



# 2025

IDT, Interactive Digital Technologies Inc.

## Sustainability Report

# Interactive Digital Technologies Inc.

## Contents

|                                                     |    |
|-----------------------------------------------------|----|
| About This Report .....                             | 5  |
| Reporting Boundary and Scope.....                   | 5  |
| Reporting Cycle.....                                | 6  |
| Reporting Standards and Guidelines .....            | 6  |
| Information Quality.....                            | 7  |
| Contact Information.....                            | 7  |
| Message from the Chairperson.....                   | 8  |
| Chapter 1 Stakeholder Engagement.....               | 10 |
| 1.1 Sustainability Committee .....                  | 10 |
| 1.2 Stakeholder Communication .....                 | 12 |
| 1.3 Identification of Material Topics .....         | 17 |
| 1.4 Sustainable Development Goals .....             | 21 |
| Chapter 2: About Us.....                            | 25 |
| 2.1 Company Profile .....                           | 25 |
| 2.2 Business Policy.....                            | 28 |
| 2.3 Past Awards, Honors, and Management System..... | 29 |
| 2.4 Participation in external organizations .....   | 29 |

|                                                       |    |
|-------------------------------------------------------|----|
| Chapter 3: Integrity Governance .....                 | 30 |
| 3.1 Governance Practice.....                          | 30 |
| 3.1.1 Board of Directors.....                         | 32 |
| 3.1.2 Functional committee.....                       | 36 |
| 3.1.3 Internal audit.....                             | 38 |
| 3.1.4 Ethical integrity.....                          | 39 |
| 3.1.5 Regulatory compliance .....                     | 42 |
| 3.2 Risk Management .....                             | 44 |
| 3.3 Operational Performance.....                      | 51 |
| 3.4 Customer Service .....                            | 53 |
| 3.5 Information Security.....                         | 57 |
| Chapter 4: Green Sustainability .....                 | 64 |
| 4.1 Climate-related Financial Disclosures (TCFD)..... | 64 |
| 4.2 Sustainable Supply Chain.....                     | 77 |
| 4.3 Energy Conservation and Carbon Reduction.....     | 80 |
| 4.4 Environmental Management.....                     | 91 |
| Chapter 5: Social Care.....                           | 93 |
| 5.1 Employee profile .....                            | 93 |
| 5.1.1 Human rights protection.....                    | 93 |
| 5.1.2 Employee statistics .....                       | 96 |

|                                                                                    |     |
|------------------------------------------------------------------------------------|-----|
| 5.2 Suitable and Fit.....                                                          | 104 |
| 5.2.1 Compensation and benefits.....                                               | 104 |
| 5.2.2 Talent cultivation .....                                                     | 110 |
| 5.2.3 Labor-management communication.....                                          | 114 |
| 5.3 Occupational Safety and Health.....                                            | 117 |
| 5.4 Participation in Public Welfare .....                                          | 125 |
| Appendix I. GRI Content Index .....                                                | 127 |
| Appendix II. External Verification Statement.....                                  | 139 |
| Appendix III. SASB Industry Standards Index Table.....                             | 142 |
| Appendix IV. Climate-Related Information Disclosure for OTC-Listed Companies ..... | 148 |

# About This Report

Interactive Digital Technologies Inc. ("IDT," the "Company," "we," "us," or "our") published its first Corporate Social Responsibility Report (now known as the Sustainability Report) in 2019 and has continued to publish the Report on an annual basis.

This Report transparently presents our sustainability management approach, key initiatives, and annual performance across the Environmental, Social, and Governance (ESG) dimensions. It is intended to provide the public and our stakeholders with a comprehensive understanding of IDT's sustainability strategies, actions, and achievements, while reinforcing our commitment to transparency, accountability, and sustainable development.

Through this Report, we demonstrate how sustainability is integrated into our business operations and long-term corporate strategy, creating sustainable value for our stakeholders while contributing to a more resilient and sustainable future.

## Reporting Boundary and Scope

The operational and sustainability performance information disclosed in this Report covers the period from January 1, 2025, to December 31, 2025.

The reporting boundary encompasses IDT and its subsidiary Transnet Corporation and Hwa Chi Technologies (Shanghai) Inc.

The financial performance information presented in this Report is derived from the Company's audited consolidated financial statements. For detailed information regarding the entities included in the consolidated financial statements, including subsidiaries, affiliated companies, and equity investments, please refer to IDT's 2025 Annual Report.

| Disclosure Category     | Scope                                                                                                                                                                                                                                                                                        |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reporting Period        | <ul style="list-style-type: none"><li>● The operational, environmental, and social performance information disclosed in this Report covers the period from January 1, 2025, to December 31, 2025.</li></ul>                                                                                  |
| Information Restatement | <ul style="list-style-type: none"><li>● No material restatements of information were made during the reporting period.</li></ul>                                                                                                                                                             |
| Operational Locations   | <ul style="list-style-type: none"><li>● Company locations: Wugu Headquarters, Neihs Branch Office, Taichung Office &amp; Warehouse, Kaohsiung Office &amp; Warehouse, and Linkou Warehouse.</li><li>● Subsidiaries: Hwa Chi Technologies (Shanghai) Inc. and Transnet Corporation.</li></ul> |
| Financial Data          | <ul style="list-style-type: none"><li>● The financial information disclosed in this Report is consistent with the Company's audited consolidated financial statements, covering both the parent company and its subsidiaries.</li></ul>                                                      |
| Environmental,          | <ul style="list-style-type: none"><li>● The EHS information covers the operating locations of IDT and the above-</li></ul>                                                                                                                                                                   |

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Health and Safety (EHS) Data                                              | <p>mentioned subsidiaries.</p> <ul style="list-style-type: none"> <li>● Greenhouse gas (GHG) inventory data prepared in accordance with ISO 14064-1 has been externally verified by an independent third-party verification body, and an independent verification statement has been issued.</li> <li>● As Huachi Communication Equipment (Shanghai) Co., Ltd. and Transnet Corporation each employ fewer than 30 employees, they are not required to submit monthly occupational injury statistics.</li> </ul> |
| Employee Data                                                             | <ul style="list-style-type: none"> <li>● Employee information primarily covers IDT and subsidiaries under its operational control, including data on compensation and benefits, training and development, employee health and well-being, and human rights protection.</li> </ul>                                                                                                                                                                                                                               |
| Community Engagement Performance                                          | <ul style="list-style-type: none"> <li>● Community engagement information primarily covers IDT's initiatives, including support for sports development, care for disadvantaged groups, industry-academia collaboration, and participation in group-wide community engagement programs.</li> </ul>                                                                                                                                                                                                               |
| Differences Between This Report and the Consolidated Financial Statements | <ul style="list-style-type: none"> <li>● There are no differences between the reporting boundary of this Sustainability Report and that of the consolidated financial statements.</li> </ul>                                                                                                                                                                                                                                                                                                                    |

## Reporting Cycle

- Previous Report Issued: August 2025
- Current Report Issued: August 2026
- Next Report Expected: August 2027

Guided by the principles of transparency and ongoing stakeholder communication, IDT publishes its Sustainability Report on an annual basis. The Report is made publicly available for download on the Company's official website.

The reporting period of this Sustainability Report is aligned with that of the Company's consolidated financial statements. To enhance the completeness and comparability of the information disclosed, certain sections include historical performance data, with relevant explanations provided where appropriate.

## Reporting Standards and Guidelines

This Sustainability Report has been prepared with reference to the GRI Standards issued by the Global Sustainability Standards Board (GSSB).

In addition, the report complies with the regulations governing the preparation and filing

of sustainability reports by TPEx Listed companies issued by the Taipei Exchange (TPEx), as well as IDT's internal procedures for the preparation and assurance of sustainability reports. These standards and procedures ensure that the report provides comprehensive, transparent, and internationally aligned sustainability disclosures.

## Information Quality

The information disclosed in this Report was collected and prepared by designated representatives from each functional department. The compiled content was subsequently consolidated and edited by the Administration Division. All information was reviewed by the heads of the relevant departments to ensure its completeness and accuracy before receiving final approval from the President for publication.

Following publication approval, the Report was independently assured by ARES International Certification Co., Ltd. in accordance with AA1000 Assurance Standard (AA1000AS v3) and achieved Type 1 Moderate Assurance.

### Financial Information:

- The financial information disclosed in this Report is extracted from the Company's audited consolidated financial statements and is presented in thousands of New Taiwan Dollars (NT\$ thousand) inancial Information: The financial data used in this report are excerpted from publicly available financial statements audited and certified by accountants, and are denominated in NT\$thousands.

### Greenhouse Gas Information:

- The greenhouse gas (GHG) inventory disclosed in this Report was prepared in accordance with ISO 14064-1:2018 and independently verified by the Taiwan Electric Research & Testing Center (TERTEC), ensuring the accuracy and reliability of the environmental data.

### Other Environmental and Employee Data:

- Other environmental and workforce statistics presented in this Report are disclosed using internationally recognized measurement units and reporting indicators.

## Contact Information

- Address: No. 38-1, Wugong 5th Road, Wugu Dist, New Taipei City 248018, Taiwan
- Telephone: +886-2-2298-3456 (Administration Division)
- E-mail : ohs@idtech.com.tw

## Message from the Chairperson

In recent years, the global business environment has been shaped by the dual challenges of geopolitical uncertainty and climate change. At the same time, the rapid advancement of artificial intelligence (AI) and the acceleration of digital transformation have fundamentally reshaped industries, placing unprecedented demands on corporate resilience. As one of Taiwan's leading system integration service providers, Interactive Digital Technologies Inc. (IDT) has remained committed to its core philosophy of "Technology, Professionalism, and Service." Guided by our core values of Humanity, Technology, and Interaction, we transform these principles into the driving force behind our sustainable development strategy. Beyond striving to remain a leader in Taiwan's system integration industry, we are equally committed to embedding Environmental, Social, and Governance (ESG) principles into every aspect of our business operations and long-term development.

We firmly believe that sound corporate governance and transparent disclosure form the cornerstone of sustainable business success. Despite a challenging external environment in 2025, IDT maintained a prudent and disciplined business strategy, achieving consolidated revenue of NT\$2.686 billion, representing a 6.12% increase over the previous year and delivering another record-high level of profitability. We will continue to strengthen our corporate governance practices while creating sustainable value for our shareholders and employees through steady business growth.

As a professional system integration service provider, safeguarding our customers' information security remains one of our highest priorities. In April 2025, IDT successfully obtained certification to the latest ISO/IEC 27001:2022 Information Security Management System (ISMS) standard. Through rigorous internal and external audits, together with comprehensive information security awareness training for all employees, we continue to strengthen our cybersecurity governance and risk management capabilities, enhancing the security and reliability of the services we provide. Our efforts have been recognized with the Corporate Social Responsibility Excellence Award from Far EasTone Telecommunications and the Gold Certified Supplier Award from Chunghwa Telecom.

Addressing climate change is equally fundamental to our long-term strategy. At IDT, environmental stewardship is an integral part of our corporate responsibility. We have established a clear greenhouse gas (GHG) reduction roadmap, using 2022 as our baseline year, with a commitment to reduce GHG emissions by 10% by 2030 and achieve Net Zero emissions by 2050.

Throughout 2025, we continued implementing energy conservation, carbon reduction, water conservation, and waste reduction initiatives across our operations. As a result, our total GHG emissions were reduced to 1,063.43 metric tons of CO<sub>2</sub>e, representing a 4.37% reduction compared with the 2022 baseline year. These measurable achievements demonstrate not only our steady progress toward our climate targets but also our commitment to reducing emissions at the source through continuous operational improvement.

Beyond our business operations, we actively leverage our corporate influence to create positive social impact. In addition to our long-standing sponsorship of the Taiwan Mobile LPGA Tournament, supporting the development of professional sports in Taiwan, we have also participated in the "Planting Blessings Through Mobile Phones" Program organized by Taiwan Mobile and the Syin-Lu Social Welfare Foundation, as well as sponsored charity fundraising events organized by the Genesis Social Welfare Foundation. Through these initiatives, we continue to extend our resources to communities in need and contribute to building a more caring and inclusive society.

Looking ahead, sustainability is a journey of continuous improvement rather than a final destination. We will continue listening to our stakeholders, leveraging technology as our foundation and interaction as our bridge to collaboration. Together with our employees, customers, partners, shareholders, and the wider community, we will continue advancing toward a more resilient, innovative, and sustainable future.

**Chairperson:**



# Chapter 1 Stakeholder Engagement

## 1.1 Sustainability Committee

Sustainability has become a strategic priority for businesses worldwide. Given the broad and evolving nature of sustainability issues, IDT continuously monitors global sustainability trends and proactively addresses emerging environmental, social, and governance (ESG) challenges.

In accordance with the Company's Corporate Social Responsibility Best Practice Principles, IDT established the Corporate Social Responsibility (CSR) Committee in 2017. The Committee was chaired by the Chairperson of the Board, with the Administration Division responsible for coordinating the cross-functional CSR Working Group and overseeing the implementation of related initiatives.

In July 2022, following the revision of the Sustainability Development Best Practice Principles, the Committee was officially renamed the Sustainability Committee (the "ESG Committee"), with the President serving as Chair. The ESG Committee is responsible for formulating the Company's sustainability strategies and overseeing the implementation of ESG initiatives across the organization. Through its leadership, sustainability principles are progressively integrated into the Company's operations, decision-making processes, and corporate culture.

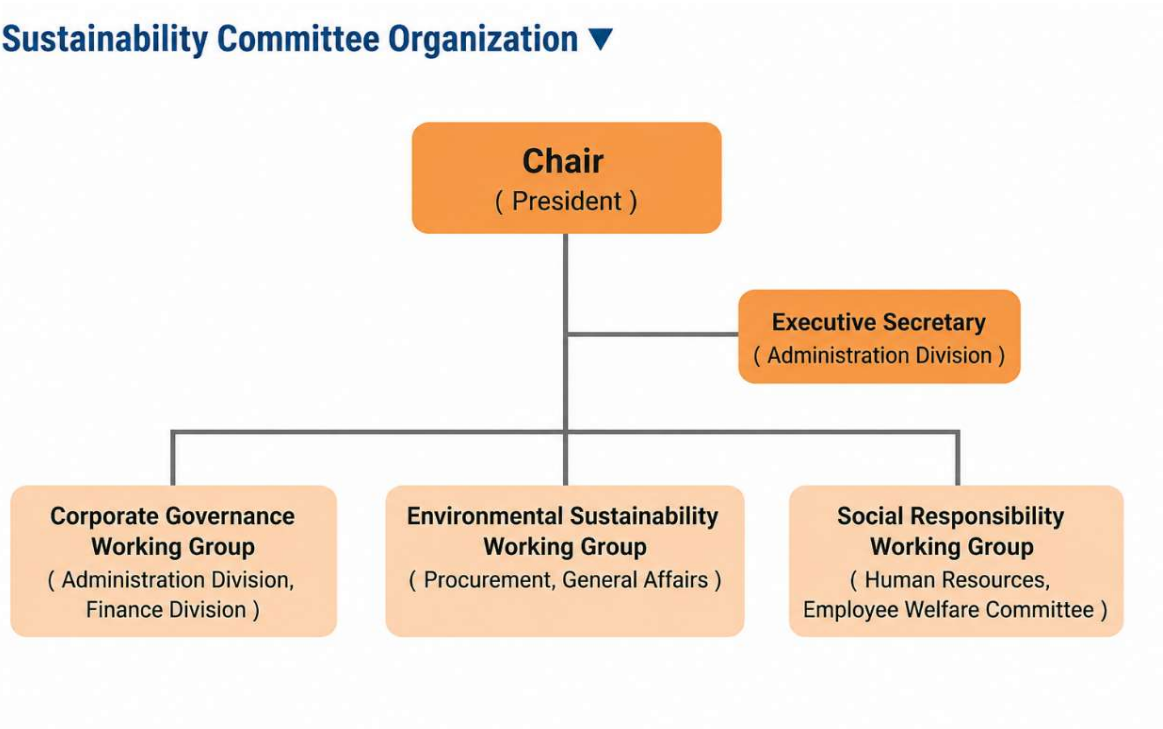
The Board of Directors approved the Corporate Social Responsibility Best Practice Principles in March 2016, which were subsequently revised and renamed the Sustainability Development Best Practice Principles in 2022. These Principles serve as the Company's highest-level framework for sustainability governance. Guided by these Principles, the ESG Committee promotes sound corporate governance, environmental sustainability, social inclusion, and transparent sustainability disclosures, while proactively identifying, managing, and continuously improving the Company's response to ESG-related risks and opportunities.

To effectively address sustainability issues covering environmental protection, human rights, and corporate governance, the ESG Committee has established dedicated working groups composed of representatives from relevant functional departments. These working groups are responsible for collecting and evaluating stakeholder concerns regarding environmental protection, occupational health and safety, supply chain management, labor and human rights, operational performance, and corporate governance.

To strengthen stakeholder engagement and uphold stakeholder rights, IDT has established a dedicated Stakeholder Engagement section on its corporate website, providing appropriate communication channels for responding to stakeholders' material sustainability concerns in a timely and transparent manner.

In February 2026, the ESG Committee reported to the Board of Directors on the implementation and performance of the Company's sustainability initiatives for 2025. The report included the following key topics:

- (1) Progress and achievements in:
  - Corporate governance
  - Community engagement
  - Green operations
  - Information security certifications
  - Occupational health and safety
  - Employee education and training
  - Contractor management
- (2) Greenhouse gas (GHG) inventory and climate management, including:
  - GHG emission trends
  - Emission reduction performance
  - Improvement initiatives
  - Recommendations and guidance provided by the Board of Directors for continuous improvement



## 1.2 Stakeholder Communication

At Interactive Digital Technologies Inc. (IDT), stakeholder engagement is an integral part of our sustainability strategy. We respect the rights and interests of both internal and external stakeholders and are committed to maintaining open, transparent, and effective communication. In addition to establishing a dedicated Stakeholder Engagement section on our corporate website, we actively engage with stakeholders through a variety of communication channels to better understand their reasonable expectations and concerns. This enables us to respond effectively to stakeholder needs and expectations throughout our day-to-day business operations.

Stakeholders are defined as individuals or organizations that may affect, or be affected by, IDT's business activities. Each functional department first identifies stakeholder groups encountered through routine business operations. These stakeholder groups are then evaluated based on the frequency of interaction, degree of mutual influence, and level of significance to the Company. Through internal discussions and benchmarking against industry practices, IDT has identified the following six key stakeholder groups:

- Shareholders / Investors
- Employees
- Customers
- Suppliers / Contractors
- Government Agencies
- Financial Institutions

As each stakeholder group has different roles and expectations, the sustainability issues of greatest concern also vary. IDT maintains ongoing and constructive dialogue with its stakeholders through multiple communication channels, enabling them to stay informed about the Company's operations and sustainability performance while allowing the Company to understand and respond promptly to stakeholder expectations and concerns.

To ensure effective governance and accountability, the status of stakeholder engagement and two-way communication with key stakeholders is reported to the Board of Directors at least once a year.

Each functional department collects sustainability-related issues and concerns raised by key stakeholders during routine business interactions. These issues are consolidated and reviewed by the ESG Committee. With reference to the GRI Standards 2021 and sustainability reports published by industry peers, IDT identified 14 material sustainability topics covering economic, environmental, human rights, and social dimensions. This process ensures that the

sustainability information disclosed in this Report is comprehensive, balanced, and aligned with the disclosure requirements of the GRI Standards.

| Key Stakeholders         | Importance to the Company                                                                                                                                                                                                                                                                                                                                     | Topics of Concern                                                                                                                                                                                                                      | Communication Channels / Frequency                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2025 Engagement Highlights                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders / Investors | <ul style="list-style-type: none"> <li>Shareholders provide the capital that supports the Company's operations. IDT is committed to protecting shareholders' rights, ensuring equitable treatment of all shareholders, and safeguarding their rights to be fully informed of, participate in, and make decisions on significant corporate matters.</li> </ul> | <ul style="list-style-type: none"> <li>Operational Performance</li> <li>Corporate Governance</li> <li>Regulatory Compliance</li> <li>Risk Management</li> <li>Information Security</li> </ul>                                          | <ul style="list-style-type: none"> <li>Contact: Ms. Chen, Finance Division (mickeyc@idtech.com.tw)</li> <li>Annual General Meeting (once a year)</li> <li>Board of Directors and Audit Committee meetings (four times a year)</li> <li>Material information disclosed via the Market Observation Post System (MOPS) and the Company's website (as needed)</li> <li>Investor Relations mailbox and telephone (as needed)</li> <li>Risk Management Committee meetings (quarterly)</li> </ul> | <ul style="list-style-type: none"> <li>Published four quarterly financial reports</li> <li>Issued 15 material announcements</li> <li>Announced monthly revenue results 12 times</li> <li>Held one Annual General Meeting</li> <li>Hosted one investor conference</li> <li>Convened four Risk Management Committee meetings</li> <li>Convened four Board of Directors and Audit Committee meetings</li> </ul> |
| Customers                | <ul style="list-style-type: none"> <li>Customers are the primary source of the Company's revenue. Delivering high-quality</li> </ul>                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Customer Service</li> <li>Service Quality and Innovation</li> <li>Corporate Governance</li> <li>Regulatory Compliance</li> <li>Operational Performance</li> <li>Information Security</li> </ul> | <ul style="list-style-type: none"> <li>Contact: Ms. Huang, Engineering Administration Department (eng@idtech.com.tw)</li> <li>Customer operation and maintenance meetings (as needed)</li> </ul>                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Received the FarEasTone Telecom Social Responsibility Model Award and the Disaster Resilience Light Award in partnership with</li> </ul>                                                                                                                                                                                                                              |

| Key Stakeholders       | Importance to the Company                                                                                                                                                                               | Topics of Concern                                                                                                                                                                     | Communication Channels / Frequency                                                                                                                                                                                                    | 2025 Engagement Highlights                                                                                                                                                                                                                                                                                                    |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | products and services while maintaining long-term customer relationships represents IDT's commitment to customer satisfaction.                                                                          |                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Customer visits (as needed)</li> <li>• Customer satisfaction surveys following each service request</li> <li>• Telephone and e-mail communications (as needed)</li> </ul>                    | <p>the Sustainability Vanguard</p> <ul style="list-style-type: none"> <li>• Underwent ESG implementation audits from three clients.</li> <li>• Underwent one customer cybersecurity audit.</li> <li>• No major service-related violations have occurred in 2025</li> </ul>                                                    |
| Suppliers/ contractors | <ul style="list-style-type: none"> <li>• The Company's business operations rely on suppliers and contractors to provide a stable supply of materials, components, and professional services.</li> </ul> | <ul style="list-style-type: none"> <li>• Sustainable Supply Chain</li> <li>• Business Ethics and Integrity</li> <li>• Occupational Safety</li> </ul>                                  | <ul style="list-style-type: none"> <li>• Contact: Ms. Wang, Procurement Department (christine@idtech.com.tw)</li> <li>• Supplier evaluations (regularly)</li> <li>• Confidentiality agreements during business cooperation</li> </ul> | <ul style="list-style-type: none"> <li>• Completed 41 annual supplier evaluations with a 100% response rate</li> <li>• Conducted audits of six construction contractors</li> <li>• Held three contractor occupational safety and health training sessions, with participation from 52 contractors and 64 attendees</li> </ul> |
| Employees              | <ul style="list-style-type: none"> <li>• Employees are the foundation of the Company's sustainable growth. IDT</li> </ul>                                                                               | <ul style="list-style-type: none"> <li>• Compensation and Benefits</li> <li>• Labor-Management Relations</li> <li>• Occupational Safety</li> <li>• Human Rights Protection</li> </ul> | <ul style="list-style-type: none"> <li>• Contact: Mr. Wu, Administration Division (ericwu@idtech.com.tw)</li> <li>• Labor-management meetings (quarterly)</li> </ul>                                                                  | <ul style="list-style-type: none"> <li>• Establish a human rights complaint channel, and by 2025, no major human rights</li> </ul>                                                                                                                                                                                            |

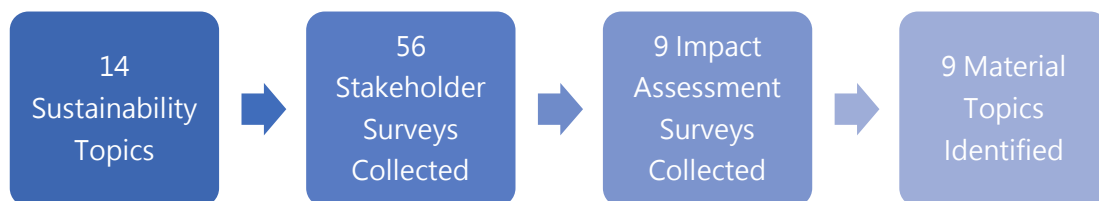
| Key Stakeholders | Importance to the Company                                                                                                                                                                                 | Topics of Concern                                                                                           | Communication Channels / Frequency                                                                                                                                          | 2025 Engagement Highlights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                  | provides competitive compensation and benefits to attract and retain talent while fostering a healthy, diverse, and inclusive workplace that supports employees' well-being and professional development. | <ul style="list-style-type: none"> <li>Talent Development</li> <li>Business Ethics and Integrity</li> </ul> | <ul style="list-style-type: none"> <li>Communication with department managers (as needed)</li> <li>Employee suggestion mailbox and telephone hotline (as needed)</li> </ul> | <p>violation cases will occur</p> <ul style="list-style-type: none"> <li>Regularly hold occupational safety and health meetings in accordance with the law</li> <li>In 2025, 333 professional competency training sessions will be conducted, totaling 2,482 hours; 23 management competency training sessions, totaling 184 hours</li> <li>Hold one afternoon tea party and birthday celebration to relieve employees' work stress</li> <li>17 office repairs were reported immediately, with a 100% completion rate</li> <li>On-the-job employees received occupational safety and health education and</li> </ul> |

| Key Stakeholders       | Importance to the Company                                                                                                                                                                           | Topics of Concern                                                                                                                                                                                                                  | Communication Channels / Frequency                                                                                | 2025 Engagement Highlights                                                                                                                                                      |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        |                                                                                                                                                                                                     |                                                                                                                                                                                                                                    |                                                                                                                   | training, integrity management and intellectual property training, and insider trading prohibition and prevention training, totaling 1,145 sessions with a 100% completion rate |
| Government Agencies    | <ul style="list-style-type: none"> <li>Government agencies provide the regulatory framework and policy guidance that support the Company's legal compliance and sustainable development.</li> </ul> | <ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Energy Conservation and Carbon Reduction</li> <li>Wastewater and Waste Management</li> <li>Regulatory Compliance</li> <li>Community Engagement</li> </ul>     | <ul style="list-style-type: none"> <li>Contact: Mr. Wu, Administration Division (ericwu@idtech.com.tw)</li> </ul> | <ul style="list-style-type: none"> <li>Issued 15 material announcements</li> </ul>                                                                                              |
| Financial Institutions | <ul style="list-style-type: none"> <li>Financial institutions provide financing and risk assessment services that support the Company's financial stability</li> </ul>                              | <ul style="list-style-type: none"> <li>Operational Performance</li> <li>Energy Conservation and Carbon Reduction</li> <li>Sustainable Supply Chain</li> <li>Business Ethics and Integrity</li> <li>Information Security</li> </ul> | <ul style="list-style-type: none"> <li>Contact: Ms. Chen, Finance Division (mickeyc@idtech.com.tw)</li> </ul>     | <ul style="list-style-type: none"> <li>Hosted one investor conference</li> </ul>                                                                                                |

| Key Stakeholders | Importance to the Company              | Topics of Concern | Communication Channels / Frequency | 2025 Engagement Highlights |
|------------------|----------------------------------------|-------------------|------------------------------------|----------------------------|
|                  | and long-term sustainable development. |                   |                                    |                            |

### 1.3 Identification of Material Topics

#### Material Topic Identification Process



| Sustainability Dimension | Key Sustainability Topics                                                                                                               |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Environmental            | Energy Conservation and Carbon Reduction; Wastewater and Waste Management; Sustainable Supply Chain.                                    |
| Human Rights             | Compensation and Benefits; Labor–Management Communication; Occupational Health and Safety; Talent Development; Human Rights Protection. |
| Social                   | Community Engagement and Philanthropy.                                                                                                  |
| Economic                 | Business Ethics and Integrity; Operational Performance; Information Security; Service Quality and Innovation; Customer Service.         |

The Company's ESG Committee identified 14 sustainability topics and conducted an online survey to assess the extent to which each topic impacts its key stakeholders. A total of 56 valid responses were collected, comprising 2 from shareholders/investors, 9 from employees, 20 from customers, 17 from suppliers/contractors, 1 from government agencies, and 7 from financial institutions. The survey results provided impact ratings for each sustainability topic from the perspective of the Company's key stakeholders.

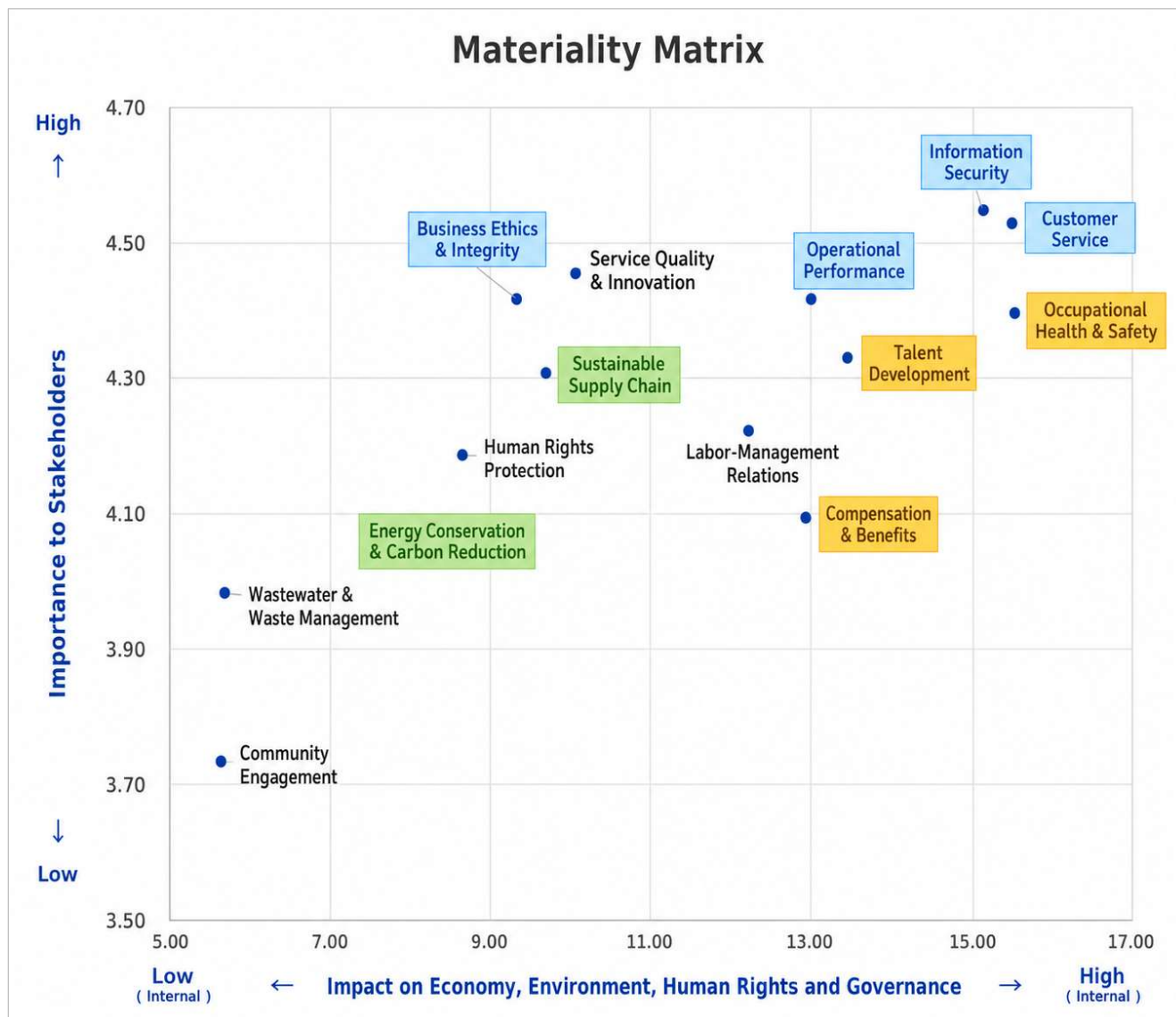
In addition, an online survey was distributed to nine members of the Company's management team to evaluate the positive and negative impacts of each sustainability topic on the Company, as well as the extent of its internal and external impacts. The management survey results indicate that the Company's management generally maintains a positive and optimistic outlook toward the sustainability issues the Company is expected to face in the

future.

Applying the principle of double materiality, sustainability topics that have significant impacts on both stakeholders and the Company's internal and external operations were identified as priority issues requiring the Company's response. By consolidating the results of the stakeholder and management surveys, a materiality matrix was developed. Following discussion and review by the ESG Committee, nine material topics were confirmed as the Company's priority disclosure items for the reporting year across the environmental, human rights, social, and economic dimensions. These material topics are: Business Ethics and Integrity, Operational Performance, Customer Service, Information Security, Sustainable Supply Chain, Energy Conservation and Carbon Reduction, Compensation and Benefits, Talent Development, and Occupational Health and Safety.

The nine material topics identified for the reporting year represent both risks and opportunities for the Company. As the Company operates in an increasingly challenging business environment, it strives to achieve strong operational performance, deliver returns to shareholders, and maintain customer trust without compromising the quality of the local environment or the health, safety, and well-being of its employees. Any violation of applicable laws or regulations could severely damage the corporate reputation that the Company has worked diligently to establish. Conversely, by transforming risks into opportunities and achieving an appropriate balance between economic performance, environmental sustainability, and social prosperity, the Company can continue to strengthen its competitiveness, achieve sustainable growth, and advance toward long-term sustainable development.

This Sustainability Report describes the management approach and relevant disclosures for each material topic. In addition, to ensure balanced reporting, the Report also presents the Company's achievements and contributions in community engagement and public welfare initiatives.



| 2025 Material Topics                   |
|----------------------------------------|
| Customer Service                       |
| Information Security                   |
| Occupational Health & Safety           |
| Talent Development                     |
| Operational Performance                |
| Compensation & Benefits                |
| Sustainable Supply Chain               |
| Business Ethics & Integrity            |
| Energy Conservation & Carbon Reduction |

Note:

In the 2024 Sustainability Report, the Company did not distinguish material topics and instead disclosed all 20 sustainability topics. Beginning with the 2025 Sustainability Report, the Company identifies and prioritizes material topics through its materiality assessment process and discloses the nine material topics accordingly.

## Material Topic Boundaries

| Material Topic                         | Impact   | Internal Boundary | External boundary        |                         |           | Corresponding GRI Standards                                                                                                 | Report Section            |
|----------------------------------------|----------|-------------------|--------------------------|-------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|
|                                        |          | Company           | Shareholders / Investors | Suppliers / Contractors | Customers |                                                                                                                             |                           |
| Customer Service                       | Positive | ●                 | ●                        |                         | ●         | ● Company-specific Material Topic (Customer-1)                                                                              | ● 3.4                     |
| Information Security                   | Positive | ●                 | ●                        |                         | ●         | ● Company-specific Material Topic (InfoSec-1)                                                                               | ● 3.5                     |
| Occupational Health & Safety           | Positive | ●                 |                          | ●                       | ●         | ● GRI 403: Occupational Health and Safety 2018 (403-1–403-10)                                                               | ● 5.3                     |
| Talent Development                     | Positive | ●                 | ●                        |                         | ●         | ● GRI 404: Training and Education 2016 (404-1–404-3)                                                                        | ● 5.2.2                   |
| Operational Performance                | Positive | ●                 | ●                        |                         |           | ● GRI 201: Economic Performance 2016 (201-1–201-3)                                                                          | ● 3.3<br>● 4.1<br>● 5.2.1 |
| Compensation & Benefits                | Positive | ●                 | ●                        |                         |           | ● GRI 401: Employment 2016 (401-1–401-3)                                                                                    | ● 5.1.2<br>● 5.2.1        |
| Sustainable Supply Chain               | Positive | ●                 |                          | ●                       | ●         | ● GRI 308: Supplier Environmental Assessment 2016 (308-1–308-2)<br>● GRI 414: Supplier Social Assessment 2016 (414-1–414-2) | ● 4.2                     |
| Business Ethics & Integrity            | Positive | ●                 | ●                        | ●                       | ●         | ● Company-specific Material Topic (Ethics-1)                                                                                | ● 3.1.4                   |
| Energy Conservation & Carbon Reduction | Positive | ●                 |                          |                         | ●         | ● GRI 302: Energy 2016 (302-1, 302-3)<br>● GRI 305: Emissions 2016 (305-1–305-5)                                            | ● 4.3                     |

## 1.4 Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs), adopted in 2015, consist of 17 goals and 169 targets, providing a global framework for governments and businesses to promote sustainable development by 2030.

To effectively integrate sustainability into its corporate strategy, the Company has established a systematic and continuous stakeholder engagement mechanism. Through regular identification and analysis of key stakeholder groups and ongoing communication via diverse engagement channels, the Company collects stakeholders' concerns, needs, and expectations. These insights form the foundation for the Company's strategic planning, risk identification, target setting, and sustainability initiatives.

| SDGs                                                                                | Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Our Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <p>3.8 Achieve universal health coverage (UHC), including financial risk protection; access to quality essential health-care services; and access to safe, effective, quality, and affordable essential medicines and vaccines for all.</p>                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>● In 2025, IDT provided health consultation services to 40 employees, prioritizing high-risk individuals. The Company also arranged 8 hours of on-site occupational physician services and 100 hours of on-site occupational nursing services to promote employee health and well-being.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                             |
|  | <p>4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for vulnerable groups, including persons with disabilities, Indigenous peoples, and children in vulnerable situations.</p> <p>4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including through education for sustainable development and sustainable lifestyles, human</p> | <ul style="list-style-type: none"> <li>● Employees across different job functions were provided with job-specific competency training to ensure equal access to professional development and learning opportunities.</li> <li>● Training programs on workplace gender equality and labor rights were organized to encourage employee participation and foster an inclusive workplace.</li> <li>● Training Performance in 2025: <ul style="list-style-type: none"> <li>• Core Competency Training: 2,572 participants; 3,394.5 training hours</li> <li>• Professional Competency Training: 333 participants; 2,482 training hours</li> <li>• Management Competency Training: 23 participants; 184 training hours</li> </ul> </li> </ul> |

| SDGs                                                                                | Targets                                                                                                                                                                                                                                                                                                                                   | Our Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                     | rights, gender equality, the promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture' s contribution to sustainable development.                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <p>5.1 End all forms of discrimination against all women and girls everywhere.</p> <p>5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies, and promote shared responsibility within the household and the family as nationally appropriate.</p> | <ul style="list-style-type: none"> <li>● Gender is not used as a factor in employee hiring and promotion; among managers, women account for 25.9%.</li> <li>● Employees of all genders have the right to apply for parental leave leave.</li> <li>● The Board of Directors continues to maintain gender equality among its members. The Board consists of 7 members, including 3 women, accounting for one-third of the board seats (43%) of the board.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|  | <p>7.3 By 2030, double the global rate of improvement in energy efficiency.</p>                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>● As part of its transportation decarbonization initiatives in 2025, the Company continued to replace fuel-powered business vehicles. Annual fuel consumption decreased to 35,095 liters, representing a reduction of 12,742 liters compared with 2024, equivalent to a 26.6% year-on-year decrease in fuel consumption.</li> <li>● In 2025, the Company continued its office lighting replacement program by installing energy-efficient LED panel lights. These upgrades are estimated to have saved approximately 3.883 MWh of electricity and reduced greenhouse gas (GHG) emissions by approximately 1.9181 metric tons of CO<sub>2</sub>e, demonstrating tangible progress in energy management and carbon reduction.</li> <li>● Electricity intensity, measured as electricity consumption per NT\$1 million in revenue, decreased from 493.57 kWh per NT\$1 million of revenue in 2024 to 478.36 kWh per NT\$1 million of revenue in 2025, representing a year-on-year</li> </ul> |

| SDGs                                                                                | Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Our Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | reduction of 3.08%.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value.</p> <p>8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labour, including the recruitment and use of child soldiers, and by 2025 end child labour in all its forms.</p> | <ul style="list-style-type: none"> <li>● In the 2025 Corporate Governance Evaluation, the Company ranked within the top 21%–35% among TPEX-listed companies and within the top 11%–20% among TWSE/TPEX-listed companies with a market capitalization below NT\$5 billion.</li> <li>● Employment, performance evaluation, and promotion decisions are based solely on employees' qualifications and performance, without discrimination based on gender.</li> <li>● The Company conducts annual salary adjustments based on its operating performance to enhance employee engagement and strengthen organizational commitment.</li> <li>● The Company respects labor rights by strictly prohibiting child labor and all forms of workplace discrimination.</li> </ul> |
|  | <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.</p> <p>10.3 Ensure equal opportunity and reduce inequalities of outcome,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>● The Company's recruitment, performance evaluation, and promotion practices are based solely on employees' qualifications, competencies, and performance, without discrimination based on physical or mental characteristics.</li> <li>● In accordance with the Labor Standards Act and the Act of Gender Equality in Employment, the Company has established a Written Declaration on the Prevention of Illegal Workplace Harassment to promote gender equality and equal employment</li> </ul>                                                                                                                                                                                                                             |

| SDGs                                                                                | Targets                                                                                                                                                                                          | Our Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                     | including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.                                                  | <p>opportunities, while maintaining a workplace free from sexual harassment, gender discrimination, and pregnancy discrimination.</p> <ul style="list-style-type: none"> <li>● The Company has established employee reporting channels and implemented comprehensive whistleblowing procedures to protect the rights and confidentiality of whistleblowers.</li> </ul>                                                                                                                                                                     |
|    | 13.2 Integrate climate change measures into national policies, strategies and planning.                                                                                                          | <ul style="list-style-type: none"> <li>● Using 2022 as the base year, the Company has established a greenhouse gas (GHG) emissions reduction target of 10% by 2030, with the long-term goal of achieving net-zero emissions by 2050.</li> <li>● In 2025, the Company's total GHG emissions amounted to 1,063.426 metric tons of CO<sub>2</sub>e, compared with 1,074.839 metric tons of CO<sub>2</sub>e in 2024, representing a reduction of 11.413 metric tons of CO<sub>2</sub>e, or 1.06% year-on-year.</li> </ul>                      |
|  | <p>16.6 Develop effective, accountable and transparent institutions at all levels.</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p> | <ul style="list-style-type: none"> <li>● The Company strengthens corporate governance by maintaining an effective internal control system to ensure compliance with its policies and procedures. It also provides independent reporting channels supported by comprehensive whistleblowing procedures.</li> <li>● The Company engages with stakeholders through multiple communication channels to understand their expectations and concerns, and regularly reports stakeholder engagement outcomes to the Board of Directors.</li> </ul> |

# Chapter 2: About Us

## 2.1 Company Profile

Founded in 2003, Interactive Digital Technologies Inc. (IDT) initially focused on digital media services. In 2012, Hitron Technologies Inc. transferred its System Integration (SI) business to IDT, enabling the Company to strategically focus on providing professional consulting and implementation services across four core business areas: telecommunications and broadband, mobile networks, cloud computing, digital media, and geographic information systems (GIS).

In addition to representing numerous leading domestic and international brands of hardware and software solutions, IDT delivers comprehensive integrated services tailored to customers' needs. Leveraging its in-house system integration and application development capabilities, the Company provides end-to-end solutions, including solution design, system integration planning, professional consulting, implementation, and after-sales maintenance services.

IDT's service team consists of experienced professionals in sales, engineering, and customer service, many of whom joined from Hitron Technologies Inc. and other leading companies in related industries. With extensive industry expertise and proven project experience, the Company is well positioned to deliver diversified integrated services and comprehensive solutions, earning the long-term trust and partnership of its customers.

Guided by its core philosophy of "Customer First, Service Excellence, Innovation, and Application Development," IDT has established service locations throughout Northern, Central, and Southern Taiwan, as well as Shanghai, enabling the Company to provide responsive and efficient customer support through a comprehensive service network.

On September 13, 2016, IDT was successfully listed on the Taipei Exchange (TPEX), marking an important milestone in the Company's development. Looking ahead, IDT will continue to strengthen its long-term strategic investments in professional consulting and implementation services for communications networks, cloud computing, digital media, and geographic information systems, while actively expanding into new business opportunities to drive sustainable growth.



|                      |                                                                                                                         |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|
| Company name         | Interactive Digital Technologies Inc. (IDT)                                                                             |
| Business Items       | Telecommunications Transmission, Digital Media, Cloud Computing, and Geographic Information System Integration Services |
| Headquarters address | No. 38-1, Wugong 5th Road, Wugu Dist., New Taipei City                                                                  |
| Chairman             | Wen-Fang Huang (April)                                                                                                  |
| Stock code           | 6486                                                                                                                    |
| Paid-in Capital      | NT\$508 million                                                                                                         |

|                                 |                                                                                                |
|---------------------------------|------------------------------------------------------------------------------------------------|
| <b>Wugong headquarter</b>       | No. 38-1, Wugong 5th Road, Wugu Dist., New Taipei City                                         |
| <b>Neihu branch office</b>      | 2F., No. 66, Sec. 1, Neihu Rd., Neihu Dist., Taipei City                                       |
| <b>Linkou warehouse</b>         | No. 2-1, Gong 9th Road, Linkou District, New Taipei City                                       |
| <b>Taichung office</b>          | 8F., No.130, Sec. 2, Chongde Rd., Beitun Dist., Taichung City                                  |
| <b>Daya Warehouse Office</b>    | No. 53, South 6th Alley, Section 4, Changping Road, Section 4, Daya District, Taichung City    |
| <b>Kaohsiung office</b>         | 8F, No. 12 and 16, Beiping 2nd Street, Sanmin District, Kaohsiung City                         |
| <b>Jinshan warehouse office</b> | No. 18, Lane 160, Jinshan Road, Sanmin District, Kaohsiung City                                |
| <b>Shanghai Huaqi Office</b>    | Room 702, Black A, St. Noah Plaza, No. 1759, Jin Sha Jiang Road, Putuo District, Shanghai City |

## Industry Upstream, Midstream, and Downstream Relationship

IDT is a professional system integration service provider spanning communications, wireless transmission, media, network products, and Geographic Information Systems (GIS). It also multi-tasks as an exclusive distributor and midstream reseller, providing high-value addition to the company's business development.

The upstream of this industry mainly consists of hardware and software manufacturers. Since these manufacturers are leading domestic and international brands, there are no technical barriers regarding the supply of upstream hardware and software. Hardware and software equipment are provided through midstream channel distributors and suppliers. Downstream system integrators develop application software and complete hardware-software system integration based on the functional requirements of market users, delivering comprehensive professional solutions to meet customer demands and expectations regarding investment returns. The industry association structure is outlined below:



## 2.2 Business Policy

Looking ahead, driven by national network resilience policies, mature AI technology, and accelerated digital transformation, demand in the communications, cybersecurity, and smart application markets is expected to grow. IDT will focus on "strengthening the foundation, expanding, upgrading, and platformization" as its core business principles, continuously strengthening its core competitiveness and expanding key application markets.

Our company's business policies are as follows:

(1) Deploy resilient wireless communication networks

In line with the national resilient network policy, it integrates low-earth orbit satellites, microwave communications, 5G private networks, and mobile communication vehicles to build a resilient wireless communication architecture that can be quickly deployed and operates continuously under disaster, war, and emergency scenarios.

(2) Promote the construction of open all-optical networks

We assist telecom and enterprise clients in implementing Open OTN / ROADM / APN architectures, enabling the deconstruction, interoperability, and softwareization of transmission network equipment, and building next-generation all-optical communication infrastructure.

(3) Deepen cybersecurity and anti-fraud services for cybersecurity

Continuously expanding zero trust network architecture, cybersecurity defense in depth, SMS and voice fraud prevention platforms, and network traffic log storage solutions to help customers enhance operational resilience and cybersecurity protection capabilities.

(4) Promoting AI smart applications and digital media transformation

Providing solutions for full-IP digitalization of production and broadcasting, virtual AR/VR/XR, AI subtitle translation, smart photography, automated news gathering and broadcasting, and new media integration.

(5) Deepening GIS spatial information and digital twin applications

Deepening the integration and application of GIS platforms to help governments and enterprises upgrade from geographic map management to real-time status awareness and decision support. With the accelerated integration of generative artificial intelligence (GenAI) and geospatial artificial intelligence (GeoAI), high-precision spatial analysis models are being used to create key platforms driving resilient homeland and intelligent decision-making.

(6) Implement ESG sustainable development policies

In line with the government's ESG policies, the company is developing energy-saving

communication rooms, green energy networks, and disaster prevention communication applications, while also exploring related sustainable business opportunities.

## 2.3 Past Awards, Honors, and Management System

Our company has long upheld the concept of corporate sustainability, continuously investing in environmental, social welfare, and corporate governance (ESG) aspects, earning external recognition. In 2025, it received the "Social Responsibility Model Award" from FarEasTone Telecom and participated in the "Sustainability Vanguard" initiative to jointly promote rural education, child care, and climate education. This year, it also received the "Sustainability Vanguard Disaster Resilience Light Award," highlighting the company's long-term commitment to implementing ESG strategies and connecting internal and external stakeholders to jointly create sustainable value.

| Management system           | ISO 27001:2022                                                     |
|-----------------------------|--------------------------------------------------------------------|
| Verification Agency         | Recommended by SGS and approved by UKAS, the UK certification body |
| Certificate validity period | 2025/4/7~2028/4/7                                                  |

## 2.4 Participation in external organizations

IDT adheres to the requirements of relevant international convention organizations, complies with the company's operations, and actively participates in domestic and international professional associations to understand forward-looking technological trends and future industry development, jointly addressing key issues such as digital transformation, information security, ICT infrastructure upgrades, and sustainable development. By enabling real-time grasp of industry regulatory trends, policy developments, and market development contexts, organizational governance effectiveness and risk response capabilities are further enhanced. The participating organizations or associations are shown in the table below.

| Organizational nature                       | The name of the association                                                                                                                                                                                                                                                          | Serving as an identity |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Industrial Association                      | Taiwan Telecommunications Engineering Industry Association<br>Taiwan Electrical Engineering Industry Association<br>Taiwan Electrical Engineering Industry Association<br>Taiwan Electrical and Electronic Industry Association                                                      | Member                 |
| New Form of Technology Development Alliance | Taiwan Electrical and Electronics Industry Association – Information and Communications Industry Alliance<br>Taiwan Electrical and Electronics Industry Association – 5G Industry Innovation Development Alliance<br>New Taipei City Manufacturers Development Promotion Association | Member                 |

## Chapter 3: Integrity Governance

IDT upholds the philosophy of honest business practices, ensuring transparency and responsibility in corporate governance, and emphasizes that business activities must not involve dishonest behaviors such as bribery, accepting bribes, or providing illegal donations and cash flows. In addition, the company places great importance on intellectual property protection and prohibits unfair competition to maintain market order. It actively promotes information security and risk management to ensure sustainable development, improve operational efficiency, and safeguard employee welfare and shareholder rights. In the 12th Corporate Governance Assessment in 2025, the company ranked 21%~35% in the OTC company category, and in the listed companies category with market capitalization under 5 billion NTD, it also ranked 11%~20%. In response to the continuous improvement of evaluation standards, our company will continue to optimize governance mechanisms, strictly adhere to integrity in business practices, and strive to enhance corporate value.

[Corporate Governance Practice Guidelines](#)



[Stakeholder Section](#)



### 3.1 Governance Practice

As the highest level of corporate governance, the board of directors is responsible for overseeing company operations, ensuring transparency and stability, formulating long-term strategies, and overseeing the execution of management decisions. In addition, the company has established independent directors, an audit committee, and a compensation committee to review financial statements, ensure financial stability, oversee capital utilization, comply with regulations, protect shareholder rights, and strive to comply with the OTC corporate governance code of practice.

Additionally, to effectively identify and ensure the company's operational risk tolerance remains within controllable limits, the company continuously assesses the risks it faces or potential risks, formulates response strategies, ensures stable development, promotes sustainable corporate operations, and deepens measures and actions in the three key ESG

aspects, continuously contributing to social prosperity, environmental sustainability, and corporate growth, creating value.

### Corporate Governance Structure ▼



### Corporate Governance Achievements

- Appointed the Chief Financial Officer (CFO) as the Corporate Governance Officer in November 2021.
- Ranked within the top 21%–35% among TPEX-listed companies in the 12th Corporate Governance Evaluation (2025), and within the top 11%–20% among TWSE/TPEX-listed companies with a market capitalization below NT\$5 billion.
- Achieved an Excellent rating in the performance evaluations of the Board of Directors and its functional committees.
- Female directors accounted for 42.86% of the Board, while independent directors represented 43% of the Board.

### 3.1.1 Board of Directors

#### Corporate Governance Best Practice Principles



#### Stakeholder Section



#### Regular ESG Reporting to the Board of Directors

- Annual report on the implementation of sustainable development initiatives.
- Annual report on the implementation results of integrity management.
- Annual report on the implementation of risk management.
- Annual report on the implementation of information security.

The current board of directors of IDT consists of 7 directors, including 4 directors and 3 independent directors. The term of office is three years, from May 30, 2023, to May 29, 2026; To ensure the board's diverse professionalism and recruit directors with extensive management or academic background, current board members possess extensive industry experience and professional knowledge in the company's industry background, business management, accounting and financial analysis, operational judgment, crisis management, leadership decision-making, risk management, and other fields.

The nomination and selection of board members for IDT Board members follows the company's articles of association. All directors are elected through a candidate nomination system. In addition to evaluating each candidate's academic and professional qualifications, stakeholders' opinions are also considered, and the "Director Election Procedures" and

"Corporate Governance Practice Principles" are followed to ensure the diversity and independence of board members. Directors who concurrently serve as company managers do not account for one-third of the board seats (accounting for 14%), and each director must hold one-third of the board seats. Independent directors account for 43%, and all three independent directors have served less than three terms. Two directors are aged 51 to 60, two are aged 61 to 70, and three are aged 71 to 80. All independent directors comply with the FSC's Securities and Futures Bureau regulations regarding independent directors, and there is no situation between the directors and independent directors as stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

The specific management objectives and achievement status of the Board of Directors' diversification policy are as follows:

| Management objectives                                                                                    | Achievement status |
|----------------------------------------------------------------------------------------------------------|--------------------|
| Directors concurrently serving as company managers shall not exceed one-third of the number of directors | Achieved           |
| The term of independent directors shall not exceed three terms                                           | Achieved           |
| Comprehensive professional knowledge and skills to suit diverse needs                                    | Achieved           |
| The board of directors must include at least one female director                                         | Achieved           |
| Each director must hold at least one-third of the board seats (inclusive).                               | Achieved           |

Note: For information on the main (education) backgrounds, concurrent positions, and list of major shareholders of IDTI's board members, please refer to the company's official website and annual report.

| Diversity Statistics / Year |           |                    | 2023      |        | 2024      |        | 2025      |        |
|-----------------------------|-----------|--------------------|-----------|--------|-----------|--------|-----------|--------|
|                             |           |                    | Headcount | %      | Headcount | %      | Headcount | %      |
| Director                    | Gender    | Male               | 4         | 57.14% | 4         | 57.14% | 4         | 57.14% |
|                             |           | Female             | 3         | 42.86% | 3         | 42.86% | 3         | 42.86% |
|                             | Age       | 50 ~ 60            | 2         | 28.57% | 2         | 28.57% | 2         | 28.57% |
|                             |           | 60 or above        | 5         | 71.43% | 5         | 71.43% | 5         | 71.43% |
|                             | Education | Research institute | 4         | 57.14% | 4         | 57.14% | 4         | 57.14% |
|                             |           | Junior college     | 3         | 42.86% | 3         | 42.86% | 3         | 42.86% |

Notes:

1. Female director ratio = (Number of female directors at year-end / Total number of directors at year-end) × 100.
2. Male director ratio = (Number of male directors at year-end / Total number of directors at year-end) × 100.
3. The sum of the director ratios by gender shall equal 100%.

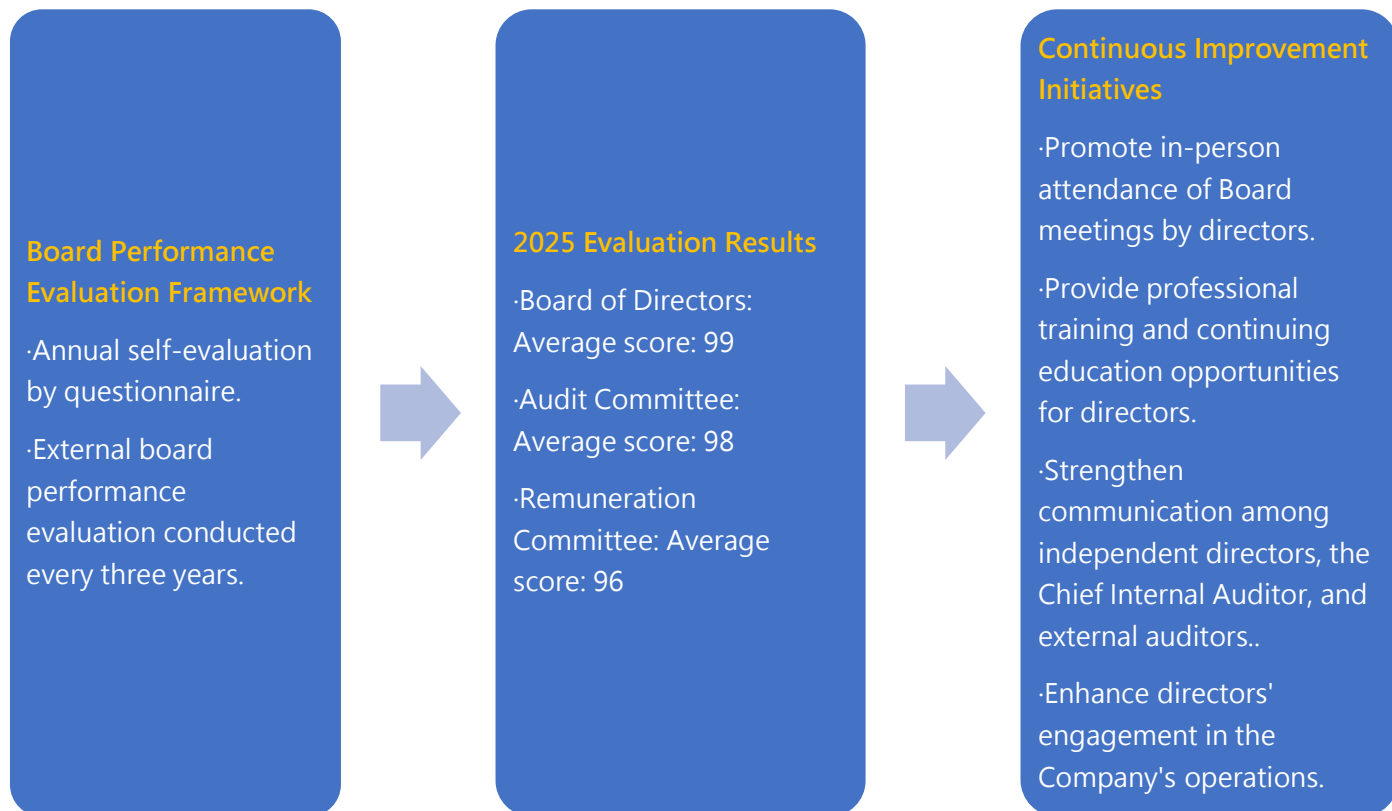
| Diversity Statistics / Year                   |                           | 2023      |         | 2024      |         | 2025      |         |
|-----------------------------------------------|---------------------------|-----------|---------|-----------|---------|-----------|---------|
|                                               |                           | Headcount | %       | Headcount | %       | Headcount | %       |
| Director                                      | Employee status           | 1         | 14.29%  | 1         | 14.29%  | 1         | 14.29%  |
| Independent directors serve consecutive terms | More than three terms     | 0         | 0.00%   | 0         | 0.00%   | 0         | 0.00%   |
|                                               | Not exceeding three terms | 3         | 100.00% | 3         | 100.00% | 3         | 100.00% |

**Notes:**

1. Employee director ratio = (Number of employee directors at year-end / Total number of directors at year-end) × 100.
2. Ratio of independent directors serving three consecutive terms = (Number of independent directors who have served three consecutive terms at year-end / Total number of independent directors at year-end) × 100.

On August 10, 2018, the Board of Directors approved the "Board Performance Evaluation Measures," which were revised on November 3, 2020. The Board of Directors shall conduct at least one internal performance evaluation annually and at least one external performance evaluation every three years. The results of the performance evaluation should be completed before the end of the first quarter of the following year.

- The company completed the internal performance evaluation of the Board of Directors by the end of 2025 and reported the results of the Board of Directors meeting on February 23, 2026. The evaluation results of the Board of Directors, board members, and two functional committees were all rated as "Excellent," demonstrating the good function and operational efficiency of the Board and its committees.
- In July 2023, an external independent evaluation agency, the Taiwan Corporate Governance Association, was appointed to assess the effectiveness of the company's board of directors. The evaluation was conducted in eight major areas: board composition, guidance, authorization, supervision, communication, internal control and risk management, self-discipline, and other aspects (such as board meetings and support systems). The evaluation was conducted on the board of directors including the chairman, two independent directors, the general manager, the head of corporate governance, and the audit supervisor. The board of directors reported the evaluation results at the meeting held on October 25, 2023.



Note: The company conducts a self-assessment once a year, with a full score of 100 points. An external evaluation is conducted every three years, with the most recent year being 2023 and the next year being 2026.

To avoid conflicts of interest among the company's highest governing body, the board rules of procedure clearly state that directors must maintain a high degree of self-discipline. If a proposal by the board involves a director's own or the legal entity they represent and may harm the company's interests, they must voluntarily recuse themselves. If a director violates the recusal requirement and joins the vote, their voting rights will be invalid. All directors of IDT adhere to the principle of self-discipline and engage in conflict of interest. The scenarios for following the principle of avoidance of interests in 2025 are as follows:

Each department regularly and irregularly interacts with stakeholders through routine

| Date       | Director Name | Agenda Item                                                                                        | Reason for Recusal Due to Conflict of Interest                                                                       | Voting Participation                                                                                                                                      |
|------------|---------------|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025/02/25 | Liu Mei-Lan   | Proposal to lift the non-compete restriction on the incumbent directors and their representatives. | Involves the director' s own interests.                                                                              | After excluding the director required to recuse herself due to a conflict of interest, all remaining directors present approved the proposal unanimously. |
|            |               | Proposal for the distribution of 2024 employee compensation for senior executives.                 | The director is also a company executive; therefore, the matter involves her own interests.                          |                                                                                                                                                           |
|            |               | Proposal for recommending the 2025 compensation performance indicators for senior executives.      |                                                                                                                      |                                                                                                                                                           |
|            |               | Proposal regarding the 2025 bonus and salary adjustment policy for senior executives.              |                                                                                                                      |                                                                                                                                                           |
| 2025/07/24 | Chiu Pei-Shun | Proposal for the disposal of shares in the Company's investee business.                            | The director serves as a director of Z-Comm Network Corporation and therefore has a personal interest in the matter. |                                                                                                                                                           |

channels. If stakeholders or sustainability issues may have a significant negative impact on company operations, the responsible departments conduct due diligence on these issues regarding finance, company operations, compliance records, environmental pollution and labor rights, and safety and health. They also report the specific findings to the General Manager and Chairman, who then evaluates whether these results have a significant impact on the company's overall operations. If there are any critical or significant events, the Chairman will explain the details at the Board of Directors and refer the matter to the Board of Directors for decision-making in the due diligence report, after which the company's responsible departments will execute it. In 2025, no potential negative material impact events have occurred between the Company and stakeholders, so there are no records of reporting to the Board.

|                                                                                  |      |
|----------------------------------------------------------------------------------|------|
| Total continuing education hours for all directors                               | 42   |
| Directors' continuing education hours must meet the required training guidelines | 100% |
| Total hours related to ESG sustainability courses                                | 42   |
| Ratio of directors' ESG sustainability-related continuing education (Note).      | 100% |

Note: The ratio is (total hours related to ESG sustainability courses / total director training hours) × 100.

### 3.1.2 Functional committee

To improve supervisory functions and strengthen management functions, the Board of Directors has established an Audit Committee and a Compensation Committee. These functional committees, except those required by law to exercise their powers independently, are accountable to the Board and submit proposed proposals to the Board for resolution.

#### Audit Committee

To strengthen corporate governance functions, IDT has established the "Audit Committee of Publicly Listed Companies Exercise Authority" in accordance with the "Regulations Governing the Exercise of Powers of the Audit Committee of Public Companies," composed of three independent directors forming the "Audit Committee." The committee holds at least four meetings per year and at least one meeting per quarter. This year, the Audit Committee holds four meetings with a 100% overall attendance rate.

The company's internal audit supervisor regularly communicates the audit report results with the Audit Committee members and presents internal audit reports at quarterly Audit Committee meetings. In case of special circumstances, the report is promptly reported to the

Audit Committee members. There will be no such special situations in fiscal year 2025. The company's Audit Committee communicates well with the head of internal audit.

Our company's certified public accountants report the results of the quarterly financial statement audits or reviews at the Audit Committee meetings and other relevant legal communication matters. In case of special circumstances, they are promptly reported to the Audit Committee members. There were no such special circumstances in 2025. The company's audit committee communicates well with the certified public accountants.

| Job title                       | Name                               | Number of Meetings Attended in Person | Number of attendances requested | Actual Attendance Rate (%) | Note |
|---------------------------------|------------------------------------|---------------------------------------|---------------------------------|----------------------------|------|
| Independent Director (Convener) | Zhuang Xiuzhen                     | 4                                     | 0                               | 100.00%                    | -    |
| Independent Director            | Bestowing blessings upon the court | 4                                     | 0                               | 100.00%                    | -    |
| Independent Director            | Wang Qingying                      | 4                                     | 0                               | 100.00%                    | -    |

#### [Resolutions made at each Audit Committee meeting that year](#)



### Compensation Committee

Under the Board of Directors, the company has established the "Compensation Committee" to strengthen compensation management functions, regularly evaluate the compensation of directors and managers, and review the policies, systems, standards, and structures related to performance evaluation and compensation. Among them, directors are evaluated according to the "Regulations Governing the Remuneration of Directors and Functional Committee Members," while managers are evaluated according to the "Regulations Governing the Remuneration and Performance Management of Directors."

The Compensation Committee consists of three members and holds at least two meetings per year. Members are appointed by resolution of the Board of Directors, and the term of office for Committee members is the same as that of the appointed Board of Directors. The company's 2025 Compensation Committee will hold a total of 2 meetings, with 2 actual

attendances. The actual attendance rate of compensation committee members reached 100%. The attendance is as follows:

| Job title | Name                               | Actual attendance | Number of attendances requested | Actual Attendance Rate (%) | Note |
|-----------|------------------------------------|-------------------|---------------------------------|----------------------------|------|
| Convener  | Zhuang Xiuzhen                     | 2                 | 0                               | 100.00%                    | -    |
| Member    | Bestowing blessings upon the court | 2                 | 0                               | 100.00%                    | -    |
| Member    | Wang Qingying                      | 2                 | 0                               | 100.00%                    | -    |

### Resolutions made at all meetings of the Salary Committee for that year



### 3.1.3 Internal audit

The purpose of internal audit is to assist the Board of Directors and managers in inspecting and reviewing deficiencies in the internal control system, measuring operational effectiveness and efficiency, and providing timely improvement suggestions to ensure the continuous and effective implementation of the internal control system and to serve as a basis for reviewing and revising the internal control system. In accordance with the "Guidelines for Handling Internal Control Systems of Publicly Listed Companies," considering the overall operations of the company and its subsidiaries, an effective internal control system is established and reviewed and improved as needed, in order to respond to changes in the company's internal and external environment, ensuring the design and implementation of the internal control system remain continuously effective. To ensure that auditors conduct audit work with fairness and impartial authority, an independent audit office is established under the Board of Directors in accordance with the law, and appropriate personnel are allocated according to operational scale. One full-time auditor and one acting auditor are appointed. The company's "Internal Audit Implementation Rules" clearly stipulate that the appointment and removal of audit supervisors must be approved by the Audit Committee and submitted to the Board of Directors for resolution; The evaluation and remuneration of the company's internal audit supervisor and personnel are reported to the Chairman by the Audit Supervisor, and to the

Chairman through the same approval process as regular employees. Additionally, our company follows the "Guidelines for Establishing Internal Control Systems by Publicly Listed Companies" and the "Procedures for Preparing and Filing Sustainability Reports by Listed (OTC) Companies," and has formulated the "Procedures for Preparation and Assurance of Sustainability Reports." Sustainability information is reviewed through internal control systems and the sustainability information disclosed in this report is audited according to the annual audit plan.

In addition to properly conducting self-assessment of internal control systems, the Board of Directors and management review each department's self-assessment results and audit office reports at least annually. Audit supervisors attend board meetings as required to report on audit execution and attend at least quarterly audit committee meetings to report to independent directors on the execution of internal audit and internal control operations.

Second, the Audit Office annually reviews the internal control system self-assessment reports of each unit and subsidiary, along with any identified internal control deficiencies and anomalies, providing the board of directors and general manager with the basis for evaluating the overall effectiveness of the internal control system and issuing internal control system declarations; Furthermore, to strengthen the professional capabilities of audit personnel, they are arranged for ongoing training and attendance at internal audit training organized by institutions designated by the competent authority to improve and maintain audit quality and execution effectiveness. Each year, audit personnel (including acting officers) received two training sessions totaling 30 hours.

Through our auditors, we continuously monitor and interact internationally to implement various operational systems, establish sound governance practices and risk control mechanisms, and create a sustainable business environment. That year, the Audit Office carried out 68 audit tasks, achieving a compliance rate of 97.05%. There were no major nonconformities, and all nonconformities were tracked and resolved with improvement and closure.

### 3.1.4 Ethical integrity

|                                                          |                                                                                                                                                             |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> | Enhance the company's competitiveness and create brand value, ensure sound business operations, and protect the rights of investors and other stakeholders. |
| <b>Policy/Commitment</b>                                 | Implement corporate governance and ensure the healthy development of a culture of honest management.                                                        |

|                                                        |                            |                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Goal</b>                                            | <b>Short-term</b>          | We have zero tolerance for violations of the "Code of Conduct for Integrity in Business Conduct" and the "Employee Integrity and Ethical Code."                                                                                                                                                                                                    |
|                                                        | <b>Medium to long term</b> | All employees are continuously required to strictly adhere to the "Code of Conduct for Integrity in Business Conduct" and the "Employee Integrity and Ethical Code." Through annual training and risk assessments of dishonesty, we establish sound corporate governance and risk control mechanisms to create a sustainable business environment. |
| <b>Responsible Department/<br/>Grievance mechanism</b> |                            | <ul style="list-style-type: none"> <li>Responsible departments: Legal Affairs Office, Human Resources Department</li> <li>Whistleblowing Mailbox : report@idtech.com.tw</li> </ul>                                                                                                                                                                 |
| <b>Resources invested in the current year</b>          |                            | The Legal Affairs Office will conduct integrity education and training                                                                                                                                                                                                                                                                             |
| <b>Evaluation mechanisms/outcomes</b>                  |                            | <ul style="list-style-type: none"> <li>An annual dishonesty risk assessment is conducted.</li> <li>Conduct an annual integrity education training.</li> <li>The dishonesty assessments for 2024 and 2025 are both considered low risk, with no cases of breaches of integrity or corruption found during the assessment years.</li> </ul>          |

## Operate with integrity

To implement corporate governance and foster a culture of integrity in business practices, which not only helps reduce operational risks but also enhances competitiveness and creates brand value; By building a corporate culture of integrity and responsibility and strictly adhering to all laws and regulations to implement honest business practices, we ensure sound company operations and protect the rights and interests of investors and other stakeholders.

In accordance with the Taiwan Securities and Exchange Act and related regulations, the company has established a corporate governance system. To strengthen the protection of shareholder rights, enhance the functions of the board of directors, respect the interests of stakeholders, and enhance information transparency, the board of directors has passed the "Code of Integrity Management." The scope of application of this code extends to the company's subsidiaries, foundations that directly or indirectly donate more than 50%, and other institutions or legal entities with substantial control capacity, as well as group enterprises and organizations. It is clearly stipulated that directors, managers, employees, or those with substantial control of the company must not, directly or indirectly, provide, promise, demand, or accept any improper benefits, or engage in other acts that violate good faith, are unlawful, or breach fiduciary duties in the course of business activities, in order to obtain or maintain benefits. Based on the principles of integrity, transparency, and responsibility, our company has formulated policies based on integrity and established sound corporate governance and risk control mechanisms to create a sustainable business environment.

Regarding personal data protection, we collect, process, and use personal data in accordance with the Personal Data Protection Act, its enforcement rules, and regulations established by competent authorities, as well as the procedures stipulated by our company in accordance with the aforementioned laws and regulations, the "Personal Data File Security Maintenance Plan, and Personal Data Handling Methods After Termination of Business."

Regarding anti-corruption policies, our company has established the "Employee Integrity and Ethics Code," holding annual training sessions to encourage all employees to conduct their duties with integrity, faithfully record all interactions, adhere to the principle of avoidance of interests, prohibit any direct or indirect bribery, accept or give gifts, cash gifts, hospitality, kickbacks, or improper benefits, and set up a whistleblower mailbox to encourage reporting any corruption or fraud. Employees who report or participate in investigations are protected. Avoid unfair retaliation or treatment.

### **Complaint and reporting system**

The company has also established a diverse complaint and reporting mechanism, setting up different contact windows and channels for different stakeholders in the stakeholder section of the official website. Through two-way communication, the company understands stakeholders' demands and expectations and strives to meet their expectations.

Scope of Reporting: Establish internal and external reporting channels and handling systems for various unfair treatment and illegal acts such as breaches of integrity, corruption, discrimination, or sexual harassment.

Reporting methods and channels: Reporting mailboxes (report@idtech.com.tw) will be set up and handled by designated personnel. When receiving a report, the handling personnel should refer it to the investigation team for further investigation. The investigation team consists of the top human resources executive, internal auditor, and legal department. With the approval of the General Manager or the Audit Committee, external personnel may be appointed to participate in the investigation.

Protection and exemption for whistleblowers: Our company keeps the identity and content of whistleblowers confidential, prohibits any form of retaliation against whistleblowers, and is responsible for excluding retaliatory acts. To investigate and uncover the truth, employees involved in cases who provide favorable investigative information and evidence may be granted exemptions when necessary.

### 3.1.5 Regulatory compliance

Regulatory compliance is fundamental to business operations. In addition to educating new employees on the code of integrity and signing the Integrity Conduct Declaration upon registration, due to the wide variety of regulations, the Legal Affairs Office learns about regulatory amendments through interactions with government agencies or media reports, and then conducts internal and external training for colleagues in various departments to ensure company operations comply with all regulations.

First, in terms of corporate governance, the company has established a functional committee to oversee the company's financial operations and internal control systems; At the same time, a Corporate Governance Officer is appointed to assist the Board of Directors in operations and provide professional advice, strengthening the Board's functions. In the future, our company will continue to follow corporate governance evaluation and corporate governance practice codes, striving to enhance employees' legal awareness and compliance awareness.

Second, in personnel management, our company has established the "Employee Integrity and Ethical Code," repeatedly promoting integrity and honesty as core values. Through a series of legal regulations, implementation, self-review, smooth reporting channels, and protection mechanisms for whistleblowers, a comprehensive compliance firewall has been built; Management leads by example, requiring every employee to ensure that their business activities comply with laws and company policies and internal regulations. They conduct self-assessments through the annual dishonesty risk assessment form to review compliance and accept internal audits; Establish guidelines for employees to follow in their duties, requiring all employees in each group company, regardless of position, rank, or location, to comply with the "Code of Conduct for Integrity in Business Conduct" and the "Employee Integrity and Ethics Code." These include work environment standards, equal opportunity, confidentiality clauses, prohibition of part-time jobs and avoidance of conflicts of interest, giving or receiving gifts and business etiquette, respect for employees and customers, reporting, protection, and exemption, all to earn public trust, enhance corporate image, and ensure sustainable company operation and development. To prevent and avoid penalties for companies violating fair competition practices and antitrust laws, we have established relevant codes of conduct as guidelines for management and employees in business activities, reducing the risk of violations. Participate in industry competition with principles of integrity and fairness, foster a corporate culture that complies with regulations, and establish a trustworthy and respected

company reputation.

Furthermore, regarding personnel training, to enhance employees' professional ethics and regulatory compliance awareness, the company, in accordance with laws and internal regulations, collaborates with the Legal Office and other responsible departments to regularly conduct training on regulations related to industry management for employees at different departments and levels. For example, employees receive training content tailored to their business responsibilities, including onboarding training, various in-person courses, unit promotions, and external training. Regulatory compliance guidelines are provided through the company's internal website, allowing employees to access and gain legal awareness at any time.

| Number of legal training participants in the year | Average training hours per person | Total hours |
|---------------------------------------------------|-----------------------------------|-------------|
| 384                                               | 1.5                               | 576         |

Finally, in terms of environment, safety, and health, our company has established relevant supervision, measurement, and performance management measures to ensure that the company complies with environmental protection and occupational safety regulations throughout its operations, effectively operates environmental and occupational safety management systems, identifies potential potential issues, and takes timely control measures to prevent harm to the company.

In terms of overall compliance practices, there have been no major violations in recent years involving corporate governance, securities trading, environmental protection, labor rights, occupational safety, leakage of customer privacy, marketing labeling, or product liability.

## 3.2 Risk Management

The company's risk management focuses on corporate governance risk management systems and risk transfer planning: strategic, financial, operational, and hazard risks, managed and executed by the Risk Management Committee and supervised by the Audit Committee.

The company's risk management policies and procedures are clearly established to effectively manage risks exceeding the company's risk tolerance threshold, and risk management tools are used to optimize total risk management costs.

The Company has conducted risk assessments on environmental, social, and corporate governance issues related to company operations based on materiality principles, and has established related risk management policies or strategies.

The details are as follows:

On February 22, 2023, the company's Board of Directors approved the "Risk Management Policy and Procedures" and established the Risk Management Committee (RMC) in April, holding quarterly meetings to discuss the company's response to material risks.

RMC committee members identify, analyze, and assess risks according to four major risk categories: strategy, finance, operations, and hazards, carry out risk identification, complete the company's risk checkup, develop risk radar charts, screen the company's Top 3 Risks, and formulate risk management strategies.

For the Top 3 major risks, report on risk progress tracking, discussion, and review of risk management effectiveness and closure, as well as plan risk management policies and strategies for the following year.

### **Risk Management Statement**

- We are committed to continuously providing products and services that create long-term value for customers, shareholders, employees, and society.
- Risk management requires a systematic organizational structure and risk management procedures to promptly and effectively identify, assess, address, report, and monitor material risks that may affect the Company' s viability, while strengthening risk awareness among all employees.
- Risk management is not about pursuing "zero risk," but about maximizing benefits within an acceptable level of risk and optimizing the cost of risk management.

## **Risk management policies**

To ensure the company's sustainable operation, the Risk Management Committee should annually identify, assess, handle, report, and monitor risks that may negatively impact the company's operational goals.

## **Risk management procedures**

- (1) In accordance with the company's risk management policy, a Risk Management Committee (RMC) is established and RMC operational procedures are formulated. Basically, RMC meetings are held quarterly. In case of major circumstances, an extraordinary session may be convened.
- (2) Summarized by four major risk categories: strategy, finance, operations, and hazards, and based on risk identification, risk analysis, and risk assessment steps, a risk radar chart is produced.
- (3) RMC committee members formulate risk response strategies based on major internal risks, report and discuss during RMC meetings, and supervise and review the effectiveness of risk management.
- (4) Risk management units should regularly compile risk information provided by each unit, report and inform the RMC Committee after compile, to facilitate dynamic response and adjustment of risk management.
- (5) Each year, the Audit Committee and Board of Directors shall report on the status of risk operations and execution.
- (6) By aggregating risk information provided by various units and using dynamic management mechanisms, we can promptly predict, monitor, grasp, and respond to changes in the internal and external environment of the enterprise.

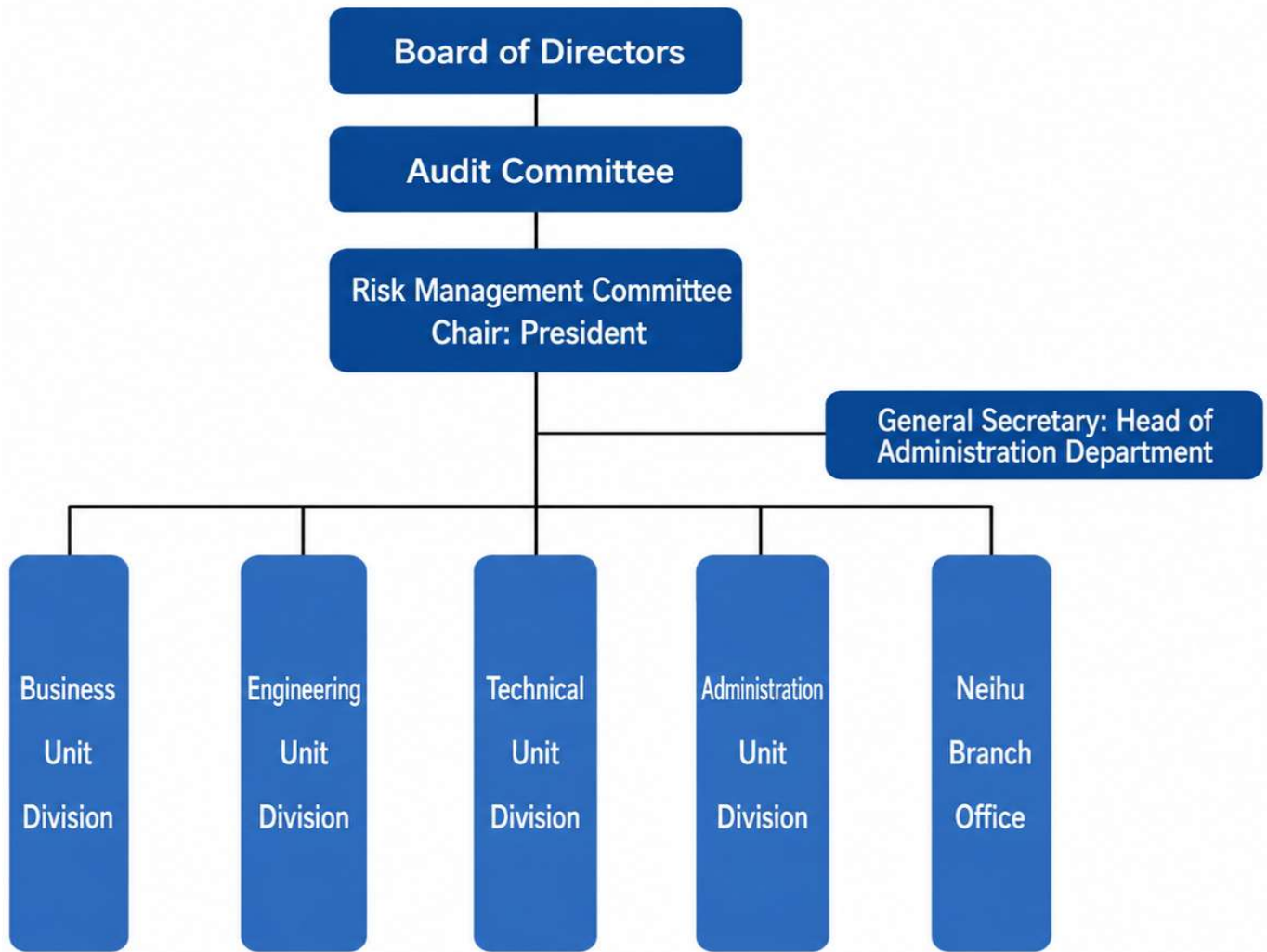


## Risk Management Committee Organizational Structure

**Chairperson of the Risk Management Committee:** Held by the General Manager, responsible for formulating annual company-level material risks.

**Risk Management (Director) Officer:** The Director General is the head of the Management Office, and may have an Officer (HR Supervisor) under him, responsible for promoting and operating the risk management mechanism and overseeing administrative tasks.

**Risk Management Committee Members:** All senior company executives are included as RMC members.



### Implementation results for 2025

- Risks are identified, analyzed, and assessed for four major risk categories that may affect company operations: strategy, financial, operational, and hazard. Risk identification is carried out, including completing risk checkups, establishing risk radar charts, and screening the company's Top 3 Risks: [Changes in OEM Agency Policies], [Information Security Risks], and [Occupational Safety Incidents in Large Outdoor Towers and Electromechanical Engineering], and developing risk management strategies.
- For the Top 3 major risks, report on risk progress tracking, discussion, and review of risk management effectiveness and closure, as well as plan risk management policies and strategies for the following year.
- In December, the review and summary assessment of the risk control items listed for the year were completed, and the measures implemented effectively reduced risks and hazards.

| Risk Owner                 | Risk Category   | Risk Aspect                        | Risk Definition                                                                                                                                                                                                                                                              | Risk Description<br>(Risk Scenario)                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Risk Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------|-----------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Systems Engineering Office | Strategic risks | Original manufacturer agent policy | <p>1. The existing original transmission equipment manufacturer has entered the consolidation phase of a new company, with unclear operational strategies and product cycles.</p> <p>2. The development trends of original manufacturer products are beyond our control.</p> | <p>1. Unstable delivery times for the original manufacturer's existing product lines have caused delays in project acceptance schedules.</p> <p>2. Some original product lines have been discontinued due to mergers and transformations, making it difficult for customers to expand new projects and promote them.</p> <p>3. Within the same field, original agents have exclusivity, and new agents risk affecting existing ones, which must be overcome in business operations.</p> | <p>1. For existing system expansion projects, place pre-orders in advance to ensure products with long lead times can meet the acceptance schedule for purchases.</p> <p>2. Introducing new transmission technologies and original manufacturers to familiarize ourselves with new products to cope with the impact of discontinuation of existing product lines on new projects.</p> <p>3. Seek alternative solutions or other alternative products to flexibly meet client needs and enhance the project competitiveness of the solution.</p> |

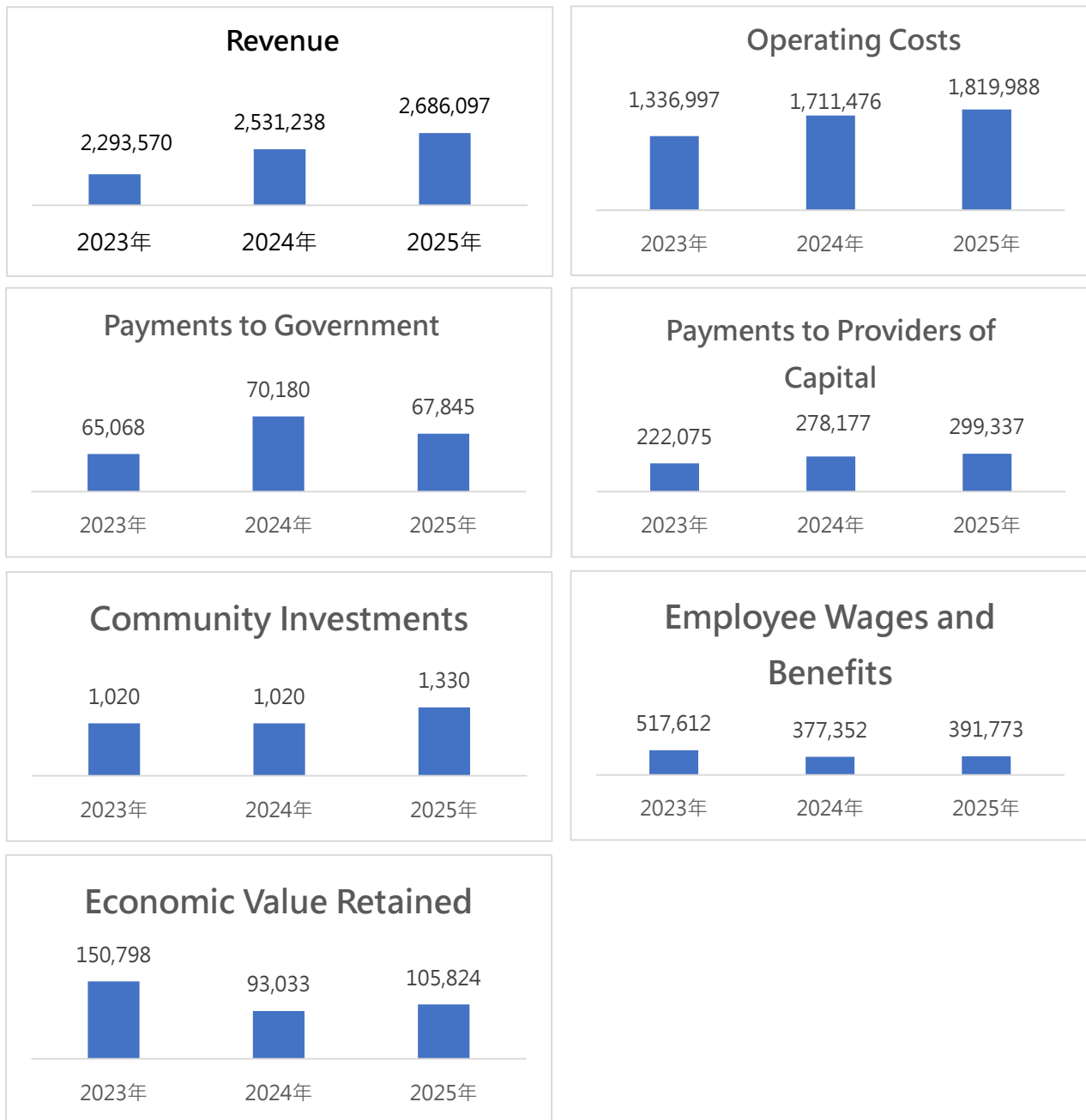
|                            |              |                              |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------|--------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Systems Engineering Office | Hazard risks | Occupational safety incident | With the increasing proportion of microwave engineering, engineers have relatively limited experience in large outdoor towers and electromechanical engineering, which may raise occupational safety risks. | The proportion of microwave engineering has increased, and this is the company's first time undertaking large-scale outdoor towers and electromechanical projects. Due to insufficient experience in construction management and occupational safety regulations, occupational safety risks are relatively higher | <ol style="list-style-type: none"> <li>1. Strengthen safety education and training: Continue to regularly conduct safety training for employees and contractors, covering various potential hazards, safety operating procedures, and emergency response measures.</li> <li>2. On-site training for large iron towers, with qualified personnel listed for record-keeping, and those not trained are prohibited from climbing.</li> <li>3. Implement occupational safety regulations, establish and improve occupational safety management plans, conduct relevant education and training based on on-site workplace hazards, and strengthen regular safety inspections of workplaces, equipment, and tools to ensure all workflows comply with safety standards.</li> <li>4. Collaborate with the original business unit and contractors to formulate relevant safety regulations. To ensure the safety of the engineering team, regularly hold consultation and organizational meetings for communication and coordination.</li> <li>5. Contractors are required to procure compliant elevated work personal protective equipment, with the procurement unit assisting in finding qualified suppliers and referring them to contractors.</li> </ol> |
|----------------------------|--------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                   |                   |                         |                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------|-------------------|-------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management Office | Operational risks | Cybersecurity incidents | The contractor's completion document upload system was illegally hacked | <p>1. During a routine inspection by staff in the Information Systems Department, it was found that the contractor's completion document upload system had abnormal logins.</p> <p>2. Immediately shut down the network and services of the contractor's completion document upload system, and changed all contractor passwords (all passwords must comply with password strength requirements).</p> <p>3. Professional vendors are commissioned to conduct cybersecurity forensics on site, and information security enhancement work is carried out according to the reinforcement measures provided in the forensic reports provided by the vendors.</p> | <p>1. The contractor's login password has been completely changed and must comply with the required password strength.</p> <p>2. Eliminate cybersecurity vulnerabilities in the contractor's completion document upload system and modify it to comply with professional vendor recommendations.</p> <p>3. The login mechanism for the contractor completion document upload system adds multi-factor authentication (MFA) functionality.</p> <p>4. The contractor management system shuts down Internet access and only provides internal network access.</p> <p>5. Added VPN multi-factor authentication (MFA) firewalls for contractors to strengthen login enterprise internal network security protection.</p> <p>6. Conduct regular program source code scans annually and complete high-risk or higher program modifications.</p> <p>7. Conduct annual disaster recovery drills.</p> <p>8. Introduced professional DDI suppliers.</p> <p>9. Introduction of BYOD mechanisms.</p> |
|-------------------|-------------------|-------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 3.3 Operational Performance

|                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                            | Our company is a professional system integrator. Our sales model combines software and hardware and professional technologies from major international network and telecom companies to develop and develop application platforms, providing complete solutions including system integration planning, consulting, deployment, and after-sales maintenance services.                                                                                                                                                  |
| <b>Policy/Commitment</b>                                 |                            | We represent the latest professional technologies in software and hardware for leading domestic and international brands in communications, media, networking, and geographic information, and integrate development application platforms to provide comprehensive solutions, system integration planning, consulting, and after-sales maintenance services.                                                                                                                                                         |
| <b>Goal</b>                                              | <b>Short-term</b>          | In addition to consolidating its existing telecom customer base, the company actively cooperates with national communication security and anti-fraud policies, deepening microwave communication and redundancy network construction, and successfully expanding into major rail engineering fields such as high-speed rail and metro systems, demonstrating highly integrated and proven construction capabilities.                                                                                                  |
|                                                          | <b>Medium to long term</b> | With national network resilience policies, mature AI technology, and accelerated digital transformation, demand in the communications, cybersecurity, and smart application markets is expected to grow. Our company will focus on "strengthening the foundation, expanding, upgrading, and platformizing" as its core business principles, continuously strengthening core competitiveness and expanding key application markets.                                                                                    |
| <b>Responsible Department/<br/>Grievance mechanism</b>   |                            | <ul style="list-style-type: none"> <li>● Responsible departments: Business Division / Engineering Division / Finance Division</li> <li>● Appeal Mechanism: invest@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                            |
| <b>Resources invested in the current year</b>            |                            | <ul style="list-style-type: none"> <li>● Strong capabilities in full-scenario system development and cross-domain integration</li> <li>● Deeply cultivating key industry clients and establishing highly loyal strategic partnerships</li> <li>● International OEM connections and forward-looking value-added technology services</li> <li>● An outstanding technical team stability and knowledge transfer system</li> <li>● Outstanding project management and full lifecycle risk control capabilities</li> </ul> |
| <b>Evaluation mechanisms/outcomes</b>                    |                            | The company's consolidated operating revenue for fiscal year 2025 is NT\$2,686,097 thousand, representing an increase of approximately 6.12% compared to NT\$2,531,238 thousand in the previous year.                                                                                                                                                                                                                                                                                                                 |

Unit: NT\$ thousands



Note:

1. The definition of revenue includes net sales plus income from financial investments and asset sales.
2. Operating costs are defined as cash expenditures paid to external organizations for purchasing raw materials, product parts, venue facilities, and services.
3. The definition of employee compensation and benefits includes the total salary (including employee salaries and payments paid to the government on behalf of the employee) plus the total benefits (excluding training, protective equipment costs, or other costs directly related to the employee's job responsibilities).
4. The definition of paying to investors includes paying dividends to all shareholders, plus interest paid to lenders.

5. Paying government funds is defined as all taxes and penalties paid by the organization according to international, domestic, and local standards. Taxes may include business tax, income tax, and property tax.
6. Community investment is defined as donations made by charitable organizations, NGOs, and research units (unrelated to the organization's own commercial R&D).

### 3.4 Customer Service

|                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                            | <ul style="list-style-type: none"> <li>Starting from the principle of 'customer first.'</li> <li>Our aim is to protect our clients' rights and build strong relationships of trust with them.</li> <li>Increase customer loyalty and stabilize company revenue.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Policy/Commitment</b>                                 |                            | <ul style="list-style-type: none"> <li>We value customer rights and service quality.</li> <li>Establish service-oriented operational and management systems.</li> <li>We continuously optimize service processes and training to ensure services meet customer needs and related requirements.</li> <li>Maintain good communication mechanisms with clients, providing system planning and services tailored to actual needs.</li> <li>We strictly comply with relevant laws and contractual rules to protect our clients' rights.</li> <li>Quickly resolve system or equipment issues for customers, reducing customer distrust.</li> </ul> |
| <b>Goal</b>                                              | <b>Short-term</b>          | <ul style="list-style-type: none"> <li>Establish a comprehensive customer feedback and complaint handling process to ensure that preliminary responses to customer complaints are completed within 3 working days.</li> <li>The standard score for customer satisfaction surveys is 20 points or above (out of 25).</li> </ul>                                                                                                                                                                                                                                                                                                               |
|                                                          | <b>Medium to long term</b> | <ul style="list-style-type: none"> <li>The mid-term goal is to implement digital or systematic customer management mechanisms to improve case tracking efficiency and cross-departmental collaboration.</li> <li>The standard score for customer satisfaction surveys is 20 points or above (out of 25).</li> <li>The long-term goal is to continuously improve customer satisfaction and service stability, reduce the incidence of customer complaints, and establish a sustainable customer relationship management system.</li> </ul>                                                                                                    |
| <b>Responsible Department/<br/>Grievance mechanism</b>   |                            | <ul style="list-style-type: none"> <li>Responsible Department: Engineering Administration Department, Engineering Office</li> <li>Grievance Mechanism : eng@idtech.com.tw/ Toll-Free Customer Service Hotline: 0800-388-119 ( Wugu Headquarters )</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Evaluation mechanisms/outcomes</b>                    |                            | <ul style="list-style-type: none"> <li>Customer satisfaction survey scores have averaged above 24 points in customer feedback over the past three years (out of 25).</li> <li>The customer complaint rate for the year decreased by 47.37% compared to the previous year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                         |

- Awarded Chunghwa Telecom Gold Certification Supplier.
- Received the Social Responsibility Model Award from FarEasTone Telecom.

## The significance of customer service to the company

The significance of customer service provided by IDT is certainly rooted in a "customer-first" approach, which is not only the core of corporate governance but also an important aspect of embodying the company's values. Customer service is fundamentally built upon many layers, and the resulting 'service' aims to protect customer rights and build strong trust relationships. For companies, increasing customer loyalty helps them stand out from numerous competitors in the market and consolidate their revenue.

## Customer service policies and commitments

In terms of policy, as a system integrator, we value customer rights and service quality, adhering to the principle of "customer first," establishing service-oriented operations and management systems. Through continuous optimization of service processes and training, we ensure services meet customer needs and requirements, thereby enhancing customer trust and building long-term, stable partnerships.

Our company also promises to maintain good communication mechanisms with clients, continuously listening and collecting customer feedback before, during, and after project or maintenance execution, to provide system planning and services tailored to actual needs. We also strictly comply with relevant laws and contractual rules to protect client rights and establish win-win service partnerships with them.

Additionally, we offer the following comprehensive pre-sales and after-sales service items:

Grievance  
Mechanism

Toll-Free  
Hotline

Wugu  
Headquarters

Email  
Contact

Dedicated  
Complaint Mailbox

Supplier / Contractor  
Communication  
and Feedback

Regular Meetings  
with Stakeholders

Participation in  
External Initiatives  
and Associations

- Year-round maintenance service network: provides a 24/7 toll-free customer hotline to ensure uninterrupted customer service.
- Comprehensive service levels: Provides 5-day, 8-hour office hours or 24/7 round-the-clock service, along with various maintenance service projects tailored to customer needs.
- Comprehensive service quality monitoring: A full-featured customer service system, from customer repair requests to service closure, dedicated personnel handle everything and monitor the entire process.
- A strong professional service team: Equipped with multiple experienced certified engineers, we can provide customers with technical consultation and prompt emergency troubleshooting services.
- Adequate emergency backup equipment: Provide timely backup services for customer maintenance tasks.
- Professional equipment function diagnosis and consulting services: Provide relevant functional inspections and reports tailored to the customer's usage environment.
- Providing regular maintenance services: Offer preventive maintenance to reduce operational risks for clients.
- Customer-Centric Customer Satisfaction Surveys: Conduct satisfaction surveys and analyses targeting customers to accurately understand their needs and provide closer maintenance services.

#### **Goal**

- Short-term goal: Establish a comprehensive customer feedback and complaint handling process to ensure that initial responses to customer complaints are completed within 3 working days.
- Mid-term goal: Implement digital or systematic customer management mechanisms to improve case tracking efficiency and cross-departmental collaboration.
- Long-term goal: Continuously improve customer satisfaction and service stability, reduce the incidence of major customer complaints, and establish a sustainable customer relationship management system.

#### **The department responsible for customer service and the grievance mechanism**

The Engineering Administration Department of the Engineering Office is mainly responsible for customer satisfaction surveys and the acceptance and follow-up of complaint cases. Clients can submit opinions and complaints via phone, email, and other means. Cases will be handled and responded to according to internal standard procedures, and reviews and

improvements will be made after case closure to ensure the complaint mechanism is transparent, fair, and traceable.

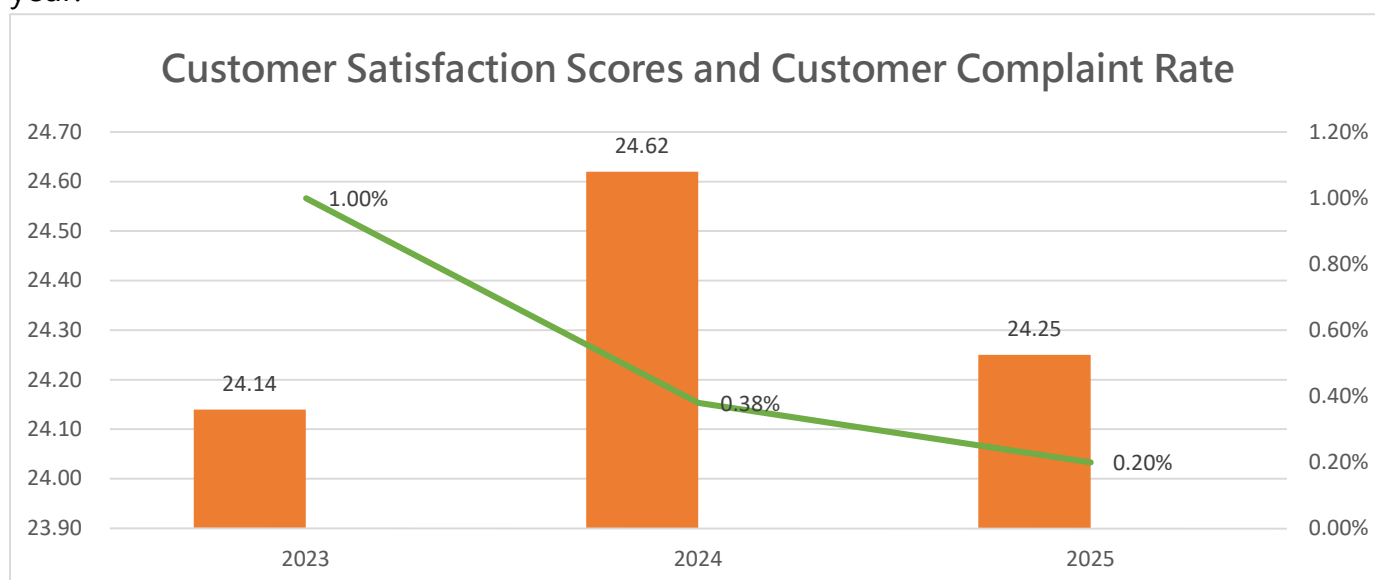
According to the scope of after-sales service, we conduct satisfaction surveys and analyses for customers who request repairs after inspection and repair is completed to accurately understand customer needs.

In the past three years, customer satisfaction ratings for repairs have consistently been above 24 points (out of 25).

| Year                         | 2023  | 2024  | 2025  |
|------------------------------|-------|-------|-------|
| Customer Satisfaction Scores | 24.14 | 24.62 | 24.25 |
| Customer Complaint Rate      | 1.00% | 0.38% | 0.20% |

Note: The survey mainly targets repair requests during warranty and maintenance periods for private telecommunications, media, and corporate clients, with a full score of 25 points.

The customer complaint rate for the year decreased by 47.37% compared to the previous year.



Our company has long been deeply engaged in network communication system integration services, committed to providing stable and reliable solutions, and continuously enhancing service quality and contract fulfillment capabilities, earning high recognition from customers. In recent years, we have excelled in project execution, technical support, and corporate social responsibility, earning recognition and awards from key clients, fully demonstrating our company's professional value and sustainable management achievements within the industry chain.

In 2024, it was awarded the Gold Certification Supplier honor by Chunghwa Telecom



In 2025, it will receive the Social Responsibility Model Award from FarEasTone Telecom



3.5 Information Security

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The importance of this major topic to the company | In the digital business environment, information security has become the core cornerstone of corporate integrity governance. IDT's operations heavily rely on information systems. In the event of a cybersecurity incident, it may lead to operational interruptions, leakage of confidential information, damage to customer trust, and even regulatory compliance risks and financial losses, significantly impacting the company's reputation and sustainable development. Therefore, IDT regards information security as a key governance issue, incorporating it into its overall risk management framework and systematically managing it through Information Security Management Systems (ISMS) to ensure the confidentiality, integrity, and availability of information assets. |
| Policy/Commitment                                 | <ul style="list-style-type: none"><li>● Policy: Strengthen IDT's security management, establish the concept that "information security is everyone's responsibility," ensure the confidentiality, integrity, and availability of customer and employee data processing, and ensure that all IDT's data processing is securely protected, providing secure, stable, and highly efficient information services.</li></ul>                                                                                                                                                                                                                                                                                                                                                                   |

|                                                |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                |                     | <ul style="list-style-type: none"> <li>● Commitment: zero cybersecurity incidents every year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Goal                                           | Short-term          | Maintain effective operation of the ISO/IEC 27001:2022 information security management system, continuously promote cybersecurity education and training and social engineering drills, and regularly conduct vulnerability and source code scans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                | Medium to long term | <ul style="list-style-type: none"> <li>● Strengthen endpoint protection and network security defense capabilities, improve the efficiency of cybersecurity incident monitoring and reporting, and continuously optimize data backup and disaster recovery mechanisms.</li> <li>● Enhance the overall maturity of enterprise cybersecurity governance, strengthen cybersecurity resilience and risk management capabilities, introduce emerging information security technologies and management mechanisms, and establish a comprehensive corporate information security culture.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Responsible Department/<br>Grievance mechanism |                     | <ul style="list-style-type: none"> <li>● Responsible Department: Information Systems Department</li> <li>● Grievance Mechanism : ericwu@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Resources invested in the current year         |                     | <ul style="list-style-type: none"> <li>● The IT department has 7 people.</li> <li>● Obtained the ISO27001:2022 Translation Certificate in April 2025.</li> <li>● Regularly conduct cybersecurity risk management to identify unacceptable risks and implement follow-up improvement measures.</li> <li>● Complete an inventory of existing information assets, including host/network/system permissions/database... and other software and hardware asset systems, serving as benchmarks for continuous improvement.</li> <li>● Completing system upgrades, integration, and permission controls for operating systems to prevent confidential document leaks, and implementing file backup and remote storage mechanisms.</li> <li>● Complete database inventory and backup, and restore the database to the test zone at least annually to ensure disaster recovery feasibility.</li> <li>● Each year, 32 vulnerability scans, source code scans, social engineering drills, and BCP disaster recovery drills are conducted.</li> <li>● Conduct security inspections, information security checkups, social security, and cybersecurity disaster recovery drills.</li> <li>● Regularly announce and promote cybersecurity policies, and cultivate staff with cybersecurity certifications.</li> <li>● Provide information security education and training to all employees, with each person receiving at least 3.5 hours per year.</li> </ul> |
| Evaluation mechanisms/outcomes                 |                     | <ul style="list-style-type: none"> <li>● Report to the board at least once a year to summarize the annual cybersecurity risk status.</li> <li>● No cybersecurity incidents that disrupted company operations or infringed on customer privacy during the year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## Information Security Policy

As enterprise digitalization and information technology applications deepen, information security has become a crucial foundation for stable business operations and sustainable development. IDT upholds the philosophy that 'Information Security is Everyone's Responsibility,' establishing a comprehensive information security governance system and management framework to ensure the security of IDT's information assets and customer data.

IDT has formulated an "Information Security Policy" that clearly regulates the goals and principles of information security management, and through institutionalized management mechanisms, ensures that information processing complies with the following three key information security principles:

- Confidentiality: Ensures that information is accessible only to authorized personnel.
- Integrity: Ensuring that information has not been altered or damaged without authorization.
- Availability: Ensures that information systems and data can be accessed and used normally when needed.

By continuously improving its information security management system, IDT is committed to providing a safe, stable, and highly efficient information service environment.

## Information Security Governance Framework

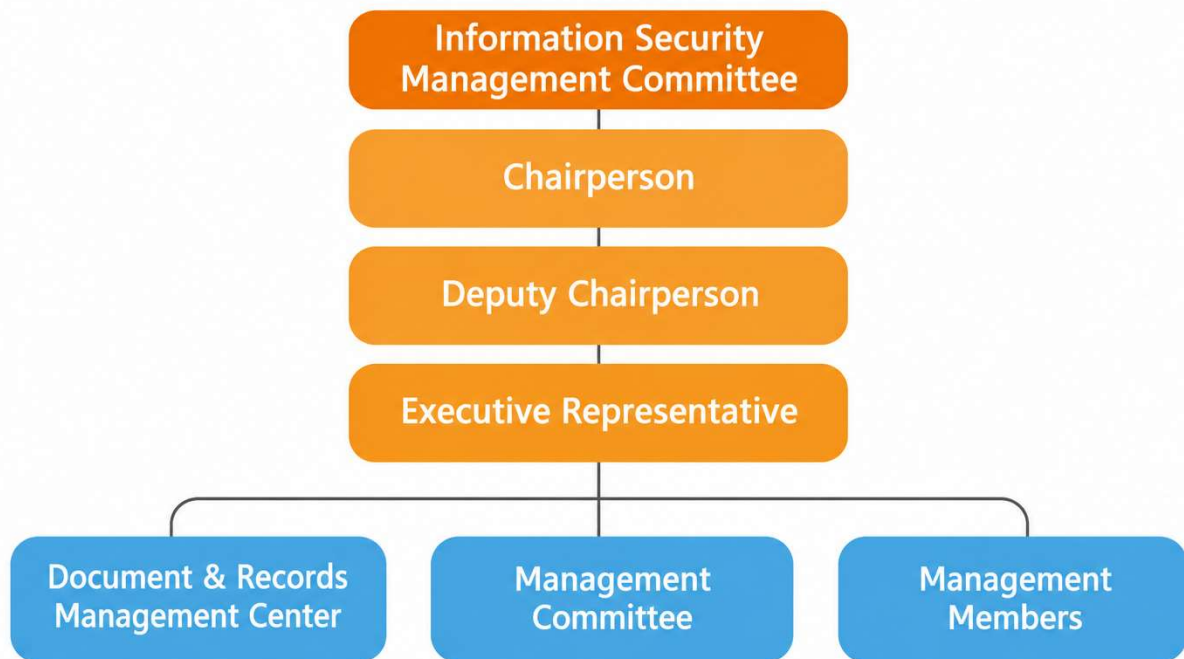
IDT has established a comprehensive information security governance framework, with management responsible for formulating and supervising information security policies, and dedicated units promoting and implementing these policies.

Company structure: 1 dedicated cybersecurity supervisor and 1 dedicated cybersecurity personnel. Responsible for information security strategy planning, system promotion, cybersecurity monitoring, and incident management.

To strengthen information security governance, IDT established the Information Security Management Committee (Information Security Risk Management Framework) in 2021, composed of the Chairperson, Deputy Chairperson, Cultural Management Center, Management Representatives, Management Members, and Management Members, responsible for coordinating the promotion of IDT's information security policies and risk management.

The committee holds about 10 information security-related meetings annually to regularly review cybersecurity risks, incidents, and improvement measures to ensure that the information security management system continuously meets the company's operational needs.

### Information Security Management Committee (Information Security Risk Management Structure)



### Information Security Management System and International Certification

To align with international information security management standards, IDT has introduced the Information Security Management System (ISMS) to establish a comprehensive information security management system. Recommended by SGS and approved by the UKAS (United Kingdom Accreditation Service), IDT obtained the ISO/IEC 27001:2013 Information Security Management System certification in April 2022, and completed the transition in April 2025, obtaining the ISO/IEC 27001:2022 certificate. By implementing an information security management system, Huohuo International has established a complete system of: information security policies and management systems, information security risk management mechanisms, information security incident management processes, continuous improvement, and internal audit mechanisms, ensuring that the information security management system meets international standards and corporate governance requirements.



Network security architecture management, security management of operating computers and mobile devices, antivirus software, and endpoint security protection.

(3) Data protection and backup

System data is backed up off-site daily, confidential information transmission encryption and protection, and data backup and recovery mechanisms are available.

(4) Access control management

User account and permission control, privileged account management, and regular audits of idle accounts.

(5) Information security testing and drills

Regular vulnerability scans and cybersecurity incident response drills. Through multi-layered protection measures, company information systems and data security are ensured.

### Information security education and training

To raise employee awareness of information security and establish a corporate cybersecurity culture, IDT continues to promote information security education and training and promotional activities. Education and outreach methods include: irregular cybersecurity outreach on internal platforms, regular social engineering drills, and annual information security education and training. Through ongoing education and promotion, we raise employees' awareness of information security and reduce human information security risks.

#### Information Security Awareness Training Results (2023–2025)

| Statistics / Year                                           | 2023  | 2024  | 2025  |
|-------------------------------------------------------------|-------|-------|-------|
| Number of Information Security Training Participants        | 732   | 760   | 799   |
| Average Information Security Training Hours per Participant | 4     | 3.5   | 3.5   |
| Total Information Security Training Hours                   | 2,928 | 2,660 | 2,797 |

Notes:

1. The scope of information security training in 2023 included IDT only.
2. The scope of information security training in 2024 included IDT and its subsidiary, Transnet Corporation.
3. The scope of information security training in 2025 included IDT and its subsidiary, Transnet Corporation.

### Information security audits and continuous improvement

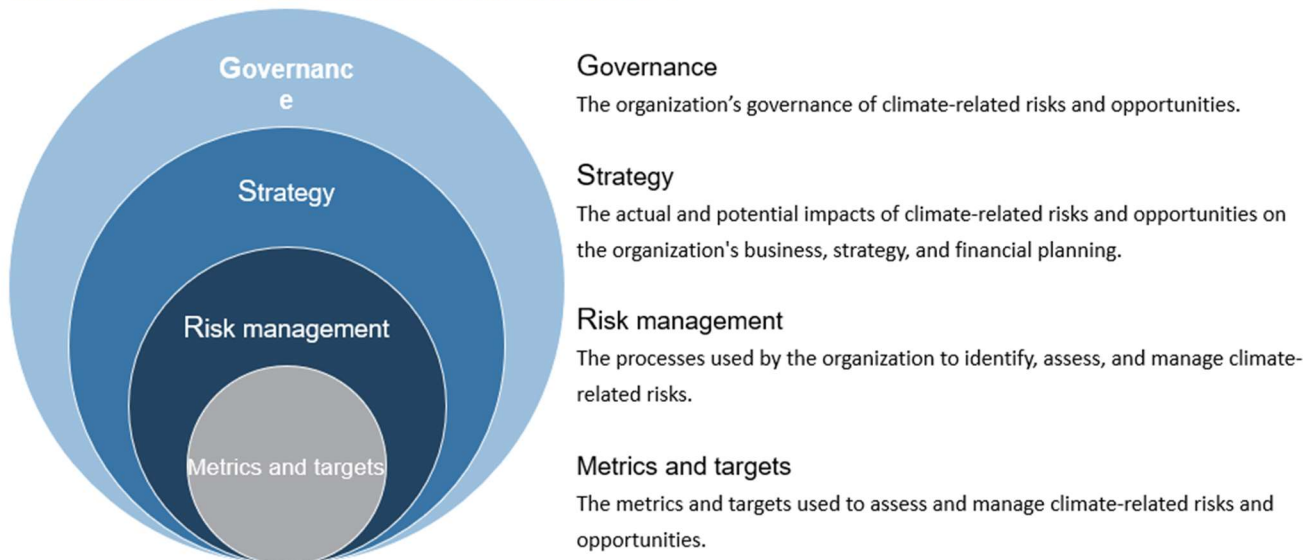
IDT conducts annual internal audits for information security to review the operation of its information security management system and continuously improves its management through a review mechanism. The audit content includes: compliance with cybersecurity policies and regulations, system and network security management, access permissions and account management, and data backup and recovery mechanisms.

# Chapter 4: Green Sustainability

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

As global climate change increasingly impacts business operations, international demands for climate risk management and financial disclosure are gradually rising. Regarding financial disclosures related to risks and opportunities brought by climate change, our company follows the framework of the TCFD Climate-related Financial Disclosure Recommendations published by the Financial Stability Board (FSB), formulating corresponding management processes and strategies from four major areas: governance, strategy, risk management, and indicators and targets. We implement climate change risk management to enhance the company's sustainable competitiveness.

The core elements of climate-related financial disclosures ▼



### Governance

The company assigns the ultimate supervisory responsibility for climate issues to the Board of Directors, which has established the "Sustainability Committee" and the "Risk Management Committee." Each year, the company regularly reports risk issues, risk countermeasures, and operational results to the Board of Directors, covering ESG performance, climate change impact assessment, and progress toward sustainability goals.

The Sustainability Development Committee, chaired by the General Manager, focuses on three major issues: corporate governance, environmental sustainability, and social welfare. Through daily operations, it fulfills corporate social responsibility activities and regularly

reports and shares the results of corporate social responsibility implementation at the board of directors every year. The Risk Management Committee (RMC) is chaired by the General Manager, with the head of the Management Office serving as the General Secretary, and the company's senior executives are included as members. The committee holds quarterly meetings to jointly identify short-, medium-, and long-term risks and opportunities, and regularly reports its operations to the Audit Committee and the Board of Directors.

### Strategy

The two main categories of climate risks under the TCFD include transition risks and physical risks. These two types reflect the different challenges companies may face under climate change. Transition risks refer to risks that companies may face during social and economic transformation, influenced by changes in policies and regulations, technology, markets, and reputation, such as risks arising from net-zero emission issues. Physical risk refers to the direct impact of natural disasters or long-term climate changes caused by climate change itself on business operations, assets, supply chains, infrastructure, and more. Based on this, our company identifies and assesses various aspects of climate change risks, and compiles assessment reports to facilitate response and related planning.

**Risk Assessment Matrix**

| Time Horizon         | Climate-Related Risk     | Issue                      | Risk Level | Current Risk Management Measures                                                                                                                                                       | Future Strategic Plans                                                                                                                                                                                                                                                                                                                      |
|----------------------|--------------------------|----------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Midterm (3~10 years) | Policies and regulations | Carbon fees will be levied | Low        | 1. Purchase green electricity.<br>2. The company's carbon inventory does not reach 25,000 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e), making it a non-major emitter. | 1. Through carbon and greenhouse gas inventory analysis of the company's main sources and proportions, we continuously evaluate reduction measures based on different business products and operational activities.<br>2. The company's carbon inventory does not reach 25,000 metric tons of CO <sub>2</sub> e (CO <sub>2</sub> e), making |

| Time Horizon         | Climate-Related Risk | Issue                            | Risk Level | Current Risk Management Measures                                                                                                                                                                                     | Future Strategic Plans                                                                                                                                                                                                                                       |
|----------------------|----------------------|----------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |                      |                                  |            |                                                                                                                                                                                                                      | it a major emitter and having a low risk impact in this category.                                                                                                                                                                                            |
| Midterm (3~10 years) | Technology           | Low-carbon products and services | Low        | 1. Understand the low-carbon and green procurement requirements of major customers and select equipment that meets their needs.<br>2. Pay attention to the market and supplier development of green energy products  | 1. Meet the low-carbon and green procurement requirements of major clients.<br>2. Continuously monitor the development of green energy products in the market and suppliers.<br>3. Optimization of low-carbon performance of existing products and services. |
| Midterm (3~10 years) | Market               | Selection of raw materials       | Low        | 1. A supplier selection mechanism that balances cost and compliance.<br>2. Align with major customers' supply chains and carbon reduction regulations.<br>3. Maintain flexible partnerships with existing suppliers. | 1. Gradually incorporate low-carbon factors into procurement evaluation mechanisms.<br>2. Strengthen strategic cooperation with low-carbon suppliers.<br>3. Incorporate the impact of carbon reduction costs into pricing and project evaluations.           |

| Time Horizon            | Climate-Related Risk | Issue                                                                        | Risk Level | Current Risk Management Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Future Strategic Plans                                                                                                                                                                                                                 |
|-------------------------|----------------------|------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Midterm<br>(3~10 years) | Reputation           | Stakeholders are increasingly concerned about environmental or social issues | Low        | <p>1. Our company has gradually established the aggregation and disclosure of greenhouse gas, environmental, and social information as required by clients and regulatory authorities, and responds to key stakeholders' concerns through existing communication channels to reduce reputational risks caused by information asymmetry.</p> <p>2. In response to the ESG requirements of major telecom customers and partners, our company has cooperated in providing relevant environmental and social management information during the tender and project execution process, and follows the client's existing sustainability or supplier code of conduct.</p> | <p>1. Strengthen ESG management systems and internal integration.</p> <p>2. Enhance the verifiability and consistency of ESG initiatives.</p> <p>3. Incorporate sustainability issues into operational and investment evaluations.</p> |

| Time Horizon              | Climate-Related Risk                | Issue                                                      | Risk Level | Current Risk Management Measures                                                                                                                                                                                                                                                                                                                                                                                         | Future Strategic Plans                                                                                                                                                                                                                                                   |
|---------------------------|-------------------------------------|------------------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Short-term (0~3 years)    | short-term, medium-term (immediate) | Heatwave                                                   | Low        | 1. Outdoor work arrangements will be adjusted according to weather conditions.<br>2. Implement existing occupational safety and health management measures.<br>3. Maintain project progress through outsourcing and manpower scheduling.                                                                                                                                                                                 | 1. Establish guidelines for risk assessment and standardization of high-temperature operations.<br>2. Introduce technologies and operational methods that reduce reliance on outdoor work.<br>3. Incorporate extreme heat factors into project and cost evaluations.     |
| Long-term (over 10 years) | Long-term risk                      | Immediate and long-term climate risk events are increasing | Low        | 1. In September 2024, our company completed flood risk assessments for all offices or warehouses in various districts due to heavy rainfall, and has strengthened flood control measures.<br>2. In the past three years, the company has not experienced asset damage, operational interruptions, or employee injuries or deaths during commuting due to extreme weather events such as heavy rain, floods, or typhoons. | The possible future strategic plans are as follows:<br>1. Assessment of operational sites and storage locations for key assets.<br>2. Strengthening business continuity management and disaster response mechanisms.<br>3. Employee safety and flexible work mechanisms. |

## Climate-Related Opportunity Assessment Matrix

| Time Horizon            | Climate-Related Opportunity | Issue                              | Opportunity Level | Current measures                                                                                                                                                                                                                                                                                                       | Future Strategic Plans                                                                                                                                                                                                                                                       |
|-------------------------|-----------------------------|------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Midterm<br>(3~10 years) | Resource efficiency         | Energy saving and carbon reduction | Low               | Our company gradually replaced our offices with LED energy-saving tubes in 2023 and 2024, and have now fully replaced them.                                                                                                                                                                                            | Due to the immaturity of market supply information for business models such as "rent-to-buy" and "modular upgrade," reliable information on the expected benefits of equipment replacement cannot be obtained. Further reviews will be conducted based on market conditions. |
| Midterm<br>(3~10 years) | Energy sources              | Renewable energy                   | Low               | Our company, as a company providing system integration solutions and technical services, evaluated installing solar panels on the rooftop of office buildings in 2023 and 2024, but the investment cost was disproportionate to the expected benefits, so the plan was abandoned after evaluation. The introduction of | Purchase green electricity.                                                                                                                                                                                                                                                  |

| Time Horizon         | Climate-Related Opportunity | Issue                                     | Opportunity Level | Current measures                                                                                                                                                    | Future Strategic Plans                                                                                                                                                                                                                                               |
|----------------------|-----------------------------|-------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |                             |                                           |                   | renewable energy will be carried out in accordance with the Group's policies.                                                                                       |                                                                                                                                                                                                                                                                      |
| Midterm (3~10 years) | Products and services       | Low-carbon emission products and services | <b>Low</b>        | Collaborate with clients to explore the feasibility of incorporating energy-saving products and environmental protection into solution design and proposal content. | Based on customer and market demand, it is currently impossible to assess the potential for future revenue growth.                                                                                                                                                   |
| Midterm (3~10 years) | Market                      | Sustainable value                         | <b>Low</b>        | Our company provides technical services, and green procurement is carried out in accordance with relevant customer regulations.                                     | 1. Incorporate sustainable values into the annual supplier evaluation. 2. Guide, assist, and require suppliers to comply with domestic and international sustainable supply chain standards. 3. Establish a supplier sustainability management information platform. |

| Time Horizon            | Climate-Related Opportunity | Issue                                                     | Opportunity Level | Current measures                                                                                                                                                                                                                                                                                                                                                                                        | Future Strategic Plans                                                                                                                                                                                                                                                    |
|-------------------------|-----------------------------|-----------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Midterm<br>(3~10 years) | Resilience                  | Strengthening climate resilience and expanding the market | <b>Low</b>        | Our current business includes: broadband backbone transmission, wireless network base station construction engineering, microwave systems, and GIS geographic information systems, providing remote monitoring and emergency communication redundancy solutions. However, the main focus remains on meeting customer needs to provide products and services that strengthen climate resilience markets. | If our company can provide weather-resistant equipment integration, remote monitoring, and emergency communication redundancy solutions in the future, it will have the opportunity to meet the climate resilience needs of governments and large infrastructure clients. |

Our company is a professional network communication system integrator without proprietary manufacturing equipment. Our business model focuses on project integration, technical services, and equipment agency. After assessment, the impact of climate change on our company has not yet reached the high risk/opportunity level. Currently, our company continues to monitor related issues and proposes current and future response measures.

According to the FSC's release of the "Sustainable Development Action Plan for Listed Companies" and the "Blueprint for Alignment with IFRS Sustainability Disclosure Standards," our company's short-, medium-, and long-term strategic plans are as follows:

- Short-term (1~3 years):
  - (1) Institutionalized greenhouse gas inventory.
  - (2) Set a baseline year and carbon reduction targets.

(3) Implement renewable energy procurement planning.

- Midterm (to 2030):

(1) By 2030, carbon emissions will be reduced by 10% compared to 2022.

(2) Strengthen supplier carbon inventory mechanisms.

(3) Improving energy use efficiency.

- Long-term (until 2050):

Achieving Net-Zero Emissions

Overall, climate risk assessments currently show no significant financial impact but have been incorporated into medium- and long-term strategic management. Regarding strategic resilience, the following climate-related scenarios are considered:

(1) Refer to the 2°C scenario published by the International Energy Agency (IEA), simulate and analyze future climate change impacts, and formulate science-based greenhouse gas reduction targets (SBTi) and estimate future carbon reductions accordingly to serve as a reference for adjusting operational strategies.

(2) 'Increased severity of extreme weather events such as typhoons and floods':

With climate change, typhoons and heavy rains are becoming increasingly severe, potentially exposing company operations to natural disasters, causing operational interruptions or casualties.

- SSP1-2.6: The average annual total rainfall in Taiwan increased by about 12% and 16% respectively in the mid to late 21st century. In the mid and late 21st century, the average annual maximum single-day rainfall intensity increased by approximately 15.7% and 15.3%, respectively.

- SSP5-8.5: Taiwan's average annual total rainfall increased by about 15% and 31% in the mid to late 21st century. In the mid and late 21st century, the average annual maximum single-day rainfall intensity increased by about 20% and 41.3%, respectively.

- SSP5-8.5: By the mid to late 21st century, the number of typhoons affecting Taiwan will decrease by about 15% and 55%, the proportion of strong typhoons will increase by about 100% and 50%, and the rate of typhoon rainfall change will increase by about 20% and 35%.

- If a brief period of heavy rain causes road interruptions, and our field engineering team cannot smoothly enter and exit the client's data center, and a one-day shutdown occurs, according to the contract terms of both parties, a natural disaster is considered a force majeure event. Our company is not responsible and does not bear liability for breach of contract, so it does not affect our finances.

### (3) 'Average temperature rises':

- SSP1-2.6: The average annual temperature in the middle to late 21st century may increase by 1.3°C or 1.4°C. The number of days with temperatures above 36°C has increased across regions, with the rise in mid to late 21st century by about 6.8 days and 6.6 days respectively.
- SSP5-8.5: The average temperature in the mid to late 21st century may rise by more than 1.8°C or 3.4°C. The number of days with high temperatures above 36°C has increased across regions, with increases of about 8.5 days and 48.1 days in the mid to late 21st century, with urban areas seeing more significant increases than other regions.
- Our company conducted a climate financial impact assessment under scenarios of 1.3°C and 1.8°C warming in 2050, estimating annual electricity consumption of 1.4029 million kWh and 1.5554 million kWh. Based on the company's average electricity price of 5.2 NTD per kWh in 2025, the related electricity expenses are estimated at 7.2948 million NTD (1.3°C warming) and 8.0879 million NTD (1.8°C warming), respectively. The estimated explanation is as follows:  
Based on historical electricity consumption data from 2023~2025, the average annual electricity consumption growth rate is estimated at about 3.5%. With a temperature rise of 1.3°C, considering the effectiveness of the company's business development and actively promoting various energy-saving and carbon-reduction measures, electricity consumption is projected to grow annually by 3.5% from 2026~2028, and stable consumption from 2029~2050. Under the scenario of a 1.8°C warming, electricity consumption is projected to grow by 3.5% annually from 2026~2028 and remain stable in 2029~2040. However, from 2041~2043, electricity consumption will increase again at a 3.5% annual rate due to the ongoing rise in average temperature, and will return to stable levels in 2044~2050.

## Risk management

The company incorporates climate change risks into major corporate sustainability issues and key risk items, integrating them into the company's overall risk management system. Risk management plans are implemented across all regions, planning response measures for operations, products, and supply chain management. RMC committee members gather climate development trends in external markets, regulations, technology, and entities based on four major risk categories: strategy, finance, operations, and hazards, and conduct risk identification, analysis, and assessment. Conduct company risk identification, complete risk

health checks, establish risk radar charts, screen the company's Top 3 Risks, and formulate risk management strategies. After risk identification, a report is conducted to track the progress of high-risk responses, discuss, and review the effectiveness and closure of risk management, as well as to plan risk management policies and strategies for the following year. The relevant risk assessments are submitted to the Audit Committee and the Board of Directors for supervision. In fiscal year 2025, 15 risks (including climate change risks) were identified, with the first three major risks all unrelated to climate change.

### Indicators and targets

Regarding climate change mitigation, the company uses greenhouse gas emissions per unit revenue, energy intensity of electricity, and water consumption per unit revenue as indicators for quantitatively assessing climate risks.

Since 2022, we have continuously carried out greenhouse gas inventories under Scope 1, 2, and 3 (Scope 1: stationary combustion sources, mobile combustion sources, fugitive emission sources; Scope 2: Purchased electricity; Scope 3: Upstream transportation (procurement of paper transportation), employee travel transportation (high-speed rail, taxi, self-driving), organized procurement of goods (upstream extraction and distribution carbon footprint for electricity, upstream extraction and distribution carbon footprint for diesel, upstream extraction and distribution carbon footprint for automotive gasoline, carbon footprint for paper procurement), emissions generated from the disposal of solid and liquid waste (general waste incineration: municipal solid waste).

The greenhouse gas (GHG) emissions and emission intensity by scope for the past two years are presented below:

| Item / Year                                               | 2024                                                       |                                                                                  | 2025                                                       |                                                                                  |
|-----------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------|
|                                                           | Total Emissions<br>(metric tons<br>CO <sub>2</sub> e/year) | Emission<br>Intensity (metric<br>tons CO <sub>2</sub> e/NT\$<br>million revenue) | Total Emissions<br>(metric tons<br>CO <sub>2</sub> e/year) | Emission Intensity<br>(metric tons<br>CO <sub>2</sub> e/NT\$ million<br>revenue) |
| Scope 1                                                   |                                                            |                                                                                  |                                                            |                                                                                  |
| Headquarters,<br>Domestic and<br>Overseas<br>Subsidiaries | 182.9936                                                   | 0.0723                                                                           | 142.3647                                                   | 0.0530                                                                           |
| Scope 2                                                   |                                                            |                                                                                  |                                                            |                                                                                  |
| Headquarters,<br>Domestic and<br>Overseas<br>Subsidiaries | 616.8824                                                   | 0.2437                                                                           | 609.4748                                                   | 0.2269                                                                           |

| Scope 3                                                   |            |        |           |        |
|-----------------------------------------------------------|------------|--------|-----------|--------|
| Headquarters,<br>Domestic and<br>Overseas<br>Subsidiaries | 274.9626   | 0.1086 | 311.5862  | 0.1160 |
| Grand Total                                               | 1,074.8386 | 0.4247 | 1063.4257 | 0.3959 |

### Assurance Boundary

| Year | Assurance Boundary                                                           | Percentage of Assured<br>GHG Emissions |
|------|------------------------------------------------------------------------------|----------------------------------------|
| 2024 | IDT and all subsidiaries included in the consolidated financial<br>statemen. | 100%                                   |
| 2025 | IDT and all subsidiaries included in the consolidated financial<br>statemen. | 100%                                   |

### Assured GHG Inventory Data

#### (1) 2024

- (a) Scope 1: 182.9936 metric tons of CO<sub>2</sub>e (accounting for 17.03% of total emissions);
- (b) Scope 2: 616.8824 metric tons CO<sub>2</sub>e (accounting for 57.39% of total emissions);
- (c) Scope 3: 274.9626 metric tons of CO<sub>2</sub>e (accounting for 25.58% of total emissions).

#### (2) 2025

- (a) Scope 1: 142.3647 metric tons of CO<sub>2</sub>e (accounting for 13.39% of total emissions);
- (b) Scope 2: 609.4748 metric tons CO<sub>2</sub>e (accounting for 57.31% of total emissions);
- (c) Scope 3: 311.5862 metric tons CO<sub>2</sub>e (accounting for 29.30% of total emissions).

### Assurance Opinion

The Company's greenhouse gas (GHG) inventories for 2024 and 2025 were independently verified by the Taiwan Electric Research & Testing Center (TERTEC) in accordance with ISO 14064-3:2019. The verification concluded that Scope 1 and Scope 2 emissions achieved a reasonable assurance level, while Scope 3 emissions achieved a limited assurance level.

As the Company develops low-carbon products and services, it is committed to enhancing energy and resource efficiency across both its own operations and those of its customers. The Company has established carbon reduction and water conservation targets to comprehensively minimize its environmental impact.

| Indicator                 | Target                                                                                                         | 2025 Performance                                                                                                                                                                                                                  |
|---------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Carbon Emissions          | Using 2022 as the baseline year, achieve a cumulative 10% reduction in greenhouse gas (GHG) emissions by 2030. | Total GHG emissions amounted to 1,063.43 metric tons CO <sub>2</sub> e/year. Compared with the 2022 baseline of 1,111.993 metric tons CO <sub>2</sub> e/year, the Company achieved a cumulative GHG emissions reduction of 4.37%. |
| Energy Efficiency         | Reduce electricity intensity year by year.                                                                     | Electricity intensity was 478.36 kWh per NT\$ million in revenue in 2025, representing a 3.08% decrease compared with 2024.                                                                                                       |
| Water Resource Management | Reduce water consumption per employee (m <sup>3</sup> /employee) year by year.                                 | Water consumption per employee was 15.19 m <sup>3</sup> , down from 15.71 m <sup>3</sup> in 2024.                                                                                                                                 |

## 4.2 Sustainable Supply Chain

|                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                            | A sustainable supply chain is of utmost importance to our company. Procurement units use supplier management mechanisms to ensure compliance with relevant regulations in areas such as environmental protection, labor rights, and business ethics, thereby reducing operational risks and enhancing overall supply chain resilience.                                                                                                                                                                                                            |
| <b>Policy/Commitment</b>                                 |                            | Our company is committed to establishing a transparent and sustainable supply chain. All suppliers must sign the "Supplier Sustainability Commitment Agreement" and comply with local environmental protection and labor rights regulations.                                                                                                                                                                                                                                                                                                      |
| <b>Goal</b>                                              | <b>Short-term</b>          | <ul style="list-style-type: none"> <li>80% of new suppliers sign the "Supplier Sustainability Commitment"</li> <li>The top 20 domestic material suppliers by transaction amount from 2025~2027 are required to sign the "ESG Sustainability Self-Assessment Questionnaire" and achieve a 60% recycling rate.</li> <li>Starting in 2026, for labor contractors with annual transaction amounts reaching 5 million, an additional "Compliance Record" evaluation item + supporting documents will be added to existing evaluation forms.</li> </ul> |
|                                                          | <b>Medium to long term</b> | <ul style="list-style-type: none"> <li>100% of new suppliers sign the "Supplier Sustainability Commitment"</li> <li>Starting in 2027, the top 20 domestic material suppliers by transaction amount are required to sign the "ESG Sustainability Self-Assessment Questionnaire" and achieve an 80% recycling rate.</li> </ul>                                                                                                                                                                                                                      |
| <b>Responsible Department/ Grievance mechanism</b>       |                            | <ul style="list-style-type: none"> <li>Responsible Department: Procurement and Materials Department</li> <li>Grievance Mechanism: christine@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Resources invested in the current year</b>            |                            | <ul style="list-style-type: none"> <li>Completed 41 annual vendor evaluation forms, with a 100% response rate</li> <li>Six contractors were inspected annually</li> <li>Three contractor safety and health education sessions were held, with 52 contractors and 64 participants</li> </ul>                                                                                                                                                                                                                                                       |
| <b>Evaluation mechanisms/outcomes</b>                    |                            | <ul style="list-style-type: none"> <li>The new supplier signs back the "Supplier Sustainability Commitment."</li> <li>Key suppliers completed the "ESG Sustainability Self-Assessment Questionnaire."</li> </ul>                                                                                                                                                                                                                                                                                                                                  |

Our company is a provider of network communication system integration services, mainly by integrating products and technologies from domestic and international equipment vendors to build and maintain communication network systems for customers. Therefore, suppliers play a key role in overall service quality and project execution. To implement the concept of sustainable development, our company continuously integrates environmental, social, and corporate governance (ESG) principles into supply chain management, and through supplier agreement mechanisms, establishes strong communication and cooperative relationships

with equipment manufacturers, agents, and technology partners. During supplier evaluation and cooperation, in addition to considering product quality, technical capabilities, delivery times, and service support, we also gradually focus on their efforts in environmental management, occupational safety, labor rights, and integrity management. We hope to work with suppliers to enhance sustainable supply chain management capabilities and jointly build a stable, responsible, and resilient telecommunications supply chain.

### Supplier negotiations

To effectively control and supervise supplier operations, our company communicates with suppliers through diverse channels.

- A supplier feedback mailbox has been set up on the company website. For complaint channels and handling procedures, please refer to the "Contact and Complaint Channels."
- Regular safety education meetings for labor contractors are held.
- Occasionally collaborate with suppliers on mutual performance projects.

### Supplier management



### Supplier Selection Mechanism

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Existing Supplier Evaluation | The Company conducts annual evaluations of service contractors with annual transaction values of NT\$5 million or more. Evaluation criteria include quality, delivery performance, cooperation, pricing, and environmental and social standards. The Procurement Department leads the evaluation process in collaboration with relevant departments, using the Annual Supplier Evaluation Form. In 2025, all evaluated service contractors achieved a 100% qualification rate, and no suppliers were identified as having actual or potential significant adverse environmental or social impacts. |
| New Supplier Screening       | The Company places great importance on the environmental and social impacts of its supply chain. New suppliers are selected through the New Supplier Interview Form, and qualified suppliers are established in the Supplier Master Database as approved procurement partners. Screening criteria include supplier type, experience, and equipment/capabilities. In 2025, the Company introduced the ESG Sustainability Self-Assessment Questionnaire as part of its supplier screening process for the first time and conducts regular supplier performance evaluations thereafter.               |

## Supplier Management Evaluation Standards

| Existing Supplier Evaluations  | 2025 |
|--------------------------------|------|
| Number of suppliers self-rated | 41   |
| Evaluation Pass Rate %         | 100% |

| New Supplier Screening  | 2025 |
|-------------------------|------|
| Number of new suppliers | 8    |
| Evaluation Pass Rate %  | 100% |

## Procurement Policy

To ensure stable operations and implement sustainable development concepts, our company values long-term cooperative relationships with suppliers and, through supplier agreement mechanisms, gradually integrates environmental, social, and corporate governance (ESG) concept is integrated into supply chain management. In selecting and cooperating with suppliers, the company considers operational factors such as quality, technical capability, and delivery times, while also focusing on their performance in environmental protection, labor rights, occupational safety, and integrity management, aiming to jointly build a responsible and resilient supply chain system with suppliers. By promoting localized procurement, it enhances supply flexibility, shortens new product development times, and reduces production costs, aiming to lower the overall carbon emissions of supply chain transportation.

## Local procurement status over the past three years

| Project/year                       | 2023  | 2024  | 2025  |
|------------------------------------|-------|-------|-------|
| Number of local suppliers          | 10    | 10    | 14    |
| Local procurement amount ratio (%) | 62.79 | 65.13 | 62.59 |

### Note:

1. Statistics are based on the top 20 suppliers in annual procurement amount.
2. The company is established in Taiwan.

### 4.3 Energy Conservation and Carbon Reduction

|                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                            | Facing global extreme weather and regulatory trends worldwide, although IDT is not a traditional manufacturing company, it still upholds environmental policies of "compliance with regulations" and "customer carbon reduction requirements." As a key supplier to large enterprises such as Chunghwa Telecom and FarEasTone Telecom, promoting energy saving and carbon reduction not only helps enhance operational resilience and reduce energy costs, but is also crucial for maintaining market competitiveness and fulfilling corporate social responsibility.                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Policy/Commitment</b>                                 |                            | <p>We adhere to legal compliance standards and uphold the spirit of "Protecting the Natural Environment and Implementing Green Activities." Through comprehensive environmental management system implementation, we fulfill corporate social responsibility and sustainable business concepts, establishing the "Corporate Environmental Maintenance and Energy Conservation and Carbon Reduction Management Regulations," which clearly regulate energy use and carbon reduction measures for energy-consuming equipment or systems, and advocate for employees to jointly achieve energy-saving and carbon reduction goals.</p> <ul style="list-style-type: none"> <li>● Continue to promote energy-saving and carbon-reduction measures.</li> <li>● Everyone participated in energy-saving and carbon-reduction activities.</li> <li>● Comply with environmental regulations, customer requirements, and other relevant regulations.</li> </ul> |
| <b>Goal</b>                                              | <b>Short-term</b>          | <ul style="list-style-type: none"> <li>● Using 2022 as the base year (total carbon emissions of 1,111.99 metric tons CO<sub>2</sub>e/year), the goal is to achieve an annual greenhouse gas reduction of 1%.</li> <li>● Starting in 2024, the Wugu headquarters will replace traditional T8 fixtures layer by layer each year with LED energy-saving flat panel fixtures.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                          | <b>Medium to long term</b> | Commit to reducing greenhouse gas emissions by 10% by 2030 and respond to global climate initiatives, with Net Zero emissions by 2050 as the ultimate goal.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Responsible Department/<br/>Grievance mechanism</b>   |                            | <ul style="list-style-type: none"> <li>● Responsible department: Occupational Safety Office</li> <li>● Grievance Mechanism: osh@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Resources invested in the current year</b>            |                            | <ul style="list-style-type: none"> <li>● Wugu headquarters replaced the traditional T8 fixtures on the third floor with LED energy-saving panel fixtures, totaling 138 units, with a total cost of 138,348 NTD.</li> <li>● Air conditioning uses scheduled management and temperature control promotion.</li> <li>● A pilot program is being conducted to lease one electric vehicle as an official vehicle to replace some fuel-powered vehicles.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

|                                       |                                                                                                                                              |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|                                       | <ul style="list-style-type: none"> <li>● Continue to promote paperless operational processes.</li> </ul>                                     |
| <b>Evaluation mechanisms/outcomes</b> | Annual greenhouse gas inventories are conducted according to ISO 14064-1, with external verification by third-party impartial organizations. |

IDT is well aware of the profound impact climate change has on the global environment and business operations. Although our company is not a traditional manufacturer and our main operations focus on system integration services, we actively support global carbon reduction initiatives and national net-zero policies, making "energy saving and carbon reduction" the core goal of achieving green operations. We uphold the environmental policy of "compliance with regulations, optimizing energy consumption, and reducing carbon emissions," committed to implementing green and sustainable concepts in daily operations and working together with stakeholders to protect the global environment.

In 2024, our company successfully received a B (Management Level) in the Global Centre for Environmental Information (CDP) climate change assessment, demonstrating our outstanding achievements in climate risk management, carbon reduction actions, and environmental information transparency.

### **Greenhouse gas management strategies and carbon reduction targets**

To implement climate action, our company has established a clear climate transition and carbon reduction roadmap, setting 2022 as the greenhouse gas inventory baseline year (with total emissions of 1,111.99 metric tons CO<sub>2</sub>e/year in the base year), and setting the following reduction targets:

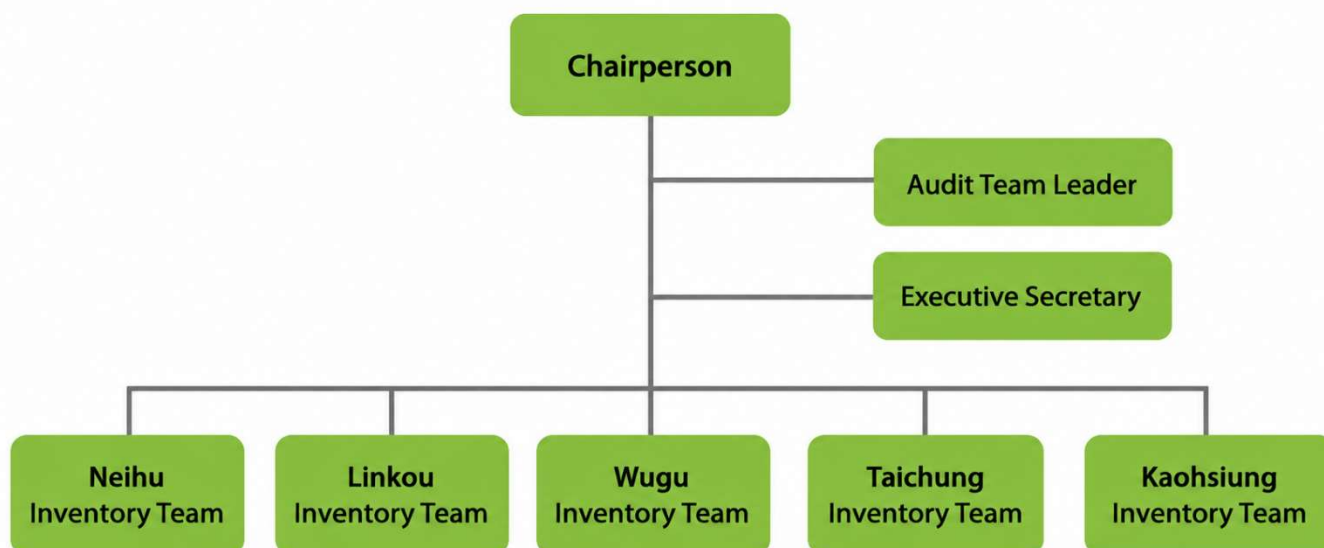
- Short-term goal: Achieve an annual greenhouse gas reduction of 1%.
- Mid-term target: Commit to reducing total greenhouse gas emissions by 10% compared to the baseline year by 2030 (an average annual reduction of 1%).
- Long-term goal: Respond to global initiatives, with the ultimate vision of achieving corporate net zero emissions by 2050.

### **Greenhouse Gas Inventory Promotion Committee**

In 2022, IDT proactively adopted the ISO 14064-1:2018 organizational-level greenhouse gas inventory standard for greenhouse gas inventory, and simultaneously established a cross-departmental "Greenhouse Gas Inventory Implementation Committee." This committee is chaired by the General Manager, responsible for overseeing the inventory and regularly reporting climate governance and reduction implementation results to the Board of Directors. The committee has a 'Inventory Team Leader' and an 'Executive Officer' to track project

progress and data compile. Dedicated 'Inventory Committee Members' are assigned at major operational locations—including Wugu, Neihu, Taichung, Kaohsiung, and subsidiaries (Huaqi Communications and Chenlong Technology). Through a top-down comprehensive organizational structure, we ensure the integrity, consistency, and accuracy of inventory data, and deepen carbon reduction awareness among every colleague.

### Organizational Chart of the Greenhouse Gas Inventory Verification Promotion Committee ▼



### GHG Emissions Profile and Year-over-Year Analysis

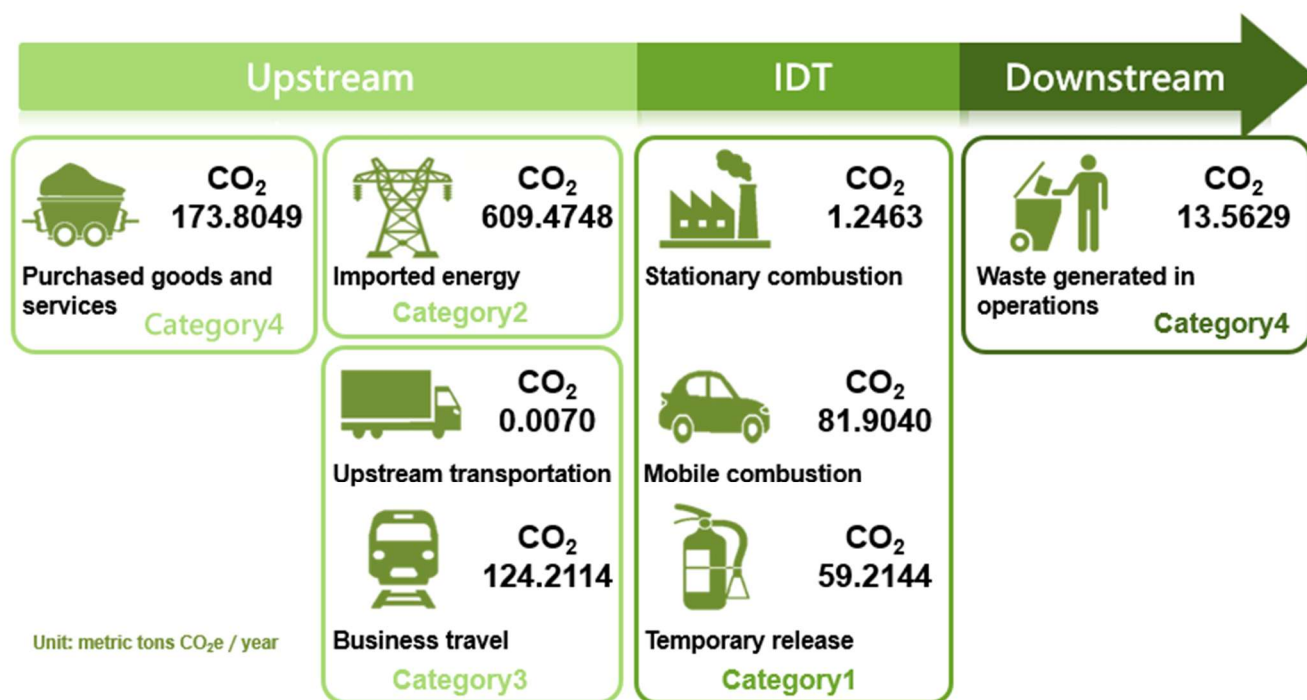
Our company has fully implemented the ISO 14064-1:2018 organizational-level greenhouse gas inventory standard, using the Operational Control Law to define organizational boundaries, covering IDT's parent company and subsidiaries with substantial control (such as Chenlong Technology, Huaqi Communication, etc.). To ensure the credibility of information disclosure, all inventory results are outsourced to third-party impartial organizations (Taiwan Mobile Power Research and Testing Center) for external verification.

In fiscal year 2025 (the period disclosed in the report), the company's total greenhouse gas emissions will be 1,063.426 metric tons CO<sub>2</sub>e/year. Compared to the 2022 baseline year of 1,111.993 metric tons CO<sub>2</sub>e/year, we have cumulatively achieved a carbon reduction of 4.37%. This year's greenhouse gas inventory covers emission data from Categories 1 to 4, as shown in the table below:

| Emission Categories 1–6          | GHG Emissions<br>(metric tons CO <sub>2</sub> e/year) | Category Total<br>(metric tons CO <sub>2</sub> e/year) |
|----------------------------------|-------------------------------------------------------|--------------------------------------------------------|
| Category 1: Direct GHG Emissions |                                                       |                                                        |
| Stationary Combustion Sources    | 1.2463                                                | 142.3647                                               |

| Emission Categories 1–6                                                   |                                                                                    | GHG Emissions<br>(metric tons CO <sub>2</sub> e/year) | Category Total<br>(metric tons CO <sub>2</sub> e/year)      |
|---------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------|
| Mobile Combustion Sources                                                 |                                                                                    | 81.9040                                               |                                                             |
| Fugitive Emission Sources                                                 |                                                                                    | 59.2144                                               |                                                             |
| Category 2: Indirect GHG Emissions from Imported Energy                   |                                                                                    |                                                       |                                                             |
| Purchased electricity                                                     |                                                                                    | 609.4748                                              | 609.4748                                                    |
| Category 3: Indirect GHG Emissions from Transportation                    |                                                                                    |                                                       |                                                             |
| Upstream Transportation                                                   | Transportation of purchased paper                                                  | 0.0070                                                | 124.2184                                                    |
| Business Travel Emissions                                                 | Employee business travel (High-Speed Rail)                                         | 5.7475                                                |                                                             |
|                                                                           | Employee business travel (Taxi)                                                    | 3.3166                                                |                                                             |
|                                                                           | Employee business travel (Private Vehicle)                                         | 115.1473                                              |                                                             |
| Category 4: Indirect GHG Emissions from Products Used by the Organization |                                                                                    |                                                       |                                                             |
| Purchased Goods                                                           | Upstream carbon footprint of electricity generation, transmission and distribution | 141.8731                                              | 187.3678                                                    |
|                                                                           | Upstream carbon footprint of diesel production, transmission and distribution      | 2.2343                                                |                                                             |
|                                                                           | Upstream carbon footprint of gasoline production, transmission and distribution    | 19.6063                                               |                                                             |
|                                                                           | Carbon footprint of purchased paper                                                | 10.0912                                               |                                                             |
| Emissions from Solid and Liquid Waste Disposal                            | Municipal solid waste incineration                                                 | 13.5629                                               |                                                             |
| Category 5: Indirect GHG Emissions Associated with the Use of Products    |                                                                                    | No significant indirect GHG emissions.                |                                                             |
| Category 6: Indirect GHG Emissions from Other Sources                     |                                                                                    | No significant indirect GHG emissions.                |                                                             |
| Total GHG Emissions (Categories 1–6)                                      |                                                                                    |                                                       |                                                             |
| 1,063.426                                                                 |                                                                                    |                                                       | metric tons CO <sub>2</sub> e/yea                           |
| Biogenic CO <sub>2</sub> Emissions                                        |                                                                                    |                                                       |                                                             |
| 0                                                                         |                                                                                    |                                                       | metric tons CO <sub>2</sub> e/yea<br>CO <sub>2</sub> e/year |

## 2025 GHG Emissions ▼

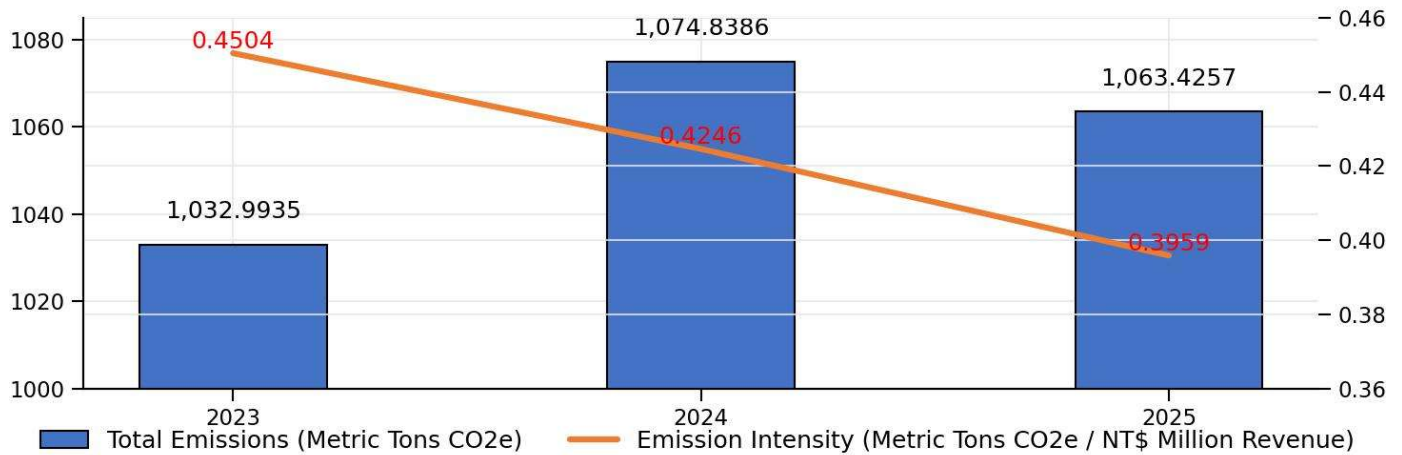


If the company's operating revenue per million NT dollars is used to calculate greenhouse gas emission intensity, the emission intensity for 2025 is 0.396 metric tons CO<sub>2</sub>e/million revenue, a 6.74% decrease compared to the previous year's 2024 emission intensity of 0.4246 metric tons CO<sub>2</sub>e/million revenue.

Unit: metric tons CO<sub>2</sub>e; Revenue of millions of NTD

| Greenhouse gas emission statistics | Total emissions (metric tons CO <sub>2</sub> e) | consolidated revenue (Million NTD revenue) | Emission intensity (metric tons CO <sub>2</sub> e/million NTD revenue) |
|------------------------------------|-------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------|
| 2023                               | 1,032.9935                                      | 2,293.5700                                 | 0.4504                                                                 |
| 2024                               | 1,074.8386                                      | 2,531.2400                                 | 0.4246                                                                 |
| 2025                               | 1,063.4257                                      | 2,686.0000                                 | 0.3959                                                                 |

## Greenhouse Gas Emissions Statistics



Reviewing the greenhouse gas emission structure for 2025, the company's largest source of emissions is "Category 2: Imported Energy (Purchased Electricity)," accounting for 57.31% of the total emissions for that year. This is mainly because the company's business is in the information services and system integration sector, with operations mainly focused on office operations and data center equipment management, making electricity consumption the primary energy consumption. Next is "Category 4: Indirect Greenhouse Gas Emissions from Organizational Use of Products," mainly covering two major categories: the upstream carbon footprint of goods purchased by organizations (including electricity, fuel, and paper) and emissions generated during the disposal of solid and liquid waste. The total greenhouse gas emissions amount to 187.3678 metric tons of CO<sub>2</sub>e/year, accounting for 17.62% of total emissions. For these two main emission sources, our company will continue to promote office energy-saving projects and gradually initiate low-carbon negotiations in the supply chain.

Compared to the previous year (2024), the Company's greenhouse gas emissions in 2025 showed the following significant changes:

- Direct emissions (Category 1) significantly declined: Benefiting from energy management and various reduction measures, Category 1 emissions in fiscal year 2025 were significantly reduced by 40.6289 metric tons of CO<sub>2</sub>e/year compared to the previous year, demonstrating the company's substantial achievements in managing mobile sources (such as official vehicles) and dissipation sources.
- Indirect Emissions (Category 3) Slightly Increased: In response to the full post-pandemic business recovery and expansion of large-scale projects, increased demand for employee travel and upstream transportation and delivery led to a slight increase of 5.1421 metric tons of CO<sub>2</sub>e/year in Category 3 emissions in fiscal year 2025

compared to the previous year. In the future, the company will actively evaluate green transportation solutions and encourage employees to make greater use of public transportation or online meetings to reduce transportation-related indirect emissions.

### **Greenhouse gas reduction plans and concrete results**

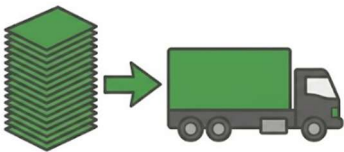
To actively respond to global climate initiatives and achieve the ultimate goal of Net Zero emissions by 2050, energy conservation and improving efficiency are our top priorities in current climate management. Considering that IDT's operational nature is a system integration service provider, the largest source of greenhouse gas emissions is the "electricity" consumed during operations; The next emission hotspot is organizational procurement and value chain activities, including transportation emissions from upstream suppliers transporting goods to our company, and solid and liquid waste disposal emissions generated from operations.

To continuously reduce greenhouse gas emissions, our company will actively promote multiple substantial carbon reduction and energy efficiency improvement plans by 2025, mainly covering the following three key areas:

- Green transportation transformation: Efforts are underway to optimize the carbon emissions of the official fleet, gradually replacing old vehicles with low-carbon hybrid models, and planning to introduce pure electric vehicle leasing programs to reduce direct emissions from mobile sources from the source.
- Office Equipment Energy Efficiency Upgrade: Elevator equipment upgrades were carried out at the Wugu headquarters building, fully implementing a new energy-saving elevator system to significantly improve power usage efficiency.
- Lighting system optimization: For offices on each floor at the Wugu headquarters, a year-by-year, floor-by-floor lighting optimization project was implemented, completely replacing the original traditional T8 energy-saving lamps with high-efficiency LED energy-saving panel fixtures.

Through the implementation of these energy-saving and carbon reduction measures, along with heightened employee awareness of daily energy conservation, the company's total greenhouse gas emissions in fiscal year 2025 have successfully decreased by 11.41 metric tons of CO<sub>2</sub>e/year compared to the previous year, steadily moving toward long-term carbon reduction goals and demonstrating the company's determination to turn sustainability commitments into concrete actions.

## Historical results of transportation-related carbon reduction measures

| Project items                                                                                                                                                                         | Energy-saving measures and performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |        |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--|--|------|------|------|---------------------------------------------|--------|--------|--------|---------------------------------------------|--------|--------|--------|---------------------------------------------|--------|--------|--------|
| <div>Reduced transportation</div> <div></div>                                                        | <div>Carbon reduction measures: The General Affairs Department estimates the annual paper procurement quantity, increases the volume per purchase, and reduces the number of transportation trips.</div> <div>Carbon reduction performance:</div> <table><tr><td></td><td>2023</td><td>2024</td><td>2025</td></tr><tr><td>Number of shipments</td><td>22</td><td>22</td><td>18</td></tr><tr><td>Transport distance (ton-kilometers)</td><td>14.13</td><td>12.00</td><td>6.55</td></tr><tr><td>Greenhouse gas emissions (metric tons CO2e)</td><td>0.0096</td><td>0.0082</td><td>0.0045</td></tr></table> |        |        |  |  | 2023 | 2024 | 2025 | Number of shipments                         | 22     | 22     | 18     | Transport distance (ton-kilometers)         | 14.13  | 12.00  | 6.55   | Greenhouse gas emissions (metric tons CO2e) | 0.0096 | 0.0082 | 0.0045 |
|                                                                                                                                                                                       | 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2024   | 2025   |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Number of shipments                                                                                                                                                                   | 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 22     | 18     |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Transport distance (ton-kilometers)                                                                                                                                                   | 14.13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 12.00  | 6.55   |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Greenhouse gas emissions (metric tons CO2e)                                                                                                                                           | 0.0096                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.0082 | 0.0045 |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| <div>Encourage employees to travel for work</div> <div>Take public transportation</div> <div></div> | <div>Carbon reduction measures: Employees are continuously encouraged to use public transportation for business trips to reduce direct greenhouse gas emissions from driving.</div> <div>Carbon reduction performance:</div> <table><tr><td></td><td>2023</td><td>2024</td><td>2025</td></tr><tr><td>Total driving distance (km).</td><td>22</td><td>22</td><td>18</td></tr><tr><td>Greenhouse gas emissions (metric tons CO2e)</td><td>0.0096</td><td>0.0082</td><td>0.0045</td></tr></table>                                                                                                           |        |        |  |  | 2023 | 2024 | 2025 | Total driving distance (km).                | 22     | 22     | 18     | Greenhouse gas emissions (metric tons CO2e) | 0.0096 | 0.0082 | 0.0045 |                                             |        |        |        |
|                                                                                                                                                                                       | 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2024   | 2025   |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Total driving distance (km).                                                                                                                                                          | 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 22     | 18     |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Greenhouse gas emissions (metric tons CO2e)                                                                                                                                           | 0.0096                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.0082 | 0.0045 |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| <div>Efficiency improvement and optimization of business travel</div> <div></div>                  | <div>Carbon reduction measures: Optimize the itinerary planning for employees who do not drive themselves, and make appropriate arrangements to improve the efficiency and effectiveness of official business trips.</div> <div>Carbon reduction performance:</div> <table><tr><td></td><td>2023</td><td>2024</td><td>2025</td></tr><tr><td>Greenhouse gas emissions (metric tons CO2e)</td><td>0.0096</td><td>0.0082</td><td>0.0045</td></tr></table>                                                                                                                                                   |        |        |  |  | 2023 | 2024 | 2025 | Greenhouse gas emissions (metric tons CO2e) | 0.0096 | 0.0082 | 0.0045 |                                             |        |        |        |                                             |        |        |        |
|                                                                                                                                                                                       | 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2024   | 2025   |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |
| Greenhouse gas emissions (metric tons CO2e)                                                                                                                                           | 0.0096                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.0082 | 0.0045 |  |  |      |      |      |                                             |        |        |        |                                             |        |        |        |                                             |        |        |        |

IDT main business is professional system integration services. Apart from consuming office electricity and tap water, there is no physical product manufacturing, so the direct impact of business operations on the environment and climate change is relatively low. Although our company is not a major energy user as defined by regulations, as a member of global global citizens, we deeply recognize the urgency of energy management and environmental protection.

To implement green operations, our company has established the "Corporate Environmental Maintenance and Energy Conservation and Carbon Reduction Management

Measures," which specifically regulate energy usage and carbon reduction standards for energy-consuming equipment at each operational site, and actively promote energy conservation and carbon reduction awareness among all employees. Currently, the main energy-saving and environmental management measures implemented by the company in daily operations include:

### Energy Conservation Measures Implemented During the Reporting Year

| Equipment energy saving and optimization                                                                                                                 | Energy management methods or energy-saving measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Office lighting system optimization</b></p>                       | <ul style="list-style-type: none"> <li>● Complete replacement of energy-consuming fixtures: All office floors have undergone lighting upgrades, replacing traditional T8 fixtures layer by layer with high-efficiency LED energy-saving flat panel fixtures.</li> <li>● Quantified carbon reduction results: Based on greenhouse gas inventory data, the annual greenhouse gas emissions generated before improvement are 5.50791 metric tons CO<sub>2</sub>e; After introducing LED energy-saving panel fixtures, emissions are estimated to drop to 3.1610 metric tons of CO<sub>2</sub>e, and the annual greenhouse gas emissions are expected to be substantially reduced by about 1.9181 metric tons of CO<sub>2</sub>e.</li> <li>● Enhancing Employees' Visual Health: LED energy-saving panel lights not only offer advantages in energy saving and carbon reduction but also provide flicker-free, uniform, high-brightness lighting quality. This initiative effectively reduces visual fatigue from prolonged computer use, balancing energy-saving benefits with occupational health care.</li> </ul> |
| <p><b>Introduced a new energy-saving elevator (ELEMOTION-T).</b></p>  | <ul style="list-style-type: none"> <li>● Introduction of new energy-saving main units: Completely replace outdated and power-hungry elevator motors and introduce a new energy-saving elevator system with high operational efficiency, significantly reducing instantaneous peak power consumption during elevator startup and operation.</li> <li>● Enhancing ride safety and accessibility: The equipment upgrade not only focuses on "energy saving" but also comprehensively improves the smoothness, precision, and safety of elevator operation, providing a higher-quality, more user-friendly vertical mobility environment for employees and visiting guests inside the factory building.</li> <li>● Rigorous maintenance and monitoring mechanism: Establish rigorous regular elevator maintenance standards, commission professional and qualified contractors for monthly inspections and annual major maintenance to ensure energy-saving</li> </ul>                                                                                                                                               |

|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                             | mechanical components and control systems are always in optimal energy consumption conditions, effectively extending equipment lifecycles.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Energy saving in air conditioning and equipment</b><br> | <ul style="list-style-type: none"> <li>● Air conditioner timing and temperature control: Office air conditioners implement strict "scheduled start and close management mechanisms" and clearly set indoor temperature standards in summer (advocating maintaining a suitable temperature range of 26°C~28°C) to reasonably reduce the operating load on air conditioner main units and compressors.</li> <li>● Office Microclimate Circulation Regulation: Using indoor circulation fans in office spaces improves air circulation efficiency in cooling rooms, distributes air more evenly, and effectively shortens the time of high-frequency air conditioning to save electricity.</li> </ul> |

During its operation, the energy consumed by IDT mainly comes from electricity supplied by Taiwan Power Company, as well as diesel for vehicles and generators needed for maintenance and backup power supply. Each energy source is strictly controlled by dedicated personnel each month, and improvement plans are continuously proposed to enhance energy resource efficiency, thereby mitigating climate change and strengthening adaptation capabilities.

Based on the 2025 inventory results, the company's total purchased electricity consumption is 1,284,879.59 kWh, emergency generator diesel consumption is 0.4633 liters, official vehicle diesel consumption is 2.837 kiloliters, and official vehicle gasoline consumption is 32.2578 kiloliters. In terms of energy management performance, the energy intensity in 2025 is expected to be 478.36 kWh per million NTD in revenue, a 3.08% decrease compared to 2024 (493.57 kWh/million NTD revenue).

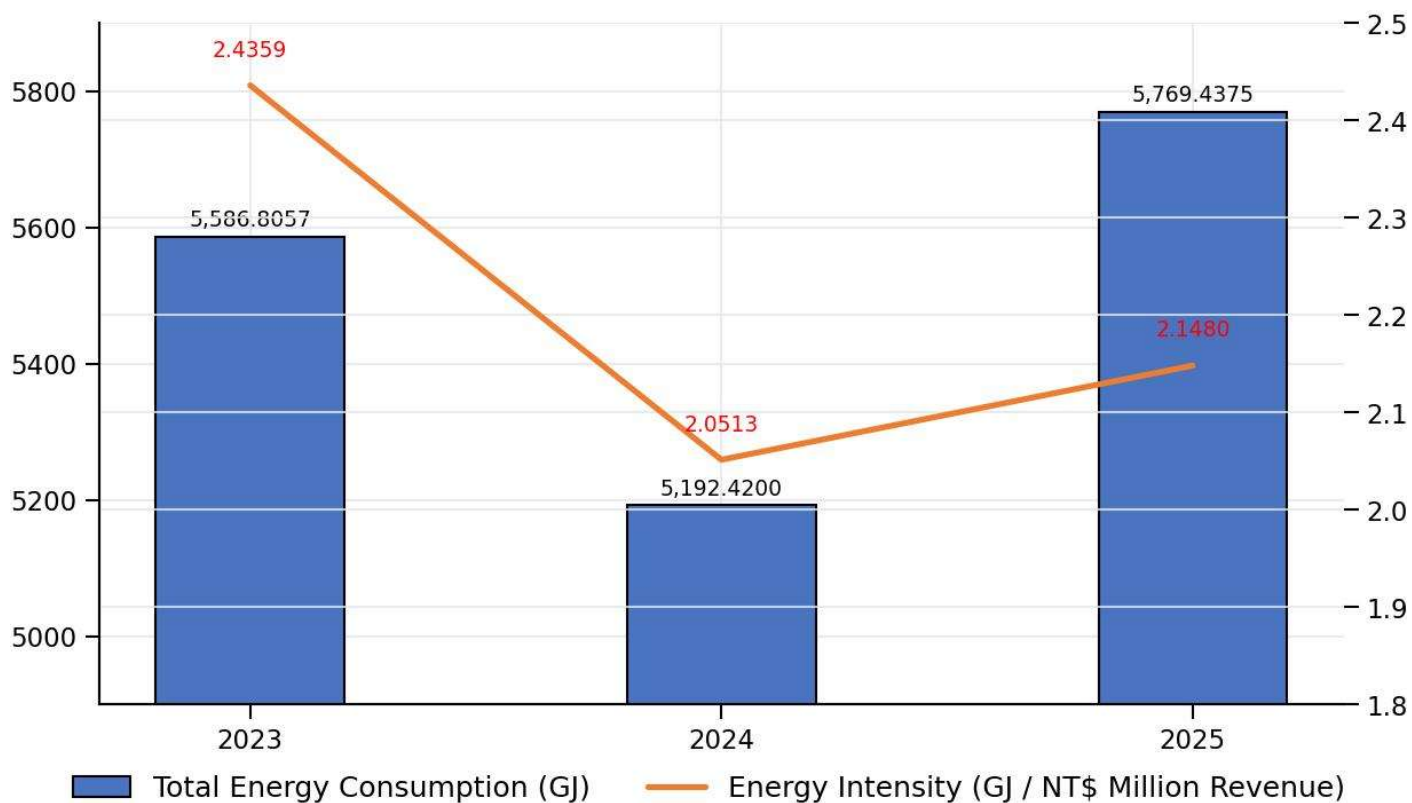
### 2025 Energy Intensity Statistics

| Energy category       | Activity data             | Total energy consumption (Billion joules) | consolidated revenue (Million NTD revenue) | Energy intensity (Billion joules / million NTD revenue). |
|-----------------------|---------------------------|-------------------------------------------|--------------------------------------------|----------------------------------------------------------|
| Purchased electricity | 1,284,879.59 (degrees).   | 4,625.5665                                | 2,686                                      | 1.7221                                                   |
| Diesel generator      | 0.4633 (metric tons).     | 16.7516                                   | 2,686                                      | 0.0062                                                   |
| Automotive diesel     | 2.8370 (per square foot). | 102.5780                                  | 2,686                                      | 0.0382                                                   |
| Car gasoline          | 32.2578 (metric meters).  | 1,024.5414                                | 2,686                                      | 0.3814                                                   |
| In total              | -                         | 5,769.4375                                | 2,686                                      | 2.1480                                                   |

### Statistics on energy intensity over the past three years

| Statistics | Total energy consumption<br>(Billion joules) | consolidated revenue<br>(Million NTD revenue) | Energy intensity<br>(Billion joules / million NTD revenue). |
|------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------------------|
| 2023       | 5,587.5012                                   | 2,294                                         | 2.4362                                                      |
| 2024       | 5,193.1696                                   | 2,531                                         | 2.0516                                                      |
| 2025       | 5,769.4375                                   | 2,686                                         | 2.1480                                                      |

### Energy Statistics



## 4.4 Environmental Management

### Water and wastewater

Is a purely technical service-oriented system integrator. The company operates without industrial wastewater generated by manufacturing processes, only general domestic sewage from offices, which is either incorporated into government public pipelines or discharged into septic tanks.

Most offices and warehouses in various regions use water supplied by Taiwan Water Corporation, which is piped through water towers and regularly cleaned by outsourced contractors to provide employees with clean water. The table below shows the water used in offices and warehouses in various regions:

| Location                                     | 2023  | 2024  | 2025  |
|----------------------------------------------|-------|-------|-------|
| Wugu Head Office                             | 4,687 | 4,706 | 4,737 |
| Neihu Branch                                 | 348   | 318   | 296   |
| Linkou Warehouse                             | 147   | 296   | 213   |
| Taichung Daya Warehouse                      | 0     | 0     | 113   |
| Kaohsiung office                             | 286   | 316   | 121   |
| Kaohsiung Jinshan Warehouse                  | 76    | 84    | 110   |
| In total                                     | 5,544 | 5,720 | 5,590 |
| The number of people                         | 366   | 364   | 368   |
| Per capita water consumption (kWh/employee). | 15.15 | 15.71 | 15.19 |

#### Note:

1. Neihu Branch shares water meters with other companies on the same floor; the meter = total consumption on the floor / number of companies.
2. The Taichung office is a commercial office building, and the management fee includes water charges. The building management unit cannot provide statistics on tap water usage.
3. Taichung Daya Warehouse water usage will be calculated starting May 2025.
4. Kaohsiung office data includes GIS Kaohsiung office.
5. Kaohsiung Jinling warehouse data as of March 2024, and after April 2024, relocation to Jinshan warehouse (No. 18, Lane 160, Jinshan Road). Shanghai Huaqi is a commercial office building, and the management fee includes water charges. The building management unit cannot provide statistical data on tap water usage.
6. Calculation method: Total water bill divided by number of employees (excluding subsidiaries) = per capita water consumption.

## Waste disposal

Our company is not a manufacturing company and does not produce hazardous waste. We have implemented waste sorting internally for many years and advocate bringing your own water cups and utensils to reduce the mass production of single-use waste. Through government-registered and qualified corporate waste removal contractors and cooperation with third-party supervisory agencies, we remove our company's household waste and send it directly to the Tianwaitian Waste Incineration Plant in Keelung City for processing.

|                                                   | 2023 | 2024 | 2025 |
|---------------------------------------------------|------|------|------|
| Total amount of non-hazardous waste (tons)        | 19.2 | 16.8 | 16.8 |
| The number of people                              | 211  | 208  | 214  |
| Per capita non-hazardous waste (kg/per employee). | 91.0 | 80.8 | 78.5 |

### Note:

1. Considering the feasibility of obtaining waste data at this stage, the scope of disclosure of statistical data in this table is mainly for the five stock companies.
2. The Neihu and central-southern office buildings are all located in comprehensive commercial office buildings. Since the building management unit cannot yet provide detailed waste collection statistics for individual companies, they are temporarily excluded from this inspection.
3. Currently, the warehouses in each district are used solely for storing goods and logistics warehousing, and daily operations produce no hazardous waste.
4. Calculation method: Total non-hazardous waste divided by number of employees (only IDT five-threaded waste) = per capita non-hazardous waste volume.

# Chapter 5: Social Care

## 5.1 Employee profile

Our company values employees' labor rights, creating a happy and safe workplace environment, providing friendly and equal work opportunities for employees, implementing gender equality policies, and fostering an atmosphere of mutual respect; Offer competitive compensation levels to enhance employees' loyalty to the company, reduce frequent staff turnover, and ensure stable company operations; We have a comprehensive education and training system, regularly holding various training courses to enhance employees' professional competencies and enhance workplace competitiveness; Transparent promotion channels allow employees to anticipate future career development possibilities; Positive labor-management interaction allows employees to freely express their opinions during labor-management meetings, and the company responds in good faith to achieve labor-management consensus.

### 5.1.1 Human rights protection

#### Human rights protection policy

IDT is committed to safeguarding employees' fundamental human rights, complying with the Labor Standards Act and related laws and regulations on gender equality in employment, and has established a "Labor Human Rights Protection Policy." Our company supports and voluntarily follows international human rights conventions such as the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. We strictly comply with local laws and regulations at each operating site, protect workers' rights, reject any infringement or violation of human rights, and base this as the highest principle for human rights protection. Our company firmly believes that protecting human rights and creating a happy enterprise is vital to the labor rights of our employees and supply chain partners. Therefore, we have established "Corporate Social Responsibility" in procurement contracts and require all partners to comply with it. Our company's human rights policy and guidelines:

- Prohibit the employment of forced labor, debt repayment, human trafficking, or involuntary labor and child labor.
- Ensure equal employment rights for personnel and diverse ethnic groups, and that

there is no discrimination or differential treatment due to any form of discrimination.

- Sexual harassment and workplace violence are strictly prohibited in the workplace, aiming to establish a safe, healthy, and secure workplace.
- Strictly comply with relevant regulations on salary and working conditions, and respect employees' right to freely associate.
- Protect employees' freedom of opinion, establish equal and open communication mechanisms, and create a harmonious and inclusive workplace between labor and management.
- Provide independent complaint channels and promptly take investigations and actions to protect employees from retaliation and threats.
- Regularly review and assess related risks and measures, continuously improve human rights protection efforts, and track effectiveness.
- Regard employees as our most important partners and are committed to building a comprehensive salary and benefits system.

### **Human rights risk assessment**

Our company conducts annual human rights risk assessments, including items such as "no discrimination and no sexual harassment in the workplace," "free association," "legal employment," "working hours and leave," and "labor-management negotiation." In 2025, the targets set for each assessment item include "no discrimination or harassment incidents," "no prohibition of free association, no encouragement of employees to form associations," "explicit prohibition of child labor," "no forced or forced labor," and "establishing smooth communication channels." The annual assessment results fully meet the requirements.

Our company follows the core spirit of international human rights standards and references relevant regulations such as the Labor Standards Act, Gender Equality in Employment Act, Occupational Safety and Health Act, Personal Data Protection Act, and Sexual Harassment Prevention Act. We regularly conduct systematic assessments and comprehensive analyses of nine core human rights issues through internal meetings. During the assessment process, quantitative indicators such as "occurrence probability" and "severity" are used to comprehensively determine the actual risk levels of each issue. Based on this, the company identifies five high-risk human rights issues and formulates corresponding mitigation and remedial measures for each issue to effectively reduce human rights risks.

According to the 2025 human rights risk assessment results, no medium- or high-risk human rights incidents have occurred.

**2025 Human Rights Risk Assessment Management Table**

| Human rights concerns | High-risk issues                                          | Remedial measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Risk Mitigation (Performance)                                                                                                                                                                                                                                                                                                                                        | Risk reassessment Grade |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Employees             | occupational safety and health                            | <ol style="list-style-type: none"> <li>Promote health management programs, appoint professional nurses and contracted doctors to provide health consultations, and implement comprehensive staff care.</li> <li>Conduct employee health checkups more frequently than regulations to ensure employees monitor their physical condition.</li> <li>The management department regularly inspects and repairs office areas to create a safe and comfortable working environment.</li> </ol> | <ol style="list-style-type: none"> <li>Based on health examination results, 77 individuals (classified as abnormal levels 3 or 4) were placed under health management, and medical staff proactively provided care and individual health education guidance.</li> <li>Actively optimize barrier-free facilities to build a disability-friendly workplace.</li> </ol> | Low                     |
| Employees             | Salary and working hours                                  | Ensure occupational injury compensation (work-related injury or sick leave) complies with tax regulations and verify it as tax-exempt income to protect employees' rights.                                                                                                                                                                                                                                                                                                              | Regularly review labor law updates to ensure correct salary payments.                                                                                                                                                                                                                                                                                                | Low                     |
| Employees             | Diverse communication channels and freedom of association | <ol style="list-style-type: none"> <li>Establish diverse communication channels, such as employee feedback mailboxes and regular meetings, to ensure transparency of labor and management information.</li> <li>Labor meetings are held quarterly to promote effective dialogue and reach consensus between both sides.</li> </ol>                                                                                                                                                      | <ol style="list-style-type: none"> <li>Employees are encouraged to form clubs, with club management subsidies established to promote cross-unit emotional exchange.</li> <li>Conducted employee satisfaction surveys for the first time to serve as a reference for subsequent improvements and management enhancements within</li> </ol>                            | Low                     |

|           |                |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                          |     |
|-----------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
|           |                |                                                                                                                                                                                                                                                                                                   | the company.                                                                                                                                                                                                                                                                                                                                                                                             |     |
| Employees | Privacy rights | The company has established a cybersecurity incident reporting and response mechanism. If any data breaches occur in the future, an immediate investigation will be initiated, and compensation and corrective measures will be taken in accordance with relevant regulations to minimize impact. | The company continuously promotes regular cybersecurity training and simulation drills for employees to ensure that information processing, access, and storage comply with legal regulations. We have established permission controls and approval processes for data access, internal sharing, and external transmission to effectively prevent data misuse and unauthorized disclosure.               | Low |
| Employees | Forced labor   | Comply with relevant regulations of the Employment Services Act. Recruitment advertisements truthfully disclose the details of individual job openings, do not retain the identity documents of employees or job seekers, nor withhold financial documents or collect deposits.                   | <ol style="list-style-type: none"> <li>1. Before formal appointment, the working conditions will be detailed and agreed upon by the employee before taking office; No unwilling labor is used.</li> <li>2. Ensure that the actual working conditions and wages provided to employees are consistent with labor contracts and work rules, and comply with relevant labor laws and regulations.</li> </ol> | Low |

### 5.1.2 Employee statistics

By 2025, the company will have a total of 387 employees, including 276 men and 111 women, accounting for 71.3% and 28.7% of male and female employees respectively, with male

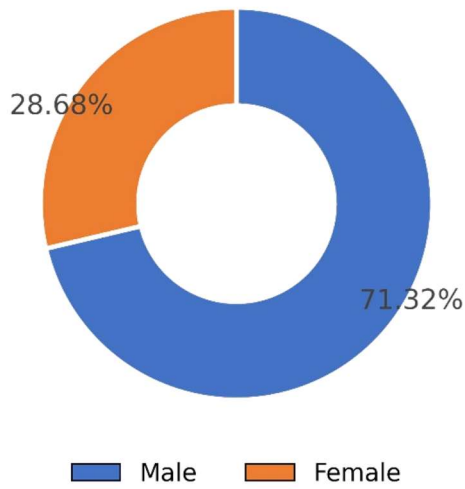
employees outnumbering female employees by 42.6%. The more male than female employees are mainly due to the company's industry nature, including telecommunications and IT engineering, where there are more male employees in the job market, resulting in a more pronounced gender ratio.

| Statistics / Annual Records             |          | 2023        |              | 2024        |              | 2025        |              |
|-----------------------------------------|----------|-------------|--------------|-------------|--------------|-------------|--------------|
| Total number of employees (Note 1).     |          | 368         |              | 379         |              | 387         |              |
| Labor contract (Note 2).                |          | Irregularly | Periodically | Irregularly | Periodically | Irregularly | Periodically |
| Gender                                  | Male     | 265         | 1            | 271         | 4            | 275         | 1            |
|                                         | Female   | 99          | 3            | 103         | 1            | 110         | 1            |
| Region                                  | North    | 277         | 4            | 289         | 5            | 297         | 1            |
|                                         | Middle   | 52          | 0            | 52          | 0            | 52          | 0            |
|                                         | South    | 33          | 0            | 31          | 0            | 34          | 1            |
|                                         | Overseas | 2           | 0            | 2           | 0            | 2           | 0            |
| Types of labor and employment (Note 3). |          | Full-time   | Part-time    | Full-time   | Part-time    | Full-time   | Part-time    |
| Gender                                  | Male     | 265         | 0            | 273         | 2            | 276         | 0            |
|                                         | Female   | 99          | 0            | 104         | 0            | 111         | 0            |
| Region                                  | North    | 281         | 0            | 292         | 2            | 298         | 0            |
|                                         | Middle   | 52          | 0            | 52          | 0            | 52          | 0            |
|                                         | South    | 33          | 0            | 31          | 0            | 35          | 0            |
|                                         | Overseas | 2           | 0            | 2           | 0            | 2           | 0            |

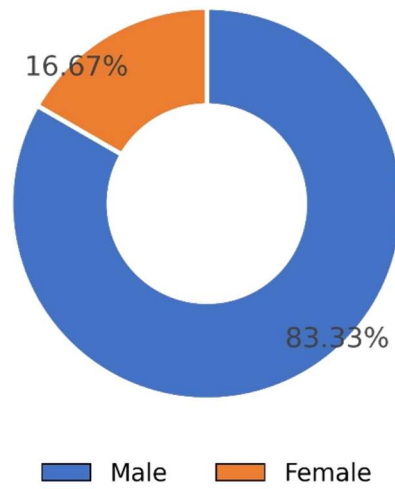
**Note:**

1. Total number of employees for the year: Based on the total number of employees as of the end of the year (12/31). Directors are not employees; while the general manager, CEO, and other positions are all employee-level roles.
2. Labor contracts are divided into indefinite contract employees (full-time) and fixed-term contract employees (short-term, seasonal, and specific project periods; If the original employee takes maternity or parental leave and the company hires another employee to cover the position, the employee who is on maternity leave or parental leave will be reinstated.
3. The labor-employee type is divided into full-time employees (weekly working hours up to the statutory limit) and part-time employees (weekly working hours below the legal limit, only part-time workers, such as part-time students and hourly workers).

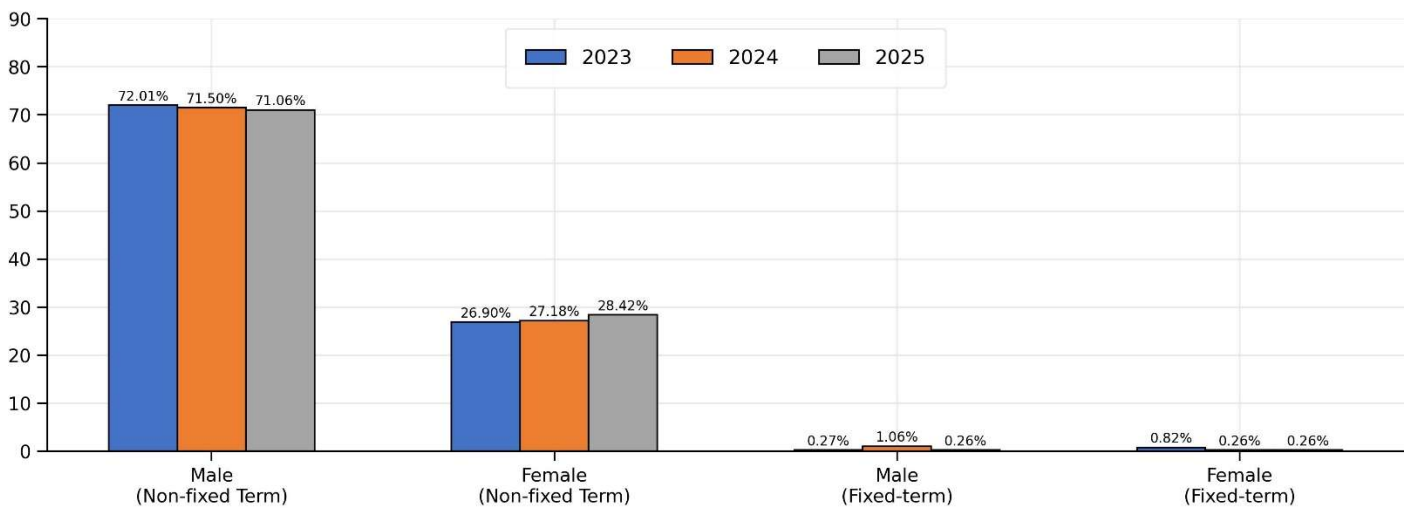
### Employee Gender Ratio



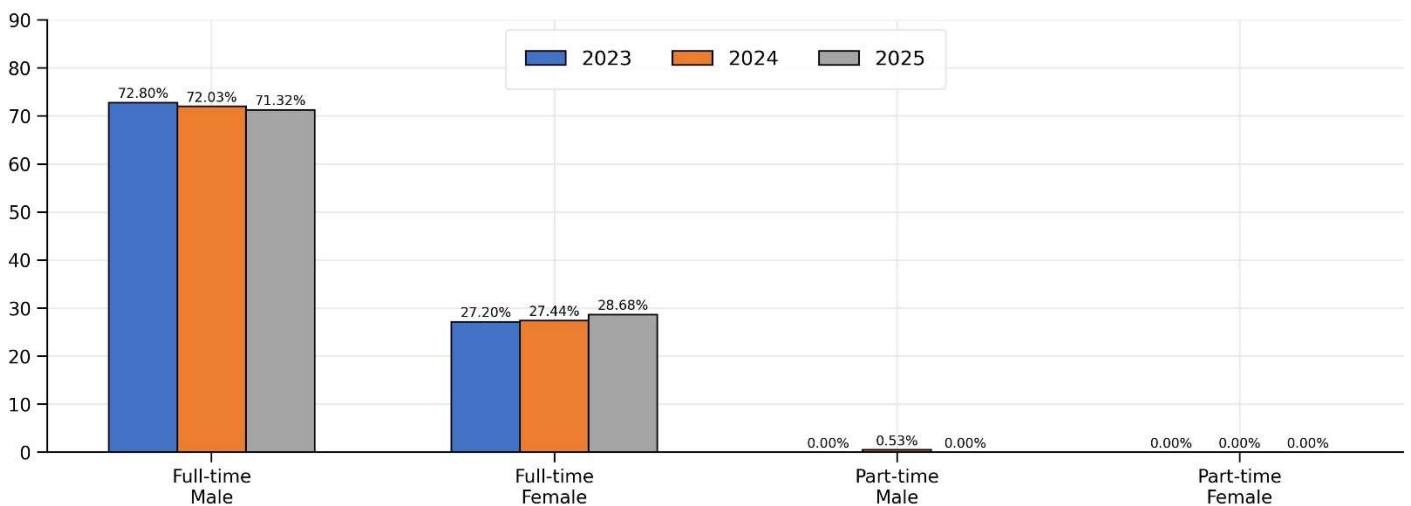
### Senior Management Gender Ratio



### Employee Statistics Ratio (By Employment Contract Type)

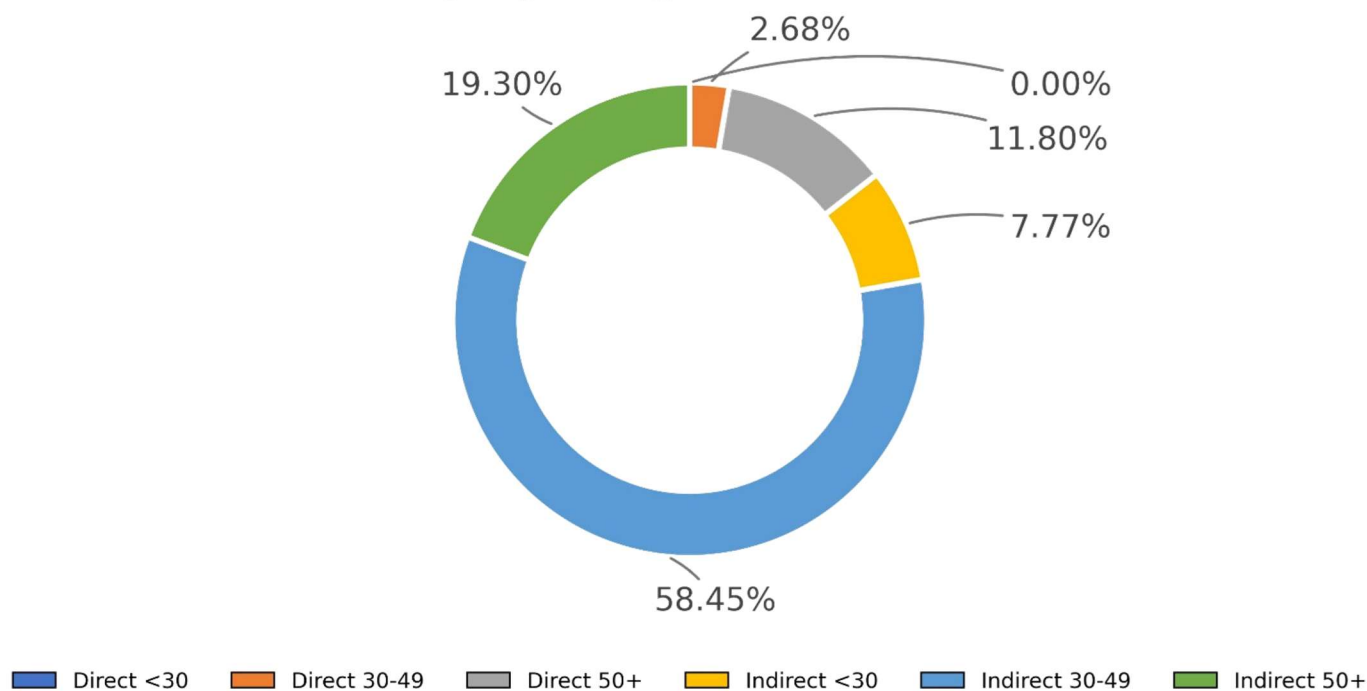


### Employee Statistics Ratio (By Employment Type)



| Diversification statistics / Annual |               |           |                               | 2023                 |        | 2024                 |        | 2025                 |        |
|-------------------------------------|---------------|-----------|-------------------------------|----------------------|--------|----------------------|--------|----------------------|--------|
|                                     |               |           |                               | The number of people | Ratio  | The number of people | Ratio  | The number of people | Ratio  |
| Employees                           | Supervisor    | Gender    | Male                          | 34                   | 9.24%  | 39                   | 10.29% | 40                   | 10.34% |
|                                     |               |           | Female                        | 13                   | 3.53%  | 13                   | 3.43%  | 14                   | 3.62%  |
|                                     |               | Age       | Under 30                      | 0                    | 0.00%  | 0                    | 0.00%  | 0                    | 0.00%  |
|                                     |               |           | 30 or above, but less than 50 | 18                   | 4.89%  | 11                   | 2.90%  | 10                   | 2.68%  |
|                                     |               |           | 50 or above                   | 29                   | 7.88%  | 41                   | 10.82% | 44                   | 11.80% |
|                                     |               | Education | Research institute            | 9                    | 2.45%  | 11                   | 2.90%  | 13                   | 3.49%  |
|                                     |               |           | Colleges and universities     | 38                   | 10.33% | 41                   | 10.82% | 41                   | 10.99% |
|                                     |               |           | Others                        | 0                    | 0.00%  | 0                    | 0.00%  | 0                    | 0.00%  |
|                                     | Not in charge | Gender    | Male                          | 232                  | 63.04% | 236                  | 62.27% | 232                  | 59.95% |
|                                     |               |           | Female                        | 89                   | 24.18% | 91                   | 24.01% | 101                  | 26.10% |
|                                     |               | Age       | Under 30                      | 41                   | 11.14% | 36                   | 9.50%  | 29                   | 7.77%  |
|                                     |               |           | 30 or above, but less than 50 | 225                  | 61.14% | 227                  | 59.89% | 218                  | 58.45% |
|                                     |               |           | 50 or above                   | 55                   | 14.95% | 64                   | 16.89% | 72                   | 19.30% |
|                                     |               | Education | Research institute            | 50                   | 13.59% | 52                   | 13.72% | 43                   | 11.53% |
|                                     |               |           | Colleges and universities     | 248                  | 67.39% | 252                  | 66.49% | 253                  | 67.83% |
|                                     |               |           | Others                        | 23                   | 6.25%  | 23                   | 6.07%  | 23                   | 6.17%  |

**Employee Age Distribution**



Note:

1. Total number of employees for the year: The company uses the total number of employees as of the end of the year (12/31).
2. Percentage of non-supervisors under 30 years old = (Total number of non-supervisors under 30 in the year / Total employees in the year) \* 100. Ratio of supervisors with graduate degrees = (Total number of supervisors with graduate degrees in the year / Total employees in the year) \* 100.

| New employee statistics / yearly       |                               | 2023                 |        | 2024                 |        | 2025                 |        |
|----------------------------------------|-------------------------------|----------------------|--------|----------------------|--------|----------------------|--------|
|                                        |                               | The number of people | Ratio  | The number of people | Ratio  | The number of people | Ratio  |
| Total number of employees for the year |                               | 368                  |        | 379                  |        | 387                  |        |
| Age                                    | Under 30                      | 11                   | 2.99%  | 12                   | 3.17%  | 19                   | 4.91%  |
|                                        | 30 or above, but less than 50 | 45                   | 12.23% | 25                   | 6.60%  | 35                   | 9.04%  |
|                                        | 50 or above                   | 9                    | 2.45%  | 6                    | 1.58%  | 8                    | 2.07%  |
| Gender                                 | Male                          | 50                   | 13.59% | 28                   | 7.39%  | 45                   | 11.63% |
|                                        | Female                        | 15                   | 4.08%  | 15                   | 3.96%  | 17                   | 4.39%  |
| Education                              | Research institute            | 11                   | 2.99%  | 5                    | 1.32%  | 6                    | 1.55%  |
|                                        | Colleges and universities     | 48                   | 13.04% | 35                   | 9.23%  | 52                   | 13.44% |
|                                        | Others                        | 6                    | 1.63%  | 3                    | 0.79%  | 4                    | 1.03%  |
| Region                                 | North                         | 48                   | 13.04% | 38                   | 10.03% | 52                   | 13.44% |
|                                        | Middle                        | 15                   | 4.08%  | 5                    | 1.32%  | 5                    | 1.29%  |
|                                        | South                         | 2                    | 0.54%  | 0                    | 0.00%  | 5                    | 1.29%  |
|                                        | Overseas                      | 0                    | 0.00%  | 0                    | 0.00%  | 0                    | 0.00%  |

| Statistics of departing employees / Annual report |                               | 2023                 |        | 2024                 |       | 2025                 |        |
|---------------------------------------------------|-------------------------------|----------------------|--------|----------------------|-------|----------------------|--------|
|                                                   |                               | The number of people | Ratio  | The number of people | Ratio | The number of people | Ratio  |
| Total number of employees for the year            |                               | 368                  |        | 379                  |       | 387                  |        |
| Age                                               | Under 30                      | 8                    | 2.17%  | 10                   | 2.64% | 16                   | 4.13%  |
|                                                   | 30 or above, but less than 50 | 52                   | 14.13% | 25                   | 6.60% | 29                   | 7.49%  |
|                                                   | 50 or above                   | 20                   | 5.43%  | 5                    | 1.32% | 9                    | 2.33%  |
| Gender                                            | Male                          | 67                   | 18.21% | 28                   | 7.39% | 44                   | 11.37% |
|                                                   | Female                        | 13                   | 3.53%  | 12                   | 3.17% | 10                   | 2.58%  |
| Education                                         | Research institute            | 3                    | 0.82%  | 7                    | 1.85% | 11                   | 2.84%  |

|        |                           |    |        |    |       |    |        |
|--------|---------------------------|----|--------|----|-------|----|--------|
|        | Colleges and universities | 67 | 18.21% | 29 | 7.65% | 40 | 10.34% |
|        | Others                    | 10 | 2.72%  | 4  | 1.06% | 3  | 0.78%  |
| Region | North                     | 50 | 13.59% | 33 | 8.71% | 48 | 12.40% |
|        | Middle                    | 23 | 6.25%  | 5  | 1.32% | 5  | 1.29%  |
|        | South                     | 7  | 1.90%  | 2  | 0.53% | 1  | 0.26%  |
|        | Overseas                  | 0  | 0.00%  | 0  | 0.00% | 0  | 0.00%  |

Note:

1. Total number of employees for the year: The company uses the total number of employees as of the end of the year (12/31).

2. New employee ratio = (Total number of new employees in that specific category in the year / Total employees in the current year) \* 100.

For example, the ratio of female new employees = (Total number of new female employees in the year / Total employees in the year) \* 100.

Turnover Rate = (Total number of employees resigning in that specific category in the year / Total employees in the year) \* 100.

For example, the proportion of employees resigning under 30 = (Total number of employees under 30 who left in the year / Total employees in the year) \* 100.

## Gender equality and diversity

IDT is committed to building a gender-equal, diverse, and inclusive workplace. Our company has established the concept of promoting gender equality in positions and job equality in accordance with the Labor Standards Act and the Gender Equality in Employment Act, and rejects workplace sexual harassment, gender discrimination, and pregnancy discrimination. According to the company's 'Leave and Leave Procedures,' female employees may apply for menstrual leave, prenatal checkup leave, and maternity leave based on their physiological needs; Male employees may apply for paternity checkups and paternity leave as needed. Employees who need to care for infants or young children can also apply for parental leave without pay.

Our company advocates that the salary and promotion for all positions are entirely based on individual ability and performance, and are not influenced by nationality, race, age, gender, marital status, gender identity, physical or mental condition, beliefs, or political stance. We provide equal and diverse opportunities for appointment and promotion for both men and women.

| 2025 Statistics on Employees from Various Ethnic Groups |                                          | The number of people | Percentage | management position |
|---------------------------------------------------------|------------------------------------------|----------------------|------------|---------------------|
| Race/Nationality                                        | Foreign nationality                      | 0                    | 0.00%      | 0                   |
|                                                         | Native nationality - Indigenous people   | 1                    | 0.26%      | 0                   |
|                                                         | Native nationality—not indigenous people | 386                  | 99.74%     | 0                   |
| Physical and mental condition                           | Physical and mental disabilities         | 3                    | 0.78%      | 0                   |

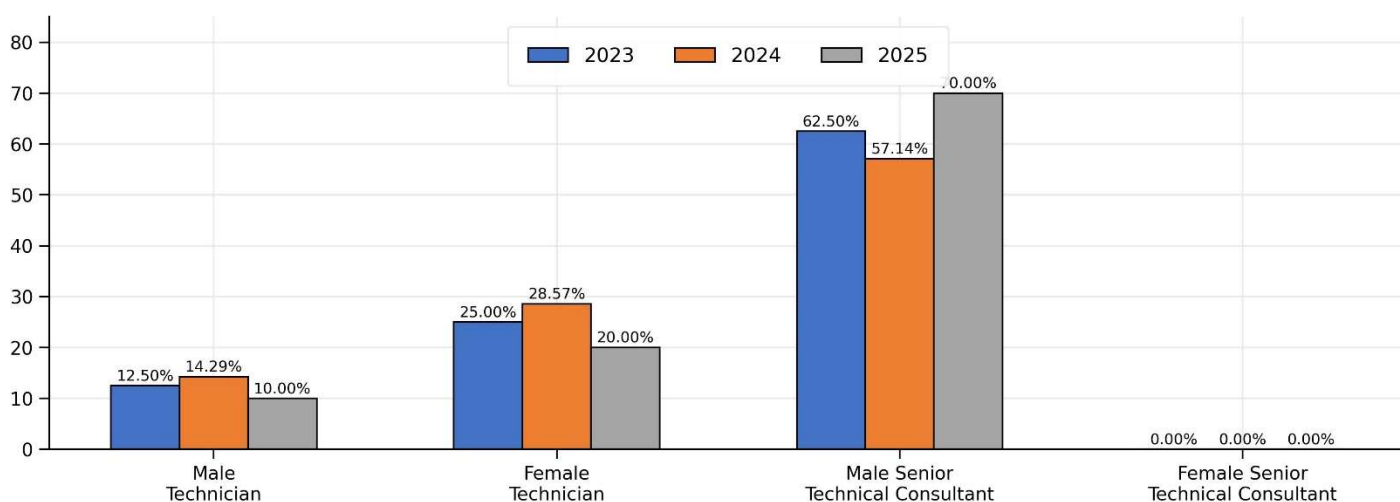
There are 10 non-staff workers, such as dispatch staff, cleaning staff, and senior technical consultants, among whom 8 are male and 2 are female, with male and female employees accounting for 80% and 20% respectively.

| Statistics / Annual Records                            |          | 2023                  |                          | 2024                  |                          | 2025                  |                          |
|--------------------------------------------------------|----------|-----------------------|--------------------------|-----------------------|--------------------------|-----------------------|--------------------------|
| Total number of non-employees working (Notes 1 and 2). |          | 8                     |                          | 7                     |                          | 10                    |                          |
| Types of contracts                                     |          | dispatch              | Entrusted                | dispatch              | Entrusted                | dispatch              | Entrusted                |
| Gender                                                 | Male     | 1                     | 5                        | 1                     | 4                        | 1                     | 7                        |
|                                                        | Female   | 2                     | 0                        | 2                     | 0                        | 2                     | 0                        |
| Region                                                 | North    | 3                     | 5                        | 3                     | 4                        | 3                     | 7                        |
|                                                        | Middle   | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |
|                                                        | South    | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |
|                                                        | Overseas | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |
| The nature of the work                                 |          | Driver/cleaning staff | Senior Technical Advisor | Driver/cleaning staff | Senior Technical Advisor | Driver/cleaning staff | Senior Technical Advisor |
| Gender                                                 | Male     | 1                     | 5                        | 1                     | 4                        | 1                     | 7                        |
|                                                        | Female   | 2                     | 0                        | 2                     | 0                        | 2                     | 0                        |
| Region                                                 | North    | 3                     | 5                        | 3                     | 4                        | 3                     | 7                        |
|                                                        | Middle   | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |
|                                                        | South    | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |
|                                                        | Overseas | 0                     | 0                        | 0                     | 0                        | 0                     | 0                        |

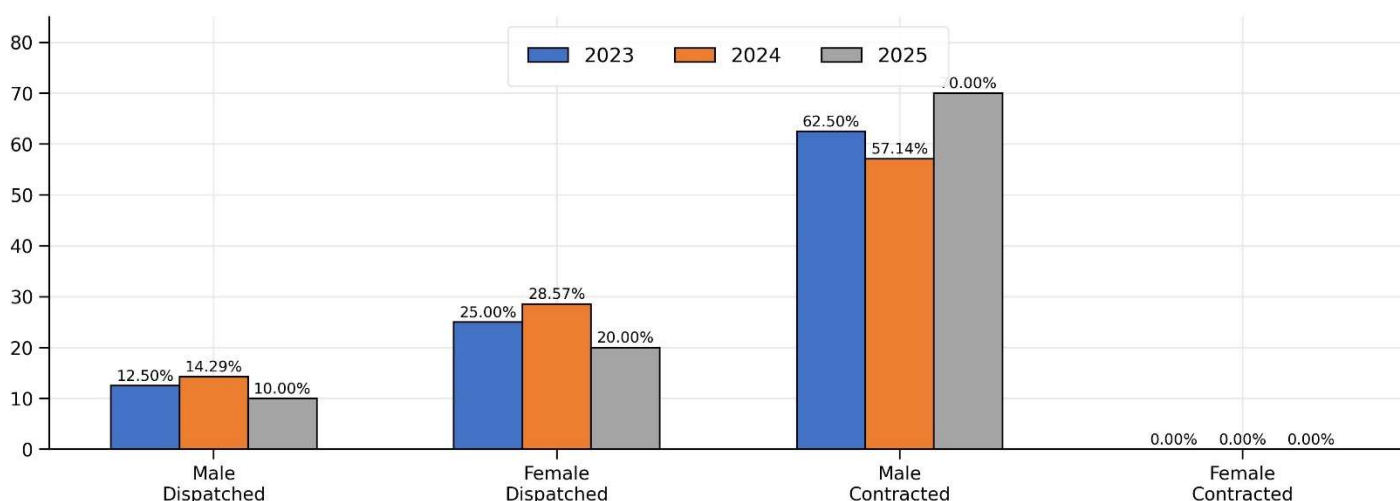
**Note:**

1. Non-employee workers: Individuals who provide labor services to the company but do not have an employment contract with the company, and whose work content and execution are controlled or directed by the company, such as dispatched personnel, on-site staff of contractors, or senior executives appointed as senior consultants after retirement. As for the company's certified accountants, legal advisors, and contracted on-site medical staff, their work is not under the company's control and therefore will not be counted.
2. The total number of workers is based on the statistics from the end of the year (12/31).

**Non-employee Worker Ratio  
(By Nature of Work)**



**Non-employee Worker Ratio  
(By Contract Type)**



## 5.2 Suitable and Fit

Sound human resources are key to IDT's sustainable operation. To attract outstanding talent, the company offers market-competitive compensation and benefits, rewarding employees who deliver performance and long-term contributions. Upholding the principle of treating employees equally, the company has planned transparent assessment and reward systems, fostering a fair and positive competitive atmosphere among employees. Beyond focusing on work performance, the company further shapes a corporate culture that attracts talent retention. At the same time, employees have a stronger sense of unity toward the company and actively participate in company affairs; Secondly, regarding promotion channels, when promotion information is transparent and public, high-performing employees gain promotion opportunities, fostering a culture of learning from role models and allowing the company to continuously cultivate more outstanding talent; At the same time, the company schedules training programs for employees to pursue further education, enabling them to continuously grow in their respective professional fields and realize their self-worth; Finally, the company has established multiple channels for communication and dialogue with employees, allowing them to timely express their opinions. The company responds in good faith, maintaining harmonious and trusting interactions between labor and management.

### 5.2.1 Compensation and benefits

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The importance of this major topic to the company | Establish and implement reasonable employee welfare measures, and appropriately reflect business performance or results in employee compensation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Policy/Commitment                                 | <ul style="list-style-type: none"> <li>● Salary System: <ul style="list-style-type: none"> <li>➢ Formulate and implement relevant management regulations such as the Compensation Policy Operation Management Procedures, Performance Bonus Operation Procedures, Business Bonus Procedures, Performance Appraisal Procedures, and Manager Compensation and Performance Management Procedures.</li> <li>➢ Each year, the company allocates and distributes year-end bonuses, performance bonuses, and employee compensation based on operational performance, sharing the results with employees.</li> <li>➢ Annual salary adjustments are made based on employee performance evaluations, personal contributions, and company operations.</li> </ul> </li> <li>● Employee Compensation: <p>According to Article 19 of the Company's Articles of Incorporation, if the Company has a profit during the year, it shall allocate 5% to 20% as employee</p> </li> </ul> |

|                                                |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                |                     | <p>compensation. However, if the company still accumulates losses, it shall reserve the amount in advance to cover the loss. The distribution of remuneration to frontline employees shall not be less than 10% of the total remuneration mentioned above, and remuneration is paid to employees of subsidiary companies who meet certain conditions.</p> <ul style="list-style-type: none"> <li>● Employee stock ownership trusts:<br/>Employees are encouraged to serve long-term and share in business achievements. The company will contribute monthly incentive funds to employees participating in this system, deliver them in trust to receive company stock, and receive the trust assets in installments after the expiration of the period stipulated in the trust contract.</li> </ul> |
| Goal                                           | Short-term          | <ul style="list-style-type: none"> <li>● Employee satisfaction survey: 3.5 points or higher (out of 5).</li> <li>● Each year, the salary structure is adjusted in a timely manner based on employees' individual performance contributions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                | Medium to long term | <ul style="list-style-type: none"> <li>● Employee satisfaction survey score above 4.</li> <li>● Each year, the salary structure is adjusted in a timely manner based on employees' individual performance contributions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Responsible Department/<br>Grievance mechanism |                     | <ul style="list-style-type: none"> <li>● Responsible department: Human Resources Department</li> <li>● Grievance Mechanism:ericwu@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Resources invested in the current year         |                     | <ul style="list-style-type: none"> <li>● Recruitment and Appointment: Meet the manpower needs of each unit according to the annual manpower target plan.</li> <li>● Salary and Benefits: The company allocates and distributes year-end bonuses, performance bonuses, and employee compensation annually based on operational performance, sharing business results with employees. Salary adjustments will be carried out based on operational conditions, considering domestic economic growth rates, price indices, and industry salary adjustment situations.</li> <li>● Training: Based on the annual training plan, enhance employee capabilities and support their growth to align with the company's development goals.</li> </ul>                                                          |
| Evaluation mechanisms/outcomes                 |                     | <ul style="list-style-type: none"> <li>● The average salary for full-time employees not in managerial positions increased by 4.65% compared to the previous year.</li> <li>● In 2025, the first employee satisfaction survey was conducted, with an overall satisfaction score of 4.1 out of 5.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

IDT understands that offering competitive salaries is essential for recruiting outstanding talent; Each year, based on the Consumer Price Index and average wage policy, the salary adjustment range is regularly reviewed. Only with a stable adjustment mechanism can outstanding employees be retained. In terms of compensation system, our company flexibly awards salaries based on employees' educational background, relevant expertise, work

experience, and certifications. The company adheres to merit-based pay and equal pay for equal work. There are no distinctions of group or gender in salary for each position, and all salaries offered meet the statutory minimum wage requirements.

In addition to monthly salary, year-end bonuses, performance bonuses, performance bonuses, employee compensation, and special performance awards are provided based on company operations, recognizing outstanding employees and fostering a high-performance corporate culture.

Furthermore, to promote work efficiency, our company offers various welfare measures and a comfortable office environment. Through irregular employee welfare activities, we not only reduce work stress but also foster positive interactions among colleagues.

#### The ratio of the standard salary for grassroots staff to the local minimum wage

| Entry-level employee category | Gender | The ratio of standard wage to the local minimum wage |
|-------------------------------|--------|------------------------------------------------------|
| Taiwan                        | Male   | 168.03%                                              |
|                               | Female | 164.25%                                              |
| Overseas                      | Male   | 393.76%                                              |
|                               | Female | 265.40%                                              |

#### Note:

1. Frontline employees with monthly salaries under NT\$63,000 as announced by the Financial Supervisory Commission shall be used; Moreover, frontline employees are limited to full-time employees, excluding interns or dispatched personnel.
2. The standard salary refers to the monthly wages provided to full-time frontline employees (defined as regular salary under the Labor Standards Act).
3. The calculation formula is: standard salary for male (female) entry-level employees / local minimum wage \* 100.

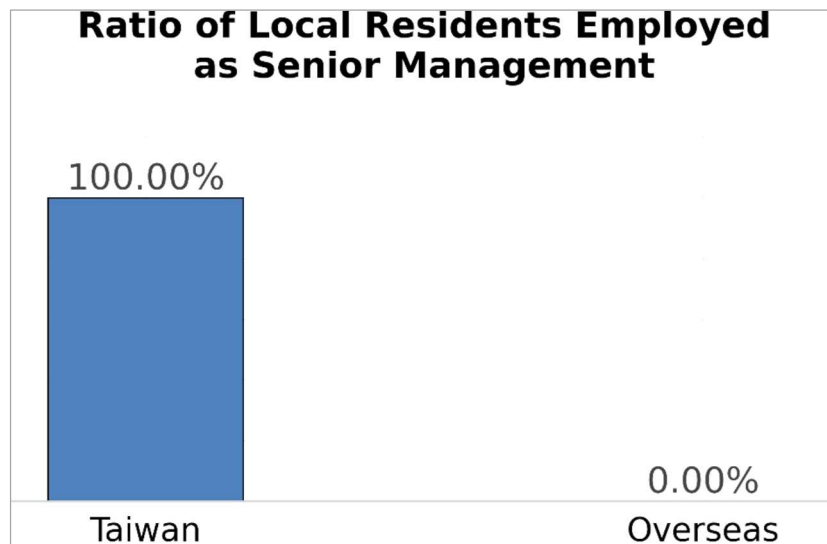
| Full-time employees who do not hold managerial positions | Number of employees | Average annual salary | median annual salary |
|----------------------------------------------------------|---------------------|-----------------------|----------------------|
| 2024                                                     | 343                 | 1,096                 | 922                  |
| 2025                                                     | 345                 | 1,147                 | 978                  |
| Change percentage                                        | +0.58%              | +4.65%                | +6.07%               |

The proportion of our Taiwan operations hiring local talent as senior executives is 100%, demonstrating the company's willingness to collaborate with local communities to discover talent and attract outstanding individuals to work nearby, which helps gain recognition from the community and further enhances the local economic situation.

| Key operational bases | Total number of senior executives | Hiring local residents as senior executives | Ratio |
|-----------------------|-----------------------------------|---------------------------------------------|-------|
| Taiwan                | 12                                | 12                                          | 100%  |
| Overseas              | 0                                 | 0                                           | 0%    |

Note:

1. Senior executives use annual reports to define managers.
2. The ratio is (Number of local residents employed as senior executives at each site / Total number of senior executives at each site) \* 100.



### Leave that is superior to regulations

Our company believes employees have the freedom to establish their own work rhythm, so we offer flexible working hours, allowing employees to manage their time independently and arrange it according to their own work pace and life needs, thereby helping to improve work efficiency and satisfaction. Additionally, the company provides employees with one day off each year for their birthday, allowing them to take leave on their birthday or chosen date within the month to show the company's care and value.

Additionally, to care for newly hired employees so they don't have to worry about job changes and no time off, the company provides employees with special leave that exceeds the Labor Standards Act, meaning they can enjoy 7 days of leave from the date of reporting, allowing them to focus on their work without worrying about taking leave.

In terms of friendly families, we legally provide male colleagues with childbirth and prenatal checkup leave, ensuring that male colleagues are not present when welcoming new family members. Additionally, our company promotes various child-friendly welfare measures to ensure employees with young children have no worries. Mechanisms include childcare services, family care leave, and unpaid parental leave.

| Employee benefits programs                                                                                                                |        | Taiwan     |      | Overseas |      |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------|------------|------|----------|------|
| Group insurance                                                                                                                           |        | V          |      | X        |      |
| Marriage/childbirth/funeral subsidies                                                                                                     |        | V          |      | X        |      |
| Bonuses for the three festivals                                                                                                           |        | V          |      | V        |      |
| Performance bonuses                                                                                                                       |        | V          |      | V        |      |
| Shareholding trust                                                                                                                        |        | V          |      | X        |      |
| Regular check-ups                                                                                                                         |        | V          |      | V        |      |
| Birthday gift                                                                                                                             |        | V          |      | V        |      |
| Employee trips                                                                                                                            |        | V          |      | X        |      |
| Year-end banquet                                                                                                                          |        | V          |      | V        |      |
| Employee parental leave / annual                                                                                                          | Gender | Statistics |      |          |      |
|                                                                                                                                           |        | 2022       | 2023 | 2024     | 2025 |
| Number of employees eligible for parental leave (Note 1).                                                                                 | Male   | 5          | 8    | 7        | 7    |
|                                                                                                                                           | Female | 3          | 3    | 4        | 1    |
| Number of employees applying for parental leave                                                                                           | Male   | 3          | 2    | 0        | 3    |
|                                                                                                                                           | Female | 2          | 1    | 3        | 1    |
| Number of employees who are expected to return to work after their parental leave period ends                                             | Male   | 1          | 1    | 0        | 3    |
|                                                                                                                                           | Female | 0          | 0    | 2        | 2    |
| Number of employees who actually returned to work after completing parental leave (Note 2).                                               | Male   | 1          | 1    | 0        | 3    |
|                                                                                                                                           | Female | 0          | 0    | 2        | 2    |
| Return-to-Work Rate (Note 3)                                                                                                              | Male   | 100%       | 100% | 0%       | 100% |
|                                                                                                                                           | Female | 0%         | 0%   | 100%     | 100% |
| The number of employees who completed parental leave in the previous year and remained employed for twelve months after returning to work | Male   | 0          | 1    | 1        | 0    |
|                                                                                                                                           | Female | 0          | 0    | 0        | 2    |
| Retention rate (Note 4).                                                                                                                  | Male   | 0%         | 100% | 0%       | 0%   |
|                                                                                                                                           | Female | 0%         | 0%   | 0%       | 100% |

Note 1: The number of employees eligible for parental leave is based on the number of male and female employees who have applied for maternity or paternity leave in the past three years.

Note 2: The actual number of employees returning to work after parental leave expires includes those who returned early.

Note 3: Reinstatement rate = (Actual total number of employees returning in the year / Total number of employees expected to return in the year) \* 100.

Note 4: Retention rate = (Total number of employees still employed in the twelve months after resuming work in the previous year / Number of employees actually returned to work in the previous year) \* 100.

## A happy workplace

Employees are the key to our company's growth and competitiveness. We actively strive to create a happy workplace, which is essential to retain outstanding talent. The company utilizes surplus space to build an employee gym, basketball court, and sky garden recreation area, allowing employees to relax both physically and mentally during their work. At the same time, all regional offices provide unlimited single-origin coffee, tea, and snack displays for employees to enjoy freely.

Our company values both work and family balance among employees. Every year, we hold Employee Family Day, inviting employees to bring their families and enjoy together. In 2025, together with our parent company Qisda Group, we will host the "Green Wilds Wonderland: Wonderful Companions" Family Day at Puxin Ranch, bringing together employees and friends to create the largest happy event. After a period of relaxation and recharging, we will be more motivated to start work.

Rooftop Garden Recreation Area



Basketball Court



Family Day



## Regarding employee insurance

In addition to labor and health insurance as required by the government, IDT also offers comprehensive group insurance plans, including life insurance, critical illness insurance, group

hospitalization medical insurance, cancer insurance, and accident insurance, to enhance employee protection and make life and work more secure. At the same time, the company has purchased managers' liability insurance to protect its legally liable compensation liabilities within the scope of its business operations.

### Retirement security

Regarding the retirement system, the company operates in accordance with the Labor Standards Act and applies the Labor Pension Act. The company allocates a labor pension fund of no less than 6% of the monthly contribution in accordance with the Labor Pension Act, which is deposited in employees' personal labor pension accounts established by the Ministry of Labor.

Conditions for claiming the new pension system: Employees aged 60 or above and who have worked for more than 15 years may choose to receive a lump sum or monthly payments; If you have less than 15 years of service, you can only receive it once.

Retirement requirements: According to Article 53 of the Labor Standards Act, employees (1) must have worked for more than 15 years and be at least 55 years old. (2) Those with more than 25 years of work experience. (3) Those who have worked for more than 10 years and are at least 60 years old may voluntarily request retirement.

## 5.2.2 Talent cultivation

|                                                          |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                   | The company's sustainable operation and growth rely on employees fully leveraging their expertise and management skills. Through training and development mechanisms at different levels, we continuously enhance the competitiveness of employees and supervisors, making the company a global leader in system integration technology and operations.                                                                                                                       |
| <b>Policy/Commitment</b>                                 |                   | The company has established dedicated units to develop training and development plans for employees and supervisors at various levels and positions, providing corresponding training and learning resources to support their job skills and career development.                                                                                                                                                                                                              |
| <b>Goal</b>                                              | <b>Short-term</b> | <ul style="list-style-type: none"> <li>● The functional training rate for new employees has reached 100%; Each employee category receives an average of 12 hours of training each year.</li> <li>● Strengthen management requirements for managers to meet future company challenges and growth.</li> <li>● Re-examine the supervisor learning and development blueprint in response to environmental changes, cultivating leaders who can face future challenges.</li> </ul> |

|                                                        |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        | <b>Medium to long term</b> | <ul style="list-style-type: none"> <li>● The average annual training hours for all categories of employees reach 14 hours.</li> <li>● Through competency-oriented executive training programs, we enhance leadership capabilities at all levels.</li> <li>● Enhance the professional skills and management capabilities of employees and supervisors to maintain company technology.</li> <li>● Provide professional training courses for employees to support their career development.</li> </ul>                                                                                                                                                                                               |
| <b>Responsible Department/<br/>Grievance mechanism</b> |                            | <ul style="list-style-type: none"> <li>● Responsible department: Human Resources Department</li> <li>● Grievance Mechanism: ericwu@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Resources invested in the current year</b>          |                            | <ul style="list-style-type: none"> <li>● Potential Talent and Management Development: Held the 2025 Executive Training - Team Communication Skills Course, with 18 participants completing the training, totaling 144 hours; Executive Training - Situational Leadership Course, with a total of 5 participants completing the training, totaling 40 hours.</li> <li>● Personal professional skills training: covering project management, cloud and AI applications, information security systems, etc., totaling 333 participants. The training effectively improves employee work efficiency and project capabilities, promoting skill application and personal career development.</li> </ul> |
| <b>Evaluation mechanisms/outcomes</b>                  |                            | <ul style="list-style-type: none"> <li>● Skill training rate for new employees.</li> <li>● The annual average training hours per person are met.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

To enhance employees' professional skills, our company formulates training plans each year based on company development needs and implements training objectives, enabling employees to advance their careers and allowing the company to benefit from the growth and progress of our colleagues. Continue to pass on skills and experience to relevant departments through internal training, assist colleagues in formulating learning and development directions, and use this as a basis for employees to plan their personal career plans. External training is applied for by departments based on business needs. Once approved, dedicated personnel are assigned to attend courses organized by external organizations. After training, participating colleagues share their training experiences with other department staff, allowing relevant personnel to apply what they have learned.

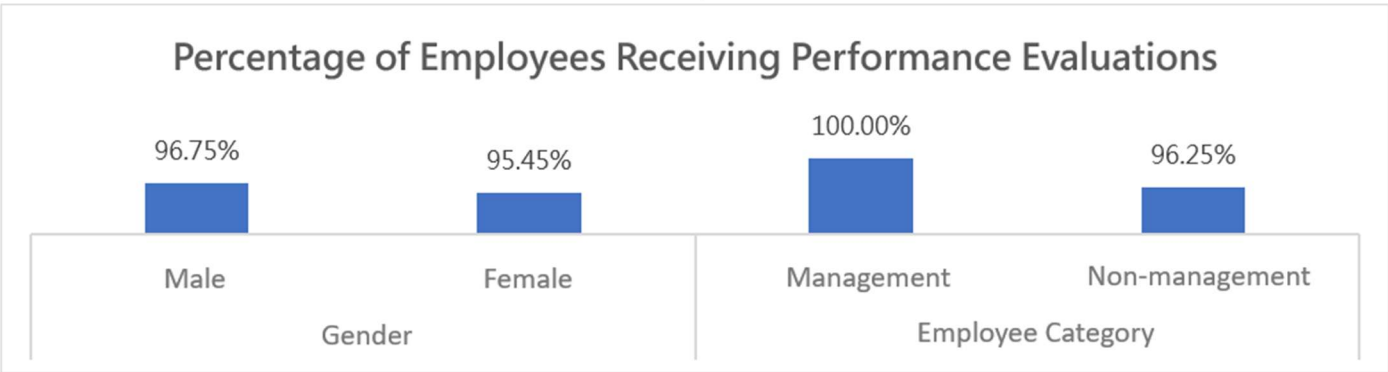
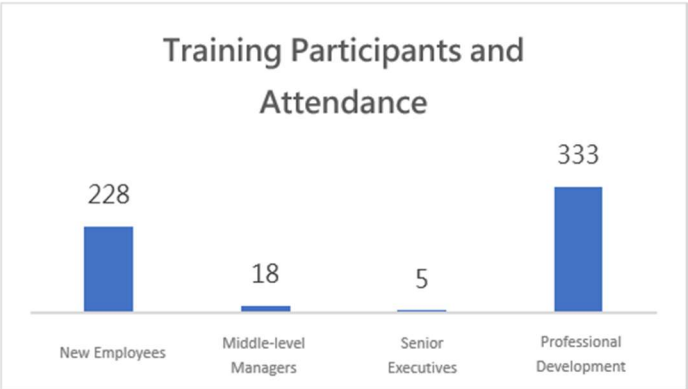
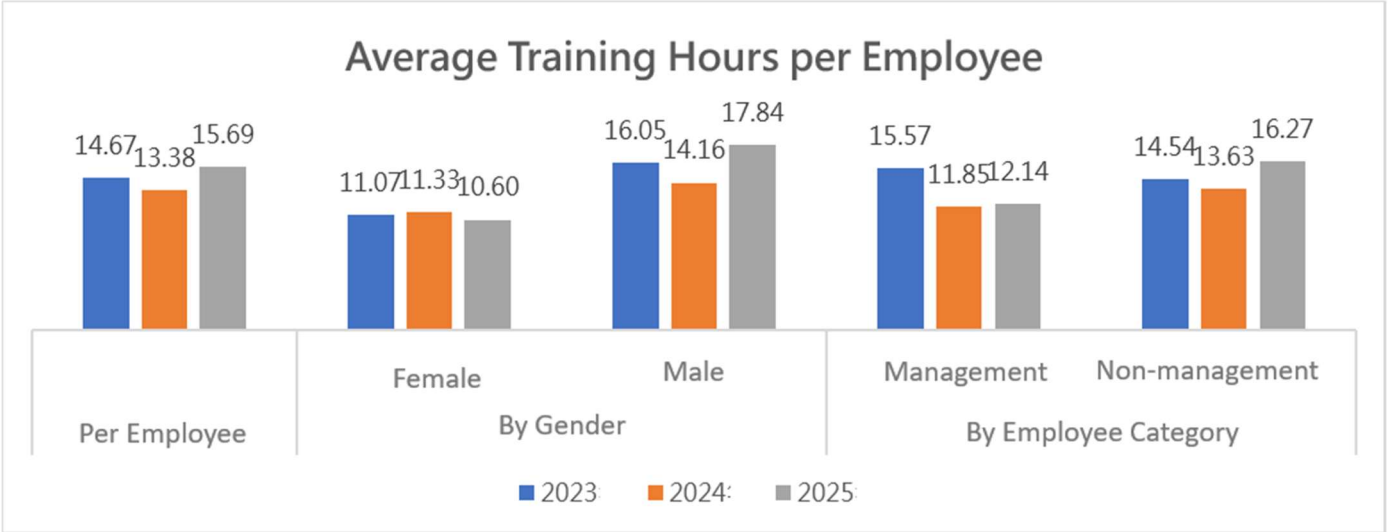
Since 2019, we have implemented the LMS (Learning Management System) system to offer employees more flexible class scheduling options. The LMS system includes various regularly scheduled training courses, with categories such as external courses such as occupational safety and health on-the-job education, original manufacturer product testing and certification, accounting and auditing expertise, and leadership leadership; Internal courses include legal affairs courses, information security, new employee training,

occupational safety  
and health training, and system equipment operation.

| Statistics on average employee training hours per year |               | 2023  | 2024  | 2025  |
|--------------------------------------------------------|---------------|-------|-------|-------|
| Every employee                                         |               | 14.67 | 13.38 | 15.69 |
| Employees are classified by gender                     | Female        | 11.07 | 11.33 | 10.60 |
|                                                        | Male          | 16.05 | 14.16 | 17.84 |
| Classify employees by category                         | Supervisor    | 15.57 | 11.85 | 12.14 |
|                                                        | Not in charge | 14.54 | 13.63 | 16.27 |

**Note:**

1. Total number of employees for the year: The company uses the total number of employees as of the end of the year (12/31). Directors are not employees; while the general manager, CEO, and other positions are all employee-level roles. Training statistics include in-house training, external training, free or paid courses. Including leave or subsidies from the company, all are included. Average training hours per employee: Total training hours for all employees in the year / Total number of employees for the year.
2. Average training hours per female employee: Total training hours for female employees in the year / Total number of female employees for the year.
3. Average training hours for each category: Total training hours for that category in the current year / Total number of employees in that category for the year.



Note: New employees who have been employed for less than three months are still in the probation period and need to undergo assessments, so they are not included in the annual performance evaluation. In other words, the annual completion rate does not reach 100%.

### 5.2.3 Labor-management communication

IDT has established diverse communication channels to ensure employees can convey their needs and suggestions to the company. If employees discover violations or illegal activities at work, they can file anonymous complaints and reports through the complaint channel. The company also commits to protecting whistleblowers' identities, ensuring strict confidentiality among investigators, and the company will not dismissal, demot, or reduce salaries due to whistleblowing incidents. Instead, it provides a legally safeguarded, formal protection mechanism for anonymous whistleblowers.

In addition, our company has established the 'Workplace Sexual Harassment Prevention Measures, Complaint and Disciplinary Procedures' and set up complaint channels. When necessary, a 'Sexual Harassment Complaint Handling Committee' is established to handle complaints to ensure cases are handled properly and fairly.

| Sexual harassment statistics | 2023 | 2024 | 2025 |
|------------------------------|------|------|------|
| Accepted Cases               | 0    | 0    | 1    |
| Number of cases              | 0    | 0    | 0    |
| Number of cases closed       | 0    | 0    | 0    |

To promote communication and cooperation between labor and management, our company holds regular labor-management meetings every quarter, establishing a standardized communication platform to continuously strengthen employee rights protection and workplace harmony. All labor administrative operations at the company comply with relevant labor laws. If there are adjustments to workers' job positions or locations, they are legally announced in advance. In 2025, the company has not experienced mass layoffs of workers.

#### Internal Communication and Management v



##### Labor-Management Meeting

To promote two way communication between labor and management, establish a harmonious labor-management relationship, and ermance employee benefits.



##### Contractors Meeting

Discuss contractor work status and improvement needs to ensure eccupational safety.



##### HR Service Unit

Provide labor related regulations Znd employeec services through digital, channets and email.



##### Direct Communication with Senior Management

Ensure smooth two way communication and promptly respond to employee feedback and suggestions.

| Labor dispute statistics | 2023 | 2024        | 2025        |
|--------------------------|------|-------------|-------------|
| Accepted Cases           | 0    | 1 (Note 1). | 1 (Note 2). |
| Number of cases closed   | 0    | 1           | 1           |

Note 1: In 2024, there was one external labor-management dispute that the employee withdrew during the labor-management mediation process.

Note 2: In 2025, there will be one external labor-management dispute that was resolved during labor-management mediation.

| Statistics on external labor penalties | 2023 | 2024 | 2025 |
|----------------------------------------|------|------|------|
| The number of occurrences              | 0    | 0    | 0    |
| Number of cases closed                 | 0    | 0    | 0    |

## Employee satisfaction opinion survey

As IDT values and cares about every employee's feelings and work environment, it conducted its first employee satisfaction survey in December 2025, with plans to continue annually thereafter. The survey covers career development, compensation and benefits, leadership styles, and teamwork. The survey results will serve as a reference for future improvements and management enhancements, aiming to work with employees to create a better and more secure work environment.

|                          |                                                              |
|--------------------------|--------------------------------------------------------------|
| Investigative units      | Human Resources Department                                   |
| Survey subjects          | All Employees of Interactive Digital Technologies Inc. (IDT) |
| Survey frequency         | Once a year                                                  |
| During the investigation | All of 2025                                                  |
| Questionnaire responses  | 253 copies                                                   |
| Participation rate       | 68.40%                                                       |
| Overall score            | 4.1 (Note: maximum score is 5 points).                       |

Based on the survey results, the following are the ongoing improvements and initiatives for 2026:

- (1) To provide a high-quality working environment and improve employee efficiency, the headquarters conference room projector replacement is planned and expected to be completed in Q1 2026. Employees are scheduled to fully replace their laptops by Q1 2027, and office wireless network quality and system optimization have been evaluated by MIS.
- (2) To enhance employee benefits, the company plans to pilot a pilot program to include parental options for insured family members of group insurance, with further plans based on actual employee participation.
- (3) In recent years, salary adjustment policies have been based on a 3% of the overall salary budget, with the main focus on increasing the salary growth of frontline employees. In terms of salary adjustment principles, by adjusting the range of salary adjustments for different job grades, the average salary adjustment for employees at grades 3 to 7 is higher than that for grades 8 to 10, with the main goal of strengthening retention among frontline staff.

### 5.3 Occupational Safety and Health

To create safety and health management matters and implement a workplace environment with zero occupational safety and health management, IDT has established an occupational safety office to draft, plan, and supervise, and formed an Occupational Safety and Health Committee to propose, review, and coordinate occupational safety and health policies.

|                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>The importance of this major topic to the company</b> |                            | The safety and health of employees and contractors are the cornerstone of business operations. As a professional system integrator, besides office operations, we also handle telecom/network equipment data centers and on-site construction stages. Providing a safe and worry-free work environment and preventing occupational injuries not only protects the lives of employees and partners but also demonstrates the company's stable operations, enhances employee cohesion, and fulfills corporate social responsibility.                                                                                                     |
| <b>Policy/Commitment</b>                                 |                            | Our company is committed to creating a safe, healthy, and equal happy workplace. Issued the "Labor Human Rights Protection Policy" and the "Statement on Preventing Workplace Unlawful Infringement," pledging strict compliance with labor and occupational safety and health regulations. We not only care about the physical and mental health of our internal employees but also extend our safety commitment to the supply chain, implementing contractor safety management and striving to eliminate potential workplace health and safety risks.                                                                                |
| <b>Goal</b>                                              | <b>Short-term</b>          | <ul style="list-style-type: none"> <li>● Maintain a 100% completion rate for occupational safety training for new employees.</li> <li>● Annual contractor safety and health training and on-site inspections are continuously conducted.</li> <li>● Implement annual employee health checkups and professional on-site health consultations for medical staff.</li> </ul>                                                                                                                                                                                                                                                              |
|                                                          | <b>Medium to long term</b> | We continuously maintain records of 'zero major occupational accidents' and 'zero major human rights violations and workplace violence cases,' deepen our corporate safety culture, and build a comprehensive physical and mental health protection network for employees and contractors.                                                                                                                                                                                                                                                                                                                                             |
| <b>Responsible Department/<br/>Grievance mechanism</b>   |                            | <ul style="list-style-type: none"> <li>● Responsible department: Occupational Safety Office</li> <li>● Grievance Mechanism: ohs@idtech.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Resources invested in the current year</b>            |                            | <ul style="list-style-type: none"> <li>● Employee Health Care: 8 hours of on-site consultation with specialist physicians and 100 hours of contract nurse service, providing one-on-one health consultations for 40 employees in total, and completing analysis of 293 annual health check reports.</li> <li>● Internal occupational safety training: Implement occupational safety and health education for new employees.</li> <li>● Contractor Safety Management: Conducted 3 safety and health training sessions for contractors (with a total of 64 participants), and completed on-site inspections of 6 contractors.</li> </ul> |
| <b>Evaluation mechanisms/outcomes</b>                    |                            | <ul style="list-style-type: none"> <li>● Evaluation Mechanism: Regular Occupational Safety and Health Committee meetings review the implementation of various occupational safety and health</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>measures; Healthcare workers track abnormal indicators in health check reports; On-site safety and health inspections and evaluations were conducted for construction contractors.</p> <ul style="list-style-type: none"><li>● Results: In 2025, the completion rate of occupational safety training for new employees reached 100%, contractor audits and safety and health training were all carried out 100% according to plan, no major human rights violations occurred during the year, and a stable and safe operating environment was maintained.</li></ul> |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Occupational safety and health policy**

IDT recognizes that the safety and health of its employees and business partners are the cornerstone of sustainable business operations. As a professional system integration service provider, we are committed not only to providing employees with a safe and friendly office environment but also extending our safety protection network to project construction sites and contractors' operational processes. Our company strictly complies with the Occupational Safety and Health Act and other relevant laws, and has formulated the "Labor Human Rights Protection Policy" and the "Statement on Preventing Unlawful Workplace Infringements." Through five core policy guidelines, we promote workplace safety and health promotion, and fulfill our commitments through concrete actions:

| Policy guidelines                           | Core commitments and concrete achievements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Comply with occupational safety regulations | <p>Commitment: Fully comply with laws and regulations related to occupational safety and health.</p> <p>Specific implementation: Continuously implement hazard identification and risk assessment in the work environment to control potential risks from the source. In fiscal year 2025, the company has not experienced any major occupational accidents, nor have there been any cases of death in the line of duty or penalties for violations of occupational safety regulations, continuously maintaining a stable and safe operating environment.</p>                                                                                                                                                                                                         |
| Promote health promotion                    | <p>Commitment: Conduct health checkups, arrange professional medical staff on-site services, and actively promote employees' physical and mental health.</p> <p>Specific implementation: Carry out annual employee health checkups and complete abnormal indicator analysis and tracking of 293 health check reports. At the same time, we hire professional medical staff to provide on-site health services, arranging 8 hours of on-site consultation with specialist doctors and 100 hours of on-site service with contracted nurses throughout the year, providing a total of 40 employees with one-on-one professional health consultation and follow-up care.</p>                                                                                              |
| Strengthen safety awareness                 | <p>Commitment: Regularly conduct safety and health education and training to enhance safety awareness among all employees and contractors.</p> <p>Specific implementation: Strict training requirements for personnel, with a 100% completion rate for the annual "New Employee Occupational Safety and Health Training." Additionally, we extend safety awareness to the supply chain by organizing three "Contractor Safety and Health Training" sessions for external partners, with a total of 89 participants (including online video conferences).</p>                                                                                                                                                                                                          |
| Implement risk management                   | <p>Commitment: Identify potential risk factors, continuously improve the work environment, and prevent occupational accidents.</p> <p>Concrete implementation: For on-site construction operations with potential risks, strict contractor safety management is enforced. During the year, on-site safety and health inspections were completed for six contractors, controlling operational risks from the source and ensuring the safety of internal and external personnel. The company also considers occupational safety risks in the annual overall risk assessment and conducts occupational hazard classification and accident reporting procedures according to the company's "Regulations for Emergency Response and Reporting of Major Contingencies."</p> |
| Establish communication mechanisms          | <p>Commitment: Maintain smooth communication channels between labor and management, encourage employees to participate in safety and health matters, and jointly create a friendly workplace.</p> <p>Concrete implementation: Establishing dedicated employee complaint and feedback mailboxes (ohs@idtech.com.tw) to protect employees' right to speak up; Additionally, the Occupational Safety and Health Committee convenes regularly in accordance with the law (a total of four meetings per year), using a transparent and equal two-way communication platform to jointly review and improve the workplace safety and health environment.</p>                                                                                                                 |

## IDT, Interactive Digital Technologies Inc.

### Five Core Occupational Safety & Health Principles



#### **Compliance with OSH Regulations**

Strictly comply with occupational safety and health regulations, uphold labor rights policies, and prevent workplace misconduct and harassment.



#### **Health Promotion**

Provide regular employee health checkups and professional medical consultations with ongoing health monitoring and follow-up services.



#### **Safety Awareness**

Conduct regular OSH education and training programs to strengthen risk prevention and safety awareness among employees and contractors.



#### **Risk Management**

Identify workplace hazards proactively and implement rigorous inspections, audits, corrective actions, and continuous improvement.



#### **Communication Mechanisms**

Hold OSH committee meetings and maintain feedback channels to encourage employee participation and communication on safety and health matters.

### Safety and health management and implementation

IDT has established a dedicated occupational safety and health management unit responsible for improving and managing workplace safety and health, and assisting departments in implementing various safety and health regulations. Through systematic management procedures, we promote the implementation of safety and health management plans, internal audits, and effectiveness evaluations; At the same time, hazard identification and risk control are implemented, providing corresponding protection and improvement measures to prevent occupational accidents from occurring at the source.

Considering the construction characteristics of the integrated system industry, we extended our safety network to external partners. Through the contracting management plan, we proactively assist and regulate contractors' safety and health practices, conducting regular or ad hoc audits of their safety operations and eliminating vendors who do not comply with regulations. In fiscal year 2025, we completed on-site safety and health inspections for six contractors; At the same time, to actively promote the importance of disaster prevention to employees and contractors, one internal on-the-job safety and health training session was held during the year, with a total of 384 employees participating; For external partners, three contractor safety and health education sessions were held, with a total of 61 vendors and 89 participants (including online video calls), comprehensively deepening safety awareness both internally and externally.

To ensure full participation, an "Occupational Safety and Health Committee" is established in accordance with legal requirements, holding meetings once every quarter. The committee is responsible for making recommendations on the company's safety and health policies, management plans, and reviewing and coordinating various occupational safety and health-related matters. Currently, the committee consists of eight members in accordance with

the law, including three labor representatives, accounting for 38% of the committee members, fully ensuring frontline employees' right to speak and participate in occupational safety and health issues.

### **Occupational Safety and Health Professional Certification**

IDT firmly believes that employees with professional protection and emergency response knowledge are key to maintaining a safe workplace and promoting occupational safety and health management. To implement various occupational safety and health regulations and emergency response mechanisms, we actively dispatch personnel to participate in external professional training in accordance with legal requirements and actual operational needs, and obtain relevant qualified certifications. The statistics of our company obtaining occupational safety and health-related certificates and passing training are as follows: a total of 115 certificates.

#### **2025 Occupational Safety and Health Certifications and Training Completion Statistics**

| <b>Certification Name</b>                                             | <b>Legally Required Staffing</b> | <b>Number of IDT Certified Personnel</b> |
|-----------------------------------------------------------------------|----------------------------------|------------------------------------------|
| Occupational Safety and Health Manager                                | 0                                | 2                                        |
| Occupational Safety and Health Administrator                          | 1                                | 2                                        |
| Occupational Safety and Health Supervisor<br>(Including Construction) | 1                                | 76                                       |
| First Aid Personnel                                                   | 9                                | 17                                       |
| Forklift Operator                                                     | As Required                      | 6                                        |
| Supervisor for Oxygen-Deficient Work                                  | As Required                      | 2                                        |
| Roof Work Supervisor                                                  | As Required                      | 10                                       |

### **Occupational injury management**

IDT strictly complies with the Occupational Safety and Health Act and related regulations. We firmly believe that prevention is better than cure. Through pre-event hazard identification and effective education and training, we are committed to creating a safe and worry-free work environment for all employees. Since the company's establishment in 2003 until the disclosure period of this report (end of 2025), the company has achieved an excellent safety record of "zero major occupational injury incidents" and "zero work-related fatalities."

To maintain high standards of workplace safety management, in the event of any false alarm or minor occupational injury, unit supervisors and safety and health personnel will follow established reporting and investigation procedures and immediately activate emergency response mechanisms. We not only implement occupational accident reporting but also conduct detailed accident cause analyses (including unsafe human behavior and unsafe

equipment environments) to develop concrete improvement measures and preventive measures, continuously tracking the effectiveness of improvements to prevent similar incidents from happening again.

Taking the Two Occupational Accidents Occurred in 2025 as Examples:

| Occupational Accident                                                          | Incident Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Specific Improvement Actions and Preventive Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Accident caused by a handling accident at the Taichung office warehouse</p> | <p>In May 2025, while a colleague was unloading a stamping machine from a truck at a Taichung warehouse, the height difference caused by the lifting tailgate dropping to the ground caused the machine to slide unstably, which then struck the colleague's face (resulting in lip laceration, broken front teeth, and concussion). The company immediately activated emergency response and medical care. After proper treatment and hospital observation, the staff recovered smoothly and completed the work injury treatment as instructed.</p> | <ol style="list-style-type: none"> <li>1.Reassess and plan safe moving routes, strictly requiring the avoidance of heavy load unloading in areas with elevation differences, high risk, or uneven ground.</li> <li>2.For overly heavy or bulky goods, mandatory requirements require sufficient personnel to handle them together, and solo operation is strictly prohibited.</li> <li>3.Before handling operations, the surrounding environment and cargo condition must be thoroughly inspected; Strengthen the binding and securing of goods, ensuring that the equipment being transported is in an absolutely stable state before starting the handling process.</li> </ol> |
| <p>Accident caused by a fall, missing during duty</p>                          | <p>In August 2025, while rushing to catch a high-speed rail business trip, the staff member was caught up in the rush and constantly handling customer calls and messages, causing distraction while "using their phone while walking," which led to an accidental trip on the stairs. After investigation and analysis, the main reason for this case was unsafe human behavior (distraction) caused by time pressure.</p>                                                                                                                          | <ol style="list-style-type: none"> <li>1.Regarding field and business trip staff, workplace safety awareness has been strengthened, and staff are strictly urged to pause mobile messages or calls while walking (especially when going up stairs or crossing the street) and to focus on the surrounding traffic conditions.</li> <li>2.Employees are reminded to extend their traffic buffer times when traveling for business or meetings, to avoid anxiety and rushed steps caused by tight schedules, thereby reducing accident risks from rushing and ensuring personal safety.</li> </ol>                                                                                 |

The statistics related to occupational injuries and occupational diseases at IDT are presented below.

| Statistics / Annual Records            |                      | 2023      |                      | 2024      |                      | 2025      |                      |
|----------------------------------------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
|                                        |                      | Employees | Non-employee workers | Employees | Non-employee workers | Employees | Non-employee workers |
| Total experience hours                 |                      | 623661.5  | 13938.5              | 667967.5  | 14491                | 665086    | 12898.5              |
| Deaths caused by occupational injuries | The number of people | 0         | 0                    | 0         | 0                    | 0         | 0                    |
|                                        | Ratio                | 0         | 0                    | 0         | 0                    | 0         | 0                    |
| Serious occupational injuries          | The number of people | 0         | 0                    | 0         | 0                    | 0         | 0                    |
|                                        | Ratio                | 0         | 0                    | 0         | 0                    | 0         | 0                    |
| recordable occupational injuries       | The number of people | 0         | 0                    | 1         | 0                    | 2         | 0                    |
|                                        | Ratio                | 0         | 0                    | 0.30      | 0                    | 0.60      | 0                    |
| Deaths caused by occupational diseases | The number of people | 0         | 0                    | 0         | 0                    | 0         | 0                    |
|                                        | Ratio                | 0         | 0                    | 0         | 0                    | 0         | 0                    |
| Recordable occupational diseases       | The number of people | 0         | 0                    | 0         | 0                    | 0         | 0                    |
|                                        | Ratio                | 0         | 0                    | 0         | 0                    | 0         | 0                    |

Note: Since the number of IDT employees does not reach 500, total working hours are calculated at 200,000 working hours.

| Main types/years               |                                  | 2023      |                      | 2024      |                      | 2025      |                      |
|--------------------------------|----------------------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
|                                |                                  | Employees | Non-employee workers | Employees | Non-employee workers | Employees | Non-employee workers |
| Types of occupational injuries | Slip-and-Fall Injury             | 0         | 0                    | 0         | 0                    | 1         | 0                    |
|                                | cut wound                        | 0         | 0                    | 1         | 0                    | 0         | 0                    |
|                                | Burns/scalds                     | 0         | 0                    | 0         | 0                    | 0         | 0                    |
|                                | The stamping machine was damaged | 0         | 0                    | 0         | 0                    | 1         | 0                    |

|                                |          |   |   |   |   |   |   |
|--------------------------------|----------|---|---|---|---|---|---|
| Types of occupational diseases | Overwork | 0 | 0 | 0 | 0 | 0 | 0 |
|--------------------------------|----------|---|---|---|---|---|---|

Note:

1. The above information does not include subsidiaries Chenlong Technology and Huaqi Communication. Since the number of employees does not reach 50 and is not included in occupational health declarations, it is excluded from the annual total working hours statistics.
2. Since the number of non-employees does not reach 500, the total working hours are calculated at 200,000 working hours.

## A healthy workplace

IDT is committed to building a safe, healthy, and friendly work environment, and has established and promoted four major health protection plans in accordance with the law: the 'Maternal Health Protection Plan,' the 'Abnormal Workload-Induced Disease Prevention Plan,' the 'Human Hazard Prevention Plan,' and the 'Illegal Occupational Abuse Prevention Plan,' all aimed at comprehensively safeguarding employees' workplace health.

To provide employees with a healthy workplace environment, IDT is committed to promoting health management mechanisms that exceed legal requirements. Every two years, we commission professional health screening centers or medical institutions to provide health checkups that exceed legal requirements, and we conduct rigorous health grading and tracking for those with abnormal data.

For on-site medical and nursing services, professional medical staff are provided by doctors for 2 hours every 3 months and by nurses for 2 hours per week. They provide health interventions and guidance for staff, reduce the risk of high-risk health checkup grading, and promote related health promotion and prevention measures. For example, in 2025, a total of 8 hours of on-site consultations by specialists and 100 hours of on-site service by contracted nurses were arranged, providing a total of 40 employees with one-on-one dedicated health consultations.

**The results of relevant health management and promotion initiatives are as follows:**

|                                                                                               |                    |
|-----------------------------------------------------------------------------------------------|--------------------|
| Number of Employees Receiving Health Consultations<br>(Priority Given to High-risk Employees) | 40 employees       |
| On-site Physician Services                                                                    | 8 hours            |
| On-site Nursing Services                                                                      | 100 hours          |
| Health Intervention Interviews for High-risk Employees                                        | 40 sessions        |
| Abnormal Workload (Overwork) Assessment Questionnaires                                        | 243 questionnaires |
| Musculoskeletal Symptom Questionnaire (Ergonomic NMQ)                                         | 244 questionnaires |

## 5.4 Participation in Public Welfare

IDT firmly believes that a company's value is reflected not only in economic growth and operational performance, but also in its care and contribution to society. Our company upholds the philosophy of 'taking from society, giving back to society,' actively engaging in various public welfare and social participation actions, striving to be an agent who promotes positive change and a mutually beneficial society. Through hands-on participation, our company enables employees to feel and gain insights, thereby recognizing our commitment to public welfare and charity, and pursuing and promoting social harmony and goodness.

### Support charity and public welfare

To raise funds for the care and service of vegetative patients, the Genesis Foundation organizes charity fairs across various districts. To enhance community recognition and sponsorship of public welfare, our company is participating in the foundation's "Plant Causes You Sustainable Charity Carnival" held on August 16, 2025, at the public retail market in Wugu District, New Taipei City, and generously donates NT\$10,000 to this event. A total of 20 booths were set up that day, with a total fundraising amount of approximately NT\$180,000, demonstrating great strength through united effort. Through charity sales and local connections, community residents and organizations are invited to join forces and take action to support services for disadvantaged groups.



### “Planting Blessings with Green Energy” Initiative

IDT supports Taiwan Mobile's “Planting Blessings with Green Energy” initiative, which combines renewable energy with public welfare by transforming green electricity revenues into tangible support. The initiative helps create employment opportunities and improve the quality of life for people with intellectual disabilities and other disadvantaged groups, demonstrating corporate social responsibility and creating sustainable value together with stakeholders.



## Promoting sports events

In recent years, Taiwanese golfers have consistently demonstrated outstanding skills on the international stage, achieving impressive results and sparking domestic interest and enthusiasm for golf. IDT has continued its years of dedicated development in women's golf, consistently sponsoring the "2025 Taiwan Mobile Women's Open," jointly organized by Taiwan Mobile and the Taiwan Ladies Professional Golf Association. The event was grandly held from December 17 to 19, 2025, at Changhua Taifeng Golf Course. Our company has long been dedicated to promoting sports culture and has long supported and sponsored the development of Taiwan's sports scene. This year, the total prize money has been further increased to 10 million NTD, attracting nearly a hundred professional female golfers and amateur players from both domestic and international backgrounds, with several overseas players returning to Taiwan to join the festivities.



# Appendix I. GRI Content Index

## ★ Indicates a Material Topic

| Statement of Use                     | IDT has reported the information cited in this GRI Content Index for the period from January 1 to December 31, 2025, with reference to the GRI Standards. |                                                                  |                                                             |                    |                                   |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--------------------|-----------------------------------|
| GRI 1 Used                           | GRI 1: Foundation 2021                                                                                                                                    |                                                                  |                                                             |                    |                                   |
| Applicable GRI Sector Standard(s)    | Not applicable                                                                                                                                            |                                                                  |                                                             |                    |                                   |
| Statement / Topic                    | Disclosure                                                                                                                                                | Description                                                      | Section                                                     | Page               | Reason for Omission / Explanation |
| GRI 2: General Disclosures 2021      |                                                                                                                                                           |                                                                  |                                                             |                    |                                   |
| Organization and Reporting Practices | 2-1                                                                                                                                                       | Organizational details                                           | 2.1 Company Profile                                         | <a href="#">26</a> |                                   |
|                                      | 2-2                                                                                                                                                       | Entities included in the organization's sustainability reporting | About This Report / Reporting Boundary and Scope            | <a href="#">5</a>  |                                   |
|                                      | 2-3                                                                                                                                                       | Reporting period, frequency, and contact point                   | About This Report / Reporting Cycle and Contact Information | <a href="#">5</a>  |                                   |
|                                      | 2-4                                                                                                                                                       | Restatements of information                                      | About This Report / Reporting Boundary and Scope            | <a href="#">5</a>  |                                   |
|                                      | 2-5                                                                                                                                                       | External assurance                                               | About This Report / Information Quality                     | <a href="#">5</a>  |                                   |
| Activities and Workers               | 2-6                                                                                                                                                       | Activities, value chain, and other business relationships        | 2.1 Company Profile                                         | <a href="#">26</a> |                                   |
|                                      | 2-7                                                                                                                                                       | Employees                                                        | 5.1.2 Employee Statistics                                   | <a href="#">97</a> |                                   |

|            |      |                                                                               |                                                       |                    |  |
|------------|------|-------------------------------------------------------------------------------|-------------------------------------------------------|--------------------|--|
|            | 2-8  | Workers who are not employees                                                 | 5.1.2 Employee Statistics                             | <a href="#">97</a> |  |
| Governance | 2-9  | Governance structure and compositionn                                         | 3.1 Governance Practices                              | <a href="#">31</a> |  |
|            | 2-10 | Nomination and selection of the highest governance body                       | 3.1.1 Board of Directors                              | <a href="#">33</a> |  |
|            | 2-11 | Chair of the highest governance body                                          | 3.1.1 Board of Directors                              | <a href="#">33</a> |  |
|            | 2-12 | The highest governance authority plays a role in overseeing impact management | 1.1 Sustainability Committee 3.1.1 Board of Directors | <a href="#">33</a> |  |
|            | 2-13 | The person in charge of impact management                                     | 1.2 Stakeholder Communication                         | <a href="#">13</a> |  |
|            | 2-14 | The role of the highest governance body in sustainability reporting           | 1.1 Sustainability Committee                          | <a href="#">11</a> |  |
|            | 2-15 | Conflicts of interest                                                         | 3.1.1 Board of Directors                              | <a href="#">33</a> |  |
|            | 2-16 | Communicate key major events                                                  | 3.1.1 Board of Directors                              | <a href="#">33</a> |  |
|            | 2-17 | Collective knowledge of the highest governance body                           | 3.1.1 Board of Directors                              | <a href="#">33</a> |  |

|                                  |      |                                                              |                                                              |                                          |                                                                          |
|----------------------------------|------|--------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------|
|                                  | 2-18 | Evaluation of the performance of the highest governance body | 3.1.1 Board of Directors                                     | <a href="#">33</a>                       |                                                                          |
|                                  | 2-19 | Remuneration policies                                        | 3.1.2 Functional Committees / Remuneration Committee         | <a href="#">37</a>                       |                                                                          |
|                                  | 2-20 | Process to determine remuneration                            | 3.1.2 Functional Committees / Remuneration Committee         | <a href="#">37</a>                       |                                                                          |
|                                  | 2-21 | Annual total compensation ratio                              | -                                                            | -                                        | Confidentiality policy / Compensation is confidential and not disclosed. |
| Strategy, Policies and Practices | 2-22 | Statement on sustainable development strategy                | Chairman' s Statement                                        | <a href="#">9</a>                        |                                                                          |
|                                  | 2-23 | Policy commitments                                           | 4.2 Sustainable Supply Chain / 5.1.1 Human Rights Protection | <a href="#">78</a><br><a href="#">94</a> |                                                                          |
|                                  | 2-24 | Embedding policy commitments                                 | 4.2 Sustainable Supply Chain / 5.1.1 Human Rights Protection | <a href="#">78</a><br><a href="#">94</a> |                                                                          |
|                                  | 2-25 | Processes to remediate negative impacts                      | 1.2 Stakeholder Communication                                | <a href="#">13</a>                       | There were no related negative impact events during that year.           |
|                                  | 2-26 | Mechanisms for seeking advice and raising concerns           | 1.2 Stakeholder Communication                                | <a href="#">13</a>                       |                                                                          |
|                                  | 2-27 | Compliance with laws and regulations                         | 3.1.5 Regulatory Compliance                                  | <a href="#">43</a>                       |                                                                          |
|                                  | 2-28 | Membership associations                                      | 2.4 Participation in External Organizations                  | <a href="#">30</a>                       |                                                                          |

|                                    |       |                                                                                |                                                |                    |                                                                                                                                                                                                                                                 |
|------------------------------------|-------|--------------------------------------------------------------------------------|------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement             | 2-29  | Approach to stakeholder engagement                                             | 1.2 Stakeholder Communication                  | <a href="#">13</a> |                                                                                                                                                                                                                                                 |
|                                    | 2-30  | Collective bargaining agreements                                               | -                                              | -                  | Not applicable / The Company has no labor union and has not signed collective bargaining agreements. Employee relations are maintained through quarterly labor-management meetings, and no labor disputes occurred during the reporting period. |
| GRI 3: Material Topics 2021        |       |                                                                                |                                                |                    |                                                                                                                                                                                                                                                 |
| Major topics                       | 3-1   | Process to determine material topics                                           | 1.3 Identification of Material Topics          | <a href="#">18</a> |                                                                                                                                                                                                                                                 |
|                                    | 3-2   | List of material topics                                                        | 1.3 Identification of Material Topics          | <a href="#">18</a> |                                                                                                                                                                                                                                                 |
| Economic                           |       |                                                                                |                                                |                    |                                                                                                                                                                                                                                                 |
| ★ Economic Performance             |       |                                                                                |                                                |                    |                                                                                                                                                                                                                                                 |
| GRI 3: Major Themes 2021           | 3-3   | Management of material topics                                                  | 3.3 Operational Performance                    | <a href="#">52</a> |                                                                                                                                                                                                                                                 |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed                                | 3.3 Operational Performance                    | <a href="#">52</a> |                                                                                                                                                                                                                                                 |
|                                    | 201-2 | Financial implications and other risks and opportunities due to climate change | 4.1 TCFD Climate-related Financial Disclosures | <a href="#">65</a> |                                                                                                                                                                                                                                                 |

|                                    |             |                                                                                                      |                                 |                     |                                                                                                        |
|------------------------------------|-------------|------------------------------------------------------------------------------------------------------|---------------------------------|---------------------|--------------------------------------------------------------------------------------------------------|
|                                    | 201-3       | Defined benefit plan obligations and other retirement plans                                          | 5.2.1 Compensation and Benefits | <a href="#">105</a> |                                                                                                        |
|                                    | 201-4       | Financial assistance received from government                                                        | -                               | -                   | Not applicable / The Company did not receive government financial assistance.                          |
| <b>Market Presence</b>             |             |                                                                                                      |                                 |                     |                                                                                                        |
| GRI 202: Market Presence 2016      | 202-1       | The ratio of the standard salary for grassroots staff of different genders to the local minimum wage | 5.2.1 Compensation and Benefits | <a href="#">105</a> |                                                                                                        |
|                                    | 202-2       | Proportion of senior management hired from the local community                                       | 5.2.1 Compensation and Benefits | <a href="#">105</a> |                                                                                                        |
| <b>Purchasing Practices</b>        |             |                                                                                                      |                                 |                     |                                                                                                        |
| GRI 204: Purchasing Practices 2016 | 204-1       | Proportion of spending on local suppliers                                                            | 4.2 Sustainable supply chains   | <a href="#">78</a>  |                                                                                                        |
| <b>★ Ethics and Integrity</b>      |             |                                                                                                      |                                 |                     |                                                                                                        |
| GRI 3: Material Topics 2021        | 3-3         | Management of material topics                                                                        | 3.1.4 Ethics and Integrity      | <a href="#">40</a>  |                                                                                                        |
| Custom Material Topic              | Integrity-1 | Records of employee violations of integrity during the reporting year                                | 3.1.4 Ethics and Integrity      | <a href="#">40</a>  | The Company did not receive any records of employee violations of integrity during the reporting year. |
| <b>★ Information Security</b>      |             |                                                                                                      |                                 |                     |                                                                                                        |

|                             |                        |                                                                                               |                                        |                    |                                                                                                    |
|-----------------------------|------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------|--------------------|----------------------------------------------------------------------------------------------------|
| GRI 3: Material Topics 2021 | 3-3                    | Management of material topics                                                                 | 3.5 Information Security               | <a href="#">58</a> |                                                                                                    |
| Custom Material Topic       | Information Security-1 | Major information security incidents causing operational disruption during the reporting year | 3.5 Information Security               | <a href="#">58</a> | The Company did not experience any major information security incidents during the reporting year. |
| ★ Customer Service          |                        |                                                                                               |                                        |                    |                                                                                                    |
| GRI 3: Material Topics 2021 | 3-3                    | Management of material topics                                                                 | 3.4 Customer Service                   | <a href="#">54</a> |                                                                                                    |
| Custom Material Topic       | Customer-1             | Customer satisfaction survey                                                                  | 3.4 Customer Service                   | <a href="#">54</a> |                                                                                                    |
| Environmental Aspects       |                        |                                                                                               |                                        |                    |                                                                                                    |
| ★ Energy                    |                        |                                                                                               |                                        |                    |                                                                                                    |
| GRI 3: Material Topics 2021 | 3-3                    | Management of material topics                                                                 | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                    |
| GRI 302: Energy 2016        | 302-1                  | Energy consumption within the organization                                                    | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                    |
|                             | 302-2                  | Energy consumption outside the organization                                                   | -                                      | -                  | Incomplete data / The Company has not yet fully assessed external energy consumption.              |
|                             | 302-3                  | Energy intensity                                                                              | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                    |
|                             | 302-4                  | Reduction of energy consumption                                                               | -                                      | -                  | Incomplete data / The Company has not yet fully                                                    |

|                                                            |       |                                                            |                                        |                    |                                                                                                                  |
|------------------------------------------------------------|-------|------------------------------------------------------------|----------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------|
|                                                            |       |                                                            |                                        |                    | compiled internal electricity-saving statistics.                                                                 |
|                                                            | 302-5 | Reductions in energy requirements of products and services | -                                      | -                  | Not applicable / As a system integration service provider, the Company cannot track end-user energy consumption. |
| <b>Water and Effluents</b>                                 |       |                                                            |                                        |                    |                                                                                                                  |
| GRI 303: Water and Effluents 2018<br>(Management Approach) | 303-1 | Interactions with water as a shared resource               | 4.4 Environmental Management           | <a href="#">92</a> |                                                                                                                  |
|                                                            | 303-2 | Management of water discharge-related impacts              | 4.4 Environmental Management           | <a href="#">92</a> |                                                                                                                  |
| GRI 303: Water and Effluents 2018                          | 303-3 | Water withdrawal                                           | 4.4 Environmental Management           | <a href="#">92</a> |                                                                                                                  |
| <b>★ Emissions</b>                                         |       |                                                            |                                        |                    |                                                                                                                  |
| GRI 3: Material Topics 2021                                | 3-3   | Management of material topics                              | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                                  |
| GRI 305: Emissions 2016                                    | 305-1 | Direct (Scope 1) GHG emissions                             | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                                  |
|                                                            | 305-2 | Energy indirect (Scope 2) GHG emissions                    | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                                  |
|                                                            | 305-3 | Other indirect (Scope 3) GHG emissions                     | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                                  |
|                                                            | 305-4 | GHG emissions intensity                                    | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                                                                                  |

|                                            |       |                                                                                 |                                        |                    |                                                     |
|--------------------------------------------|-------|---------------------------------------------------------------------------------|----------------------------------------|--------------------|-----------------------------------------------------|
|                                            | 305-5 | Reduction of GHG emissions                                                      | 4.3 Energy Saving and Carbon Reduction | <a href="#">81</a> |                                                     |
|                                            | 305-6 | Ozone-depleting substances (ODS) emissions                                      | -                                      | -                  | Not applicable / The Company has no such emissions. |
|                                            | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | -                                      | -                  | Not applicable / The Company has no such emissions. |
| <b>Waste</b>                               |       |                                                                                 |                                        |                    |                                                     |
| GRI 306: Waste 2020 (Management Approach)  | 306-1 | Waste generation and significant waste-related impacts                          | 4.4 Environmental Management           | <a href="#">92</a> |                                                     |
|                                            | 306-2 | Management of significant waste-related impacts                                 | 4.4 Environmental Management           | <a href="#">92</a> |                                                     |
| GRI 306: Waste 2020                        | 306-3 | Waste generation                                                                | 4.4 Environmental Management           | <a href="#">92</a> |                                                     |
|                                            | 306-4 | Waste diverted from disposal                                                    | 4.4 Environmental Management           | <a href="#">92</a> |                                                     |
|                                            | 306-5 | Waste directed to disposal                                                      | 4.4 Environmental Management           | <a href="#">92</a> |                                                     |
| <b>★ Supplier Environmental Assessment</b> |       |                                                                                 |                                        |                    |                                                     |
| GRI 3: Material Topics 2021                | 3-3   | Management of material topics                                                   | 4.2 Sustainable Supply Chain           | <a href="#">78</a> |                                                     |
|                                            | 308-1 | New suppliers screened using environmental criteria                             | 4.2 Sustainable Supply Chain           | <a href="#">78</a> |                                                     |

|                                                 |                   |                                                                                                                       |                                      |                     |  |
|-------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------|--|
| GRI 308: Supplier Environmental Assessment 2016 | 308-2             | Negative environmental impacts in the supply chain and actions taken                                                  | 4.2 Sustainable Supply Chain         | <a href="#">78</a>  |  |
| <b>Social (Including Human Rights)</b>          |                   |                                                                                                                       |                                      |                     |  |
| ★ <b>Employment Relations</b>                   |                   |                                                                                                                       |                                      |                     |  |
| GRI 3: Material Topics 2021                     | 3-3               | Management of material topics                                                                                         | 5.2.1 Compensation and Benefits      | <a href="#">105</a> |  |
| GRI 401: Employment 2016                        | 401-1             | New employee hires and employee turnover                                                                              | 5.1.2 Employee Statistics            | <a href="#">97</a>  |  |
|                                                 | 401-2             | Benefits provided to full-time employees (excluding temporary or part-time employees)                                 | 5.2.1 Compensation and Benefits      | <a href="#">105</a> |  |
|                                                 | 401-3             | Parental leave                                                                                                        | 5.2.1 Compensation and Benefits      | <a href="#">105</a> |  |
|                                                 | Salary disclosure | Disclosure of the number of full-time non-managerial employees, average and median salaries, and year-on-year changes | 5.2.1 Compensation and Benefits      | <a href="#">105</a> |  |
| <b>Labor/Management Relations</b>               |                   |                                                                                                                       |                                      |                     |  |
| GRI 402: Labor/Management Relations 2016        | 402-1             | Minimum notice periods regarding operational changes                                                                  | 5.2.3 Labor-Management Communication | <a href="#">115</a> |  |
| ★ <b>Occupational Health and Safety</b>         |                   |                                                                                                                       |                                      |                     |  |

|                                                                    |       |                                                                                                               |                                    |                     |  |
|--------------------------------------------------------------------|-------|---------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------|--|
| GRI 3: Material Topics 2021                                        | 3-3   | Management of material topics                                                                                 | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
| GRI 403: Occupational Health and Safety 2018 (Management Approach) | 403-1 | Occupational health and safety management system                                                              | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-2 | Hazard identification, risk assessment, and incident investigation                                            | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-3 | Occupational health services                                                                                  | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-4 | Worker participation, consultation, and communication on occupational health and safety                       | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-5 | Worker training on occupational health and safety                                                             | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-6 | Promoting worker health                                                                                       | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
|                                                                    | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked to business relationships | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |
| GRI 403: Occupational Health and Safety 2018                       | 403-8 | Workers covered by the occupational health and safety management system                                       | 5.3 Occupational Health and Safety | <a href="#">118</a> |  |

|                                               |        |                                                                                      |                                                         |                                          |                                                                             |
|-----------------------------------------------|--------|--------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------|
|                                               | 403-9  | Work-related injuries                                                                | 5.3 Occupational Safety and Health                      | <a href="#">118</a>                      |                                                                             |
|                                               | 403-10 | Work-related ill health                                                              | 5.3 Occupational Safety and Health                      | <a href="#">118</a>                      |                                                                             |
| ★ Training and Education                      |        |                                                                                      |                                                         |                                          |                                                                             |
| GRI 3: Material Topics 2021                   | 3-3    | Management of material topics                                                        | 5.2.2 Talent Development                                | <a href="#">111</a>                      |                                                                             |
| GRI 404: Training and Education 2016          | 404-1  | Average hours of training per employee per year                                      | 5.2.2 Talent Cultivation                                | <a href="#">111</a>                      |                                                                             |
|                                               | 404-2  | Programs for upgrading employee skills and transition assistance                     | 5.2.2 Talent Cultivation                                | <a href="#">111</a>                      |                                                                             |
|                                               | 404-3  | Percentage of employees receiving regular performance and career development reviews | 5.2.2 Talent Cultivation                                | <a href="#">111</a>                      |                                                                             |
| Employee Diversity and Equal Opportunity      |        |                                                                                      |                                                         |                                          |                                                                             |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1  | Diversity of governance bodies and employees                                         | 3.1.1 Board of Directors /<br>5.1.2 Employee Statistics | <a href="#">33</a><br><a href="#">97</a> |                                                                             |
|                                               | 405-2  | Ratio of basic salary and remuneration of women to men                               | -                                                       | -                                        | Confidentiality policy /<br>Compensation is confidential and not disclosed. |
| ★ Supplier Social Assessment                  |        |                                                                                      |                                                         |                                          |                                                                             |
| GRI 3: Material Topics 2021                   | 3-3    | Management of material topics                                                        | 4.2 Sustainable Supply Chain                            | <a href="#">78</a>                       |                                                                             |

|                                          |       |                                                                                           |                                                        |                                                        |                                                                               |
|------------------------------------------|-------|-------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------|
| GRI 414: Supplier Social Assessment 2016 | 414-1 | New suppliers screened using social criteria                                              | 4.2 Sustainable Supply Chain                           | <a href="#"><u>78</u></a>                              |                                                                               |
|                                          | 414-2 | Negative social impacts in the supply chain and actions taken                             | 4.2 Sustainable Supply Chain                           | <a href="#"><u>78</u></a>                              |                                                                               |
| <b>Customer Privacy</b>                  |       |                                                                                           |                                                        |                                                        |                                                                               |
| GRI 418: Customer Privacy 2016           | 418-1 | Substantiated complaints concerning breaches of customer privacy or loss of customer data | 3.1.5 Regulatory Compliance / 3.5 Information Security | <a href="#"><u>43</u></a><br><a href="#"><u>58</u></a> | No incidents of customer privacy breaches occurred during the reporting year. |

## Appendix II. External Verification Statement



#### **ARES INTERNATIONAL's Opinion**

We summarize the contents of Interactive Digital Technologies Inc.'s ESG Sustainability Report and provide a fair opinion of Interactive Digital Technologies Inc.'s relevant operations and performance. We believe that the indices such as economic, social and environmental performance of 2025 are presented correctly. The performance indices disclosed in the report demonstrate Interactive Digital Technologies Inc.'s efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (v3), as well as planning and implemented this part of the activities to obtain the necessary information and data. We believe there are sufficient evidences provided by Interactive Digital Technologies Inc. to show that its reporting method according to the AA1000 Assurance Standard (v3) and their self-statement are in line with the GRI standards.

#### **Verification Method**

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to ESG Sustainability policy to confirm the appropriateness of the report in this statement.
- Discussions about stakeholder's engagement with the managers of Interactive Digital Technologies Inc., however, we have no direct contact with external stakeholders.
- Interviews with employees related to ESG Sustainability management, report preparation and information provision.
- Review the critical developments related to organizations.
- Review the scope and maturity of systems related to financial and non-financial reports.
- Review the supporting evidences declared in the report, and the process management described in the report and its associated AA1000 Accountability Principles (2018) on the principles of inclusivity, materiality, responsiveness and impact.

#### **Conclusion**

The detailed review results of the AA1000 Accountability Principles and the core disclosures of the Global Reporting Initiative (GRI) standard, Sustainability Accounting Standards Board (SASB) standard, and Task force on Climate-related Financial Disclosures (TCFD) for inclusivity, materiality, responsiveness and impact are as follows:

#### **The inclusivity**

This report reflects that Interactive Digital Technologies Inc. engages with its stakeholder through a variety of channels, such as internal and external communication mechanisms and the activities of stakeholders. This report covers topics of concern in stakeholders associated with Interactive Digital Technologies Inc., fairly reports, and discloses economic, social, and environmental information. In our professional opinions, this report covers Interactive Digital Technologies Inc.'s inclusivity issues.

#### **The materiality**

Interactive Digital Technologies Inc. publishes the information related to ESG Sustainability to enable stakeholders to judge the organization management and performance. In our professional opinions, this report appropriately covers the material issues of Interactive Digital Technologies Inc..

#### **Responsiveness**

Interactive Digital Technologies Inc. responds to requests and opinions from stakeholders. The implementation methods include customer satisfaction surveys and communication mechanisms for numerous internal and external stakeholders. In our professional opinions, this report covers Interactive Digital Technologies Inc.'s responsiveness topics.

#### **Impact**

Interactive Digital Technologies Inc. developed and implemented processes to monitor, measure and account for how their actions affect the wider ecosystem, echoing all the aspects of this report demonstrated by their own management systems and capabilities issue content, and provide the comprehensive and balanced disclosure, such as the declaration of energy projects and carbon footprint verification. In our professional opinions, this report covers Interactive Digital Technologies Inc.'s impact topic.

#### **GRI Standards**

Interactive Digital Technologies Inc. provides declaration of compliance with the GRI Standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to GRI Standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Interactive Digital Technologies Inc.

#### **SASB Standard and TCFD**

Interactive Digital Technologies Inc. provides declaration of compliance with the SASB and TCFD. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to SASB standard and TCFD in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Interactive Digital Technologies Inc.

#### **Assurance Level**

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

#### **Responsibility**

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of Interactive Digital Technologies Inc. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

#### **Ability and Independence**

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fairtrade guidelines.

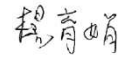
**On behalf of the assurance team**

**May 21, 2026**

**ARES International Certification Co., Ltd. (ARES Certification Group)**

**Taiwan, Republic of China**

*Signed by*



Lead Verifier



C.E.O

Calvin Chen



**AA1000**  
Licensed Report  
000-697/V3-0Y5LY

## Appendix III. SASB Industry Standards Index Table

(IDT follows the SASB industry classification: Technology & Communications / Software & IT Services, Version December 2023)

| SASB Topic                                         | Code         | Accounting Metric                                                                                                                                            | Disclosure Method     | Unit                                       | Disclosure Content                                                                                                                                                                                                                                                                        |
|----------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental Footprint of Hardware Infrastructure | TC-SI-130a.1 | (1) Total energy consumption, (2) percentage grid electricity, and (3) renewable percentage                                                                  | Quantitative          | Gigajoules (GJ), %                         | (1) 4,625.5665 GJ<br>(2) 100%<br>(3) 0%                                                                                                                                                                                                                                                   |
|                                                    | TC-SI-130a.2 | (1) Total water withdrawal, percentage in regions with high or extremely high baseline water stress; (2) total water consumption, percentage in such regions | Quantitative          | Thousand cubic meters (m <sup>3</sup> ), % | (1) Total water withdrawal: 5.5900 thousand m <sup>3</sup> , 0%<br>(2) Total water consumption: 1.1180 thousand m <sup>3</sup> , 0%<br><br>(Note: In accordance with Qisda Group policy, a unified 20% consumption rate is applied.) IDT operates in low to medium water stress regions.) |
|                                                    | TC-SI-130a.3 | Discussion of integration of                                                                                                                                 | Discussion & Analysis | -                                          | Not applicable, no data centers                                                                                                                                                                                                                                                           |

|                                        |              |                                                                                                |                       |            |                                                                                                                                                                               |
|----------------------------------------|--------------|------------------------------------------------------------------------------------------------|-----------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |              | environmental considerations into data center strategic planning                               |                       |            |                                                                                                                                                                               |
| Data Privacy and Freedom of Expression | TC-SI-220a.1 | Description of policies and practices related to targeted advertising and user privacy         | Discussion & Analysis | -          | Not applicable. The Company does not engage in targeted advertising or collect user privacy data; therefore, no use, storage, disclosure, or deletion processes are required. |
|                                        | TC-SI-220a.2 | Number of users whose information was used for secondary purposes                              | Quantitative          | Number     | 0 (no occurrence in 2025)                                                                                                                                                     |
|                                        | TC-SI-220a.3 | Total monetary losses from legal proceedings related to user privacy                           | Quantitative          | Currency   | 0 (no occurrence in 2025)                                                                                                                                                     |
|                                        | TC-SI-220a.4 | (1) Number of law enforcement requests for user information, (2) number of users affected, (3) | Quantification        | Counts / % | 0% (no occurrence in 2025)                                                                                                                                                    |

|               |              |                                                                                                                                            |                       |          |                                                                                                                 |
|---------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------|-----------------------------------------------------------------------------------------------------------------|
|               |              | percentage resulting in disclosure                                                                                                         |                       |          |                                                                                                                 |
|               | TC-SI-220a.5 | List of countries where core products/services are subject to government-required surveillance, blocking, content filtering, or censorship | Discussion & Analysis | -        | None                                                                                                            |
| Data Security | TC-SI-230a.1 | (1) Number of data breaches, (2) percentage involving personal data, (3) number of affected users                                          | Quantitative          | Count, % | 0%                                                                                                              |
|               | TC-SI-230a.2 | Description of approach to identifying and addressing data security risks,                                                                 | Discussion & Analysis | -        | Asset inventory, threat and vulnerability analysis, and risk assessment conducted using ISO 27001:2022 standard |

|                                                                                     |              |                                                                                                                                                                   |              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|-------------------------------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|-----------------------|-----------|---|---------------------------|-------------|---|-------------------------|--------------|---|-------------------------|--------------|----|
|                                                                                     |              | including use of third-party cybersecurity standards                                                                                                              |              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
| Recruiting & Managing a Global, Diverse, and Skilled Workforce                      | TC-SI-330a.1 | Percentage of employees requiring work visas                                                                                                                      | Quantitative | %        | 0%                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|                                                                                     | TC-SI-330a.2 | Employee engagement percentage                                                                                                                                    | Quantitative | %        | 68.4%                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|                                                                                     | TC-SI-330a.3 | Representation of (a) executive management, (b) non-executive management, (c) technical staff, and (d) all other employees by (1) gender and (2) diversity groups | Quantitative | %        | <table><tr><td>Employee categories</td><td>(1) Gender ratio (female/male/undisclosed).</td><td>(2) Proportion of diverse groups (by group).</td></tr><tr><td>(a) Senior management</td><td>(1%/6.2%)</td><td>0</td></tr><tr><td>(b) Non-senior management</td><td>(2.6%/4.1%)</td><td>0</td></tr><tr><td>(c) Technical personnel</td><td>(5.4%/55.8%)</td><td>0</td></tr><tr><td>(d) All other employees</td><td>(19.7%/5.2%)</td><td>1%</td></tr></table> | Employee categories                         | (1) Gender ratio (female/male/undisclosed).  | (2) Proportion of diverse groups (by group). | (a) Senior management | (1%/6.2%) | 0 | (b) Non-senior management | (2.6%/4.1%) | 0 | (c) Technical personnel | (5.4%/55.8%) | 0 | (d) All other employees | (19.7%/5.2%) | 1% |
|                                                                                     |              |                                                                                                                                                                   |              |          | Employee categories                                                                                                                                                                                                                                                                                                                                                                                                                                        | (1) Gender ratio (female/male/undisclosed). | (2) Proportion of diverse groups (by group). |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|                                                                                     |              |                                                                                                                                                                   |              |          | (a) Senior management                                                                                                                                                                                                                                                                                                                                                                                                                                      | (1%/6.2%)                                   | 0                                            |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|                                                                                     |              |                                                                                                                                                                   |              |          | (b) Non-senior management                                                                                                                                                                                                                                                                                                                                                                                                                                  | (2.6%/4.1%)                                 | 0                                            |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
| (c) Technical personnel                                                             |              |                                                                                                                                                                   |              |          | (5.4%/55.8%)                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0                                           |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
| (d) All other employees                                                             | (19.7%/5.2%) | 1%                                                                                                                                                                |              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
| Note: Diverse ethnic groups include people with disabilities and indigenous status. |              |                                                                                                                                                                   |              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
|                                                                                     |              |                                                                                                                                                                   |              |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |
| Intellectual                                                                        | TC-SI-       | Total monetary                                                                                                                                                    | Quantitative | Currency | None (not occurring in 2025).                                                                                                                                                                                                                                                                                                                                                                                                                              |                                             |                                              |                                              |                       |           |   |                           |             |   |                         |              |   |                         |              |    |

|                                               |              |                                                                                       |                       |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------|--------------|---------------------------------------------------------------------------------------|-----------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Property Protection & Competitive Behavior    | 520a.1       | losses from legal proceedings related to anti-competitive behavior regulations        |                       |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Managing Disruptions from Technology Failures | TC-SI-550a.1 | (1) Number of performance issues and (2) service disruptions; total customer downtime | Quantification        | Count, days | None (not occurring in 2025).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                               | TC-SI-550a.2 | Description of business continuity risks related to operational disruptions           | Discussion & Analysis | -           | <ol style="list-style-type: none"> <li>1. System or project management platform failure: ERP, PMS, ticketing, or document systems may experience downtime, data loss, or interruption, affecting project execution, procurement, maintenance response, and customer service, leading to: <ol style="list-style-type: none"> <li>(1) project delivery delays,</li> <li>(2) inability to meet SLA requirements,</li> <li>(3) contractual risks for telecom clients.</li> </ol> </li> <li>2. Cybersecurity incidents: As a system integrator requiring long-term client network connectivity, cyberattacks may cause system outages, data leakage, or network instability, resulting in:</li> </ol> |

|                  |             |                                                                     |              |          |                                                                                                      |
|------------------|-------------|---------------------------------------------------------------------|--------------|----------|------------------------------------------------------------------------------------------------------|
|                  |             |                                                                     |              |          | (1) service disruption,<br>(2) reduced customer trust,<br>(3) regulatory or contractual liabilities. |
| Activity Metrics |             |                                                                     |              |          |                                                                                                      |
| -                | TC-SI-000.A | (1) Number of licenses or subscriptions, (2) percentage cloud-based | Quantitative | Count, % | (1) 576 units<br>(2) 34.5%                                                                           |
| -                | TC-SI-000.B | (1) Data processing capacity, (2) outsourcing percentage            | Quantitative | Custom   | (1) 140 Colors<br>(2) 5.7%                                                                           |
| -                | TC-SI-000.C | (1) Data storage volume, (2) outsourcing percentage                 | Quantitative | TB, %    | (1) 0.0003PB<br>(2) 0%                                                                               |

# Appendix IV. Climate-Related Information Disclosure for OTC-Listed Companies

## Implementation of Climate-Related Information

| Item                                                                                                                                                       | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Describe the board of directors' and management' s oversight and governance of climate-related risks and opportunities.                                 | The Company assigns ultimate oversight responsibility for climate-related issues to the Board of Directors. Under the Board, a Sustainability Development Committee and a Risk Management Committee have been established. The Company reports risk issues, mitigation measures, and operational results to the Board annually, including ESG performance, climate change impact assessments, and progress toward sustainability goals. The Sustainability Development Committee is chaired by the President and focuses on corporate governance, environmental sustainability, and social responsibility. Through daily operations, the Company fulfills its corporate social responsibility and reports annual CSR implementation results to the Board. The Risk Management Committee (RMC) is also chaired by the President, with the head of the Management Division serving as Secretary-General, and includes all senior executives as members. The Committee meets quarterly to identify short-, medium-, and long-term risks and opportunities (including climate-related risks), and regularly reports to the Audit Committee and the Board of Directors. (See Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures) |
| 2. Describe how identified climate-related risks and opportunities impact the business, strategy, and financial planning (short-, medium-, and long-term). | The Company identifies climate-related risks and opportunities based on the TCFD framework, including transition risks (policy and legal, technology, market, and reputation) and physical risks.<br>Transition risks:<br>(1) Policy and legal: carbon pricing implementation;<br>(2) Technology: demand for low-carbon products and services;<br>(3) Market: raw material selection;<br>(4) Reputation: increasing stakeholder concern on environmental and social issues.<br>Physical risks:<br>(1) Heatwaves: incorporation of extreme heat factors into project and cost evaluations;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Item                                                                                                                                    | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                         | <p>(2) Increased frequency of acute and chronic climate-related events.</p> <p>Opportunities:</p> <p>(1) Energy saving and carbon reduction through replacement of aging, energy-intensive equipment;</p> <p>(2) Renewable energy procurement (green electricity);</p> <p>(3) Low-carbon products and services, including collaboration with customers to integrate energy-saving and environmental considerations into solution design;</p> <p>(4) Sustainable value through green procurement aligned with customer requirements;</p> <p>(5) Enhanced climate resilience and market expansion through weather-resistant equipment integration, remote monitoring, and emergency communication backup solutions.</p> <p>(See Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures)</p> |
| 3. Describe the financial impact of extreme climate events and transition actions.                                                      | <p>Extreme climate events such as heatwaves, heavy rainfall, and flooding may cause equipment damage, operational disruptions, and reduced revenue performance. They may also threaten employee commuting safety and increase personnel safety management costs. Costs associated with transition actions mainly include replacement of energy-intensive equipment and procurement of renewable energy. Although these increase expenses, they also generate positive long-term transition benefits. (See Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures)</p>                                                                                                                                                                                                                     |
| 4. Describe how the identification, assessment, and management of climate risks are integrated into the overall risk management system. | <p>The Company integrates climate change risks into its key sustainability and enterprise risk management framework. Risk management plans are implemented across all regions, covering operations, products, and supply chain management. The RMC identifies, analyzes, and evaluates risks based on four categories: strategy, financial, operational, and hazard risks, incorporating external trends in markets, regulations, technology, and physical climate conditions. The Company conducts risk identification, develops a risk assessment matrix, establishes a risk radar chart, and selects the top three risks, followed by mitigation planning.</p>                                                                                                                                            |

| Item                                                                                                                                                             | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                  | <p>High-risk response progress is tracked, reviewed, and reported, and risk management effectiveness is evaluated. Annual risk management policies and strategies are also developed. All risk assessments are reported to the Audit Committee and the Board for oversight. In 2025, a total of 15 risks (including climate-related risks) were identified, and none of the top three risks were climate-related. (See Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p>5. If scenario analysis is used to assess climate resilience, describe scenarios, parameters, assumptions, analytical factors, and key financial impacts.</p> | <p>Overall assessment indicates that climate risks have not yet had a material financial impact; however, they have been incorporated into medium- and long-term strategic planning. Scenario-based resilience analysis:</p> <ol style="list-style-type: none"> <li data-bbox="592 734 1477 981">(1) Based on the International Energy Agency (IEA) 2°C scenario, the Company simulates future climate impacts and develops Science-Based Targets (SBTi) and projected emissions reductions to guide operational strategy adjustments.</li> <li data-bbox="592 1003 1477 1339">(2) Increased severity of extreme weather events (typhoons, floods): such events may disrupt operations or cause casualties. If heavy rainfall blocks transportation routes and field engineering teams cannot access customer sites, resulting in a one-day suspension, the contract classifies such events as force majeure, and the Company bears no liability; thus, no financial impact is expected.</li> <li data-bbox="592 1361 1477 1742">(3) Rising average temperature: assuming a 2050 temperature increase of 1.3°C and 1.8°C, annual electricity consumption is estimated at 1.4029 million kWh and 1.5554 million kWh respectively. Based on 2025 electricity prices, annual electricity costs are estimated at NT\$7.2948 million (1.3°C scenario) and NT\$8.0879 million (1.8°C scenario). (See Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures)</li> </ol> |

| Item                                                                                                                                                                                | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|------------------|------------------------------------------------------------------------------------------|-------------------|--------------------------------------------|---------------------------|----------------------------------------------------------------------------------------|
| 6. If a transition plan is in place to manage climate-related risks, describe its content and the indicators and targets used to identify and manage physical and transition risks. | <p>In developing low-carbon products and services, the Company is committed to improving energy efficiency and has established carbon reduction and water conservation targets to minimize environmental impact.</p> <table> <tr> <th>Indicators</th><th>Targets</th></tr> <tr> <td>Carbon emissions</td><td>Reduce total greenhouse gas emissions by 10% by 2030 compared to the 2022 baseline year.</td></tr> <tr> <td>Energy efficiency</td><td>Annual reduction in electricity intensity.</td></tr> <tr> <td>Water resource management</td><td>Year-over-year reduction in per capita water consumption (m<sup>3</sup> per employee)</td></tr> </table> <p>(Refer to Section 4 Green Sustainability, 4.1 Climate-Related Financial Disclosures.)</p> | Indicators | Targets | Carbon emissions | Reduce total greenhouse gas emissions by 10% by 2030 compared to the 2022 baseline year. | Energy efficiency | Annual reduction in electricity intensity. | Water resource management | Year-over-year reduction in per capita water consumption (m <sup>3</sup> per employee) |
| Indicators                                                                                                                                                                          | Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| Carbon emissions                                                                                                                                                                    | Reduce total greenhouse gas emissions by 10% by 2030 compared to the 2022 baseline year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| Energy efficiency                                                                                                                                                                   | Annual reduction in electricity intensity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| Water resource management                                                                                                                                                           | Year-over-year reduction in per capita water consumption (m <sup>3</sup> per employee)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| 7. If internal carbon pricing is used as a planning tool, describe the pricing methodology.                                                                                         | Not applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| 8. If climate-related targets are set, describe scope, emissions coverage, timeline, annual progress, and use of carbon offsets or renewable energy certificates (RECs).            | Not applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |
| 9. Greenhouse gas inventory, assurance status, reduction targets, strategies, and action plans.                                                                                     | Please refer to the table below for details.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |            |         |                  |                                                                                          |                   |                                            |                           |                                                                                        |

## Greenhouse Gas Inventory and Assurance Status for the Past Two Years:

### (1) Greenhouse gas inventory information

State the greenhouse gas emissions for the most recent two years (metric tons of CO<sub>2</sub>e), emission intensity (metric tons of CO<sub>2</sub>e per million), and the scope of data coverage.

Greenhouse gas emissions for fiscal years 2024 and 2025 (metric tons of CO<sub>2</sub>e) and emission intensity (metric tons of CO<sub>2</sub>e per million in revenue) are as follows:

| Annual | Scope 1  | Scope 2  | Scope 3  | Total (tCO <sub>2</sub> e) | Emission Intensity (t) |
|--------|----------|----------|----------|----------------------------|------------------------|
| 2024   | 182.9936 | 616.8824 | 274.9626 | 1,074.8386                 | 0.4247                 |
| 2025   | 142.3647 | 609.4748 | 311.5862 | 1,063.4257                 | 0.3959                 |

Data coverage: Hitron Inter and consolidated financial statement subsidiaries.

### (2) Greenhouse gas assurance information

Statement of assurance for the past two years, including assurance scope, assurance provider, assurance standard, and assurance opinion:

For the years 2024 and 2025, assurance was conducted by the Taiwan Power Research Testing Center (a foundation) in accordance with ISO 14064-3:2019. The assurance scope covered 100% of the operational boundary of IDT and its consolidated subsidiaries. Scope 1 and Scope 2 emissions were assured at a reasonable assurance level, while Scope 3 emissions were assured at a limited assurance level.

### (3) Greenhouse gas reduction targets, strategies, and specific action plans

Statement of greenhouse gas (GHG) reduction baseline year, data, reduction targets, strategies, specific action plans, and progress toward target achievement:

The year 2022 is designated as the GHG inventory baseline year, with total baseline emissions of 1,111.99 metric tons of CO<sub>2</sub>e per year. The following reduction targets have been established:

- Short-term target: Achieve a 1% annual reduction in greenhouse gas emissions.
- Medium-term target: Commit to reducing total greenhouse gas emissions by 10% by 2030 compared to the baseline year (equivalent to an average annual reduction of 1%).
- Long-term target: In response to global initiatives, the ultimate vision is to achieve corporate net-zero emissions by 2050.

(Please refer to Section 4.3 Energy Conservation and Carbon Reduction in Chapter 4: Green Sustainability of this report for details.)