



FORTUNE INFORMATION SYSTEMS CORP.

Handbook for the 2023 Annual Meeting of Shareholders

Method of Convening the Meeting: Hybrid (in-person and video conference)

Time : 9:30 a.m., 19 June, 2023

Place : 2F., No. 25, Ln. 78, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan

(Fortune Building)

(Summary Translation)

This document is prepared in accordance with the Chinese version and is for reference only. In the event of any discrepancy between the English version and the Chinese version, the Chinese version shall prevail.

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FORTUNE INFORMATION SYSTEMS CORP.
Procedure for the 2023 Annual Meeting of Shareholders

I. Call the Meeting to Order

II. Chairperson Remarks

III. Matters for Reporting

IV. Matters for Ratification

V. Matters for Discussion

VI. Matters for Election

VII. Matters for the Other

VIII. Extempore Motion

IX. Adjournment

FORTUNE INFORMATION SYSTEMS CORP.
Agenda of 2023 Annual Meeting of Shareholders

- I. Method of Convening the Meeting: Hybrid (in-person and video conference)
- II. 9:30 a.m., Monday, 19 June, 2023
- III. Place : 2F., No. 25, Ln. 78, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (Fortune Buliding)
- IV. Virtual Meeting : the e-Meeting Platform by the Taiwan Depository & Clearing Corporation (TDCC) (URL : <https://www.stockvote.com.tw>)
- V. Call the Meeting to Order
- VI. Chairperson Remarks
- VII. Matters for Reporting
 - 1. The 2022 Business Report
 - 2. The 2022 Audit Committee Report
 - 3. 2022 employees' remuneration
 - 4. The amendment of Guidelines for the Adoption of Codes of Ethical Conduct.
 - 5. The amendment of Rules of Procedure for Board of Directors Meetings.
 - 6. The amendment of Sustainable Development Best Practice Principles.
- VIII. Matters for Ratification
 - 1. Proposed for acknowledgement on Business Reports and Financial Statement for the fiscal year ended 31 December 2022.
 - 2. Dividend distribution for 2022.
- IX. Matters for Discussion
 - 1. The amendment to the Operational Procedures for Loaning Funds to Others.
- X. Matters for Election
 - 1. Election of the 24th term Board of Directors.
- XI. Matter for the Other
 - 1. Plan to remove the restrictions on non-competition obligation of the 24th term of Board of Directors.
- XII. Extempore Motion
- XIII. Adjournment

Matters for Reporting

I. The 2022 Business Report.

The 2022 Business Report is attached hereto as Attachment 1.

II. The 2022 Audit Committee Report.

The 2022 Audit Committee Report is attached hereto as Attachment 2.

III. 2022 employees' remuneration.

1. Article 30-1 of the Company's Articles of Incorporation promulgate that :
When the company has profit in a given year, a portion of the pre-tax net profit before deducting employee compensation should be set aside as employee compensation, at a rate of 6%. However, if the company still has accumulated losses, the amount should be reserved for future use to make up for the losses.
2. The company's pre-tax net profit before deducting employee compensation for the year 2022 amounted to NT\$76,846,887. Pursuant to Article 27-3 of the Company's Articles of Incorporation, it is proposed to set aside 6% for employee compensation, amounting to NT\$4,610,813.
3. The aforementioned employee compensation is proposed to be fully disbursed in cash. For the portion of compensation that belongs to managerial personnel, it will be separately submitted to the Remuneration Committee and the Board of Directors for review. Authorize the Chairman of the Board to allocate and approve the remaining employee compensation.

IV. The amendment of Guidelines for the Adoption of Codes of Ethical Conduct. (proposed by the board of directors)

The amendment is in response to replace the responsibilities of supervisors with audit committees. The comparison table of amended articles is attached hereto as Attachment 14.

V. The amendment of Rules of Procedure for Board of Directors Meetings. (proposed by the board of directors)

The amendment is in response to replace the responsibilities of supervisors with audit committees. The comparison table of amended articles is attached hereto as Attachment 15.

VI. The amendment of Sustainable Development Best Practice Principles. (proposed by the board of directors)

The amendments on the Rules content was made in response to the Taiwan Stock Exchange Corporation order No. 1110024366. The comparison table of amended articles is attached hereto as Attachment 16 °

Matters for Ratification

Proposal 1:

Proposed for acknowledgement on Business Reports and Financial Statement for the fiscal year ended 31 December 2022. (proposed by the board of directors)

Explanatory note:

1. The Board of Directors entrusted certified public accountants Cai, You-Ling and Lin, Wen-Qin of Deloitte & Touche to audit and certify the Business Report and Financial Statements (includes Consolidated Financial Statements) for 2022, both of which were subsequently inspected by Audit Committee and are hereby submitted for ratification.
2. The 2022 Business Report, CPA's audit report, and financial statements are attached hereto as Attachment 1 and 3 to 12.

Proposal 2:

Distribution of 2022 profits. (proposed by the board of directors)

Explanatory note:

1. The 2022 Earnings Distribution Proposal is attached hereto as Attachment 13.
2. The net profit after tax for the Company in the fiscal year 2022 was NT\$63,530,280. After factoring in the re-measurement of the determined welfare plan amounting to NT\$7,372,538, and in accordance with legal requirements, we will allocate NT\$7,090,281 to the statutory reserve and NT\$6,412,391 to the special reserve. Taking into account the beginning balance of undistributed profits of NT\$183,545,307, the distributable profits amount to NT\$253,770,235. We plan to distribute them as follows:

The cash dividend is NT\$41,976,749. There are total 69,961,249 shares for distribution on March 24, 2023. The dividend per share is NT\$0.6. The record date for the distribution will be determined by the board of directors after resolution by the shareholders' meeting.

3. If any transfer (or buyback) of the Company's shares affects the number of shares outstanding resulting in a change in the ratio of cash dividends to shareholders before the dividend record date, such as a transfer under Article 28-2 of the Securities Exchange Act, the transfer, conversion, or cancellation of treasury shares, the shareholders' meeting will authorize the board of directors to handle related matters.

Matters for Discussion

Proposal 1:

The amendment to the Operational Procedures for Loaning Funds to Others. (proposed by the board of directors)

Explanatory Note:

The amendment is in response to improve the overall efficiency of resource utilization within the group, the limits for capital loans to subsidiaries are being adjusted. The comparison table of amended articles is attached hereto as Attachment 17.

Matters for Election

Proposal 1:

Election of the 24th term Board of Directors. (proposed by the board of directors)

Explanatory Note:

1. The term of the 23rd Board of Directors of the Company will expire on July 19, 2023, and a new election will be held this year in accordance with Article 16 of the Articles of Incorporation and relevant provisions of the Company Act.
2. Pursuant to Article 15 of the Articles of Incorporation, seven directors (including three independent directors) will be elected, and the candidate nomination system under Article 192-1 of the Company Act will be adopted. Directors will be selected from the candidate list, and the acceptance method will be handled in accordance with relevant laws and regulations.
3. The newly elected directors (including independent directors) will take office immediately after this shareholders' meeting. Their term of office will be held June 19, 2023 to June 18, 2025, for a period of two years.
4. Please refer to Attachment 18 for the list of director candidates approved by the Board of Directors on May 8, 2023.

Matter for the Other

Proposal 1:

Plan to remove the restrictions on non-competition obligation of the 24th term of Board of Directors.

(proposed by the board of directors)

Explanatory Note:

1. Considering that the newly elected 24th term directors (including independent directors) may invest in or operate other companies with the same or similar business scope as the company, or act as directors or supervisors, and without damaging the interests of the company, it is proposed to the Shareholders' meeting for permission to remove the restrictions on non-competition of new directors in accordance with article 209-1.
2. The list of non-competition obligation of candidates of the directors (including independent directors) is attached hereto as Attachment 19.

Extempore Motion

Adjournment

FORTUNE INFORMATION SYSTEMS CORP. 2022 Business Report

The main business of our company is information system integration, and the services we provide include enterprise public/private cloud infrastructure construction and planning, network system planning, information security, backup and redundancy planning, financial institution information integration services, cloud monitoring and management, application software development, video and image product integration, document digitization services, logistics and warehouse management systems, insurance industry information services, and outsourcing and maintenance management of information equipment, which offers comprehensive integration functions and complete after-sales service, as well as diverse solutions.

2022 financial status, execution result of business plan, and profits :

Unit: NT\$1,000

	2022	2021	Change
Operating revenue	2,270,033	2,148,503	5.66%
Operating costs	2,023,539	1,916,539	5.58%
Gross profit	246,494	231,964	6.26%
Gross profit margin	11%	11%	
Operating expenses	182,733	178,805	2.20%
Profit from operations	63,761	53,159	19.94%
Non-operating income and expenses	14,624	3,329	339.29%
Income before income tax	78,385	56,488	38.76%
Net income	63,530	44,683	42.18%

In 2022, our company's revenue increased by 5.66% compared to the previous year, and both our gross profit and net profit also grew from the same period last year, with a 19.94% increase in net profit. This was due to the doubling of investments in our CMP (Cloud Management Platform), IT infrastructure construction, backup and recovery, and cybersecurity services, driven by the increase in cloud investment and cybersecurity needs in the financial industry. Our net income from non-operating activities increased by 339.29% compared to the previous year, mainly due to the increase in exchange rate gains.

Since 2022, the impact of the local epidemic on economic activities has significantly diminished due to the government's announcement of the "coexistence with COVID-19" policy and the increased vaccine coverage. Various industries have accelerated their digital transformation, increased their cloud adoption rates, strengthened their remote working capabilities and process digitization to ensure uninterrupted operations. Financial institutions have also started to replace critical systems to comply with regulations, enhance data security, supporting more digital channels and new financial needs, embracing multi-cloud hybrid cloud architecture to drive investment in cloud and cybersecurity. According to IDC Taiwan, the public cloud market in Taiwan is booming, with its market value expected to increase from USD 883 million (approximately TWD 26.3 billion) in 2020 to USD 2.782 billion (approximately TWD 83 billion) in 2025, with a compound annual growth rate of 25.8%.

Looking ahead, hybrid work arrangements have become the norm, and demand for e-commerce, video conferencing equipment, enterprise hybrid or multi-cloud architectures, and information security equipment is strong. In line with the government's active promotion of digital transformation, investments in smart machinery, mobile communication (5G), and tax deductions for cybersecurity products or services, as well as the rise of the global ESG trend, have driven domestic investment in capital expenditures. Our company focuses on the development and application of our proprietary products, and is committed to expanding our core business, building a customer base to seize capital expenditure opportunities in the government and information market. In 2023, we plan to accelerate the development of our core business, with the following operational priorities, to increase revenue and enhance profitability:

1. Strengthen the development of soft and hardware system technical personnel reserves.
2. Enhance the core values of the CMP, including flexible deployment, easy operation, efficient information security, and sustainable green energy.
3. Extend the functionality of the DOCM image document management system and actively develop the feature of importing image scanning retention files for certification signatures to meet the needs of various medical institutions, thereby expanding the company's business opportunities in the medical industry.
4. Deepen the WMS (Warehouse Management System), strengthen the integration of AGV dynamic warehouse management and WMS functions, and develop the best dispatching mode to match the WMS wave planning for the shortest picking time and enhance investment efficiency. Additionally, develop TMS AI partitioning and AI routing to reduce mileage and time costs.
5. Utilize RPA (Robotic Process Automation Integration) to develop an AI system architecture, integrate IT resources, storage, and network architecture with hyper-convergence virtualization technology.
6. Deeply cultivate AIOT (Internet of Things) and respond to the current society's demand for logistics intelligence with automated equipment services, continuously expanding the intelligent cabinet business, and moving towards a new milestone in intelligent logistics.
7. Develop a roll-card combined scoring system that enables digital scoring through software and hardware integration, significantly enhancing the objectivity, accuracy, and effectiveness of grading. Additionally, through data collection and analysis, teachers can better understand students' learning conditions, truly assist educators with technology, provide better teaching quality, and set new standards for modern digital scoring.

Our company upholds the philosophy of "Integrity, Service, and Innovation" and strives to provide faster and more comprehensive professional services to meet the needs of our customers with a commitment to constantly upgrading our capabilities. Our vision is to become the most competitive information services enterprise.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

Audit Committee's Review Report

The Board of Directors has prepared the Corporation's 2022 Business Report, Distribution of 2022 profits and Financial Statements. The CPA of Deloitte & Touche, Cai, You-Ling and Lin, Wen-Qin, were retained to audit the Financial Statements of Fortune Information Systems Corp. and have issued an audit report relating to the Financial Statements. The Business Report, Distribution of 2022 profits and Financial Statements have been reviewed and determined to be correct and accurate by all the Audit Committee members. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

FORTUNE INFORMATION SYSTEMS CORP.

LIN, QIAN-RU

Chairman of the Audit Committee

March 24, 2023

Attachment 3
INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
Fortune Information Systems Corp.

Opinion

We have audited the accompanying financial statements of Fortune Information Systems Corp. (FIS), which comprised the balance sheets of December 31, 2022 and 2021, the statements of comprehensive income, and changes in equity and cash flows for the years till ended, the related notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly in all material respects, the financial position for FIS as of December 31, 2022 and 2021 its financial performance and cash flows for the years ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conduct our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and also we audit standards generally accepted in the Republic of China (ROC). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of FIS in accordance with The Norm of Professional Ethics for Certified Public Accountant of the ROC. Furthermore we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis according to our opinion.

Key Audit Matters

Key audit matters are those matters in our professional judgment, which were most significance in our audit of the financial statements for the year ended in December 31, 2022. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion. We do not provide

a separate opinion on these matters.

The descriptions of the key audit matters of the 2022 financial statements are as follows below.

Recognition of System Integration Revenue

The FIS's main revenue is derived from system integration. The recognition of revenue is based on the percentage of completion method, which measures the degree of completion of the contract based on the ratio of costs incurred to the estimated total costs of the contract. As the estimated total costs are based on management's judgment of the nature of different contracts. As well as internal and external information and evidence, revenue from certain customers that meet specific indicators may have a significant impact on the accuracy of the recognition of system integration revenue. Therefore, the recognition of system integration revenue from these specific customers is considered a key audit matter.

We designed our audit procedures to address the above key audit matter. Including understanding and evaluating the processes related to the accuracy of recognition of system integration revenue performing detailed testing of incomplete contracts at the end of the period to verify the accuracy of costs incurred. We also reviewed whether there were any significant adjustments to the total contract costs and completion percentage after the reporting period.

Responsibilities of Management and Those Charged with Governance for the Consolidated

Financial Statements Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the FSC of the ROC. For such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the FIS's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the FIS or to cease its

operations, or has no realistic alternative but to do so.

Those charged with governance (including the audit committee) are responsible for overseeing the FIS's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with the auditing standards generally accepted in the ROC, we exercise professional judgment and maintain professional skepticism throughout the audit.

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting based on the audit evidence obtained. Whether a material uncertainty exists and is related to events or conditions that may cast

significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements. And we modify our opinion if such disclosures are inadequate. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2022 and are the key audit matters. These matters are in our auditors' report. Unless law or regulation precludes public disclosure in extremely rare circumstances, the matters should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors'

report are Cai, You-Ling and Lin, Wen-Qin

Deloitte & Touche

Taipei, Taiwan

Republic of China

March 24, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in Taiwan, the Republic of China (ROC) and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the ROC. For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the ROC. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language auditors' report and consolidated financial statements shall prevail.

Attachment 4

FORTUNE INFORMATION SYSTEMS CORP.

BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 113,215	6	\$ 139,315	8
Financial assets at fair value through other comprehensive income (Note 7 and 9)	6,147	-	7,003	-
Financial assets measured at amortized cost (Note 8 and 9)	-	-	71,414	4
Contract assets (Note 20 and 26)	365,055	19	337,313	20
Notes receivable (Note 10)	17,166	1	18,545	1
Trade receivables (Note 10, 20 and 26)	247,707	13	251,354	15
Other receivables (Note 10)	30,080	2	3,412	-
Inventories (Note 11)	152,362	8	81,762	5
Prepayments	33,884	2	81,279	5
Other current assets	3,531	-	5,826	-
Total current assets	<u>969,147</u>	<u>51</u>	<u>997,223</u>	<u>58</u>
Non-current assets				
Financial assets at fair value through other comprehensive income (Note 7 and 9)	-	-	5,831	-
Property, plant and equipment (Note 13)	509,981	27	274,672	16
Right-of-use assets (Note 14)	216,774	12	280,709	17
Investment property (Note 15)	16,155	1	20,984	1
Other intangible assets	61,701	3	-	-
Deferred tax assets (Note 22)	298	-	600	-
Refundable deposits	903	-	1,333	-
Long-term receivables (Note 10)	100,055	5	113,226	7
Net defined benefit assets (Note 18)	22,395	1	13,098	1
Total non-current assets	<u>928,262</u>	<u>49</u>	<u>710,453</u>	<u>42</u>
TOTAL	<u>\$ 1,897,409</u>	<u>100</u>	<u>\$ 1,707,676</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 65,000	3	\$ 50,000	3
Short-term bills payable (Note 16)	59,740	3	119,957	7
Contract liability (Note 20)	65,770	4	42,723	3
Notes payable	20	-	20	-
Trade payables	340,069	18	210,062	12
Other payables (Note 17)	125,120	7	86,591	5
Current tax liabilities	2,991	-	5,253	-
Lease liabilities (Note 14 and 26)	8,004	-	7,349	1
Other current liabilities	15,661	1	17,147	1
Total current liabilities	<u>682,375</u>	<u>36</u>	<u>539,102</u>	<u>32</u>
Non-current liabilities				
Deferred tax liabilities (Note 22)	4,534	-	2,698	-
Lease liabilities (Note 14 and 26)	8,244	1	13,642	1
Other non-current liabilities	4,161	-	3,470	-
Total non-current liabilities	<u>16,939</u>	<u>1</u>	<u>19,810</u>	<u>1</u>
Total liabilities	<u>699,314</u>	<u>37</u>	<u>558,912</u>	<u>33</u>
EQUITY ATTRIBUTABLE (Note 19)				
Common stock	<u>699,612</u>	<u>37</u>	<u>699,612</u>	<u>41</u>
Capital surplus	<u>62,361</u>	<u>3</u>	<u>62,361</u>	<u>4</u>
Retained earnings				
Legal reserve	175,261	9	171,120	10
Special reserve	9,690	1	6,960	-
Undistributed earnings	254,449	13	218,401	13
Total retained earnings	<u>439,400</u>	<u>23</u>	<u>396,481</u>	<u>23</u>
Other equity interests	(3,278)	-	(9,690)	(1)
Total equity interests	<u>1,198,095</u>	<u>63</u>	<u>1,148,764</u>	<u>67</u>
TOTAL	<u>\$ 1,897,409</u>	<u>100</u>	<u>\$ 1,707,676</u>	<u>100</u>

The accompanying notes are an integral part of the financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal accounting officer: CHEN, XIU-YUE

Attachment 5

FORTUNE INFORMATION SYSTEMS CORP.

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUES (Note 20 and 26)	\$ 1,477,054	100	\$ 1,886,147	100
OPERATING COSTS (Note 11 and 21)	<u>1,319,811</u>	<u>89</u>	<u>1,687,854</u>	<u>89</u>
GROSS PROFIT FROM OPERATIONS	157,243	11	198,293	11
OPERATING EXPENSES (Note 21 and 26)	<u>130,144</u>	<u>9</u>	<u>147,890</u>	<u>8</u>
NET OPERATING INCOME	<u>27,099</u>	<u>2</u>	<u>50,403</u>	<u>3</u>
NON-OPERATING INCOME AND EXPENSES (Note 21 and 26)				
Interest income	2,510	-	1,669	-
Other income	5,942	-	7,272	-
Other gains and losses	9,270	1	(1,348)	-
Finance costs	(2,279)	-	(1,671)	-
Share of profit of subsidiaries accounted for using equity method (Note 12)	<u>29,694</u>	<u>2</u>	<u>(390)</u>	<u>-</u>
Total non-operating income and expenses	<u>45,137</u>	<u>3</u>	<u>5,532</u>	<u>-</u>
PROFIT BEFORE TAX	72,236	5	55,935	3
INCOME TAX EXPENSE (Note 22)	<u>8,706</u>	<u>1</u>	<u>11,252</u>	<u>1</u>
NET PROFIT	<u>63,530</u>	<u>4</u>	<u>44,683</u>	<u>2</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 18 and 22)				

(Continued)

	2022		2021	
	Amount	%	金	額
Items that will not be reclassified subsequently to profit or loss:				
Remeasurements of defined benefit plans	\$ 7,373	1	(\$ 3,272)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations	6,723	-	(2,073)	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(311)	-	(657)	-
Other comprehensive income (loss) (after tax)	<u>13,785</u>	<u>1</u>	<u>(6,002)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME	<u>\$ 77,315</u>	<u>5</u>	<u>\$ 38,681</u>	<u>2</u>
EARNINGS PER SHARE (Note 23)				
Basic earnings per share	<u>\$ 0.91</u>		<u>\$ 0.64</u>	
Diluted earnings per share	<u>\$ 0.90</u>		<u>\$ 0.64</u>	

The accompanying notes are an integral part of the financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal accounting officer: CHEN, XIU-YUE

(Concluded)

Attachment 6

FORTUNE INFORMATION SYSTEMS CORP.

STATEMENTS OF CHANGES IN EQUITY

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

	Common Stock		Capital Surplus	Retained Earnings			Other Equity Interest		Total Equity
	Shares (thousands shares)	Capital		Legal Reserve	Special Reserve	Unappropriated	Exchange differences on translating foreign operations	Unrealized Gain (Loss) Financial Assets at Fair Value Through Other Comprehensive Income	
BALANCE, JANUARY 1, 2021	69,961	\$ 699,612	\$ 62,361	\$ 167,325	\$ 3,729	\$ 212,001	(\$ 7,933)	\$ 973	\$ 1,138,068
Appropriation of 2020 earnings									
Legal Reserve	-	-	-	3,795	-	(3,795)	-	-	-
Special Reserve	-	-	-	-	3,231	(3,231)	-	-	-
Cash dividends	-	-	-	-	-	(27,985)	-	-	(27,985)
Profit for the year ended December 31, 2021	-	-	-	-	-	44,683	-	-	44,683
Other comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	(3,272)	(2,073)	(657)	(6,002)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	41,411	(2,073)	(657)	38,681
BALANCE, DECEMBER 31, 2021	69,961	699,612	62,361	171,120	6,960	218,401	(10,006)	316	1,148,764
Distribution of 2021 earnings									
Legal reserve	-	-	-	4,141	-	(4,141)	-	-	-
Special reserve	-	-	-	-	2,730	(2,730)	-	-	-
Cash dividends	-	-	-	-	-	(27,984)	-	-	(27,984)
Profit for the year ended December 31, 2022	-	-	-	-	-	63,530	-	-	63,530
Other comprehensive income (loss) (after tax) for the year ended December 31, 2022	-	-	-	-	-	7,373	6,723	(311)	13,785
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	70,903	6,723	(311)	77,315
BALANCE, DECEMBER 31, 2022	69,961	\$ 699,612	\$ 62,361	\$ 175,261	\$ 9,690	\$ 254,449	(\$ 3,283)	\$ 5	\$ 1,198,095

The accompanying notes are an integral part of the financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

Attachment 7

FORTUNE INFORMATION SYSTEMS CORP.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	\$ 72,236	\$ 55,935
Adjustments to reconcile profit (loss)		
Depreciation expense	13,355	13,146
Amortization expense	959	960
Expected credit impairment (gain) loss	-	151
Finance costs	2,279	1,671
Interest income	(2,510)	(1,669)
Share of profit of subsidiaries accounted for using equity method	(29,694)	390
(Gain) loss on disposal and retirement of property, plant and equipment, net	(6)	(2)
Inventory falling price loss	8	-
Foreign exchange (gains) loss	(7,881)	2,838
Changes in operating assets and liabilities		
Contract assets	(27,742)	(126,746)
Notes receivable	1,379	(2,989)
Accounts receivable	3,645	193,272
Other receivables	(26,920)	(2,357)
Inventories	(71,490)	203,278
Prepayments	47,395	8,332
Other current assets	2,295	6,234
Net defined benefit assets	(81)	(86)
Long-term receivables	23,047	(9,649)
Contract liabilities	-	(53)
Notes payable	130,007	(113,147)
Accounts payable	39,873	1,735
Other payables	(<u>1,486</u>)	(<u>536</u>)
Other current liabilities	168,668	231,780
Cash inflows generated from operating activities	2,749	1,976
Interest received	(2,223)	(1,671)
Interest paid	(<u>10,467</u>)	(<u>9,418</u>)
Income taxes paid	<u>158,727</u>	<u>222,667</u>

CASH FLOWS FROM INVESTING ACTIVITIES

(Continued)

	<u>2022</u>	<u>2021</u>
Acquisition of financial assets at fair value through other comprehensive income	\$ 7,308	\$ 7,084
Acquisition of financial assets measured at amortized cost	(382,684)	(72,767)
Proceeds from financial assets measured at amortized cost	455,451	55,138
Acquisition of investments accounted for using equity method	(200,000)	(100,000)
Acquisition of property, plant and equipment	(2,436)	(849)
Proceeds from disposal of property, plant and equipment	6	2
Decrease in refundable deposits	13,171	11,228
Acquisition of intangible assets	(657)	(1,225)
Collection cash dividends of	<u>1,108</u>	<u>1,971</u>
Net cash used in investing activities	<u>(108,733)</u>	<u>(99,418)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	15,000	(190,000)
Increase (decrease) in short-term notes and bills payable	(61,617)	59,541
Repayment of the principal portion of lease liabilities	(7,717)	(6,858)
Decrease (increase) in other non-current liabilities	691	(231)
Cash dividends paid	<u>(27,984)</u>	<u>(27,985)</u>
Net cash flows used in financing activities	<u>(81,627)</u>	<u>(165,533)</u>
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS		
Net decrease in cash and cash equivalents	<u>5,533</u>	<u>(1,929)</u>
Cash and cash equivalents at beginning of year	(26,100)	(44,213)
Cash and cash equivalents at end of year	<u>139,315</u>	<u>183,528</u>
Acquisition of financial assets at fair value through other comprehensive income		
Acquisition of financial assets measured at amortized cost	<u>\$ 113,215</u>	<u>\$ 139,315</u>

The accompanying notes are an integral part of the financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
Fortune Information Systems Corp.

Opinion

We have audited the accompanying consolidated financial statements of Fortune Information Systems Corporation and its subsidiaries (collectively, the “Group”), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the years then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China (ROC).

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the ROC. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the ROC. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our

opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The descriptions of the key audit matters of the 2022 consolidated financial statements are as follows below:

Recognition of System Integration Revenue

The Gourp's main revenue is derived from system integration, and the recognition of revenue is based on the percentage of completion method, which measures the degree of completion of the contract based on the ratio of costs incurred to the estimated total costs of the contract. As the estimated total costs are based on management's judgment of the nature of different contracts, as well as internal and external information and evidence, revenue from certain customers that meet specific indicators may have a significant impact on the accuracy of the recognition of system integration revenue, and therefore, the recognition of system integration revenue from these specific customers is considered a key audit matter.

We design our audit procedures to address the above key audit matters, including understanding and evaluating the processes related to the accuracy of recognition of system integration revenue, performing detailed testing of incomplete contracts at the end of the period to verify the accuracy of costs incurred, and reviewing whether there were any significant adjustments to the total contract costs and completion percentage after the reporting period.

Other Matter

We have also audited the parent company only financial statements of Fortune Information Systems Corporation and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated

Financial Statements Management is responsible for the preparation and fair

presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the FSC of the ROC, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the audit committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the auditing standards generally accepted in the ROC, we exercise professional judgment and maintain professional skepticism throughout the audit.

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used, the reasonableness of accounting estimates, and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting, based on the audit evidence obtained, whether a material uncertainty exists, and is related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide to those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the

consolidated financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Cai, You-Ling and Lin, Wen-Qin

Deloitte & Touche
Taipei, Taiwan
Republic of China
March 24, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in Taiwan, the Republic of China (ROC) and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the ROC. For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the ROC. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language auditors' report and consolidated financial statements shall prevail.

Attachment 9

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 303,671	14	\$ 343,147	18
Financial assets at fair value through other comprehensive income (Note 7 and 9)	6,147	-	7,003	-
Financial assets measured at amortized cost (Note 8 and 9)	25,597	1	71,414	4
Contract assets (Note 20 and 26)	636,433	30	386,973	21
Notes receivable (Note 10)	17,192	1	18,669	1
Trade receivables (Note 10, 20 and 26)	342,459	16	322,452	17
Other receivables (Note 10)	28,771	1	3,204	-
Inventories (Note 11)	204,385	10	131,198	7
Prepayments	52,002	2	88,131	5
Other current assets	15,349	1	11,923	1
Total current assets	<u>1,632,006</u>	<u>76</u>	<u>1,384,114</u>	<u>74</u>
Non-current assets				
Financial assets at fair value through other comprehensive income (Note 7 and 9)	-	-	5,831	1
Property, plant and equipment (Note 13)	236,477	11	298,155	16
Right-of-use assets (Note 14)	16,155	1	20,984	1
Investment property (Note 15)	61,701	3	-	-
Other intangible assets	1,311	-	611	-
Deferred tax assets (Note 22)	914	-	1,333	-
Refundable deposits	164,729	7	134,324	7
Long-term receivables (Note 10)	22,712	1	-	-
Net defined benefit assets (Note 18)	22,395	1	13,098	1
Total non-current assets	<u>526,394</u>	<u>24</u>	<u>474,336</u>	<u>26</u>
TOTAL	<u>\$ 2,158,400</u>	<u>100</u>	<u>\$ 1,858,450</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 165,000	8	\$ 50,000	3
Short-term bills payable (Note 16)	59,740	3	119,957	7
Contract liability (Note 20)	94,447	4	76,561	4
Notes payable	20	-	20	-
Trade payables	442,133	21	312,499	17
Other payables (Note 17)	146,254	7	99,702	5
Current tax liabilities	8,776	-	5,802	-
Lease liabilities (Note 14 and 26)	8,004	-	7,349	-
Other current liabilities	19,948	1	19,219	1
Total current liabilities	<u>944,322</u>	<u>44</u>	<u>691,109</u>	<u>37</u>
Non-current liabilities				
Deferred tax liabilities (Note 22)	4,534	-	2,698	-
Lease liabilities (Note 14 and 26)	8,244	-	13,642	1
Other non-current liabilities	3,205	-	2,237	-
Total non-current liabilities	<u>15,983</u>	<u>-</u>	<u>18,577</u>	<u>1</u>
Total liabilities	<u>960,305</u>	<u>44</u>	<u>709,686</u>	<u>38</u>
EQUITY ATTRIBUTABLE (Note 19)				
Common stock	699,612	33	699,612	38
Capital surplus	62,361	3	62,361	3
Retained earnings				
Legal reserve	175,261	8	171,120	9
Special reserve	9,690	-	6,960	-
Undistributed earnings	254,449	12	218,401	12
Total retained earnings	<u>439,400</u>	<u>20</u>	<u>396,481</u>	<u>21</u>
Other equity interests	(3,278)	-	(9,690)	-
Total equity interests	<u>1,198,095</u>	<u>56</u>	<u>1,148,764</u>	<u>62</u>
TOTAL	<u>\$ 2,158,400</u>	<u>100</u>	<u>\$ 1,858,450</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

Attachment 10

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUES (Note 20 and 26)	\$ 2,270,033	100	\$ 2,148,503	100
OPERATING COSTS (Note 11 and 21)	<u>2,023,539</u>	<u>89</u>	<u>1,916,539</u>	<u>89</u>
GROSS PROFIT FROM OPERATIONS	246,494	11	231,964	11
OPERATING EXPENSES (Note 21 and 26)	<u>182,733</u>	<u>8</u>	<u>178,805</u>	<u>8</u>
NET OPERATING INCOME	<u>63,761</u>	<u>3</u>	<u>53,159</u>	<u>3</u>
NON-OPERATING INCOME AND EXPENSES (Note 21 and 26)				
Interest income	3,968	-	1,956	-
Other income	4,407	-	4,423	-
Other gains and losses	9,205	1	(1,379)	-
Finance costs	(<u>2,956</u>)	<u>-</u>	(<u>1,671</u>)	<u>-</u>
Total non-operating income and expenses	<u>14,624</u>	<u>1</u>	<u>3,329</u>	<u>-</u>
PROFIT BEFORE TAX	78,385	4	56,488	3
INCOME TAX EXPENSE (Note 22)	<u>14,855</u>	<u>1</u>	<u>11,805</u>	<u>1</u>
NET PROFIT	<u>63,530</u>	<u>3</u>	<u>44,683</u>	<u>2</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 18 and 22)				
Items that will not be reclassified subsequently to profit or loss:				

(Continued)

	2022		2021	
	Amount	%	Amount	%
Remeasurements of defined benefit plans	\$ 7,373	-	(\$ 3,272)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations	6,723	-	(2,073)	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(311)	-	(657)	-
Other comprehensive income (loss) (after tax)	<u>13,785</u>	<u>-</u>	<u>(6,002)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME	<u>\$ 77,315</u>	<u>3</u>	<u>\$ 38,681</u>	<u>2</u>
EARNINGS PER SHARE (Note 23)				
Basic earnings per share	<u>\$ 0.91</u>		<u>\$ 0.64</u>	
Diluted earnings per share	<u>\$ 0.90</u>		<u>\$ 0.64</u>	

The accompanying notes are an integral part of the consolidated financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

(Concluded)

Attachment 11

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

	Common Stock			Retained Earnings			Other Equity Interest		Total Equity
	Shares (thousands shares)	Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences on translating foreign operations	Unrealized Gain (Loss) Financial Assets at Fair Value Through Other Comprehensive Income	
BALANCE, JANUARY 1, 2021	69,961	\$ 699,612	\$ 62,361	\$ 167,325	\$ 3,729	\$ 212,001	(\$ 7,933)	\$ 973	\$ 1,138,068
Appropriation of 2020 earnings									
Legal Reserve	-	-	-	3,795	-	(3,795)	-	-	-
Special Reserve	-	-	-	-	3,231	(3,231)	-	-	-
Cash dividends	-	-	-	-	-	(27,985)	-	-	(27,985)
Profit for the year ended December 31, 2021	-	-	-	-	-	44,683	-	-	44,683
Other comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	(3,272)	(2,073)	(657)	(6,002)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	41,411	(2,073)	(657)	38,681
BALANCE, DECEMBER 31, 2021	69,961	699,612	62,361	171,120	6,960	218,401	(10,006)	316	1,148,764
Distribution of 2021 earnings									
Legal reserve	-	-	-	4,141	-	(4,141)	-	-	-
Special reserve	-	-	-	-	2,730	(2,730)	-	-	-
Cash dividends	-	-	-	-	-	(27,984)	-	-	(27,984)
Profit for the year ended December 31, 2022	-	-	-	-	-	63,530	-	-	63,530
Other comprehensive income (loss) (after tax) for the year ended December 31, 2022	-	-	-	-	-	7,373	6,723	(311)	13,785
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	70,903	6,723	(311)	77,315
BALANCE, DECEMBER 31, 2022	69,961	\$ 699,612	\$ 62,361	\$ 175,261	\$ 9,690	\$ 254,449	(\$ 3,283)	\$ 5	\$ 1,198,095

The accompanying notes are an integral part of the consolidated financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

Attachment 12

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	\$ 78,385	\$ 56,488
Adjustments to reconcile profit (loss)		
Depreciation expense	13,720	13,433
Amortization expense	1,433	982
Expected credit impairment (gain) loss	(6)	243
Finance costs	2,956	1,671
Interest income	(3,968)	(1,956)
(Gain) loss on disposal and retirement of property, plant and equipment, net	(6)	(2)
Inventory falling price loss	43	-
Foreign exchange (gains) loss	(10,773)	3,425
Changes in operating assets and liabilities		
Contract assets	(249,460)	(176,406)
Notes receivable	1,477	(1,319)
Accounts receivable	(20,003)	128,884
Other receivables	(25,827)	(2,205)
Inventories	(74,282)	155,021
Prepayments	36,129	5,924
Other current assets	(3,426)	167
Net defined benefit assets	(81)	(86)
Long-term receivables	(22,712)	-
Contract liabilities	17,886	10,288
Notes payable	-	(53)
Accounts payable	129,634	(14,977)
Other payables	47,949	13,099
Other current liabilities	729	2,025
Cash inflows generated from operating activities	(80,203)	194,646
Interest received	4,215	2,255
Interest paid	(2,847)	(1,671)
Income taxes paid	(11,409)	(9,579)
Net cash generated from operating activities	<u>(90,244)</u>	<u>185,651</u>

(Continued)

	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	\$ 7,308	\$ 7,084
Acquisition of financial assets measured at amortized cost	(408,281)	(72,767)
Proceeds from financial assets measured at amortized cost	455,451	55,138
Acquisition of property, plant and equipment	(2,595)	(880)
Proceeds from disposal of property, plant and equipment	6	2
Increase in refundable deposits	(30,405)	(9,204)
Acquisition of intangible assets	(2,133)	(1,258)
Net cash used in investing activities	<u>19,351</u>	<u>(21,885)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	115,000	(190,000)
Increase (decrease) in short-term notes and bills payable	(61,723)	59,541
Repayment of the principal portion of lease liabilities	(7,717)	(6,858)
Decrease (increase) in other non-current liabilities	968	(285)
Cash dividends paid	(27,984)	(27,985)
Net cash flows used in financing activities	<u>18,544</u>	<u>(165,587)</u>
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	<u>12,873</u>	<u>(3,851)</u>
Net decrease in cash and cash equivalents	(39,476)	(5,672)
Cash and cash equivalents at beginning of year	<u>343,147</u>	<u>348,819</u>
Cash and cash equivalents at end of year	<u>\$ 303,671</u>	<u>\$ 343,147</u>

The accompanying notes are an integral part of the consolidated financial statements.

Chairman: WEI, XING-XIONG

General Manager: TANG, YU-HUA

Principal Accounting Officer: CHEN, XIU-YUE

(Concluded)

FORTUNE INFORMATION SYSTEMS CORP.

2022 Earnings Distribution Proposal

Unappropriated retained earnings as of December 31, 2021		\$ 183,545,307
Net profit	\$63,530,280	
Retained earnings recognized from remeasurement of defined benefit plan	<u>7,372,538</u>	
The amount of the after-tax net profit for the period, plus items other than after-tax net profit for the period, that are included in the undistributed earnings of the period		70,902,818
Legal reserve appropriation		(7,090,281)
Reversal of special reserve		6,412,391
Retained earnings available for distribution		253,770,235
Appropriation:		
Cash dividends (NT\$ 0.6 per share) ¹		<u>41,976,749</u>
Balance of unappropriated retained earnings		<u>\$ 211,793,486</u>

Note1: The cash dividend for this distribution will be calculated up to the nearest yuan based on the distribution ratio. Any amount less than NT\$ 1 will be rounded down and the total amount of fractional dividends will be included in the company's other income.

Chairman: WEI, XING-XIONG
General Manager: TANG, YU-HUA
Principal Accounting Officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORP.
Comparative Table for the Current and Amended
“Guidelines for the Adoption of Codes of Ethical Conduct”

Amended Articles	Current Articles	Description
<p>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.</p>	<p>Article 1 In order to ensure that the actions of the Company's directors, <u>supervisors</u>, 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.</p>	<p>The audit committee takes over the responsibilities of the supervisory role.</p>
<p>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.</p>	<p>Article 2 This code of conduct applies to the directors, <u>supervisors</u>, 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.</p>	<p>The audit committee takes over the responsibilities of the supervisory role.</p>
<p>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</p>	<p>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</p>	<p>As parents and children are already included within the scope of second-degree relatives, this article will not be further elaborated.</p>

Amended Articles	Current Articles	Description
<p>themselves or their spouse or relatives within the second degree of kinship. (omitted)</p>	<p>themselves or their spouse, <u>parents, children,</u> or relatives within the second degree of kinship. (omitted)</p>	
<p>Article 8 The Company shall raise awareness of ethics internally and encourage employees to report to <u>audit committee,</u> 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.</p>	<p>Article 8 The Company shall raise awareness of ethics internally and encourage employees to report to a company supervisor, 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.</p>	<p>The audit committee takes over the responsibilities of the supervisory role.</p>
<p>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.</p>	<p>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, supervisors, 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.</p>	<p>The audit committee takes over the responsibilities of the supervisory role.</p>

FORTUNE INFORMATION SYSTEMS CORP.
Comparative Table for the Current and Amended
“Rules of Procedure for Board of Directors Meetings”

Amended Articles	Current Articles	Description
<p>Article 3 (Convening and notice of board meetings) The board of directors shall meet <u>at least quarterly</u>. A notice of the reasons for convening a board meeting shall be given to each director before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.</p> <p><u>The notice to be given under the preceding paragraph may be effected by means of electronic transmission with the prior consent of the recipients.</u></p> <p>All matters set forth under Article 12, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion except in the case of an emergency or for other legitimate reason.</p>	<p>Article 3 (Convening and notice of board meetings) The board of directors shall meet <u>once a quarter</u>. A notice of the reasons for convening a board meeting shall be given to each director <u>and supervisor</u> before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.</p> <p>All matters set forth under Article 12, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion except in the case of an emergency or for other legitimate reason.</p>	<p>Amendment to the Order of the Financial Supervisory Commission with Ref. No. Jin-Guan-Zheng-Fa 1010034136.</p>
<p>Article 7 (Chair and acting chair of a board meeting) Board meetings shall be convened and chaired by the chairperson of the board. However, with respect to the first meeting of each newly elected board of directors, it shall be called and chaired by the director that received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected. If two or more directors are so entitled to convene the meeting, they shall select from among themselves one director to serve as chairman.</p> <p><u>Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the</u></p>	<p>Article 7 (Chair and acting chair of a board meeting) Board meetings shall be convened and chaired by the chairperson of the board. However, with respect to the first meeting of each newly elected board of directors, it shall be called and chaired by the director that received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected. If two or more directors are so entitled to convene the meeting, they shall select from among themselves one director to serve as chairman.</p>	<p>Amendment to the Order of the Financial Supervisory Commission with Ref. No. Jin-Guan-Zheng-Fa 1080361934.</p>

Amended Articles	Current Articles	Description
<p><u>Company Act, the directors shall choose one person by and from among themselves to chair the meeting.</u></p> <p>When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chairman.</p>	<p>When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chairman.</p>	
<p>Article 12 (Matters requiring discussion at a board meeting)</p> <p>The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:</p> <ol style="list-style-type: none"> 1. The Corporation's business plan. 2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA). 3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and assessment of the effectiveness of the internal control system. 4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to 	<p>Article 12 (Matters requiring discussion at a board meeting)</p> <p>The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:</p> <ol style="list-style-type: none"> 1. The Corporation's business plan. 2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA). 3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and assessment of the effectiveness of the internal control system. 4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to 	<p>Amendment to the Order of the Financial Supervisory Commission with Ref. No. Jin-Guan-Zheng-Fa 1110383263.</p>

Amended Articles	Current Articles	Description
<p>others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of equity-type securities.</p> <p><u>6. If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.</u></p> <p><u>7.</u> The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p><u>8.</u> A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p><u>9.</u> Any matter that, under Article 14-3 of the Securities and Exchange Act, any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority. The term "related party" in subparagraph <u>8</u> of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the</p>	<p>others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of equity-type securities.</p> <p><u>6.</u> The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p><u>7.</u> A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p><u>8.</u> Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority. The term "related party" in subparagraph <u>7</u> of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the</p>	

Amended Articles	Current Articles	Description
<p>calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)</p> <p>The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened.</p> <p>Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</p> <p>At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all independent directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes. If an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.</p>	<p>calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)</p> <p>The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened.</p> <p>Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</p> <p>At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all independent directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do. Otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.</p>	
<p>Article 13 (Voting-I)</p> <p>When the chair at a board meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote. The chair may announce the discussion closed and call a vote.</p> <p>When a proposal comes to a vote at a board meeting, no attending director voices an objection following an inquiry by the chair, the proposal will</p>	<p>Article 13 (Voting-I)</p> <p>When the chair at a board meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call a vote.</p> <p>When a proposal comes to a vote at a board meeting, if no attending director voices an objection following an inquiry by the chair, the proposal will</p>	<p>Adjustment of wording.</p>

Amended Articles	Current Articles	Description
<p>be deemed approved. If there is an objection following an inquiry by the chair, the proposal shall be brought to a vote.</p> <p>Voting method for proposals at a board meeting is hand showing, provided that when an attending director has an objection, the chair shall seek the opinion of the majority to make a decision.</p> <p>"Attending directors," as used in the preceding two paragraphs, does not include directors that may not exercise voting rights pursuant to Article 15, paragraph 1.</p>	<p>be deemed approved. If there is an objection following an inquiry by the chair, the proposal shall be brought to a vote. <u>If there are any objections after being consulted by the chairperson, a vote shall be taken.</u></p> <p>Voting method for proposals at a board meeting is show of hands, provided that when an attending director has an objection, the chair shall seek the opinion of the majority to make a decision.</p> <p>"Attending directors," as used in the preceding two paragraphs, does not include directors that may not exercise voting rights pursuant to Article 15, paragraph 1.</p>	
<p>Article 15 (Recusal system for directors) If a director or a juristic person that the director represents an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. <u>When the relationship is likely to prejudice the interest of this Corporation, that director may not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another director.</u></p> <p>Where a director is prohibited by the preceding paragraph from exercising voting rights with respect to a resolution at a board meeting, the provisions of Article 180, paragraph 2 of the Company Act apply mutatis mutandis in accordance with Article 206, paragraph 3 of the same Act.</p>	<p>Article 15 (Recusal system for directors) If a director or a juristic person that the director represents is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting.</p> <p>Where a director is prohibited by the preceding paragraph from exercising voting rights with respect to a resolution at a board meeting, the provisions of Article 180, paragraph 2 of the Company Act apply mutatis mutandis in accordance with Article 206, paragraph 3 of the same Act.</p>	<p>Amendment to the Order of the Financial Supervisory Commission with Ref. No. Jin-Guan-Zheng-Fa 1080361934.</p>
<p>Article 16 (Meeting minutes and sign-in matters) Discussions at a board meeting shall be recorded in the meeting minutes, and</p>	<p>Article 16 (Meeting minutes and sign-in matters) Discussions at a board meeting shall be recorded in the meeting minutes, and</p>	<p>The powers of the supervisor shall be taken</p>

Amended Articles	Current Articles	Description
<p>the minutes shall fully and accurately state the matters listed below: Omit items one to six.</p> <p>7. Agenda items: The method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 12, paragraph 4.</p> <p>8. Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, expert, or other person; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest. The reasons why the director was required or not required to enter recusal, and the status of their recusal, their objections or reservations, and any recorded or written statements.</p> <p>9. Other matters required to be recorded.</p> <p>An independent director intended to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.</p> <p>Any matters that require public announcement, with respect to a</p>	<p>the minutes shall fully and accurately state the matters listed below: Omit items one to six.</p> <p>7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, <u>supervisors</u>, experts, or other. The name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 12, paragraph 4.</p> <p>8. Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, <u>supervisor</u>, expert, or other. The name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; and their objections or reservations and any recorded or written statements.</p> <p>9. Other matters required to be recorded.</p> <p>The occurrence of any of the following circumstances, with respect to a resolution passed at a board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial Supervisory Commission, within 2 days from the date of the</p>	<p>over by the audit committee.</p>

Amended Articles	Current Articles	Description
<p>resolution passed at a board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial Supervisory Commission, within 2 days from the date of the meeting.</p> <p>The attendance book constitutes part of the minutes for each board meeting and shall be retained for the duration of the existence of this Corporation.</p> <p>The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.</p> <p>The meeting minutes of paragraph 1 may produce and distributed in electronic form.</p>	<p>meeting:</p> <ol style="list-style-type: none"> 1. Any objection or expression of reservations by an independent director expresses of which there is a record or written statement. 2. A resolution is adopted with the approval of two-thirds or more of all directors, without having been passed by the audit committee of this Corporation. <p>The attendance book constitutes part of the minutes for each board meeting and shall be retained for the duration of the existence of this Corporation.</p> <p>The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director <u>and supervisor</u> within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.</p> <p>The meeting minutes of paragraph 1 may produced and distributed in electronic form.</p>	

FORTUNE INFORMATION SYSTEMS CORP.
Comparative Table for the Current and Amended
“Sustainable Development Best Practice Principles”

Amended Articles	Current Articles	Description
<u>Article 27-1</u> <u>The Company should continuously inject resources into cultural and artistic activities or the cultural and creative industries through modes such as donations, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services, or other forms of support to promote cultural development.</u>		1. New Article. 2. To support cultural and artistic activities and promote sustainable cultural development.

FORTUNE INFORMATION SYSTEMS CORP.
Comparative Table for the Current and Amended
“Operational Procedures for Loaning Funds to Others”

Amended Articles	Current Articles	Description
<p>Article 4 The financing amount that the Company loans funds to others shall not exceed 40 percent of net worth of the Company.</p> <p>1. The total amount lent to inter-companies or inter-firms business transaction shall not exceed 10 percent of the Company's net worth. The individual amount of the loan shall not exceed the amount of the business transaction between the two parties in the most recent fiscal year, whichever is higher, referred to as the business transaction amount.</p> <p>2. For funds lent to companies or businesses that require short-term working capital, the total amount of the loan shall not exceed 30% of the Company's net worth. <u>However, the maximum loan limit for a single borrower shall not exceed 30% of the current net worth, except for subsidiaries of this company. For all other borrowers, the maximum loan limit shall not exceed 10% of the current net worth.</u> (omitted)</p>	<p>Article 4 The financing amount that the Company loans funds to others shall not exceed 40 percent of net worth of the Company.</p> <p>1. The total amount lent to inter-companies or inter-firms business transaction shall not exceed <u>20</u> percent of the Company's net worth. The individual amount of the loan shall not exceed the amount of the business transaction between the two parties in the most recent fiscal year, whichever is higher, referred to as the business transaction amount.</p> <p>2. For funds lent to companies or businesses that require short-term working capital, the total amount of the loan shall not exceed <u>20%</u> of the Company's net worth. <u>The amount of funds lent to an individual borrower shall not exceed 20% of this limit.</u> (omitted)</p>	<p>To improve the overall efficiency of resource utilization within the group, the limits for capital loans to subsidiaries are being adjusted.</p>

Director Candidates

Title	Name	Education	Experience	Current Position	Name of the represented legal person
Independent Director	LIN,SHI-MEI	LL.B., National Taiwan University LL.M, University of London	Kew & Lord Law Office J&J Attorneys at Law K & L Gates Island Taiwan Law Offices	Independent Director, FIS Corp. Managing Attorney, Dawning Law Office Independent Director, Taimide Technology INC. Independent Director, CyberTAN Technology Inc.	N/A
Independent Director	LIN, QIAN-RU	M.A., National Taiwan University	KPMG Taiwan Yuanta Securities Corp. Lumens CO., LTD. Taiwan High Speed Rail Corp.	Independent Director, FIS Corp. Independent Director, Taimide Technology INC. CPA, You Yuan Accounting Firm Financial Manager , Ever Power IPP CO., LTD.	N/A
Independent Director	WU,YU-JUN	B.S., California Institute of Technology	Chief Investment Officer, China Prosper Group Head of Asian Equity Alternative Investments, Salomon Brothers Analyst of Asian Equity Alternative, Investments of Bankers Trust	Esherick Ye Foundation Treasurer	N/A
Director	WEI, XING-XIONG	M.B.A., National Chengchi University M.B.A., Northrop University	Chairman, China Airlines LTD.	Chairman, FIS Corp. Director, IPAC Technology CO., LTD. (subsidiary) Independent Director, Chipbond Technology Corp. Director, Cybersoft Digital Services Corp.	CECGP Electronics Corp.
Director	SU,MEI-CHUN	National Hsinchu Commercial Vocational High School	Chairman, CECGP Electronics Corp.	Director, FIS Corp. Chairman, IPAC Technology CO., LTD. (subsidiary) Director, HK FIS (subsidiary) Director, HK SBAS (subsidiary) Chairman, CECGP Electronics Corp. Director, LA SIERRA LTD. Chairman, Qing Shui Yuan Farm Corp.	CECGP Electronics Corp.
Director	TANG, YU-HUA	M.B.A., National Taiwan University	Executive Assistant to General Manager, FIS Corp. Deputy General Manager, FIS Corp. Associate, Asian Information Technology INC.	General Manager, FIS Corp. Chairman, FTSC Corp. (subsidiary) Director, HK FIS (subsidiary) Director, HK SBAS (subsidiary)	Standard Plastics LTD.

Title	Name	Education	Experience	Current Position	Name of the represented legal person
Director	YANG,ZHENG-NING	M.B.A, Shih Chien University	Deputy General Manager, FIS Corp. Associate, FIS Corp. Manager, FIS Corp. Executive, Scholar Multimedia LTD.	Deputy General Manager, FIS Corp. General Manager, FTSC Corp. (subsidiary)	Standard Plastics LTD.

**List of non-competition obligation of candidates of the directors
(including independent directors)**

Name	Current position(s) in other companies
WEI, XING-XIONG Representative of CECGP Electronics Corp.	Director, IPAC Technology CO., LTD. (subsidiary) Independent Director, Chipbond Technology Corp. Director, Cybersoft Digital Services Corp.
SU, MEI-CHUN Representative of CECGP Electronics Corp.	Chairman, IPAC Technology CO., LTD. (subsidiary) Director, HK FIS (subsidiary) Director, HK SBAS (subsidiary) Chairman, CECGP Electronics Corp. Director, LA SIERRA LTD. Chairman, Qing Shui Yuan Farm Corp.
TANG, YU-HUA Representative of Standard Plastics LTD.	Chairman, FTSC Corp. (subsidiary) Director, HK FIS (subsidiary) Director, HK SBAS (subsidiary)
YANG, ZHENG-NING Representative of Standard Plastics LTD.	General Manager, FTSC Corp. (subsidiary)
LIN, SHI-MEI	Managing Attorney, Dawning Law Office Independent Director, Taimide Technology INC. Independent Director, CyberTAN Technology Inc.
LIN, QIAN-RU	Independent Director, Taimide Technology INC. CPA, You Yuan Accounting Firm Financial Manager , Ever Power IPP CO., LTD.
WU, YU-JUN	Esherick Ye Foundation Treasurer

FORTUNE INFORMATION SYSTEMS CORP.
Rules of Procedure for Shareholders Meetings

June 17, 2013 established
June 17, 2015 amended
June 23, 2020 amended
July 20, 2021 amended
June 24, 2022 amended

Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities. These Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

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

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

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

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

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

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of

capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion. Its main content should be placed on the website designated by the securities regulatory authority or the company, and the URL of the website should be indicated in the notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal. Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the

proxy shall prevail.

Article 5

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

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

Article 6

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

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

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

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

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

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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

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

Article 6-1

To convene a virtual shareholders meeting, the Company shall include the following particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

- A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 7

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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

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

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

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

Article 8

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

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9

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

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

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

Article 10

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

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

Article 12

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

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

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

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

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to

have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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

Voting should be conducted publicly at the shareholders' meeting, the results of the vote should be reported on the spot, and a record should be made.

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

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

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

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any

amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14

The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15

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

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

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

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

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

Article 16

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

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

If matters put to a resolution at a shareholders meeting constitute material information under applicable

laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

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

Article 18

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

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

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

Article 19

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21

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

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

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

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting. When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Companys hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22

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

Article 23

These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

FORTUNE INFORMATION SYSTEMS CORP.
Articles of Incorporation

Chapter 1: General Provisions

Article 1

The Company shall be established in accordance with the provisions of the Company Act, and its name shall be "FORTUNE INFORMATION SYSTEMS CORPORATION ".

Article 2:

The business scope of the company shall include the following:

1. Agency, import and export trade, rental, repair, maintenance services of office automation equipment, parts, accessories and supplies.
2. Agency, import and export trade, rental, repair, maintenance, design, manufacture, processing and assembly services of computer and other information equipment and its peripherals, parts, accessories and supplies.
3. System analysis and programming services of computer and other information software.
4. Agency, import and export trade, rental, repair and maintenance, design and assembly services of educational equipment, design equipment, manufacturing equipment, machinery automation equipment, machinery computerization equipment, and robots and their parts, accessories, and supplies.
5. Agency, import and export trade, rental, repair, and maintenance services of microfilm equipment and computer output microfilm equipment and their parts, accessories and supplies.
6. Data processing services on behalf of customers using computer microfilm equipment or other information equipment.
- g. Computer information management consulting services.
7. Operation of computer information data processing and telecommunications value-added network services.
8. Import and export trade and agency services for the above products.
9. I301030 electronic information supply services.
10. IZ12010 human resource dispatch services.
11. ZZ9999 In addition to the licensed business, it may engage in business not prohibited or restricted by law.

Article 2-1

The Company may, with the approval of the board of directors, provide mutual guarantees to related businesses for the needs of its operations.

Article 2-2

The amount of the company's investment shall not be subject to the limitation of 40% of its paid-in capital.

Article 3

The Company's headquarters is located in Taipei City, and branch offices may be established domestically or abroad as deemed necessary by resolution of the board of directors.

Article 4 (Deleted)

Chapter 2: Shares

Article 5

The capital stock of the Company is set at NT\$1,070 million, divided into 107 million shares, with a par value of NT\$10 per share, and shall be issued in stages. When the Company's shares can legally be repurchased by the Company, the authorized board of directors shall make regulations accordingly.

Item 1 of the capital stock reserves NT\$100 million for issuing employee stock option certificates, totaling 10 million shares, with a par value of NT\$10 per share, which may be issued in stages according to the resolution of the board of directors.

Article 5-1

If the Company intends to transfer the repurchased shares of the Company to employees at a price lower than the actual average purchase price of the shares, it shall report to the latest shareholder meeting resolution in accordance with relevant regulations before the transfer can be processed.

If the Company intends to issue employee stock option certificates at a price lower than the closing price of the Company's ordinary shares on the issue date, it shall report to the latest shareholder meeting resolution in accordance with relevant regulations before issuance can be carried out.

The second item of the employees may include employees of parents or subsidiaries of the Company meeting certain specific requirements.

Article 6

The Company's shares shall be in the form of registered shares, signed or stamped and numbered by the representative director of the company, and shall be issued after being endorsed by a bank that is legally qualified to act as a stock issuance endorsement agent.

The shares issued according to the provisions of the preceding paragraph shall be registered or stored with a securities central depository and clearing corporation, and may also be combined and reissued in large denominations at the request of the securities central depository and clearing corporation.

The shares issued by the company may be exempt from printing stock certificates and shall be registered with the securities central depository and clearing corporation.

Article 7

The handling of the Company's shares shall be conducted in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 8 (Deleted)

Article 9

When shareholders transfer shares of the Company, they shall, unless otherwise provided by applicable laws, apply jointly with the transferee for transfer registration to the Company, and the transfer shall be registered in the shareholders' register. The transfer of rights and obligations from the original shareholder to the transferee shall take effect upon completion of the registration by the company. Transfer registration shall be suspended within 60 days before a general meeting of shareholders, 30 days before a special meeting of shareholders, or 5 days before a date determined by the company as the basis for distribution of dividends or other benefits in accordance with law.

Chapter 3: Shareholders' Meeting

Article 10

The shareholders' meeting of the Company shall be divided into two types:

1. Regular meeting of shareholders: held once a year in the location of the company, to be convened by the Board of Directors within six months after the end of the fiscal year in accordance with the law.
2. Special meeting of shareholders: to be convened when necessary in accordance with relevant laws. The supervisor may also convene the ad-hoc shareholders' meeting if deemed necessary.

Article 10-1

The shareholders' meeting of the Company may be held via video conference or other methods announced by the central competent authority.

Article 11

The notice of regular meeting of shareholders shall be given to each shareholder 30 days in advance; the notice of special meeting of shareholders shall be given to each shareholder 15 days in advance.

Article 12

Unless otherwise provided by law, the resolution of the shareholders' meeting of the Company shall be adopted by the attendance of more than half of the total number of shares represented and the consent of more than half of the voting rights of the attending shareholders. However, in the following circumstances, the voting rights shall require the personal attendance or representation of more than two-thirds of the total number of issued shares and the consent of more than half of the voting rights of the attending shareholders:

1. Purchase or merger with other domestic or foreign enterprises.
2. Dissolution, liquidation or division.

Each share has one voting right. However, the shares of a shareholder under the circumstances specified in Article 179-2 of the Company Act shall have no voting rights.

The voting rights for the election of shareholders shall be equal to the number of candidates for election for each share.

Article 13

The chairman of the board of directors shall preside over the shareholders' meeting. In the event that the chairman cannot attend, the vice chairman shall preside if one is appointed. If the vice chairman is unable to attend or if no vice chairman has been elected, the directors shall appoint one of their own as chairman. If the meeting is called by someone other than the board of directors, the person calling the meeting shall preside as chairman. In the event that there are two or more persons calling the meeting, they shall appoint one of themselves as chairman.

Shareholders who cannot attend the shareholders' meeting may authorize another person to attend on their behalf by means of a power of attorney issued by the company and in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as announced by the competent authorities and the Company Act.

Article 14

Minutes of the shareholders' meeting shall be prepared and the chairman shall sign or stamp them. The minutes shall be distributed to the shareholders within twenty days after the meeting. The distribution may be made by means of public announcement. The preparation and distribution of the minutes may be made by electronic means.

Chapter 4 Directors and the Board of Directors

Article 15

The Board of Directors of the Company shall consist of seven directors (including at least three independent directors, and the number of seats held by independent directors shall not be less than one fifth of the total number of seats held by all directors), who shall be nominated by the general meeting of shareholders. The total proportion of shares held by all directors shall be in accordance with the regulations of the securities regulatory authority.

The qualifications, shareholdings, restrictions on concurrent positions, nomination and election procedures, and other matters to be observed for independent directors under the first paragraph shall be handled in accordance with the relevant regulations of the securities regulatory authority.

Article 15-1

In accordance with the regulations of the Securities and Exchange Act, the Company may establish an Audit Committee, and the day the Audit Committee is established, the supervisor shall be abolished. The provisions of this chapter regarding the supervisor shall become invalid at the same time. The powers and

duties previously exercised by the supervisor under the Company Act, Securities and Exchange Act, and other laws shall be exercised by the Audit Committee.

The Audit Committee shall be composed of all independent directors, and the number of members of the Audit Committee, the term of office, the rules of procedure for its meetings, and the resources the Company shall provide when the Audit Committee exercises its powers shall be specified in the organizational rules of the Audit Committee as provided by law.

Article 16

The term of a director is two years, and he/she may be reelected continuously. If the number of directors falls below one-third of the total, the board of directors shall convene an extraordinary meeting of shareholders within 60 days to fill the vacancy, and the term of the replacement director shall be limited to the remaining term of the original director.

Article 17

The Company shall have one Chairman, elected by the directors present who make up more than two-thirds of the total, and with the consent of the directors present who make up more than half of the total. The company may also have one Vice Chairman, elected in the same manner.

Article 18

The Chairman shall represent the company in accordance with the law and preside over the board of directors.

Article 19

The board of directors shall hold regular meetings in accordance with the provisions of the law, and shall be convened and presided over by the Chairman. In case of emergency, the board of directors may be convened at any time by electronic mail or other written notice. The resolution of the board of directors shall be adopted by the agreement of more than half of the directors present, unless otherwise provided by the Company Act. If the Chairman is unable to attend the meeting due to any reason, the Vice Chairman shall act as chairman. If the Vice Chairman is also unable to perform his/her duties or if there is no Vice Chairman elected, the Chairman may appoint one director to act as chairman. If a director is unable to attend the meeting for any reason, he/she may delegate another director to act on his/her behalf. A director who participates in a meeting via video conference shall be considered as personally present.

Article 20

The scope of duties and power of the board of directors shall be as follows:

1. To formulate the company's organizational regulations and operational rules.
2. To approve the business and financial policies.
3. To approve the budget.
4. To draft plans for the distribution of profits.
5. To approve the reports submitted to the shareholders' meeting and important proposals.
6. To approve important regulations.
7. To approve important contracts.
8. To approve the establishment and elimination of branch offices.
9. To appoint and dismiss the company's senior management personnel in accordance with Article 25 of this charter.
10. To approve other important matters.

Article 21

When the board of directors is in recess, the company's business shall be carried out by the chairman of the board of directors.

Chapter 5 Supervisors

Article 22

The company shall have two supervisors, who shall be elected from among the shareholders with capacity to act, in accordance with the law, by the general meeting of shareholders. The total holding ratio of all supervisors shall be in accordance with the regulations of the securities regulatory authority.

Article 23

The term of office of the supervisors is two years, and they may be reelected continuously. When all the supervisors are removed from office, the board of directors shall hold an extraordinary general meeting of shareholders to elect replacements within 60 days, and their term of office shall be limited to the original term.

Article 24

The scope of duties and power of the supervisors shall include:

1. Examination of the business and financial conditions of the company.
2. Review of the annual financial statements.
3. Examination of the company's books and records.
4. Other powers granted by law.

Chapter 6 Managers

Article 25

The Company may appoint one or more general managers, and their appointment, removal, and compensation shall be handled in accordance with Article 29 of the Company Act.

Chapter 7 Accounting

Article 26

The Company shall have an accounting year from January 1 to December 31 of each year, and after the annual settlement, the following books shall be prepared and sent to the auditor for review. After being confirmed without error, they shall be presented to the general meeting of shareholders for recognition.

1. Business report.
2. Financial statements.
3. Proposal for distribution of profits or compensation for losses.

Article 27

When the Company completes the annual settlement, compensates for previous losses, and distributes profits, it shall first set aside 10% as the legal profit reserve. However, when the legal profit reserve has reached the paid-in capital of the Company, no further set aside is required. The remaining shall be set aside as required by law or as the special profit reserve, and then the board of directors shall prepare a proposal for profit distribution and present it to the general meeting of shareholders for resolution.

Article 27-1

The expenses for the directors and the auditor, and the salary for the chairman, shall be determined by the board of directors based on the relevant industry standards. The chairman shall also be granted other benefits in accordance with the relevant regulations for the salary of employees.

Article 27-2

The Company is currently in the growth phase of its industry life cycle, and in order to consider the future funding needs of the Company and meet the needs of shareholders for cash inflows, if there are undistributed profits after the annual settlement, not less than 60% of the post-tax net profit shall be distributed as dividends to shareholders, of which cash dividends shall not exceed 50% of the total cash and stock dividends paid out during the year. However, when the earnings per share for the year are less

than NT\$ 3, the proportion of cash dividends paid out may be increased to a maximum of 100%.

Article 27-3

When the company has profit in a given year, a portion of the pre-tax net profit before deducting employee compensation should be set aside as employee compensation, at a rate of 6%. However, if the company still has accumulated losses, the amount should be reserved for future use to make up for the losses. The employees eligible for the employee compensation should include the employees of parents or subsidiaries of the Company meeting certain specific requirements. Employee compensation should be distributed in the form of stocks or cash, and should be resolved by the board of directors according to the law and reported to the shareholders meeting.

Chapter 8 Appendix

Article 28

The organizational regulations and details of procedures of the company shall be established separately.

Article 29

In case of any matter not fully covered in this constitution of the company, it shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.

Article 30

This constitution was established on February 13th, 1977.
The 1st amendment was made on March 10th, 1977.
The 2nd amendment was made on February 10th, 1979.
The 3rd amendment was made on October 20th, 1981.
The 4th amendment was made on March 10th, 1982.
The 5th amendment was made on April 5th, 1982.
The 6th amendment was made on May 12th, 1982.
The 7th amendment was made on April 27th, 1984.
The 8th amendment was made on June 15th, 1985.
The 9th amendment was made on April 23rd, 1987.
The 10th amendment was made on April 15th, 1988.
The 11th amendment was made on December 21st, 1988.
The 12th amendment was made on April 7th, 1989.
The 13th amendment was made on April 23rd, 1990.
The 14th amendment was made on August 25th, 1991.
The 15th amendment was made on May 3rd, 1993.
The 16th amendment was made on May 21st, 1995.
The 17th amendment was made on May 30th, 1996.
The 18th amendment was made on May 21st, 1997.
The 19th amendment was made on May 6th, 1998.
The 20th amendment was made on June 16th, 1999.
The 21st amendment was made on May 10th, 2000.
The 22nd amendment was made on May 27th, 2001.
The 23rd amendment was made on May 15th, 2002.
The 24th amendment was made on June 14th, 2004.
The 25th amendment was made on June 15th, 2005.
The 26th amendment was made on June 17th, 2007.
The 27th amendment was made on June 10th, 2009.
The 28th amendment was made on September 11th, 2009.
The 29th amendment was made on June 17th, 2010.
The 30th amendment was made on June 18th, 2012.

The 31st amendment was made on June 17th, 2014.

The 32nd amendment was made on June 21st, 2016.

The 33rd amendment was made on June 23rd, 2020.

The 34th amendment was made on July 20th, 2021.

The 35th amendment was made on June 24th, 2022.

Appendix 3

FORTUNE INFORMATION SYSTEMS CORP.

Procedures for Election of Directors

May 27, 2002 established
June 17, 2014 amended
June 23, 2020 amended
July 20, 2021 amended

Article 1

The election of the Company's directors shall be conducted in accordance with these Procedures.

Article 2

The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 3

Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. Additional conditions cannot be arbitrarily added when the Company reviews whether the candidates meet the relevant qualification requirements, educational and professional backgrounds, and the various situations listed in Article 30 of the Company Act. The results of the review must be provided to shareholders for reference in order to select suitable directors.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 4

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 5

The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots

representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 6

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.

Article 7

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected.

Article 8

The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 9

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 10

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

Article 11

The board of directors of this Corporation shall issue notifications to the persons elected as directors.

Article 12

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

FORTUNE INFORMATION SYSTEMS CORP.
Operational Procedures for Loaning Funds to Others (Before Amendment)

December 23, 1997 established

May 15, 2003 amended

June 10, 2009 amended

June 15, 2011 amended

June 18, 2012 amended

June 17, 2013 amended

June 21, 2019 amended

June 24, 2022 amended

Article 1

These Regulations are promulgated pursuant to Article 36-1 of the Securities and Exchange Act and Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.

Article 2

The Company shall comply with these Regulations when making loans to others.

Article 3

Under the Company Act, the Company shall not loan funds to any of its shareholders or any other person except under the following circumstances:

1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
2. Where an inter-company or inter-firm short-term financing facility is necessary.

Article 4

The financing amount that the Company loans funds to others shall not exceed 40 percent of net worth of the Company.

1. The total amount lent to inter-companies or inter-firms business transaction shall not exceed 20 percent of the Company's net worth. The individual amount of the loan shall not exceed the amount of the business transaction between the two parties in the most recent fiscal year, whichever is higher, referred to as the business transaction amount.
2. For funds lent to companies or businesses that require short-term working capital, the total amount of the loan shall not exceed 20% of the Company's net worth. The amount of funds lent to an individual borrower shall not exceed 20% of this limit.

The total amount, that inter-company loans of funds between overseas companies in which the Company

holds, directly or indirectly, 100% of the voting shares, or to loans of fund to the Company by any overseas company in which the Company holds, directly or indirectly, 100% of the voting shares, shall not exceed 50% of the Company's net worth.

The net worth referred to in this operational procedure refers to equity attributable to owners of the parent in the balance sheet as defined in Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The maximum term for lending funds is one year. However, in the case of lending funds between foreign companies in which our company directly or indirectly holds 100% of the voting shares, the financing period shall not exceed three years.

Article 6

The interest on funds lent shall be calculated on a daily basis and shall not be lower than the average interest rate for short-term loans of financial institutions on the day of the loan, or the Company's cost of funds on the day of the loan.

Article 7

Before providing funding, the borrower should submit the necessary financial and guarantee information, and the relevant department should review its necessity and reasonableness. If the funding is provided due to business transactions, the loan amount should be assessed to see if it is commensurate with the business transaction amount. If the funding is necessary for short-term liquidity, the reasons and circumstances for borrowing should be listed. A credit investigation of the borrower should be conducted, and the impact of the funding on the Company's operational risk, financial condition, and shareholder equity, as well as whether collateral and collateral value assessments are required, should be evaluated. After presenting the relevant information and proposed lending conditions for approval by the general manager and chairman of the board, the funding can be approved by the board of directors.

Funds provided between the Company and its subsidiaries or between subsidiaries should be subject to the above regulations and require board approval. The chairman of the board may be authorized to make disbursements or revolving use of the same loan object within a certain limit and not exceeding one year, subject to board approval.

The above-mentioned limit, except as provided in the paragraph 2 of Article 4, shall not exceed 10% of the net amount of the most recent financial statements of the Company or subsidiary for loans to an individual enterprise.

When the Company has independent directors, their opinions should be fully considered when providing funding to others, and their explicit agreement or opposition and reasons for opposition should be recorded in the board of directors' meeting minutes.

Article 8

Follow-up control measures for the loan amount and procedures for handling overdue debts:

1. When the Company handles the matter of loaning funds, the finance department should record in detail the information related to the loan recipient, loan amount, loan date, expected collection date, date of board of directors' resolution, collateral situation, and matters that need to be carefully evaluated in a ledger for reference.
2. The internal auditors of the company should audit the procedure and execution of loaning funds to others at least every quarter and make written records. If any significant violations are discovered, the auditing committee members should be notified in writing immediately.
3. If the loan recipient no longer conforms to the procedures outlined in this operation due to changes in circumstances or exceeds the limit, the auditing unit should urge the finance department to develop an improvement plan, send the related improvement plan to all auditing committee members, and complete the improvement according to the plan schedule.

Article 9:

Deadline and Content of Public Disclosure and Reporting:

The Company shall, before the 10th day of each month, disclose and report to the Securities and Futures Bureau-designated information website (Public Information Observation Station) the balance of its and its subsidiaries' fund loans from the previous month and related information.

If the balance of the Company's and its subsidiaries' fund loans meets one of the following criteria, relevant information shall be entered into the Market Observation Post System within two days of the occurrence of the event:

1. The balance of the Company's and its subsidiaries' fund loans to others reaches 20% or more of the Company's latest financial statement net worth.
2. The balance of the Company's and its subsidiaries' fund loans to a single enterprise reaches 10% or more of the Company's latest financial statement net worth.
3. The amount of newly added fund loans by the Company or its subsidiaries reaches NT\$10 million or more and 2% or more of the Company's latest financial statement net worth.

The term "occurrence of the event" as used in this operating procedure refers to the date of the contract signing, payment, board resolution, or other date that is sufficient to determine the fund loan object and transaction amount.

If a subsidiary of the Company is not a domestic publicly listed company and meets the criteria for public disclosure and reporting set forth in the preceding paragraph 3, the Company shall be responsible for such disclosure and reporting on behalf of the subsidiary.

The Company shall evaluate the situation of fund loans, make adequate provisions for bad debts, disclose relevant information in its financial reports, and provide related information to the auditor for necessary audit procedures.

Article 10

If a subsidiary of the Company intends to lend funds to others, it shall establish this operating procedure

and follow the established operating procedure; however, the net worth shall be based on the subsidiary's net worth for calculation purposes.

The subsidiary shall prepare a detailed list of the funds lent to other companies for the previous month and submit it to the Company by the 6th of each month (excluding the 6th).

The internal auditors of the subsidiary shall audit the lending operation procedure and its implementation and make written records. If major violations are found, they shall immediately notify the internal audit unit of the Company in writing, and the internal audit unit of the Company shall submit the written information to all members of the audit committee.

When the auditors of the Company visit the subsidiary for auditing purposes, they shall also understand the implementation of the subsidiary's lending procedure. If any deficiencies are found, they shall continue to track the improvement progress and make a follow-up report to the general manager.

Article 11

When the managers and responsible personnel of the Company violate this Operating Procedure, they shall be reported for assessment in accordance with the Company's personnel management regulations and punished according to the seriousness of the circumstances.

Article 12

The "Operational Procedures for Loaning Funds to Others" of the Company shall be approved by the Audit Committee, submitted to the Board of Directors for approval, and then presented to the shareholders' meeting for approval. The same shall apply to any revisions made to the procedures.

When submitting this procedure to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of each independent director should be fully considered. If any independent director has objections or reservations, it should be recorded in the minutes of the Board of Directors.

FORTUNE INFORMATION SYSTEMS CORP.

Shareholding of Directors

1. The paid-in capital of the Company is NT\$ 699,612,490, and the total number of issued shares is 69,961,249 shares.
2. In accordance with Article 26 of the Securities and Exchange Act and the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, all directors should hold a minimum of 5,596,899 shares. As the Company's supervisors were replaced by the Audit Committee, the minimum holding requirement of supervisors no longer applies.
3. As of the record date of this shareholder meeting and the suspension of share transfer, the individual and total shareholdings of the directors recorded in the shareholder meeting are as follows:

April 21, 2023

Title	Name	Shares	Percentage
Director	CECGP Electronics Corp. Representative : WEI, XING-XIONG SU, MEI-CHUN	21,177,954	30.27%
Director	Standard Plastics LTD. Representative : TANG, YU-HUA WANG, MEI-JUAN	21,778,327	31.13%
Independent Director	LIN, SHI-MEI	0	0.00%
Independent Director	LIN, QIAN-RU	0	0.00%
Independent Director	LIU, YU-SHAN	0	0.00%
Total		42,956,281	61.40%