

# **FORTUNE INFORMATION SYSTEMS CORPORATION**

## **Guidelines for the Adoption of Codes of Ethical Conduct**

December 26, 2014 established

March 20, 2015 amended

March 24, 2023 amended

### Article 1

In order to ensure that the actions of the Company's directors and managers comply with ethical standards and to enable stakeholders to understand the ethical standards and code of conduct of our company, we have established this code of conduct in accordance with the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies" published by Taiwan Stock Exchange.

### Article 2

This code of conduct applies to the directors and managers of the Company, hereinafter referred to as "company executives".

Managers are including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company.

### Article 3

The Company and company executives should uphold the principle of integrity and adhere to ethical standards in corporate operations.

Company executives must comply with laws and regulations as well as the provisions of this code, and strive for high ethical standards.

### Article 4

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the company, as for example when a company executive of the Company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse or relatives within the second degree of kinship.

The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a company executive of the Company works. The Company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the Company.

The company shall prevent its directors, supervisors, or managerial officers from engaging in any of the following activities:

1. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions.
2. Obtaining personal gain by using company property or information or taking advantage of their positions. The director (manager) who has been granted approval by the shareholders' meeting (board of directors) to lift the restriction on non-compete shall

not be subject to this limitation.

3. Competing with the company. When the company has an opportunity for profit, it is the responsibility of the directors, supervisors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company.

#### Article 5

Company executives of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

The confidential information referred to in the preceding paragraph includes non-technical and technical data, professional knowledge, financial and accounting data, and all other undisclosed information that could be utilized or leaked to cause harm to the Company or its clients, including but not limited to employees, suppliers, and customers.

Company executives of the Company shall comply with the provisions of the confidentiality agreement and other relevant confidentiality contracts signed with the Company.

#### Article 6

Company executives of the Company shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

#### Article 7

Company executives of the Company have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

#### Article 8

The Company shall raise awareness of ethics internally and encourage employees to report to audit committee, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

#### Article 9

When a director, supervisor, or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies.

#### Article 10

The code of ethical conduct adopted by a company must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

#### Article 11

A company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, audit committee, and submitted to a shareholders meeting. The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.