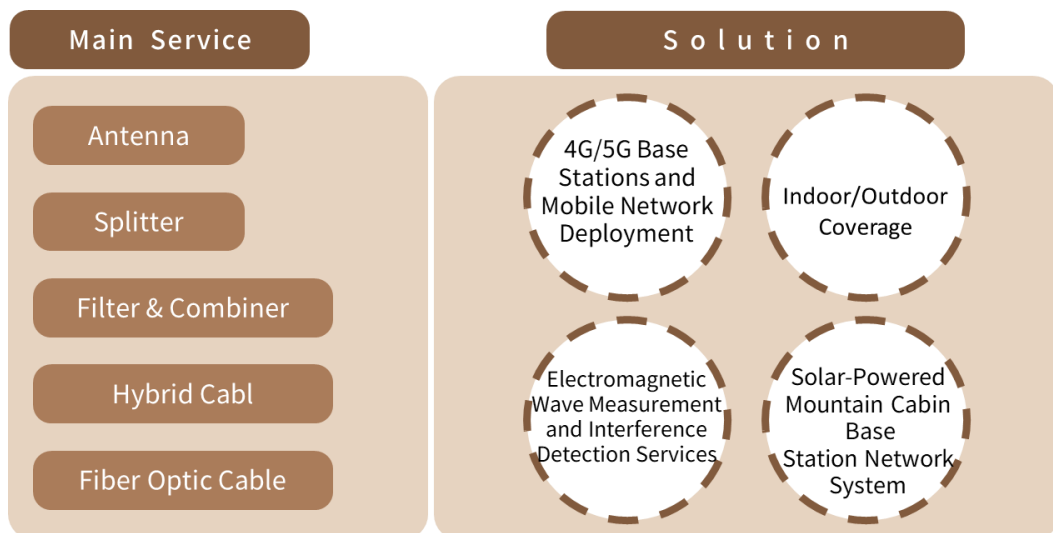
- 5G core network
- Customized 5G dedicated frequency network solutions



## Mobile Networks

IDT has been a key supplier for major telecom operators in the mobile network sector and represents a range of products, including: antennas, splitters, filters & combiners, hybrid cables, and fiber optic cables. They provide the following services to telecom operators:

- 4G/5G base station mobile network construction
- Indoor/outdoor coverage
- Electromagnetic wave measurement/interference detection services
- Solar-powered base station network systems for remote locations

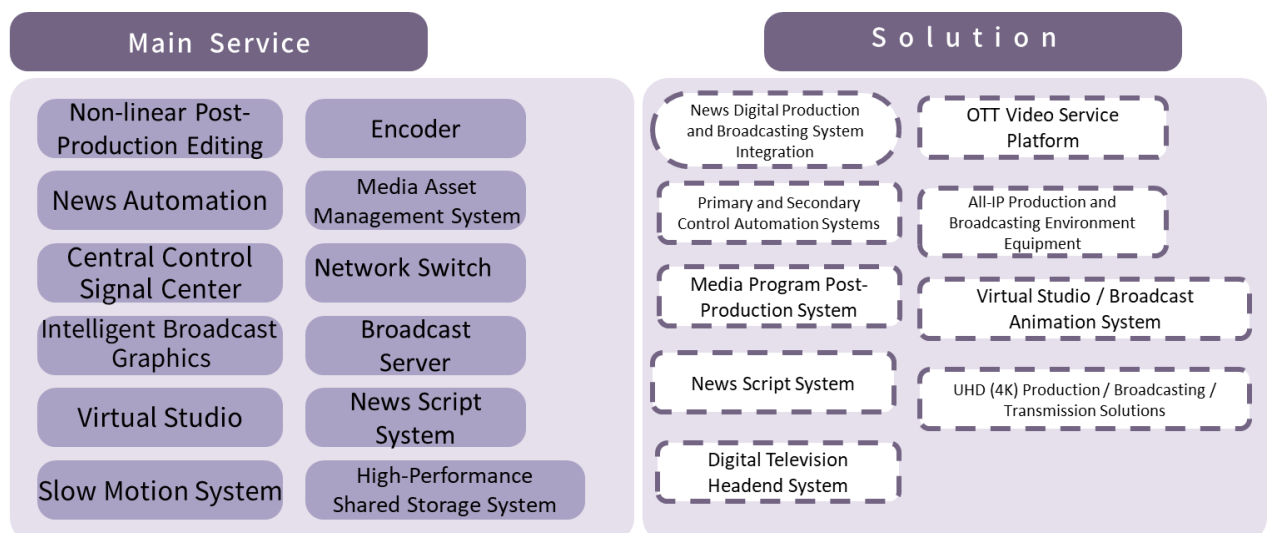


## Digital Media

In the industry, IDT is one of the few providers offering complete digital media system integration services. They exclusively represent a wide range of products, providing television platforms with diverse and ample options. Their products include nonlinear editing, news automation, master control signal centers, smart

broadcast graphics, virtual studios, slow-motion systems, broadcast servers, news document systems, encoders, transcoders, service monitoring systems, cameras, video switchers, high-performance shared storage systems, media asset systems, network switches, and cable TV network service equipment. IDT has successfully completed planning and implementation for many TV stations and can offer digital media clients the following services:

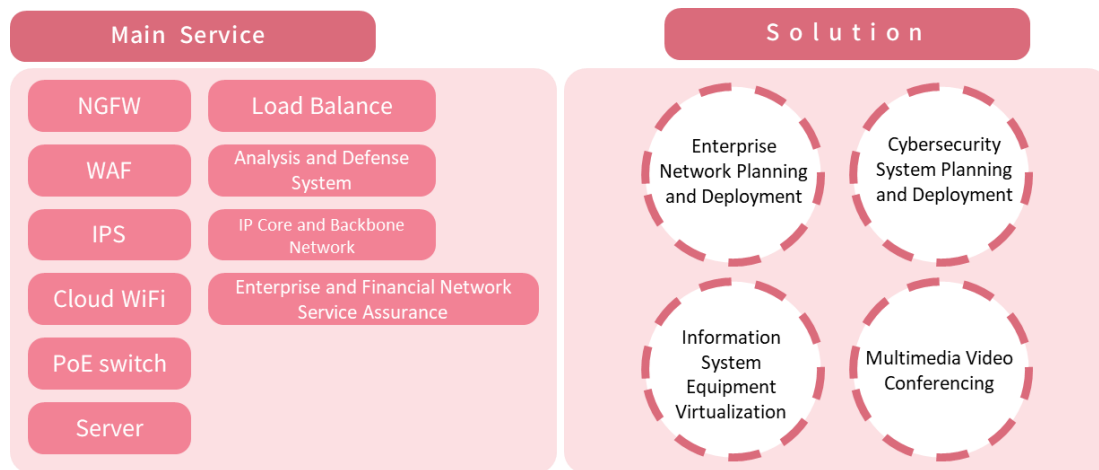
- News digital production and broadcasting system integration
- Master and backup control automation systems
- Virtual studios/broadcast animation systems
- Media program post-production systems
- News document systems
- Digital TV head-end systems
- OTT video service platforms
- UHD (4K) production/broadcasting/transmission solutions
- Full IP production environment equipment



## Cloud-based Information

To meet the cloud information needs of large enterprises, IDT represents products such as IP core and infrastructure networks, NGFW, servers, storage devices, Cloud Wi-Fi, Poe switches, load balancers, WAF, enterprise and financial network service assurance platforms, analytics and defense systems, IPS, and more. These products come from internationally renowned manufacturers. IDT provides full cloud information services for large enterprises, including:

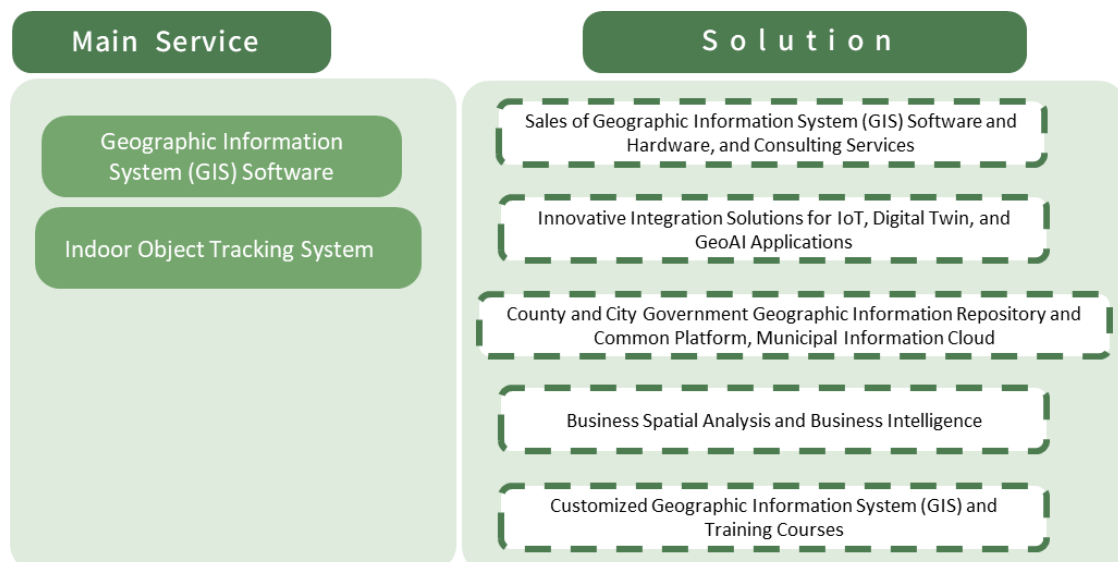
- Enterprise network planning and implementation
- Cybersecurity system planning and implementation
- Information system equipment virtualization
- Multimedia video conferencing



## Geographic Information

IDT has established a branch in the Neihu Science Park, focusing on the development and integration of Geographic Information Systems (GIS) and representing internationally renowned GIS software and indoor object tracking systems (BiDaE Object Tracker). They offer full GIS integration services, including:

- GIS-related hardware and software sales and consulting services
- IoT, Digital Twin, and GeoAI innovative application integration solutions
- Geographic information storage and common platforms for county and city governments, municipal information cloud
- Commercial space analysis and business intelligence
- Geographic education solutions for colleges and high schools
- Customized GIS systems and training courses



## **CH2 Sustainable Governance and Performance**

### **I. Sustainable Governance**

Sustainable development is a top priority for most companies today. The issues related to sustainability are broad and diverse. To address these topics and stay updated on global trends, IDT has established a "Sustainability Development Committee" and created policies to guide its activities. In the context of global challenges such as climate change, resource limitations, and social inequality, the role and responsibility of enterprises must go beyond the pursuit of economic benefits to actively embrace their impacts and obligations regarding environmental, social, and governance (ESG) issues.

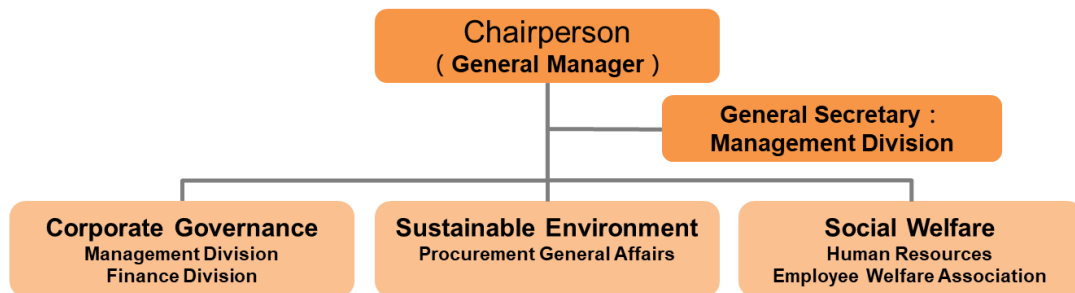
#### **Sustainability Development Practice Code**

IDT's board approved the "Corporate Social Responsibility Practice Code" in March 2016, revised to the "Sustainability Development Practice Code" in 2022. This code serves as IDT's highest principle for sustainable development. The Sustainability Development Committee will implement governance based on principles like effective corporate governance, environmental sustainability, social inclusiveness and acknowledge the challenges arising from environmental, social, and governance aspects that impact the enterprise, and respond with continuous improvement.

#### **Sustainability Development Organization**

Based on the Corporate Social Responsibility Practice Code, IDT established the Corporate Social Responsibility Committee in 2017, chaired by the Chairman, and tasked the management office with forming a part-time team led by the office head to handle all operations. In July 2022, aligning with the Sustainability Development Practice Code, the committee was renamed the Sustainability Development Committee, chaired by the General Manager. The committee focuses on corporate governance, sustainable environment, and social inclusiveness, promoting sustainability through daily operations and balancing shareholder and stakeholder interests. In February 2025, the committee reported to the board on the 2024 sustainability initiatives and performance, including (1) stakeholder concerns and (2) ESG performance, and received suggestions for improvements from the board.

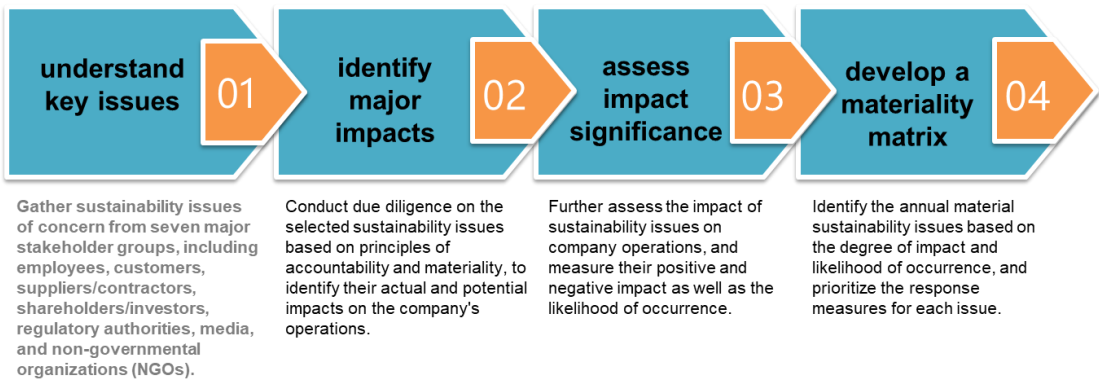
## Sustainable Development Organizational ▼



# Material Sustainability Issue

IDT's Sustainability Development Committee, based on the current state of IDT's sustainability governance, refers to international sustainability evaluation criteria and questionnaires, such as the GRI Standards introduced by the Global Reporting Initiative and the Sustainable Development Goals (SDGs) announced by the United Nations in 2015. By leveraging practical experience from company operations, the committee gathers sustainability concerns from seven key stakeholder groups—employees, customers, suppliers/contractors, shareholders/investors, regulatory agencies, media, and NGOs/public welfare organizations. The committee identifies and prioritizes significant issues for the year through a structured process. In 2024, the seven stakeholder groups highlighted a total of 20 issues of concern.

## Material Sustainability Issue Assessment Process ▼



## Stakeholder Engagement

In promoting corporate sustainability activities, IDT highly respects the interests of both internal and external stakeholders. IDT has established a dedicated stakeholder section on its website to facilitate appropriate communication, understand the reasonable expectations and needs of various stakeholders, and ensure that IDT effectively addresses the diverse demands and expectations of stakeholders in its daily operations.

### Stakeholder Communication Mechanism, Frequency, and Performance ▼

ESG dimension	Key issues	Employees	Customers	Suppliers/Contractors	Shareholders/Investors	Competent authority	Media	welfare groups/NGO	Communication channel	Communication frequency	2024 performance
Corporate governance	Operational performance	●	●		●		●		<ul style="list-style-type: none"> <li>■ Hold the annual general meeting of shareholders and publish the ESG report and annual report</li> <li>■ Disclose financial reports.</li> <li>■ Disclose operational conditions</li> <li>■ Conduct compliance and integrity training</li> <li>■ Company website, major announcements, and disclosures</li> <li>■ Establish a contact point</li> </ul>	<ul style="list-style-type: none"> <li>■ Every year</li> <li>■ Every quarter</li> <li>■ every month</li> <li>■ Irregular</li> <li>■ Irregular</li> <li>■ Irregular</li> </ul>	<ul style="list-style-type: none"> <li>■ Hold one annual general meeting of shareholders and publish one 2024 ESG report and one annual report.</li> <li>■ Disclose financial reports four times.</li> <li>■ Disclose revenue and profitability status twelve times.</li> <li>■ Release major information fourteen times.</li> <li>■ Conduct one compliance training sessions with 366 participants.</li> <li>■ Conduct one integrity training session with 375 participants.</li> </ul>
	Corporate governance		●		●	●					
	Sustainable development strategy		●		●		●				
	Integrity in business	●	●	●	●	●					
	Regulatory compliance	●	●		●	●	●				
	shareholder engagement/ rights				●	●	●				
	Risk management		●						■ Convene the Risk Management Committee	■ Every quarter	■ Held four Risk Management Committee meetings.
	Information security protection and management	●	●	●					<ul style="list-style-type: none"> <li>■ ISO 27001 internal and external audit verification</li> <li>■ ESG sustainability report</li> </ul>	<ul style="list-style-type: none"> <li>■ Every year</li> <li>■ Every year</li> </ul>	■ One internal and one external audit for ISO 27001.
	Customer ESG audit		●						■ Customer satisfaction survey	■ Irregular	■ Completed ESG assessments for 5 clients with a 100% pass rate.
	Suppliers/Contractors management		●	●					<ul style="list-style-type: none"> <li>■ Supplier/Contractor conference</li> <li>■ Safety and health awareness activities</li> <li>■ Letters, phone communication, and project meetings</li> </ul>	<ul style="list-style-type: none"> <li>■ Every year</li> <li>■ Irregular</li> <li>■ Irregular</li> </ul>	<ul style="list-style-type: none"> <li>■ Completed 46 annual vendor evaluation forms with a 100% response rate.</li> <li>■ Conducted audits for 2 construction vendors annually.</li> <li>■ Held 5 safety and health training sessions for contractors, with 102 contractors and 123 participants.</li> </ul>



## Stakeholder Communication Mechanism, Frequency, and Performance ▼

ESG dimension	Key issues	Employees	Customers	Suppliers/ Contractors	Shareholders/ Investors	Competent authority	Media	welfare groups/ NGO	Communication channel	Communication frequency	2024 performance
Sustainable environment	Energy management		●			●		●	■ ESG sustainability report Establish an "Environmental Sustainability" section on the company website	■ Every year ■ Irregular	■ Obtained a third-party greenhouse gas emissions and removals verification statement on May 28, 2024.
	GHG inventory and emissions		●			●		●			
	wastewater and waste		●	●		●		●			
Social inclusion	Human rights equality	●	●	●				●	■ Company website announcements	■ Irregular	■ Amended and announced the "Labor Rights Protection Policy" by the end of November.
	Talent recruitment and development	●							■ Professional training ■ Management courses ■ Occupational health and safety seminars and courses ■ Employee grievance and feedback mailbox ■ Labor-management meetings ■ Office repair and maintenance hotline ■ Employee welfare committee activities ■ Employee performance evaluations ■ ESG sustainability report and annual report	■ Irregular ■ Irregular ■ Irregular ■ Every quarter ■ Irregular ■ Irregular ■ Every year ■ Every year	■ Conducted 70 professional training sessions, training 159 participants. ■ Held 129 management courses, training 2,583 participants. ■ Provided safety education training for 476 new employees, with a 100% completion rate. ■ Held 4 labor-management meetings. ■ Addressed 23 office repair issues with a 100% completion rate. ■ Hosted 4 afternoon tea sessions to relieve employee work stress. ■ Completed annual performance evaluations for all employees.
	Compensation and benefits	●									
	Training and education	●									
	Labor rights protection	●	●			●		●			
	Health and safety	●	●	●		●			■ Occupational Health and Safety committee	■ Every quarter	■ Regularly held occupational health and safety meetings as required by law.
	Social responsibility and engagement		●		●		●	●	■ ESG activities or project collaboration	■ Irregular	■ Participated in two client ESG activities, including sponsoring a golf open tournament and supporting the archery team development at Ruiyuan Elementary School in Taitung. ■ Participated in one group ESG project, joining the eco-friendly farming autumn harvest rice event. ■ Andrew Charity Association – Health and Growth Program for Disadvantaged Children.






## II. Sustainable Development Performance

To integrate and advance on sustainability strategies, IDT not only communicates with stakeholders to actively address their concerns and feedbacks but also strives for mutual understanding with them. Additionally, IDT emphasizes whether its sustainability initiatives align with the United Nations' 2015 "2030 Sustainable Development Goals" (SDGs). Action plans are developed to align with these goals, ensuring that IDT's sustainability policies and values are realized.




### 2024 Sustainability Performance ▼

Chapter	Content		SDGs	2024 Goals/Outcomes
Corporate governance	<ul style="list-style-type: none"> <li>About IDT</li> <li>Internal Governance</li> <li>Information Security Risk Management</li> <li>Products and Services</li> </ul>		<b>Gender equality</b> Achieve gender equality and empower all women and girls.	1. The board of directors consists of 7 members, with 3 female directors, representing 43% of the board seats. 2. Continuously maintain gender diversity and equality among board members.
			<b>Decent work and economic growth</b> Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	1. In 2024, the company's governance evaluation remains in the top 6%-20%. 2. Consistently maintain a ranking in the top 6%-20% for information disclosure evaluation among listed companies.

## 2024 Sustainability Performance ▼

Chapter	Content	SDGs	2024 Goals/Outcomes
Sustainable environment	<ul style="list-style-type: none"> <li>Greenhouse Gases</li> <li>Energy Management</li> <li>Overview of Environmental Footprint</li> </ul>	 <b>Affordable and clean energy</b> Ensure access to affordable, reliable, sustainable and modern energy for all.	1. In 2024, fuel-powered official vehicles were being gradually phased out and replaced with hybrid vehicles.
		 <b>Responsible consumption and production</b> Ensure sustainable consumption and production patterns.	1. In 2023, the electricity intensity was 505.38 kWh per million revenue. In 2024, it decreased to 493.57 kWh per million revenue, representing a 2.34% reduction.
		 <b>Climate action</b> Take urgent action to combat climate change and its impacts by regulating emissions and promoting developments in renewable energy.	1. In 2024, IDT's total GHG emissions were 1,074.839 metric tons CO <sub>2</sub> e, a 37.154 metric tons CO <sub>2</sub> e reduction from the baseline year, achieving a 3.34% decrease. 2. Using 2022 as the baseline, set a 10% total reduction in greenhouse gas emissions by 2030, aiming for "Net Zero" emissions by 2050.
Social inclusion	<ul style="list-style-type: none"> <li>Human Resources Development</li> <li>Care and Benefits</li> <li>Employee Health and Workplace Safety</li> <li>Human Rights Management</li> <li>Charity Care</li> </ul>	 <b>No Poverty</b> End poverty in all its forms everywhere	1. Adjust salary annually based on the Consumer Price Index and average wage policies, with regular reviews each year.
		 <b>Good health and well-being</b> Ensure healthy lives and promote well-being for all at all ages.	1. In 2024, health consultation services were provided to 70 individuals, with 8 hours of occupational physician services and 96 hours of nursing services.

## 2024 Sustainability Performance ▼

Chapter	Content	SDGs	2024 Goals/Outcomes
Social inclusion	<ul style="list-style-type: none"> <li>Human Resources Development</li> <li>Care and Benefits</li> <li>Employee Health and Workplace Safety</li> <li>Human Rights Management</li> <li>Charity Care</li> </ul>	 <b>Quality education</b> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	1. In 2024, IDT's training performance was: 2. External training (management): 12 participants, 98 hours 3. External training (non-management): 151 participants, 1,409 hours 4. Internal training: 2,833 participants, 3,718 hours
		 <b>Gender equality</b> Achieve gender equality and empower all women and girls.	1. In 2024, IDT did not have any incidents of sexual harassment internally. 2. Women comprise 26% of management positions.
		 <b>Reduced inequality</b> Reduce inequality within and among countries.	1. In line with the "Labor Standards Act" and "Gender Equality in Employment Act," we promote job gender equality and work fairness, and reject workplace sexual harassment, gender discrimination, and pregnancy discrimination.

## **CH3 Sustainable Environment**

### **I. Greenhouse Gases**

Greenhouse gas (GHG) emissions and reduction have become a key focus of our time, evolving into a central issue in corporate risk management and governance responsibilities. In the face of intensifying global climate change, governments around the world have set net-zero carbon emission targets. Acknowledging the profound environmental and societal impacts of GHG emissions, IDT is committed to actively responding to global climate trends through a science-based and systematic approach, and to continuously promoting low-carbon transformation and sustainable development.

Additionally, in March 2023, the Financial Supervisory Commission (FSC) issued the "Sustainability Development Action Plan for Listed Companies," and the Environmental Protection Administration (EPA) introduced the "Climate Change Response Act." IDT, with paid-in capital of less than 5 billion NT dollars, falls under the third phase of greenhouse gas inventory requirements (i.e., inventory by 2026 and verification by 2028). However, since IDT's ultimate parent company is a listed company with paid-in capital exceeding 10 billion NT dollars, its subsidiaries must complete the inventory by 2025 and verification by 2027.

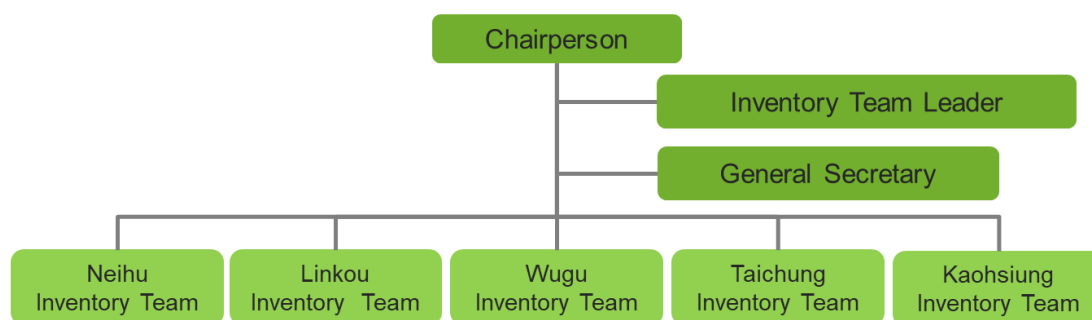
As a responsible global citizen, IDT places great importance on relevant issues. Addressing potential operational risks and taking proactive measures are key to our growth. Therefore, we conducted a greenhouse gas inventory ahead of schedule in 2023. Following regulatory guidance and the "ISO 14064-1:2018" standard, we obtained third-party verification by the end of May 2023.

By standardizing and systematically inventorying direct and indirect greenhouse gas emissions, we analyze the results to guide future planning and improvements. We aim to reduce emissions and mitigate the environmental impact of climate change. Using 2022 as the baseline, we target a 10% reduction by 2030, with a long-term goal of "Net Zero" emissions by 2050.

#### **Greenhouse Gas Inventory Implementation Committee**

In 2022, IDT adopted the ISO 14064-1:2018 standard for greenhouse gas inventory and conducted an independent assessment. We also established a "Greenhouse Gas Inventory Implementation Committee" to achieve our reduction targets. By conducting annual inventories and implementing energy-saving measures, we aim to minimize the environmental impact of climate change.

## GHG Inventory Execution Organizational ▼

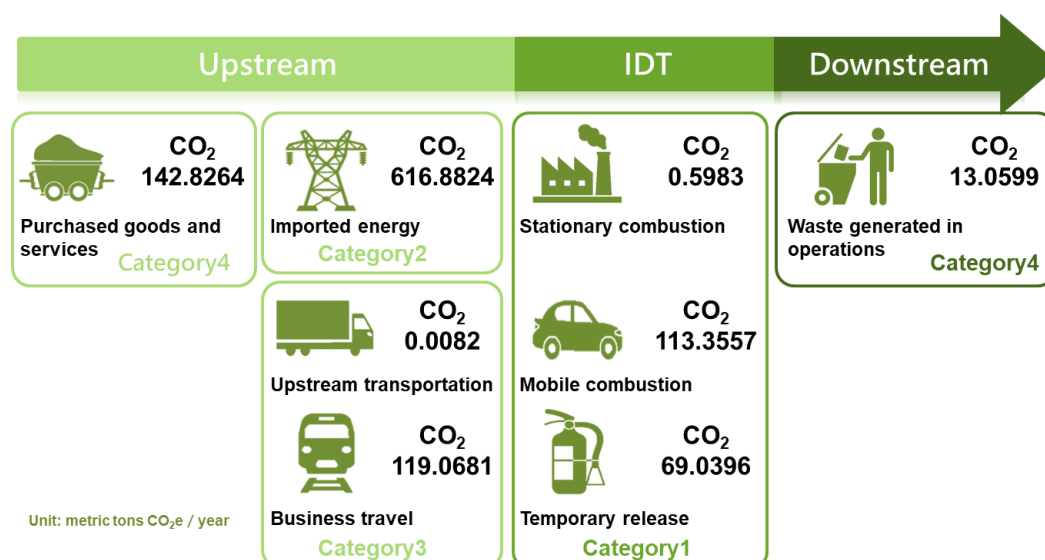


## GHG Emissions

IDT conducts greenhouse gas emissions inventory following the guidelines of the Intergovernmental Panel on Climate Change (IPCC) and the Environmental Protection Administration's "Greenhouse Gas Reduction and Management Act." This includes verifying emissions of seven greenhouse gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>), in line with the Kyoto Protocol.

In the 2024 greenhouse gas inventory, following ISO 14064-1:2018 guidelines, we used the operational control approach. The inventory includes IDT's offices and warehouses in Taiwan, Transnet Corporation and our subsidiary Hwa Chi Communications Equipment (Shanghai) Co., Ltd. The total emissions were 1,074.839 metric tons CO<sub>2</sub>e, a reduction of 37.154 metric tons CO<sub>2</sub>e compared to 1,111.993 metric tons CO<sub>2</sub>e in 2022, representing a 3.34% annual decrease.

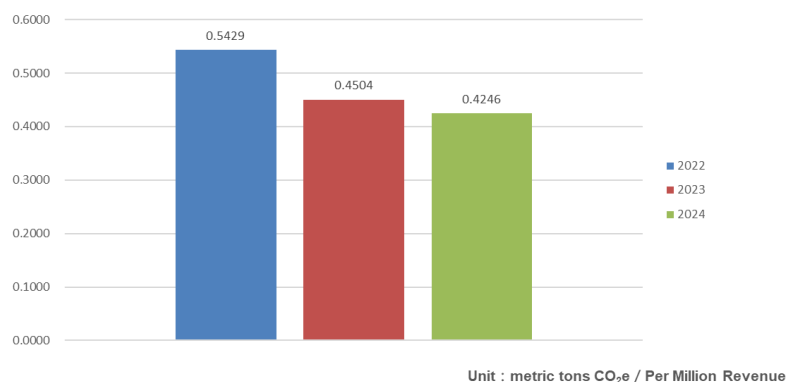
### 2024 GHG Emissions ▼



Based on greenhouse gas emissions per million dollars of revenue, the emission intensity for 2024 is 0.4246 metric tons CO<sub>2</sub>e per million revenue, a 5.73% decrease compared to the intensity of 0.4504 metric tons CO<sub>2</sub>e per million revenue in 2023. A year-on-year declining trend since 2022.

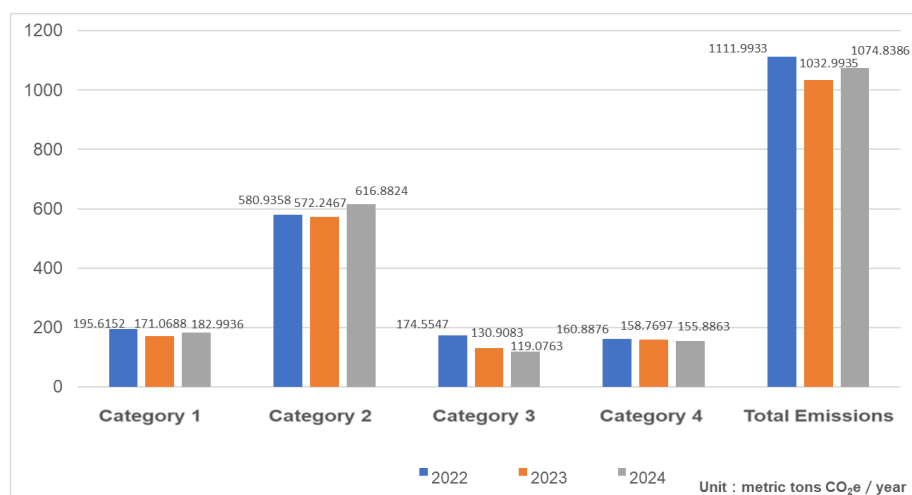
#### GHG Emission Intensity from 2022 to 2024 ▼

	2022	2023	2024
Operating revenue ( Unit: NT\$ Million )	2048.20	2293.57	2531.24
GHG emission intensity ( metric tons CO <sub>2</sub> e / Per Million Revenue )	0.5429	0.4504	0.4246



In 2024, the largest source of greenhouse gas emissions was electricity use, accounting for 57.39% of the total annual emissions. This is primarily due to IDT's focus on system integration services, with office electricity being the main energy consumption. The second-largest source was transportation emissions, including employee travel and fuel combustion from company vehicles, totaling 232.4238 metric tons CO<sub>2</sub>e, or 21.62% of the total emissions. The 2024 reduction in indirect emissions from transportation (Category 3) showed a decrease of 11.832 metric tons CO<sub>2</sub>e while indirect emissions from product use (Category 4) showed a decrease of 2.8834 metric tons CO<sub>2</sub>e compared to 2023.




#### GHG Emission from 2022 to 2024 ▼



## Carbon Reduction Measures

To achieve the goal of net zero emissions by 2050, energy conservation to reduce greenhouse gas emissions is our top priority. However, as an integrated systems service provider, IDT's primary source of emissions is from electricity consumption. The secondary source comes from transportation activities, including upstream transportation from procurement, employee travel by personal cars, and company vehicles. Therefore, in 2024, we implemented several carbon reduction measures related to transportation. These include reducing the transportation of procured paper, encouraging public transportation for business trips, and optimizing business travel plans. These measures reduced greenhouse gas emissions by 11.832 metric tons of CO<sub>2</sub>e compared to 2023.

### Carbon Reduction Measures for Transportation ▼





Action Plan	Measures and Performance																
<div>Reduce transportation</div> <div></div>	<div>Measures : The General Affairs Department estimates annual paper needs, increases order size, and reduces transport trips.</div> <div>Performance :</div> <table><tr><th></th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Number of Transportation :</td><td>31</td><td>22</td><td>22</td></tr><tr><td>Transportation Distance ( km ) :</td><td>16.15</td><td>14.13</td><td>12.00</td></tr><tr><td>GHG Emissions ( metric tons CO2e ) :</td><td>0.0110</td><td>0.0096</td><td>0.0082</td></tr></table>		2022	2023	2024	Number of Transportation :	31	22	22	Transportation Distance ( km ) :	16.15	14.13	12.00	GHG Emissions ( metric tons CO2e ) :	0.0110	0.0096	0.0082
	2022	2023	2024														
Number of Transportation :	31	22	22														
Transportation Distance ( km ) :	16.15	14.13	12.00														
GHG Emissions ( metric tons CO2e ) :	0.0110	0.0096	0.0082														
<div>Use public transportation for business trips</div> <div></div>	<div>Measures : Encourage employees to use public transport for business trips to cut direct greenhouse gas emissions from driving.</div> <div>Performance :</div> <table><tr><th></th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Total Mileage Driven ( km ) :</td><td>1,446,506</td><td>1,048,937</td><td>966,841</td></tr><tr><td>GHG Emissions ( metric tons CO2e ) :</td><td>166.3482</td><td>120.6277</td><td>111.1867</td></tr></table>		2022	2023	2024	Total Mileage Driven ( km ) :	1,446,506	1,048,937	966,841	GHG Emissions ( metric tons CO2e ) :	166.3482	120.6277	111.1867				
	2022	2023	2024														
Total Mileage Driven ( km ) :	1,446,506	1,048,937	966,841														
GHG Emissions ( metric tons CO2e ) :	166.3482	120.6277	111.1867														
<div>Optimize business travel plans</div> <div></div>	<div>Measures : Optimize travel planning for employees on business trips who do not drive themselves.</div> <div>Performance :</div> <table><tr><th></th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>GHG Emissions ( metric tons CO2e ) :</td><td>8.1955</td><td>10.2710</td><td>7.8814</td></tr></table>		2022	2023	2024	GHG Emissions ( metric tons CO2e ) :	8.1955	10.2710	7.8814								
	2022	2023	2024														
GHG Emissions ( metric tons CO2e ) :	8.1955	10.2710	7.8814														



## II. Energy Management

IDT's primary business is system integration services. Apart from electricity and water consumption, we do not manufacture products, so our operations do not significantly impact the environment or contribute to climate change. However, despite not being a major energy consumer, we are responsible global citizens. In response to energy management and environmental protection, IDT has established the "Corporate Environmental Protection and Energy Conservation Management Measures" to regulate energy use, carbon reduction for systems, and to encourage employees towards energy-saving goals. IDT's main energy-saving measures include:

### Energy Efficiency Management Measures ▼

Energy-Consuming Systems or Equipment	Management Approaches or Measures
<b>Distribution system</b> 	<ol style="list-style-type: none"> <li>1. The power supply voltage should remain within the rated voltage range.</li> <li>2. The transformer's secondary voltage must match the equipment's rated voltage.</li> <li>3. Transformers should be installed in well-ventilated areas to prevent excessive temperature rise, which could increase ineffective power loss. Install fans or air conditioning if needed.</li> <li>4. For power factor control, use an automatic power factor corrector. Capacitors should be installed on the low-voltage side, as close to the load as possible, to minimize line losses.</li> </ol>
<b>Air conditioning system</b> 	<ol style="list-style-type: none"> <li>1. Use high-energy-efficiency air conditioning units, including split-type, packaged units, and central chiller systems.</li> <li>2. Increase the chilled water outlet temperature moderately without affecting cooling, and turn off the chiller during off-hours.</li> <li>3. Regularly clean air conditioning equipment to maintain efficiency, and perform annual system checks. Immediately address any damage or reduced efficiency in components like pumps or fans.</li> <li>4. Turn off central air conditioning during non-working hours or holidays.</li> </ol>
<b>Transaction machine</b> 	<ol style="list-style-type: none"> <li>1. Prioritize using office equipment with energy-saving or eco-friendly certifications.</li> <li>2. Set office equipment to automatically enter sleep mode when not in use, and ensure power is turned off after hours.</li> <li>3. Verify paper size and quantity before copying or printing to avoid waste.</li> <li>4. During meetings, use computers and projectors instead of providing printed materials.</li> <li>5. Collaborate with IT and relevant departments to develop paperless data storage solutions.</li> </ol>
<b>Lighting system</b> 	<ol style="list-style-type: none"> <li>1. Promote the habit of turning off lights when not in use.</li> <li>2. Turn public area lights on and off according to break times.</li> <li>3. Purchase high-efficiency lighting and gradually replace low-efficiency fixtures.</li> <li>4. Maintain and regularly service lights, replacing them as needed to ensure proper brightness.</li> <li>5. Lighting standards will comply with occupational safety and health regulations.</li> </ol>

During its operations, IDT primarily uses electricity provided by Taiwan Power

Company. This is managed monthly by dedicated personnel, who continuously propose improvements for energy efficiency to mitigate and adapt to climate change. In 2024, the electricity intensity was 493.57 kWh per million revenue, a 2.34% decrease from 2023. A year-on-year declining trend since 2022.

### The Statistic of Electricity Consumption from 2022 to 2024 ▼

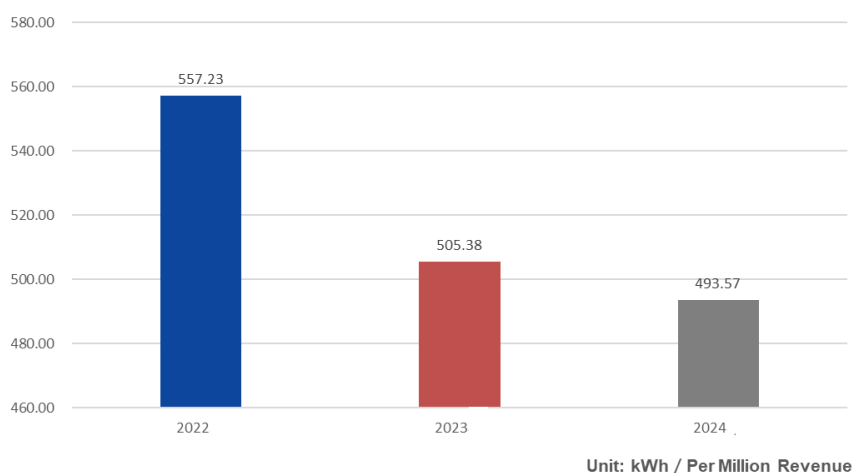
Unit : kWh

Locations	2022	2023	2024
Wugu headquarter	870,417	878,952	929,126
Neihu branch office	109,033	113,231	119,722
Linkou warehouse	40,016	37,298	40,995
Taichung office	50,515	53,931	54,695
Xilin warehouse	15,831	15,115	20,545
Kaohsiung office	45,688	43,178	45,964
Jinling warehouse	9,828	12,571	9,859
Hwa Chi (Shanghai)	-	4,844	3,881
Transnet	-	-	24,544

Note :  
The electricity consumption for Wugu headquarter excludes the power used by rented server rooms.  
Linkou warehouse includes the warehouse at No. 216, Ren Ai street, Lu Zhou district.  
Xilin warehouse includes No. 30-32 and No. 30-37, Xilin lane.  
Kaohsiung office includes the GIS Kaohsiung office.  
Jinling warehouse includes the warehouse at No. 40, Lane 80, Jinshan road, up until November 2022.  
Hwa Chi started participating in the GHG emissions inventory in 2023, so there is no data for 2022.  
Transnet started participating in the GHG emissions inventory in 2024, so there is no data prior to 2023.

### The Statistic of Energy Intensity from 2022 to 2024 ▼

	2022	2023	2024
Operating revenue ( Unit: NT\$ Million )	2048.20	2293.57	2531.24
Electricity Statistics ( kWh )	1,141,328	1,159,120	1,249,331
Electricity Intensity ( kWh / Per Million Revenue )	557.23	505.38	493.57



### III. Overview of Environmental Footprint

#### Water and Wastewater

IDT is a technology service-oriented system integrator. During its operations, IDT does not generate industrial wastewater, only general domestic sewage from office activities, directed into public sewer lines or septic tanks.

The water used in our offices and warehouses is supplied by Taiwan Water Corporation, distributed through pipelines from water tanks, and regularly cleaned by contractors to ensure a clean supply. Notably, the Linkou warehouse saw increased consumption due to leakage from the water pipeline in May 2022. After repairs, usage returned to normal in February 2023. Additionally, the Xilin office uses legally permitted groundwater due to the landlord's inability to provide tap water. The amount used is minimal and does not pose risks such as land subsidence.

#### Three-Year Regional Office and Warehouse Water Statistics ▼

Unit : kL			
Locations	2022	2023	2024
Wugu headquarter	4,141	4,687	4,706
Neihu branch office	336	348	318
Linkou warehouse	1,221	147	296
Kaohsiung office	268	286	316
Jinling warehouse	116	76	84
<p>Note : Neihu branch shares a water meter with other companies on the same floor. Usage is calculated as total floor consumption divided by the number of companies.</p> <p>Linkou warehouse data includes the Luzhou warehouse (No. 216, Ren'ai Street, Luzhou District) as of May 2022.</p> <p>Taichung office is in a commercial building with water costs included in management fees; no water usage data available.</p> <p>Xilin warehouse cannot provide water usage data due to the landlord's inability to supply tap water.</p> <p>Kaohsiung office data includes GIS Kaohsiung office.</p> <p>Jinling warehouse data includes the Jinshan warehouse (No. 40, Lane 80, Jinshan Road) before November 2022.</p> <p>Hwa Chi (Shanghai) is in a commercial building with water costs included in management fees; no water usage data available.</p>			

#### Waste Management

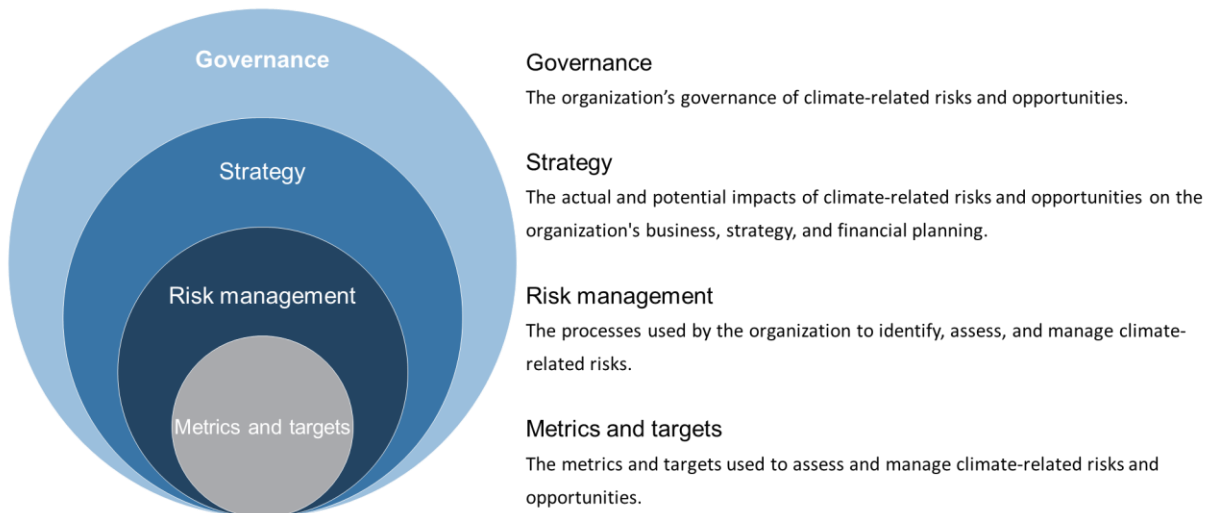
IDT has been implementing waste segregation for many years and promotes the use of personal cups and utensils to reduce single-use waste. IDT works with government-approved waste management vendors and third-party oversight organizations to handle and transport its general waste, which is sent directly to the incineration plant in Bali District, New Taipei City, for processing.

IDT adopts international standard ISO 14064-1 for organizational greenhouse gas inventory and conducts regular annual reviews of carbon emissions, internal electricity and water consumption, and total waste generation. Environmental data is tracked and managed through the Carbon Disclosure Project. In 2024, IDT received a B rating from the CDP platform for the carbon disclosure performance.

## IV. Climate-related Financial Disclosures (TCFD)

As the impact of global climate change on business operations continues to grow, international expectations for climate risk management and financial disclosure are steadily increasing. In response to the financial risks and opportunities posed by climate change, IDT follows the framework recommended by the Task Force on Climate-related Financial Disclosures (TCFD), established by the Financial Stability Board (FSB). Based on the four key pillars—governance, strategy, risk management, and metrics and targets—IDT has developed corresponding management processes and strategies to effectively implement climate risk management and enhance its sustainable competitiveness.

The core elements of climate-related financial disclosures ▼



Under the TCFD framework, climate risks are categorized into two main types: transition risks and physical risks. These two categories reflect the various challenges that businesses may face in the context of climate change.

Transition risks refer to the risks associated with the shift toward a low-carbon economy. These can arise from changes in policies and regulations, emerging technologies, evolving market conditions, and reputational concerns. For example, companies may encounter risks related to the transition to net-zero emissions.

Physical risks, on the other hand, are the direct consequences of climate change. These include acute events like natural disasters, as well as chronic shifts in climate patterns. Such risks can impact a company's operations, assets, supply chain, and infrastructure.

Based on this classification, IDT identifies and assesses climate-related risks across multiple dimensions and compiles a comprehensive risk assessment table to facilitate strategic planning and appropriate response measures.

## Transition risks

Risk dimension	Risks and impacts	Risk scenario description	Financial impact and assessment	Risk level	Mitigation measures
Policies and regulations	Failure to significantly reduce greenhouse gas emissions may result in the imposition of carbon fees.	The company's current greenhouse gas emissions inventory still falls short of regulatory standards.	Increased operating expenses related to carbon taxes.	Low	<ul style="list-style-type: none"> <li>Establish a dedicated unit to conduct sustainability management training and talent development.</li> </ul>
	In response to carbon disclosure requirements, a comprehensive carbon emissions inventory and verification must be conducted for the entire company, leading to increased personnel and related labor costs.	The customer's bidding guidelines require that projects exceeding a certain amount must provide product/service carbon footprint information. Failure to provide this information will be considered non-fulfillment of the contract.	Costs arising from carbon emissions inventory and verification projects (such as ISO 14064, carbon footprint, SBTi consulting fees, etc.).	Medium	<ul style="list-style-type: none"> <li>Follow the government's sustainable development roadmap and implementation schedule to plan various operations, such as recommendations of ISO 14046-1 and the GHG Protocol.</li> </ul>
Technology	With the trend toward low-carbon manufacturing, customers require products to meet higher energy efficiency standards.	Sufficient personnel knowledgeable about green products and actively seek products that meet new standards.	Potential decrease in revenue.	Medium	<ul style="list-style-type: none"> <li>Actively seek products that meet new standards and collaborate with existing suppliers to upgrade equipment.</li> </ul>
	The use of high-energy-consuming products will affect the company's ability to achieve its carbon reduction targets.	Improving energy efficiency by replacing high-energy-consuming products will increase the company's capital expenditures.	Capital expenditures related to projects for replacing energy-efficient equipment.	Medium	<ul style="list-style-type: none"> <li>Allocate budget to plan the gradual replacement of the company's high-energy-consuming equipment annually, such as building elevators, air conditioning systems, and converting company vehicles to hybrid or electric models.</li> </ul>



Risk dimension	Risks and impacts	Risk scenario description	Financial impact and assessment	Risk level	Mitigation measures
Market	In response to national carbon reduction targets and Taipower's energy transition, electricity prices (rates) have increased, leading to higher operating costs.	Under the same electricity usage scenario, the cost of purchased electricity has increased	Increased electricity purchasing costs: Electricity consumption (kWh) × average electricity price increase (currency/unit).	Low	<ul style="list-style-type: none"> <li>● Reduce the pressure of rising electricity costs through energy-saving measures, and offset this impact through cost-cutting efforts.</li> <li>● Implement carbon reduction initiatives, conduct carbon inventories, and ensure transparent disclosures.</li> </ul>
	In response to carbon reduction requirements and customer demands to transition to green energy/meet RE100 targets, measures such as purchasing renewable energy certificates have led to increased expenses.	To meet carbon reduction requirements and customer demands to transition to green energy/meet RE100 targets, the company has incurred expenses from purchasing renewable energy certificates and capital expenditures related to the installation of solar power systems.	Resulting cost increase: Estimated expenses for purchasing Renewable Energy Certificates (RECs). Depreciation costs for solar power systems.	Medium	
Reputation	Due to poor carbon reduction performance, the company's credit rating may be affected, leading to higher financing costs.	Increased financing costs.	Increased financing costs: Loan amount × average interest rate increase (%).	Low	<ul style="list-style-type: none"> <li>● Implement carbon reduction practices and performance with transparent external disclosure to avoid deterioration in financial ratings</li> <li>● Continuously ensure transparent disclosure of the company's energy-saving and carbon reduction measures and maintain detailed communication with stakeholders to enhance understanding.</li> </ul>
	Poor carbon reduction performance may negatively impact the company's reputation, leading to increased recruitment costs and potentially reducing candidates' willingness to join the organization.	1.Increased recruitment costs. 2.Employee retention affected by ESG performance.	Increased personnel-related costs: 1.Higher fees for recruitment service providers. 2.Salary expenses × average salary increase (%).	Medium	

## Physical risks

Risk dimension	Risks and impacts	Risk scenario description	Financial impact and assessment	Risk level	Mitigation measures
Short- to medium-term risks	Due to heavy rainfall, typhoons, and other factors, flooding or power outages occur at the plant site, resulting in operational disruptions.	The IDT office and warehouse are both located in low-risk areas, and there have been no weather-related property or personal damages in the past three years.	Revenue loss due to work stoppage: 1.Average revenue × number of days affected by the stoppage. 2.Increased insurance costs.	Low	<ul style="list-style-type: none"> <li>● Implement routine inspections, maintenance, and drills, and strengthen promotion and execution through the Business Continuity Plan (BCP).</li> <li>● Mitigate or transfer risks through insurance.</li> </ul>
Long-term risks	Due to heavy rainfall, typhoons, earthquakes, and other factors, plant equipment is damaged or personnel are injured.	Extreme weather events have a significant impact on the extent and scope of long-term climate risks, but currently, they cannot be reasonably estimated. The company will maintain Business Continuity Management (BCM) operations and risk monitoring to actively manage long-term climate risks.	Resulting property and personal losses: 1.Losses due to equipment damage or personnel injuries. 2.Increase in insurance costs.	Low	
Restoration costs	Restoration costs or compensation related to the aforementioned equipment damage or personnel injuries.	Restoration costs or compensation related to the aforementioned equipment damage or personnel injuries	Related restoration costs: 1.Average revenue × number of days affected by the stoppage. 2.Losses due to equipment damage or personnel injuries. 3.Restoration costs for equipment damage or personnel injuries. 4.Increased insurance expenses.	Medium	

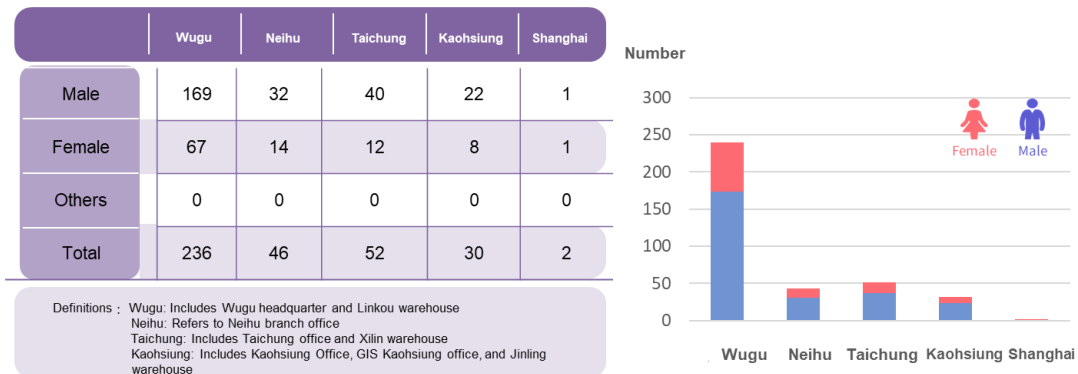
# CH4 Social Inclusion

## I. Human resource development

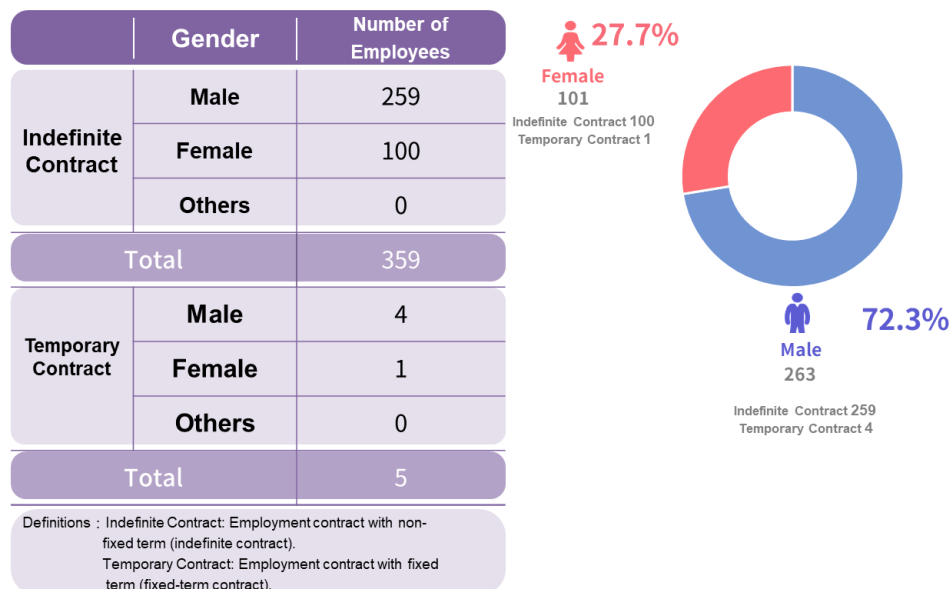
### Employee Structure

In 2024, IDT had 364 employees, with 263 male and 101 female. The proportions were 72.3% male and 27.7% female. The number of male employees exceeds female employees by 44.6%. The significant gender disparity is due to IDT's focus on telecommunications and communications engineering, sectors that typically have more male workers, resulting in a noticeable imbalance.

#### 2024 Employee Structure by Regional Service Locations ▼



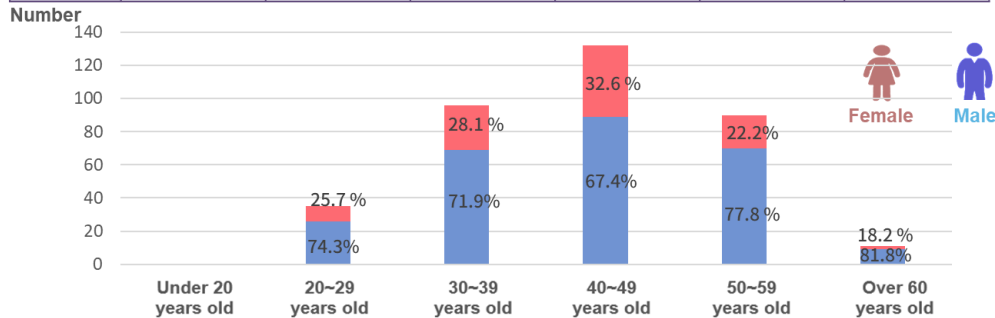
#### 2024 Employee Structure ▼





## 2024 Employee Structure by Age Group ▼

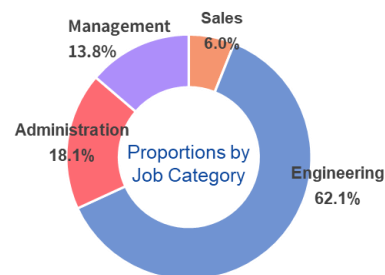
	Under 20 years old	20~29 years old	30~39 years old	40~49 years old	50~59 years old	Over 60 years old
<b>Male</b>	0	26	69	89	70	9
<b>Female</b>	0	9	27	43	20	2
<b>Total</b>	0	35	96	132	90	11



The business is divided into Sales, Engineering, Administration, and Management. Engineering and technical service personnel account for about 62.1% of the workforce. The overall distribution is shown in the table below:

## 2024 Employee Proportions by Job Category ▼

	Sales	Engineering	Administration	Management
<b>Male</b>	8	207	11	37
<b>Female</b>	14	19	55	13
<b>Total</b>	22	226	66	50



## Gender Equality and Diversity

IDT is committed to a gender-equal and inclusive workplace, adhering to the "Labor Standards Act" and the "Gender Equality in Employment Act." We promote gender equality in job roles and workplace fairness while rejecting harassment, gender discrimination, and pregnancy discrimination. According to our "Leave and Absence Policy," female employees can apply for menstrual, prenatal check-up, and maternity leave. Male employees can apply for paternity leave and leave to accompany prenatal check-ups. Employees needing to care for infants or young children can also apply for unpaid parental leave. Details on leave applications are in the Employee Care and Benefits section. IDT has established a "Workplace Sexual Harassment Prevention, Complaint, and Discipline Procedure" with channels for complaints and a "Sexual Harassment Complaint Handling Committee" if needed. In 2024, IDT had no sexual harassment incidents.

We advocate that compensation and promotion for all positions are based

solely on individual ability and performance, without influence from nationality, race, age, gender, marital status, gender identity, physical or mental condition, religion, or political stance. We offer equal and diverse opportunities in hiring and advancement.

### 2024 Employees Proportion by Diverse Groups ▼

		Number	Proportion	Management
Ethnicity / Nationality	Foreign Employee	0	0%	0
	Local Employee ( Indigenous )	1	0.3%	0
	Local Employee ( Non-Indigenous )	363	99.7%	0
Physical and Mental Condition	Disabled Employee	3	0.8%	0

## Compensation Information

IDT understands that offering competitive salaries is crucial for attracting top talent. Each year, we review salary adjustments based on the Consumer Price Index and average wage policies, maintaining a stable adjustment mechanism to retain excellent employees. Our compensation system adjusts salaries based on education, expertise, work experience, and certifications. IDT upholds merit-based pay and equal pay for equal work, ensuring no discrimination by ethnicity or gender, with all salaries meeting legal minimum wage requirements.

In addition to monthly salaries, we provide annual bonuses, performance bonuses, sales incentives, employee rewards, and special awards based on company performance, to recognize outstanding employees and foster a high-performance culture.

### Salaries of Non-Managerial Full-Time Employees ▼

	2023	2024
Number of Non-Managerial Full-Time Employees ( Unit : Persons )	343	343
Average Salary of Non-Managerial Full-Time Employees ( Unit: NT\$ Thousand )	1,081	1,096
Median Salary of Non-Managerial Full-Time Employees ( Unit: NT\$ Thousand )	889	922

## II. Care and Benefits

### Leave Benefits Exceeding Legal Requirements

We believe employees should have the freedom to set their own work pace, so we offer flexible working hours, allowing employees to manage their time according to their work rhythm and personal needs, which enhances efficiency and satisfaction. Additionally, to support new employees without concerns about taking leave after changing jobs, we provide special leave exceeding the Labor Standards Act requirements. New hires receive 7 days of special leave starting from their first day, so they can focus on work without leave issues.

For family-friendly policies, we offer paternity and prenatal check-up leave for male employees, ensuring they can be present when welcoming a new family member. We also promote childcare-friendly benefits, including child care services, family care leave, unpaid parental leave, and flexible work shifts, to support employees with young children.

### Joyful Workplace

Employees are key to IDT's growth and competitiveness. We actively create a happy workplace to retain top talent. IDT utilizes extra space to build a gym, basketball court, and rooftop garden for relaxation and well-being. Additionally, unlimited coffee, tea, and snacks are available in all offices.

IDT values work-life balance and hosts an annual Family Day, inviting employees to bring their families for a day of fun. In 2024, "Sea You Together, Happily United" Family Day was held with our parent company, Qisda Group, at the National Museum of Marine Science and Technology in Keelung, providing a large-scale event for employees and their families to enjoy and recharge, boosting motivation.



## Effective Communication Channels

IDT has established communication channels to ensure employees can convey their needs and suggestions. Employees who discover violations or illegal activities can use these channels for anonymous complaints. We are committed to protecting whistleblowers with strict confidentiality. IDT will not take adverse actions such as dismissal or demotion against them. We provide legal protection and a formal mechanism for anonymous reporting. In 2024, no complaints or reports were received. Additionally, we hold quarterly labor-management meetings to maintain communication and protect employee rights.

### Internal Communication Channels ▼



## Employee Insurance

In addition to providing government-mandated labor and health insurance, IDT offers a comprehensive group insurance plan, including life, critical illness, hospitalization, cancer, and accident insurance, to enhance employee protection and ensure greater peace of mind at work and in life. IDT also purchases manager liability insurance to cover legal responsibilities arising from business operations.

## Retirement Security

In retirement, IDT follows the "Labor Standards Act" and applies the "Labor Pension Act" system. IDT contributes at least 6% of monthly wages to the employee's labor pension account with the Ministry of Labor.

To claim new pension benefits: Employees who are 60 years old and have worked for 15 years can choose a lump sum or monthly payments; those with less than 15 years can only receive a lump sum.

Retirement conditions per Article 53 of the Labor Standards Act: (1) Employees aged 55 with 15 years of service, (2) Employees with 25 years of service, (3) Employees aged 60 with 10 years of service can retire upon request.

## Training and Development

IDT has implemented the Learning Management System since 2019 to offer more flexible class schedules for employees. The LMS includes various training courses, categorized as follows: external courses such as occupational safety and health education, OEM product certification, accounting auditing, and leadership; and internal courses such as legal training, information security, new employee training, occupational safety and health, equipment operation, and 5G system architecture. The number of participants and training hours in 2024 were:

### 2024 Internal and External Training Participants and Hours ▼

Internal and External Training	Participants	Hours
External Training ( Management )	12	98
External Training ( Non-Managerial )	151	1,409
Internal Training	2,833	3,718

## III. Employee Health and Workplace Safety

### Occupational Health and Safety Policy

IDT places great importance on the safety of employees, contractors, and stakeholders in the workplace. We have established an "Occupational Health and Safety Policy," approved and signed by the General Manager. We understand that with the principle of "people-oriented, safety first," we can reduce workplace safety and health risks and achieve sustainable development. In pursuing operational performance, we commit to providing a safe working environment and make the following commitments:

### Commitment to Health and Safety Policy ▼



## Health and Safety Management

IDT has established a dedicated first-level management unit for occupational safety and health to implement and manage workplace safety and health improvements and to assist departments in enforcing safety matters. Through a systematic approach, including implementation, auditing, and effectiveness evaluation of safety management plans, the unit identifies hazards, uses risk control procedures, and provides measures to prevent occupational accidents. By managing contractor safety through a contractor management program, the unit oversees contractor behaviors, assists contractors, and conducts regular audits of safety operations, eliminating non-compliant contractors. To promote disaster prevention and safety, the unit organized one occupational safety and health training session in 2024, attended by 364 employees, and five contractor safety and health sessions, with 123 participants from 102 companies.

IDT has established an Occupational Safety and Health Committee in accordance with legal requirements. The committee meets quarterly to provide recommendations on safety and health policies and management plans, and to review, coordinate, and advise on related safety and health matters. The committee is composed of 8 members as mandated by law, including 3 labor representatives, who make up 38% of the committee.

## Professional Certifications

IDT is committed to creating a safe workplace and encourages all employees to actively participate in their own safety and health responsibilities. IDT actively trains employees to obtain relevant safety and health certifications. In 2024, a total of 54 certifications related to safety, health, and first aid were issued.

### Number of OSH Certifications ▼

Certifications	Number of Legal Requirements	Number of IDT Obtained
OSH management specialist	0	2
OSH management personnel	1	3
OSH affair manager	1	7
First aid responder	9	20
Forklift technician	As needed	10
Oxygen deficiency operation chief	As needed	2
Roof operation chief	As needed	10



## Occupational Injury Statistics

We understand the importance of workplace safety, with both management and employees prioritizing personal safety. Since IDT was established in 2003, and up to this report, no major occupational injuries as defined by regulations. We are committed to maintaining this record and striving for zero incidents.

## Healthy Workplace

To provide employees with a healthy workplace, IDT offers health checks that exceed legal requirements. Every two years, a professional health check center or medical institution conducts examinations for employees, covering more than legally required items. Employees with abnormal results are managed with health classifications, and a contracted occupational health service provides monthly follow-ups and care. The health management and promotion results for 2024 are as follows:

### Healthy Workplace Achievements ▼



Number of health consultations: 70



Physician on-site service: 8 hours  
Nurse on-site service: 96 hours



Number of high-risk consultations: 68



Workload questionnaire analysis: 14

## IV. Human Rights Management

### Human Rights Protection Policy

IDT is committed to upholding fundamental human rights and has established a "Labor Human Rights Protection Policy." We support and adhere to international human rights conventions, including the "Universal Declaration of Human Rights," "UN Global Compact," "UN Guiding Principles on Business and Human Rights," and the "ILO Declaration on Fundamental Principles and Rights at Work." We comply with local regulations at all operational sites, protect labor rights, reject human rights violations, and uphold these as our highest principles. IDT believes that protecting human rights and creating a positive work environment are crucial for our employees and supply chain partners. We include "Corporate Social Responsibility" clauses in procurement contracts, requiring partners to follow these standards. Our human rights policy includes:

- Prohibiting forced labor, debt bondage, human trafficking, and child labor.
- Ensuring equal employment opportunities for all individuals and groups, free from discrimination.

- Banning sexual harassment and workplace violence, and maintaining a safe and healthy work environment.
- Complying with wage and working condition regulations, and respecting employees' rights to associate freely.
- Protecting employees' freedom of expression, and establishing open communication channels for harmonious labor relations.
- Providing independent grievance mechanisms, investigating issues, and protecting employees from retaliation.
- Regularly reviewing and assessing risks and measures, improving human rights protections, and tracking effectiveness.
- Valuing employees as key partners and developing a comprehensive compensation and benefits system.

## Human Rights Risk Assessment

IDT conducts annual human rights risk assessments, covering areas such as "non-discrimination and harassment-free workplaces," "freedom of association," "legal employment," "working hours and leave," and "labor-management communication." For 2024, the goals included "no discrimination or harassment incidents," "no restrictions on freedom of association, encouragement of employee clubs," "prohibition of child labor," "no forced labor," and "effective communication channels." The annual assessment results show full compliance.

### 2024 Human Rights Risk Assessment ▼

Items	Target	2024 Assessment Results
<b>Discrimination and sexual harassment</b>	No Discrimination or Harassment Incidents	No discrimination and harassment incidents, with legal requirements for posting anti-sexual harassment notices in public.
<b>Freedom of association</b>	Freedom of association is allowed; employees are encouraged to form clubs.	IDT allows freedom of association and has a club subsidy policy.
<b>Legal employment</b>	Prohibits the use of child labor. Hired employees must provide identification for verification.	Child labor is not employed.
<b>working hours and rest</b>	Complies with labor laws on working hours and rest, with no forced or compulsory labor.	Not penalized by authorities for violating labor laws on working hours and rest.
<b>Labor-management communication</b>	Establish communication channels and set up a mailbox for direct employee feedback.	No labor disputes.

## V. Philanthropic Care

IDT firmly believes that a company's value lies not only in economic growth and operational performance, but also in its care for and contributions to society. Guided by the principle of "giving back to society what is taken from it," the company actively participates in various public welfare initiatives and social engagement activities, striving to be a catalyst for positive change and a force for



a better society. Through hands-on participation, employees are encouraged to experience and internalize these efforts, fostering a shared commitment to the company's philanthropic mission and promoting social harmony and human kindness.

## Charitable Activity

Since its establishment, the Andrew Charity Association has been dedicated to caring for underprivileged children, especially those living in poverty or from dysfunctional families. Through a variety of support programs, the association strives to create a better environment for these children to grow and thrive. IDT fully supports and shares this mission of deepening care and investing resources in disadvantaged children. Through concrete actions, we aim to be a strong and reliable support for these children, allowing them to experience warmth, a sense of being valued, and to enjoy a healthy, worry-free childhood.



## Promote education

Education is one of the most direct and effective ways to deeply influence and benefit a child's growth environment, nurturing the young minds of our nation and helping them thrive. However, in rural areas of Taiwan, educational resources remain significantly lacking compared to urban regions. IDT joined FET's Sustainability Pioneers initiative, not only by providing funding support but also by actively caring for and participating in the equipment upgrade project for the archery team at Ruiyuan Elementary School in Luye, Taitung. This project aims to improve the team's aging and worn-out equipment. By combining collective efforts, we strive to provide the archery team with a better training environment. Through these concrete actions, we hope to promote the ideals of educational equality and

foster a spirit and attitude that values sports.



## Promote Sports Events

In recent years, Taiwanese golf players have achieved remarkable success and delivered outstanding performances in international competitions, leading the rise of this sporting trend. Continuing its long-standing dedication to the development of golf, IDT proudly sponsors the 2024 Taiwan Mobile Ladies Open, co-organized by Taiwan Mobile and the Taiwan Ladies Professional Golf Association. The tournament was held from December 18 to 20, 2024, at the Taifong Golf Course in Changhua.

For many years, IDT has been committed to promoting a culture of sports, consistently supporting and sponsoring the growth of Taiwan's athletic community. The 2024 tournament's total prize money had been increased by 60%, from NT\$5 million to NT\$8 million, attracting nearly a hundred professional and amateur female golfers from Taiwan and abroad, including several overseas players returning to Taiwan to join the prestigious event.



# GRI Content Index

## GRI 2 : General Disclosures 2021

Category	Disclosure		Corresponding Chapter	Page	Remarks
Organization and Reporting Practices	2-1	Organizational details	Company Profile and History	1	
	2-2	Entities included in the organization's sustainability reporting	Reporting Boundary	I	
	2-3	Reporting period, frequency and contact point	About Sustainability Report Cycle and Period Contact Information for the Report	I II	
	2-4	Restatements of information	Reporting Boundary	I	
	2-5	External assurance	-		
Activities and Workers	2-6	Activities, value chain and other business relationships	Products and Services	18	
	2-7	Employees	Employee Structure	42	
	2-8	Workers who are not employees	Employee Structure	42	
Corporate Governance	2-9	Governance structure and composition	Corporate Governance Structure	5	
	2-10	Nomination and selection of the highest governance body	Board of Directors Composition and Operation	7	
	2-11	Chair of the highest governance body	Board of Directors Composition and Operation	7	
	2-12	Role of the highest governance body in overseeing the management of impacts	Board of Directors Composition and Operation	7	
	2-13	Delegation of responsibility for managing impacts	Board of Directors Composition and Operation	7	
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Development Organizational	23	
	2-15	Conflicts of interest	Corporate Governance Structure	5	
	2-16	Communication of critical concerns	Stakeholder Engagement	26	
	2-17	Collective knowledge of the highest governance body	Board of Directors Composition and Operation	7	
	2-18	Evaluation of the performance of the highest governance body	2024 Operational Performance	3	
	2-19	Remuneration policies	Salary Information	44	
	2-20	Process to determine remuneration	Salary Information	44	
Strategy, Policy,	2-21	Annual total compensation ratio	Salary Information	44	
	2-22	Statement on sustainable development strategy	Sustainability Development Practice Code	23	

Category	Disclosure		Corresponding Chapter	Page	Remarks
and Practice	2-23	Policy commitments	Sustainability Development Practice Code	23	
	2-24	Embedding policy commitments	Relevant Sections	-	
	2-25	Processes to remediate negative impacts	Risk Management Committee	12	
	2-26	Mechanisms for seeking advice and raising concerns	Material Sustainability Issue	25	
	2-27	Compliance with laws and regulations	Integrity Management	15	
	2-28	Membership associations	Participating Association	2	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement	26	
	2-30	Collective bargaining agreements	Effective Communication Channels	46	

### GRI 3 : Material Topics 2021

Category	Disclosure		Corresponding Chapter	Page	Remarks
Disclosure of material topics	3-1	Process to determine material topics	Material Sustainability Issue	25	
	3-2	List of material topics	Stakeholder Engagement	26	
	3-3	Management of material topics	Stakeholder Engagement	26	

### GRI 200 、 300 、 400

Category	Disclosure		Corresponding Chapter	Page	Remarks
Economic Performance	201-1	Direct economic value generated and distributed	2024 Operational Performance Value distribution	3 4	
	201-3	Defined benefit plan obligations and other retirement plans	Care and Benefits	45	
Anti-Corruption	205-1	Operations sites that have undergone corruption risk assessments	Integrity Management	15	
	205-2	Communication and training about anti-corruption policies and procedures	Integrity Management	15	
	205-3	Confirmed corruption incidents and the actions taken	Integrity Management	15	
Anti-Competitive Practices	206-1	Legal actions for anti-competitive, antitrust, and monopolistic practices	Integrity Management	15	
Energy	302-1	Energy consumption within the organization	Energy Management	35	
	302-2	Energy consumption outside the organization	Energy Management	35	
	302-3	Energy intensity	Energy Management	35	

Category	Disclosure		Corresponding Chapter	Page	Remarks
	302-4	Reduction of energy consumption	Energy Management	35	
	302-5	Reductions in energy requirements of products and services	Energy Management	35	
Water and Discharged Water	303-1	Interactions with water as a shared resource	Water and Wastewater	37	
	303-2	Management of water discharge-related impacts	Water and Wastewater	37	
	303-5	Water consumption	Water and Wastewater	37	
Emission	305-1	Direct (Scope 1) GHG emissions	GHG Emissions	32	
	305-2	Energy indirect (Scope 2) GHG emissions	GHG Emissions	32	
	305-3	Other indirect (Scope 3) GHG emissions	GHG Emissions	32	
	305-4	GHG emissions intensity	GHG Emissions	32	
	305-5	Reduction of GHG emissions	GHG Emissions	32	
	305-6	Emission of ozone-depleting substances	GHG Emissions	32	
Wastewater and Waste	306-1	Waste generation and significant waste-related impacts	Water and Wastewater	37	
	306-2	Management of significant waste-related impacts	Waste Management	37	
Employment Relationship	401-3	Parental leave	Leave Benefits Exceeding Legal Requirements	45	
Occupational Health and Safety	403-1	Occupational health and safety management system	Health and Safety Management	48	
	403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety Management Occupational Injury Statistics	48 49	
	403-3	Worker participation, consultation, and communication on occupational health and safety	Healthy Workplace	49	
	403-4	Worker training on occupational health and safety	Health and Safety Management	48	
	403-5	Promotion of worker health	Health and Safety Management	48	
	403-6	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Healthy Workplace	49	
	403-7	Workers covered by an occupational health and safety management system	Occupational Health and Safety Policy	47	
	403-8	Occupational health and safety management system	Health and Safety Management	48	
	403-9	Work-related injuries	Occupational Injury Statistics	49	
	403-10	Work-related ill health	Occupational Injury Statistics	49	
Training and	404-1	Average hours of training per year per employee	Training and Development	47	

Category	Disclosure		Corresponding Chapter	Page	Remarks
Education	404-2	Programs for upgrading employee skills and transition assistance programs	Training and Development	47	
Employee Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Board of Directors Composition and Operation Employee Structure	7 42	
Non-Discrimination	406-1	Discrimination incidents and the corrective actions taken by the organization	Human Rights Risk Assessment	50	
Child Labor	408-1	Major risks of child labor at operations sites and among suppliers	Human Rights Risk Assessment	50	
Forced or Compulsory Labor	409-1	Operations sites and suppliers with significant risks of forced and compulsory labor incidents	Human Rights Risk Assessment	50	
Human Rights Assessment	412-1	Operational activities subject to human rights reviews or impact assessments	Human Rights Risk Assessment	50	
	412-2	Employee training on human rights policies or procedures	Human Rights Protection Policy	49	
	412-3	Significant investment agreements or contracts containing human rights clauses or that have undergone human rights audits	Human Rights Risk Assessment	50	