



FORTUNE INFORMATION SYSTEMS CORP.

## Handbook for the 2024 Annual Meeting of Shareholders

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

Time : 9:30 a.m., 18 June, 2024

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

(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 2024 Annual Meeting of Shareholders**

- I. Call the Meeting to Order**
- II. Chairperson Remarks**
- III. Matters for Reporting**
- IV. Matters for Ratification**
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- IX. Adjournment**

# **FORTUNE INFORMATION SYSTEMS CORP.**

## **Agenda of 2024 Annual Meeting of Shareholders**

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

Time : 9:30 a.m., Tuesday, 18 June, 2024

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

Virtual Meeting : the e-Meeting Platform by the Taiwan Depository & Clearing Corporation (TDCC)

(URL:<https://stockservices.tdcc.com.tw>)

I. Call the Meeting to Order

II. Chairperson Remarks

III. Matters for Reporting

1. The 2023 Business Report.
2. The 2023 Audit Committee Report.
3. 2023 employees' remuneration.
4. Report on the amendment of Rules of Procedure for Board of Directors Meetings
5. Report on the Simplified Merger Execution between the Company and IPAC TECHNOLOGY CO., LTD.
6. Report on the endorsement guarantee situation for the fiscal year 2023.

IV. Matters for Ratification

1. Adoption of the 2023 Business Report and Financial Statements.
2. Adoption of the Proposal for Distribution of 2023 Profits.

V. Matters for Discussion

1. Amendment of Articles of Incorporation.
2. Amendment of Rules of Procedure for Shareholders Meetings.

VI. Matters for Election

1. Proposal for the supplementary election of an independent director.

VII. Matter for the Other

1. Proposal to Lift non-competition restrictions on Newly Appointed Independent Directors

VIII. Extempore Motion

IX. Adjournment

# Matters for Reporting

1. The 2023 Business Report.  
The 2023 Business Report is attached hereto as Attachment 1.
2. The 2023 Audit Committee Report.  
The 2023 Audit Committee Report is attached hereto as Attachment 2.
3. 2023 employees' remuneration.
  - 3.1. Article 27-3 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.
  - 3.2. The company's pre-tax net profit before deducting employee compensation for the year 2023 amounted to NT\$94,664,151. 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\$5,679,849.
  - 3.3. 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.
4. Report on the amendment of Rules of Procedure for Board of Directors Meetings.
  - 4.1. Addition of authorization for the Chairman to conduct business during the recess of the Board of Directors, with amendments to certain articles of the Rules of Procedure for Board of Directors Meetings approved at the board meeting held on Aug. 7, 2023.
  - 4.2. In accordance with the amendment of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, pursuant to the order No. 1120383996 issued by the Financial Supervisory Commission, the Board of Directors amended the Rules of Procedure for Board of Directors Meetings on Mar. 14, 2024.
  - 4.3. The comparison table of amended articles is attached hereto as Attachment 5.
5. Report on the Simplified Merger Execution between the Company and IPAC TECHNOLOGY CO., LTD.
  - 5.1. To strengthen operational management and enhance operational efficiency, the Company has decided at the board meeting held on Nov. 10, 2023, to carry out a simplified merger with our wholly-owned subsidiary, IPAC TECHNOLOGY CO., LTD. (hereinafter referred to as "IPAC"), whereby the Company will absorb and merge with IPAC.
  - 5.2. The effective date of this merger is December 31, 2023. Following the merger, the Company will continue to exist while IPAC will be dissolved. The relevant merger procedures have been

completed, and the change has been approved and registered by the Ministry of Economic Affairs, Ministry of Economic Affairs with Approval No. 11330009130 on Feb. 2, 2024.

6. Report on the endorsement guarantee situation for the fiscal year 2023.
  - 6.1. On March 26, 2021, the Board of Directors approved a new endorsement guarantee limit of NTD 300 million for the subsidiary Fortune Technology Systems Corporation.( hereinafter referred to as "FTSC") However, during the fiscal year 2023, the actual amount of endorsement guarantees provided by the Company to Fortune Technology Systems Corporation amounted to 0 NTD.
  - 6.2.In accordance with the Company's "Endorsement Guarantee Operating Procedures," the Company's endorsement guarantee limit for the single enterprise Fortune Technology Systems Corporation is within the prescribed limit.

# Matters for Ratification

## Proposal 1:

Adoption of the 2023 Business Report and Financial Statements. (proposed by the board of directors)

### Explanatory note:

1. The individual financial statements and consolidated financial statements of the Company for the fiscal year 2023 have been audited and certified by Deloitte & Touche, the joint accounting firm. The aforementioned financial statements, along with the business report, have been submitted to the Audit Committee for review, and no discrepancies have been found. The audit report is on file.
2. For the fiscal year 2023, the Company's business report, auditor's audit report, and the aforementioned financial statements are available for reference in Attachment 1 and Attachment 3.

## Proposal 2:

Adoption of the Proposal for Distribution of 2023 Profits. (proposed by the board of directors)

### Explanatory note:

1. The 2022 Earnings Distribution Proposal is attached hereto as Attachment 4.
2. The net profit after tax for the Company in the fiscal year 2023 was NT\$78,377,540. After deducting the remeasurement of defined benefit plans amounting to NT\$673,449, and setting aside statutory surplus reserves of NT\$7,770,409, and special surplus reserves of NT\$201,506, in addition to the beginning balance of undistributed earnings of NT\$211,793,486, the distributable earnings amount to NT\$281,525,662. We plan to distribute them as follows:  
The cash dividend is NT\$55,968,999. There are total 69,961,249 shares for distribution on March 6, 2024. The dividend per share is NT\$0.8. The record date for the distribution will be determined by the board of directors after resolution by the shareholders' meeting.
3. The calculation of the cash dividend distribution ratio is rounded to the nearest whole NT\$, with any fractional amounts less than one NT\$ being aggregated into other income of the Company.
4. If there are changes in the number of outstanding shares due to changes in the publicly traded shares before the dividend distribution record date, resulting in changes to the cash dividend distribution ratio for shareholders, the Board of Directors is proposed to be authorized by the shareholders' meeting to handle related matters at its discretion.

# Matters for Discussion

## Proposal 1:

Amendment of Articles of Incorporation. (proposed by the board of directors)

### Explanatory note:

1. The Company has established an Audit Committee in accordance with the law, with the authority of the inspector being exercised by the said committee, hence the relevant articles of the Articles of Incorporation are amended.
2. The directors of the Company is two years, which is shorter than that of directors in the industry. In order to make the company's operations more stable and improve the efficiency of corporate governance, it is planned to amend Article 16 of the Articles of Association. The term of office of directors will be changed from two years to three year and shall be applicable from the next re-election.
3. In addition, in order to comply with the definition of executives by regulatory authorities, it is proposed to amend Article 20 of the Articles of Incorporation in this revision.
4. For detailed comparative table of the amended articles of the Articles of Incorporation, please refer to Attachment 6.

## Proposal 2:

Amendment of Rules of Procedure for Shareholders Meetings. (proposed by the board of directors)

### Explanatory note:

Due to the amendment of the "Reference Examples for Rules of Shareholders' Meetings" by Taiwan Stock Exchange Corporation Limited, the Company hereby amends its Rules of Shareholders' Meetings in accordance with the letter numbered 1120004167 issued by Taiwan Stock Exchange Corporation Limited. Please refer to Attachment 7 for the comparative table of the amended articles.



# Matters for Election

Proposal 1:

Proposal for the supplementary election of an independent director (proposed by the board of directors)

Explanatory note:

1. Ms. Wu Yu-jun, an independent director of the 24th session of the Company, resigned on November 22, 2023. In accordance with Article 15 of the Company's Articles of Incorporation, it is proposed to hold a by-election for one independent director at this year's shareholders' meeting. The Company adopts a candidate nomination system for directors (including independent directors), and the acceptance method shall comply with relevant laws and regulations.
2. The term of office for the newly appointed independent director shall commence upon election and adjournment of the shareholders' meeting on June 18, 2024, and shall expire upon the completion of the current term.
3. Please refer to Attachment 8 for the list of candidates for independent directors approved by the Board of Directors on March 14, 2024.

# Matter for the Other

Proposal 1:

Proposal to Lift non-competition restrictions on Newly Appointed Independent Directors. (proposed by the board of directors)

Explanatory Note:

1. If any newly appointed independent director of the 24th session of the Company invests in or operates another company with the same or similar business scope as the Company and serves as a director therein, it is proposed, in accordance with Article 209 of the Company Law, to seek the approval of the shareholders' meeting to lift the non-competition restrictions on the director and their representatives, provided that it does not prejudice the interests of the Company.
2. Please refer to Attachment 9 for details regarding the lifting of non-competition restrictions on the newly appointed independent directors of the 24th session.

# Extempore Motion

# Adjournment

## FORTUNE INFORMATION SYSTEMS CORP. 2023 Business Report

The main business of the Company is information system integration, providing services including enterprise public/private cloud infrastructure setup and planning, network system planning, information security, backup and recovery planning, financial institution information integration services, cloud monitoring and management, application software development, video image product integration, document digitization services, logistics warehouse management systems, insurance industry information services, and outsourcing maintenance and management of information equipment, etc., with comprehensive integration capabilities. The Company has comprehensive after-sales service and diversified solutions.

2023 financial status, execution result of business plan, and profits :

Unit: NT\$1,000

	2023	2022	Change
Operating revenue	2,338,371	2,270,033	3.01%
Operating costs	2,067,618	2,023,539	2.18%
Gross profit	270,753	246,494	9.84%
Gross profit margin	12%	11%	
Operating expenses	180,955	182,733	(0.97%)
Profit from operations	89,798	63,761	40.84%
Non-operating income and expenses	9,322	14,624	(36.26)%
Income before income tax	99,120	78,385	26.45%
Net income	78,378	63,530	23.37%

In the fiscal year 2023, the Company's operating income increased by 3.01% compared to the previous year. The operating gross profit margin was 12%, and both operating gross profit and operating net profit grew compared to the same period last year, with operating net profit increasing by 40.84%. This growth was attributed to the doubling of investment scale in the financial industry's digital transformation to the cloud, increased demand for cybersecurity, and the surge in platform engineering and ESG IT applications. These factors drove the growth of the Company's operations, including CMP cloud platform management systems, IT infrastructure construction, backup and recovery, and cybersecurity services.

During the fiscal year 2023, the impact of the pandemic on economic activities has significantly diminished, and industries have accelerated their pace of digital transformation. The focus of IT investment has been on cybersecurity, cloud, and mobile applications. Investment in mobile applications by the financial industry has accelerated, while the service industry continues to expand its cloud investment, increasing the proportion of cloud usage, strengthening remote work capabilities, and digitizing processes. Regulatory authorities in the financial sector have significantly relaxed restrictions on banks, securities, and insurance companies outsourcing to the cloud. It is expected that more financial institutions will join the ranks of cloud transformation, embracing multi-cloud and hybrid cloud

architectures, driving investment in cybersecurity and cloud. Additionally, the global ESG trend has emerged, with governments actively promoting policies such as net zero sustainability, carbon footprint assessment, backup to the cloud, digital transformation, and strengthened cybersecurity monitoring and protection. This has stimulated capital expenditure on domestic IT procurement. According to IDC Taiwan (International Data Corporation) research, the cloud industry in Taiwan is flourishing, with a compound annual growth rate (CAGR) of 22.6% in the public cloud infrastructure as a service market from 2021 to 2026, reaching a market size of \$1.731 billion in 2026.

Looking ahead, in response to the growing demand for enterprise hybrid cloud or multi-cloud architectures, cloud platform engineering, information security, carbon data monitoring, energy conservation, and carbon reduction, the Company has undergone organizational restructuring in 2023, establishing five major business centers to enhance customer service quality and achieve maximum efficiency. Furthermore, the Company is committed to core business development, upgrading of proprietary products, technological integration and innovation, and building a strong product portfolio to deepen relationships with existing customers and expand the customer base, while seizing opportunities in government and private sector capital expenditure. In 2024, the Company plans to focus on the following operational priorities to accelerate core business development, increase revenue, and enhance profitability:

## I. Diverse Development Strategies for Core Business

### 1. Cloud Solutions and Innovation

Extend and expand cloud platforms to enhance the flexibility and performance of cloud solutions, meeting the growing demands for virtualization, elastic deployment, and data security.

### 2. Information Security/Zero Trust

Provide customers with information security zero trust solutions to achieve a comprehensive security network and enhance customer trust.

Promote TIOBE software quality testing.

### 3. Energy Conservation and Carbon Footprint Assessment

Carbon footprint assessment platform, ezGHG enterprise carbon management service platform.

Integrate smart energy management to improve process energy efficiency and achieve energy conservation and carbon reduction goals for sustainable operations.

### 4. Smart Cabinets

Further advance in the AioT field, expand EZPOST and develop smart cabinet solutions to seize opportunities in unmanned store self-service cabinets.

### 5. AI Application

Strengthen the development of AI infrastructure layer solutions (GPU Server) to meet the growing AI workloads, Authme digital identity recognition.

## II. Sustainable Development Strategies

1. ISO27001 expansion verification and version transition to ISO27001:2022, continuously promote information security policies.

2. ISO50001 energy management system certification to implement energy conservation and carbon

reduction.

3.Promote succession planning and excellent talent retention policies.

4.Strengthen corporate governance and compile sustainability reports.

In recent years, the Company has continuously invested in industry and technological development directions, aligning with global trends and market demands, bringing critical advantages to customers. Upholding the principles of "integrity, service, innovation," and driven by the "ever-evolving new energy," the Company aims to provide faster, more comprehensive professional services to meet customer needs and aspires to become the most competitive information service enterprise.

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

## Audit Committee's Review Report

The Board of Directors has prepared the Corporation's 2023 Business Report, Distribution of 2023 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 2023 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 14, 2024

## 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 comprise the balance sheets as of December 31, 2023 and 2022, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and 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 of FIS as of December 31, 2023 and 2022, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2023. These matters were addressed in the context of our audit of the 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 2023 financial statements are as follows:

#### Recognition of System Integration Revenue

The FIS'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 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, and reviewing whether there were any significant adjustments to the total contract costs and completion percentage after the reporting period.

#### **Emphasis of Matter Paragraph**

As disclosed in Note 11 of the financial statements, FIS resolved at its board meeting in November, 2023 to merger, through a simplified merger, its wholly-owned subsidiary, IPAC TECHNOLOGY CO., LTD. This merger constitutes an organizational restructuring under joint control. In accordance with the IFRS Q&A and relevant interpretations published by the Chinese Institute of Certified Public Accountants, when preparing the comparative individual financial statements, the merger should be treated as having been acquired from the beginning, and the individual financial statements for the comparative period should be restated accordingly. For details on the impact of restating the comparative period, please refer to Note 11. The auditor has not modified the audit opinion due to this matter.

## **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 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 Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and 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 and, 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 Group'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 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  
Mar. 14, 2024

#### **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.

FORTUNE INFORMATION SYSTEMS CORP.

BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

(In Thousands of New Taiwan Dollars)

Code	ASSETS	December 31, 2023		December 31, 2022 (Restatement)	
		Amount	%	Amount	%
	<b>CURRENT ASSETS</b>				
1100	Cash and cash equivalents (Note 6)	\$ 298,263	17	\$ 117,191	6
1120	Financial assets at fair value through other comprehensive income (Note 7 and 8)	-	-	6,147	-
1140	Contract assets (Note 19)	279,505	16	365,055	19
1150	Notes receivable (Note 9)	885	-	17,166	1
1172	Trade receivables (Note 9, 19 and 25)	118,672	7	264,419	14
1200	Other receivables (Note 9 and 25)	38,618	2	29,929	2
130X	Inventories (Note 10)	67,221	4	159,916	8
1410	Prepayments	30,325	2	33,903	2
1470	Other current assets	2,024	-	3,531	-
11XX	Total current assets	<u>835,513</u>	<u>48</u>	<u>997,257</u>	<u>52</u>
	<b>Non-current assets</b>				
1550	Investment accounted for using equity method (Note 11)	516,128	30	491,501	26
1600	Property, plant and equipment (Note 12)	214,680	12	216,774	12
1755	Right-of-use assets (Note 13)	9,321	1	16,155	1
1760	Investment property (Note 14)	60,917	4	61,701	3
1780	Other intangible assets	229	-	298	-
1840	Deferred tax assets (Note 21)	834	-	907	-
1920	Refundable deposits	78,000	4	100,522	5
1930	Long-term receivables (Note 9)	7,997	-	-	-
1975	Net defined benefit assets (Note 17)	20,763	1	22,395	1
15XX	Total non-current assets	<u>908,869</u>	<u>52</u>	<u>910,253</u>	<u>48</u>
1XXX	<b>TOTAL</b>	<u>\$ 1,744,382</u>	<u>100</u>	<u>\$ 1,907,510</u>	<u>100</u>
	<b>LIABILITIES AND EQUITY</b>				
	<b>CURRENT LIABILITIES</b>				
2100	Short-term borrowings (Note 15)	\$ -	-	\$ 65,000	3
2110	Short-term bills payable (Note 15)	-	-	59,740	3
2130	Contract liability (Note 19)	49,844	3	74,836	4
2150	Notes payable	20	-	20	-
2170	Trade payables (Note 25)	293,938	17	340,174	18
2219	Other payables (Note 16 and 25)	129,208	7	125,362	7
2230	Current tax liabilities	6,513	-	3,279	-
2280	Lease liabilities (Note 13 and 25)	7,321	1	8,004	-
2300	Other current liabilities	13,536	1	16,061	1
21XX	Total current liabilities	<u>500,380</u>	<u>29</u>	<u>692,476</u>	<u>36</u>
	<b>Non-current liabilities</b>				
2570	Deferred tax liabilities (Note 21)	4,153	-	4,534	-
2580	Lease liabilities (Note 13 and 25)	2,098	-	8,244	1
2600	Other non-current liabilities	4,130	-	4,161	-
25XX	Total non-current liabilities	<u>10,381</u>	<u>-</u>	<u>16,939</u>	<u>1</u>
2XXX	Total liabilities	<u>510,761</u>	<u>29</u>	<u>709,415</u>	<u>37</u>
	<b>EQUITY ATTRIBUTABLE (Note 18)</b>				
3110	Common stock	699,612	40	699,612	37
3200	Capital surplus	62,361	4	62,361	3
	Retained earnings				
3310	Legal reserve	182,351	10	175,261	9
3320	Special reserve	3,279	-	9,690	1
3350	Undistributed earnings	289,498	17	254,449	13
3300	Total retained earnings	475,128	27	439,400	23
3400	Other equity interests	(3,480)	-	(3,278)	-
3XXX	Total equity interests	<u>1,233,621</u>	<u>71</u>	<u>1,198,095</u>	<u>63</u>
	<b>TOTAL</b>	<u>\$ 1,744,382</u>	<u>100</u>	<u>\$ 1,907,510</u>	<u>100</u>

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORP.  
STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

Code		2023		2022 (Restatement)	
		Amount	%	Amount	%
4000	OPERATING REVENUES (Note 19 and 25)	\$ 1,428,000	100	\$ 1,497,876	100
5000	OPERATING COSTS (Note 10, 20 and 25)	<u>1,269,887</u>	<u>89</u>	<u>1,337,740</u>	<u>89</u>
5900	GROSS PROFIT FROM OPERATIONS	158,113	11	160,136	11
6000	OPERATING EXPENSES (Note 20 and 25)	<u>121,959</u>	<u>9</u>	<u>130,866</u>	<u>9</u>
6900	NET OPERATING INCOME	<u>36,154</u>	<u>2</u>	<u>29,270</u>	<u>2</u>
	NON-OPERATING INCOME AND EXPENSES (Note 20 and 25)				
7100	Interest income	1,265	-	2,651	-
7010	Other income	10,144	1	5,790	-
7020	Other gains and losses	289	-	9,301	1
7050	Finance costs	( 1,691)	-	( 2,279)	-
7070	Share of profit of subsidiaries accounted for using equity method (Note 11)	<u>42,824</u>	<u>3</u>	<u>27,931</u>	<u>2</u>
7000	Total non-operating income and expenses	<u>52,831</u>	<u>4</u>	<u>43,394</u>	<u>3</u>
7900	PROFIT BEFORE TAX	88,985	6	72,664	5
7950	INCOME TAX EXPENSE (Note 21)	<u>10,607</u>	<u>1</u>	<u>9,134</u>	<u>1</u>
8200	NET PROFIT	<u>78,378</u>	<u>5</u>	<u>63,530</u>	<u>4</u>

( Continued )

Code		2023		2022 (Restatement)	
		Amount	%	Amount	%
	OTHER COMPREHENSIVE INCOME (LOSS) (Note 17 and 21)				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurements of defined benefit plans	(\$ 674)	-	\$ 7,373	1
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translating foreign operations	( 197)	-	6,723	-
8367	Unrealized loss on investments in equity instruments at fair value through other comprehensive income	( 5)	-	( 311)	-
8300	Other comprehensive income (loss) (after tax)	( 876)	-	13,785	1
8500	TOTAL COMPREHENSIVE INCOME	<u>\$ 77,502</u>	<u>5</u>	<u>\$ 77,315</u>	<u>5</u>
	EARNINGS PER SHARE (Note 22)				
9710	Basic earnings per share	<u>\$ 1.12</u>		<u>\$ 0.91</u>	
9810	Diluted earnings per share	<u>\$ 1.12</u>		<u>\$ 0.90</u>	

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORP.  
STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

Code		Common Stock		Capital Surplus	Legal Reserve	Retained Earnings		Other Equity	Interest	Total Equity
		Shares (thousands shares)	Capital			Special Reserve	Unappropriated			
A1	BALANCE, JAN. 1, 2022	69,961	\$ 699,612	\$ 62,361	\$ 171,120	\$ 6,960	\$ 218,401	(\$ 10,006)	\$ 316	\$ 1,148,764
	Appropriation of 2021 earnings									
B1	Legal Reserve	-	-	-	4,141	-	( 4,141)	-	-	-
B3	Special Reserve	-	-	-	-	2,730	( 2,730)	-	-	-
B5	Cash dividends	-	-	-	-	-	( 27,984)	-	-	( 27,984)
D1	Profit for the year ended Dec. 31, 2022	-	-	-	-	-	63,530	-	-	63,530
D3	Other comprehensive income (loss) for the year ended Dec. 31, 2022	-	-	-	-	-	7,373	6,723	( 311)	13,785
D5	Total comprehensive income (loss) for the year ended Dec. 31, 2022	-	-	-	-	-	70,903	6,723	( 311)	77,315
Z1	BALANCE, DEC. 31, 2022	69,961	699,612	62,361	175,261	9,690	254,449	( 3,283)	5	1,198,095
	Distribution of 2022 earnings									
B1	Legal reserve	-	-	-	7,090	-	( 7,090)	-	-	-
B3	Special reserve	-	-	-	-	( 6,411)	6,411	-	-	-
B5	Cash dividends	-	-	-	-	-	( 41,976)	-	-	( 41,976)
D1	Profit for the year ended Dec. 31, 2023	-	-	-	-	-	78,378	-	-	78,378
D3	Other comprehensive income (loss) (after tax) for the year ended Dec. 31, 2023	-	-	-	-	-	( 674)	( 197)	( 5)	( 876)
D5	Total comprehensive income (loss) for the year ended Dec. 31, 2023	-	-	-	-	-	77,704	( 197)	( 5)	77,502
Z1	BALANCE, DEC. 31, 2022	<u>69,961</u>	<u>\$ 699,612</u>	<u>\$ 62,361</u>	<u>\$ 182,351</u>	<u>\$ 3,279</u>	<u>\$ 289,498</u>	<u>(\$ 3,480)</u>	<u>\$ -</u>	<u>\$ 1,233,621</u>

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORP.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

Code		2023	2022 (Restatement)
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
A10000	Profit before tax	\$ 88,985	\$ 72,664
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	14,606	13,355
A20200	Amortization expense	479	959
A20300	Expected credit impairment (gain) loss	( 12)	-
A20900	Finance costs	1,691	2,279
A21200	Interest income	( 1,265)	( 2,651)
A22400	Share of profit of subsidiaries accounted for using equity method	( 42,824)	( 27,931)
A22500	(Gain) loss on disposal and retirement of property, plant and equipment, net	( 458)	( 6)
A23700	Inventory falling price loss	( 360)	8
A24100	Foreign exchange (gains) loss	152	( 7,881)
A30000	Changes in operating assets and liabilities		
A31125	Contract assets	85,550	( 27,773)
A31130	Notes receivable	16,281	1,477
A31150	Accounts receivable	137,760	( 13,067)
A31180	Other receivables	( 8,879)	( 26,915)
A31200	Inventories	92,323	( 67,227)
A31230	Prepayments	3,578	47,986
A31240	Other current assets	1,507	2,556
A31990	Net defined benefit assets	790	( 81)
A32125	Contract liabilities	( 24,992)	19,723
A32150	Accounts payable	( 46,290)	129,697
A32180	Other payables	3,902	39,932
A32230	Other current liabilities	( 2,525)	( 1,487)
A33000	Cash inflows generated from operating activities	319,999	155,617
A33100	Interest received	1,455	2,889
A33300	Interest paid	( 1,487)	( 2,223)
A33500	Income taxes paid	( 7,512)	( 10,899)
AAAA	Net cash inflows generated from operating activities	<u>312,455</u>	<u>145,384</u>

( Continued )

Code		2023	2022 (Restatement)
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
B00020	Acquisition of financial assets at fair value through other comprehensive income	\$ 6,062	\$ 7,308
B00040	Acquisition of financial assets measured at amortized cost	-	( 382,684)
B00050	Proceeds from financial assets measured at amortized cost	-	455,451
B01800	Acquisition of investments accounted for using equity method	-	( 200,000)
B02700	Acquisition of property, plant and equipment	( 2,663)	( 2,436)
B02800	Proceeds from disposal of property, plant and equipment	460	6
B03700	Decrease in refundable deposits	22,522	13,176
B04500	Acquisition of intangible assets	( 356)	( 657)
B07600	Collection cash dividends of	<u>18,000</u>	<u>-</u>
BBBB	Net cash used in investing activities	<u>44,025</u>	<u>( 109,836)</u>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
C00100	Increase (decrease) in short-term borrowings	( 65,000)	15,000
C00500	Increase (decrease) in short-term notes and bills payable	( 60,000)	( 61,617)
C04020	Repayment of the principal portion of lease liabilities	( 8,330)	( 7,717)
C04300	Decrease (increase) in other non-current liabilities	( 31)	691
C04500	Cash dividends paid	<u>(41,976)</u>	<u>(27,984)</u>
CCCC	Net cash flows used in financing activities	<u>(175,337)</u>	<u>(81,627)</u>
DDDD	<b>EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>	<u>(71)</u>	<u>5,533</u>
EEEE	Net decrease in cash and cash equivalents	181,072	( 40,546)
E00100	Cash and cash equivalents at beginning of year	<u>117,191</u>	<u>157,737</u>
E00200	Cash and cash equivalents at end of year	<u>\$ 298,263</u>	<u>\$ 117,191</u>

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE



## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Stockholders  
Fortune Information Systems Corporation

### **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, 2023 and 2022, 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, 2023 and 2022, 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2023. 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 2023 consolidated financial statements are as follows:

### **Recognition of System Integration Revenue**

The Group'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 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, 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 as of and for the years ended December 31, 2023 and 2022 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 consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and 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 and, 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 Group'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 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, 2023 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  
Mar. 14, 2024

#### **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.

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

Code	ASSETS	December 31, 2023		December 31, 2022	
		Amount	%	Amount	%
	<b>CURRENT ASSETS</b>				
1100	Cash and cash equivalents (Note 6)	\$ 383,681	19	\$ 303,671	14
1120	Financial assets at fair value through other comprehensive income (Note 7 and 9)	-	-	6,147	-
1136	Financial assets measured at amortized cost (Note 8 and 9)	50,291	3	25,597	1
1140	Contract assets (Note 20 and 26)	569,544	28	636,433	30
1150	Notes receivable (Note 10)	1,214	-	17,192	1
1172	Trade receivables (Note 10, 20 and 26)	186,067	9	342,459	16
1200	Other receivables (Note 10)	37,647	2	28,771	1
130X	Inventories (Note 11)	212,000	11	204,385	10
1410	Prepayments	47,155	2	52,002	2
1470	Other current assets	21,343	1	15,349	1
11XX	Total current assets	<u>1,508,942</u>	<u>75</u>	<u>1,632,006</u>	<u>76</u>
	<b>Non-current assets</b>				
1600	Property, plant and equipment (Note 13)	234,120	12	236,477	11
1755	Right-of-use assets (Note 14)	13,134	1	16,155	1
1760	Investment property (Note 15)	60,917	3	61,701	3
1780	Other intangible assets	1,133	-	1,311	-
1840	Deferred tax assets (Note 22)	1,612	-	914	-
1920	Refundable deposits	168,374	8	164,729	7
1930	Long-term receivables (Note 10)	9,623	-	22,712	1
1975	Net defined benefit assets (Note 18)	20,763	1	22,395	1
15XX	Total non-current assets	<u>509,676</u>	<u>25</u>	<u>526,394</u>	<u>24</u>
1XXX	TOTAL	<u>\$ 2,018,618</u>	<u>100</u>	<u>\$ 2,158,400</u>	<u>100</u>
	<b>LIABILITIES AND EQUITY</b>				
	<b>CURRENT LIABILITIES</b>				
2100	Short-term borrowings (Note 16)	\$ 30,000	2	\$ 165,000	8
2110	Short-term bills payable (Note 16)	49,937	2	59,740	3
2130	Contract liability (Note 20)	89,596	4	94,447	4
2150	Notes payable	20	-	20	-
2170	Trade payables	396,910	20	442,133	21
2219	Other payables (Note 17)	157,384	8	146,254	7
2230	Current tax liabilities	14,395	1	8,776	-
2280	Lease liabilities (Note 14 and 26)	8,645	-	8,004	-
2300	Other current liabilities	26,168	1	19,948	1
21XX	Total current liabilities	<u>773,055</u>	<u>38</u>	<u>944,322</u>	<u>44</u>
	<b>Non-current liabilities</b>				
2570	Deferred tax liabilities (Note 22)	4,153	-	4,534	-
2580	Lease liabilities (Note 14 and 26)	4,594	1	8,244	-
2670	Other non-current liabilities	3,195	-	3,205	-
25XX	Total non-current liabilities	<u>11,942</u>	<u>1</u>	<u>15,983</u>	<u>-</u>
2XXX	Total liabilities	<u>784,997</u>	<u>39</u>	<u>960,305</u>	<u>44</u>
	<b>EQUITY ATTRIBUTABLE (Note 19)</b>				
3110	Common stock	699,612	35	699,612	33
3200	Capital surplus	62,361	3	62,361	3
	Retained earnings				
3310	Legal reserve	182,351	9	175,261	8
3320	Special reserve	3,279	-	9,690	-
3350	Undistributed earnings	289,498	14	254,449	12
3300	Total retained earnings	475,128	23	439,400	20
3400	Other equity interests	(3,480)	-	(3,278)	-
3XXX	Total equity interests	<u>1,233,621</u>	<u>61</u>	<u>1,198,095</u>	<u>56</u>
	TOTAL	<u>\$ 2,018,618</u>	<u>100</u>	<u>\$ 2,158,400</u>	<u>100</u>

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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

Code		2023		2022	
		Amount	%	Amount	%
4000	OPERATING REVENUES (Note 20 and 26)	\$ 2,338,371	100	\$ 2,270,033	100
5000	OPERATING COSTS (Note 11 and 21)	<u>2,067,618</u>	<u>88</u>	<u>2,023,539</u>	<u>89</u>
5900	GROSS PROFIT FROM OPERATIONS	270,753	12	246,494	11
6000	OPERATING EXPENSES (Note 21 and 26)	<u>180,955</u>	<u>8</u>	<u>182,733</u>	<u>8</u>
6900	NET OPERATING INCOME	<u>89,798</u>	<u>4</u>	<u>63,761</u>	<u>3</u>
	NON-OPERATING INCOME AND EXPENSES (Note 21 and 26)				
7100	Interest income	3,793	-	3,968	-
7010	Other income	8,827	-	4,407	-
7020	Other gains and losses	238	-	9,205	1
7050	Finance costs	( <u>3,536</u> )	<u>-</u>	( <u>2,956</u> )	<u>-</u>
7000	Total non-operating income and expenses	<u>9,322</u>	<u>-</u>	<u>14,624</u>	<u>1</u>
7900	PROFIT BEFORE TAX	99,120	4	78,385	4
7950	INCOME TAX EXPENSE (Note 22)	<u>20,742</u>	<u>1</u>	<u>14,855</u>	<u>1</u>
8200	NET PROFIT	<u>78,378</u>	<u>3</u>	<u>63,530</u>	<u>3</u>

(Continued)

Code		2023		2022	
		Amount	%	Amount	%
	OTHER COMPREHENSIVE INCOME (LOSS) (Note 18 and 22 )				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurements of defined benefit plans	(\$ 674)	-	\$ 7,373	-
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translating foreign operations	( 197)	-	6,723	-
8367	Unrealized loss on investments in equity instruments at fair value through other comprehensive income	( 5)	-	( 311)	-
8300	Other comprehensive income (loss) (after tax)	( 876)	-	13,785	-
8500	TOTAL COMPREHENSIVE INCOME	<u>\$ 77,502</u>	<u>3</u>	<u>\$ 77,315</u>	<u>3</u>
	EARNINGS PER SHARE (Note 23 )				
9710	Basic earnings per share	<u>\$ 1.12</u>		<u>\$ 0.91</u>	
9810	Diluted earnings per share	<u>\$ 1.12</u>		<u>\$ 0.90</u>	

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE



FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

Code		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	
A1	BALANCE, JANUARY 1, 2022	69,961	\$ 699,612	\$ 62,361	\$ 171,120	\$ 6,960	\$ 218,401	(\$ 10,006)	\$ 316	\$ 1,148,764
	Appropriation of 2021 earnings									
B1	Legal Reserve	-	-	-	4,141	-	( 4,141)	-	-	-
B3	Special Reserve	-	-	-	-	2,730	( 2,730)	-	-	-
B5	Cash dividends	-	-	-	-	-	( 27,984)	-	-	( 27,984)
D1	Profit for the year ended December 31, 2022	-	-	-	-	-	63,530	-	-	63,530
D3	Other comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	7,373	6,723	( 311)	13,785
D5	Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	70,903	6,723	( 311)	77,315
Z1	BALANCE, DECEMBER 31, 2022	69,961	699,612	62,361	175,261	9,690	254,449	( 3,283)	5	1,198,095
	Distribution of 2022 earnings									
B1	Legal reserve	-	-	-	7,090	-	( 7,090)	-	-	-
B3	Special reserve	-	-	-	-	( 6,411)	6,411	-	-	-
B5	Cash dividends	-	-	-	-	-	( 41,976)	-	-	( 41,976)
D1	Profit for the year ended December 31, 2023	-	-	-	-	-	78,378	-	-	78,378
D3	Other comprehensive income (loss) (after tax) for the year ended December 31, 2023	-	-	-	-	-	( 674)	( 197)	( 5)	( 876)
D5	Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	77,704	( 197)	( 5)	77,502
Z1	BALANCE, DECEMBER 31, 2023	69,961	\$ 699,612	\$ 62,361	\$ 182,351	\$ 3,279	\$ 289,498	(\$ 3,480)	\$ -	\$ 1,233,621

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

(In Thousands of New Taiwan Dollars)

Code		2023	2022
	CASH FLOWS FROM OPERATING ACTIVITIES		
A10000	Profit before tax	\$ 99,120	\$ 78,385
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	15,222	13,720
A20200	Amortization expense	1,303	1,433
A20300	Expected credit impairment (gain) loss	( 30)	( 6)
A20900	Finance costs	3,536	2,956
A21200	Interest income	( 3,793)	( 3,968)
A22500	(Gain) loss on disposal and retirement of property, plant and equipment, net	( 451)	( 6)
A23700	Inventory falling price loss	( 221)	43
A24100	Foreign exchange (gains) loss	( 3)	( 10,773)
A30000	Changes in operating assets and liabilities		
A31125	Contract assets	66,889	( 249,460)
A31130	Notes receivable	15,978	1,477
A31150	Accounts receivable	169,509	( 42,715)
A31180	Other receivables	( 9,065)	( 25,827)
A31200	Inventories	( 8,808)	( 74,282)
A31230	Prepayments	4,847	36,129
A31240	Other current assets	( 5,994)	( 3,426)
A31260	Net defined benefit assets	790	( 81)
A32125	Contract liabilities	( 4,851)	17,886
A32150	Accounts payable	( 45,277)	129,634
A32180	Other payables	11,230	47,949
A32230	Other current liabilities	6,220	729
A33000	Cash inflows generated from operating activities	316,151	( 80,203)
A33100	Interest received	3,982	4,215
A33300	Interest paid	( 3,439)	( 2,847)
A33500	Income taxes paid	( 16,034)	( 11,409)
AAAA	Net cash generated from operating activities	<u>300,660</u>	<u>( 90,244)</u>

( Continued )

Code		2023	2022
	CASH FLOWS FROM INVESTING ACTIVITIES		

B00020	Acquisition of financial assets at fair value through other comprehensive income	\$ 6,062	\$ 7,308
B00040	Acquisition of financial assets measured at amortized cost	( 101,617)	( 408,281)
B00050	Proceeds from financial assets measured at amortized cost	76,543	455,451
B02700	Acquisition of property, plant and equipment	( 2,845)	( 2,595)
B02800	Proceeds from disposal of property, plant and equipment	460	6
B03700	Increase in refundable deposits	( 3,645)	( 30,405)
B04500	Acquisition of intangible assets	( <u>389</u> )	( <u>2,133</u> )
BBBB	Net cash used in investing activities	( <u>25,431</u> )	<u>19,351</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
C00100	Increase (decrease) in short-term borrowings	( 135,000)	115,000
C00500	Increase (decrease) in short-term notes and bills payable	( 10,000)	( 61,723)
C04020	Repayment of the principal portion of lease liabilities	( 8,547)	( 7,717)
C04300	Decrease (increase) in other non-current liabilities	( 10)	968
C04500	Cash dividends paid	( <u>41,976</u> )	( <u>27,984</u> )
CCCC	Net cash flows used in financing activities	( <u>195,533</u> )	<u>18,544</u>
DDDD	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	<u>314</u>	<u>12,873</u>
EEEE	Net increase (decrease) in cash and cash equivalents	80,010	( 39,476)
E00100	Cash and cash equivalents at beginning of year	<u>303,671</u>	<u>343,147</u>
E00200	Cash and cash equivalents at end of year	<u>\$ 383,681</u>	<u>\$ 303,671</u>

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

Chairman: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal accounting officer: CHEN, XIU-YUE

## FORTUNE INFORMATION SYSTEMS CORP.

## 2023 Earnings Distribution Proposal

Unappropriated retained earnings as of December 31, 2022		\$ 211,793,486
Net profit	\$78,377,540	
Retained earnings recognized from remeasurement of defined benefit plan	<u>(673,449)</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		77,704,091
Legal reserve appropriation		(7,770,409)
Appropriation to Special Surplus Reserve		
Other comprehensive income adjustments		<u>(201,506)</u>
Retained earnings available for distribution		281,525,662
Appropriation:		
Cash dividends (NT\$ 0.8 per share) <sup>1</sup>		<u>55,968,999</u>
Balance of unappropriated retained earnings		<u>\$ 225,556,663</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: SU,MEI-CHUN

General Manager: TANG, YU-HUA, YANG,ZHENG-NING

Principal Accounting Officer: CHEN, XIU-YUE

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

Amended Articles	Current Articles	Description
<p>Article 8 (Reference materials, non-voting participants, and holding board meetings)  When a board meeting is held, the management (or the designated unit responsible for the board meetings) shall furnish the attending directors with relevant materials for ready reference.</p> <p>As merited by the content of a proposal to be put forward at a board meeting, personnel from a relevant department or a subsidiary may be notified to attend the meeting as non-voting participants. When necessary, certified public accountants, attorneys, or other professionals retained by this Corporation may also be invited to attend the meeting as non-voting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.</p> <p>The chairman shall call the board meeting to order at the appointed meeting time and when more than one-half of all the directors are in attendance.</p> <p>If one-half of all the directors are not in attendance at the appointed meeting time, the chairman may announce postponement of the meeting time <u>in the same day</u>, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.</p>	<p>Article 8 (Reference materials, non-voting participants, and holding board meetings)  When a board meeting is held, the management (or the designated unit responsible for the board meetings) shall furnish the attending directors with relevant materials for ready reference.</p> <p>As merited by the content of a proposal to be put forward at a board meeting, personnel from a relevant department or a subsidiary may be notified to attend the meeting as non-voting participants. When necessary, certified public accountants, attorneys, or other professionals retained by this Corporation may also be invited to attend the meeting as non-voting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.</p> <p>The chairman shall call the board meeting to order at the appointed meeting time and when more than one-half of all the directors are in attendance.</p> <p>If one-half of all the directors are not in attendance at the appointed meeting time, the chairman may announce postponement of the meeting time, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.</p>	<p>In accordance with the amendment of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, pursuant to the order No. 1120383996 issued by the Financial Supervisory Commission.</p>

<p>The number of "all directors," as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2, shall be counted as the number of directors then actually in office.</p>	<p>The number of "all directors," as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2, shall be counted as the number of directors then actually in office.</p>	
<p>Article 11 (Discussion of proposals)  A board meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority of directors in attendance at the board meeting.  The chair may not declare the meeting closed without the approval of a majority of the directors in attendance at the meeting.  At any time during the course of a board meeting, if the number of directors sitting at the meeting does not constitute a majority of the attending directors, then upon the motion by a director sitting at the meeting, the chair shall declare a suspension of the meeting, in which case Article 8, paragraph 3 shall apply mutatis mutandis.  <u>During a board meeting, if the chairperson is unable to preside over the meeting due to unforeseen circumstances or fails to adjourn the meeting as prescribed in the second clause, the appointment of their proxy shall be governed by the provisions of Article 7, Clause 3.</u></p>	<p>Article 11 (Discussion of proposals)  A board meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority of directors in attendance at the board meeting.  The chair may not declare the meeting closed without the approval of a majority of the directors in attendance at the meeting.  At any time during the course of a board meeting, if the number of directors sitting at the meeting does not constitute a majority of the attending directors, then upon the motion by a director sitting at the meeting, the chair shall declare a suspension of the meeting, in which case Article 8, paragraph 3 shall apply mutatis mutandis.</p>	<p>The same as article 8.</p>
<p>Article 17 (Principles with respect to the delegation of powers by the board)  The Board of Directors authorize the Chairman of the Board to execute company operations in accordance with laws, regulations, or the</p>	<p>Article 17 (Principles with respect to the delegation of powers by the board)  <u>In addition to matters that require discussion by the Board of Directors under Article 12, paragraph 1,</u> the Board of Directors authorize the</p>	<p>Addition of authorization for the Chairman to conduct business during the recess of the Board of Directors.</p>

<p>provisions of the Company's articles of incorporation as below:</p> <p><u>1. Appointment, removal, appraisal, reward &amp; punishment, promotion, retirement, and remuneration of managers except president. After the decision of appointment, removal, or remuneration is made, it shall be submitted to the latest Board meeting for ratification.</u></p> <p><u>2. Re-authorization to each managerial department when managing the Company's business.</u></p> <p><u>3. Other matters authorized by the Board of Directors to the Chairperson.</u></p>	<p>Chairman of the Board to execute company operations in accordance with laws, regulations, or the provisions of the Company's articles of incorporation.</p>	
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**FORTUNE INFORMATION SYSTEMS CORPORATION**  
**Comparative Table for the Current and Amended**  
**“Articles of Incorporation”**

Amended Articles	Current Articles	Description
<p>Article 10  The shareholders' meeting of the Company shall be divided into two types:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Special meeting of shareholders: to be convened when necessary in accordance with relevant laws. The <u>Audit Committee</u> may also convene the ad-hoc shareholders' meeting if deemed necessary.</li> </ol>	<p>Article 10  The shareholders' meeting of the Company shall be divided into two types:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Special meeting of shareholders: to be convened when necessary in accordance with relevant laws. The <u>supervisor</u> may also convene the ad-hoc shareholders' meeting if deemed necessary.</li> </ol>	<p>The Company has established an Audit Committee in accordance with the law, and the powers of the supervisor shall be exercised by this committee. Therefore, relevant articles of the bylaws are amended.</p>
<p>Article 15-1  In accordance with the regulations of the Securities and Exchange Act, the Company may establish an Audit Committee. 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.  (omitted)</p>	<p>Article 15-1  In accordance with the regulations of the Securities and Exchange Act, the Company may establish an <u>Audit Committee, and the day the Audit Committee is established, the supervisor shall be abolished.</u> 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.  (omitted)</p>	<p>The same as Article 10.</p>
<p>Article 16  The term of a director is</p>	<p>Article 16  The term of a director is <u>two</u></p>	<p>Amend the director's term.</p>



<p>three 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.</p>	<p>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.</p>	
<p>Article 20 The scope of duties and power of the board of directors shall be as follows: (Items 1 to 8 were omitted) 9. <u>Appointment and dismissal of managers. The definition of managers shall be in accordance with applicable laws or interpretations by regulatory authorities.</u> 10. To approve other important matters.</p>	<p>Article 20 The scope of duties and power of the board of directors shall be as follows: (Items 1 to 8 were omitted) 9. <u>To appoint and dismiss the company's senior management personnel in accordance with Article 25 of this charter.</u> 10. To approve other important matters.</p>	<p>To avoid confusion in job titles, amend the definition of managers to align with laws or interpretations by regulatory authorities.</p>
<p>Chapter 5 <u>(deleted)</u></p>	<p>Chapter 5 <u>Supervisors</u></p>	<p>The same as Article 10.</p>
<p>Article 22 <u>(deleted)</u></p>	<p>Article 22 <u>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.</u></p>	<p>The same as Article 10.</p>
<p>Article 23 <u>(deleted)</u></p>	<p>Article 23 <u>The term of office of the supervisors is two years, and they may be reelected continuously. When all the supervisors are removed</u></p>	<p>The same as Article 10.</p>

	<u>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.</u>	
Article 24 <u>(deleted)</u>	Article 24 <u>The scope of duties and power of the supervisors shall include:</u> 1. <u>Examination of the business and financial conditions of the company.</u> 2. <u>Review of the annual financial statements.</u> 3. <u>Examination of the company's books and records.</u> 4. <u>Other powers granted by law.</u>	The same as Article 10.
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 <u>Audit Committee</u> 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 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 <u>auditor</u> 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.	The same as Article 10.
Article 27-1 The expenses for the directors, and the salary for the chairman, shall be determined by the board of	Article 27-1 The expenses for the directors <u>and the auditor</u> , and the salary for the chairman, shall be	The same as Article 10.

<p>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.</p>	<p>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.</p>	
<p>Article 30 (omitted) The 35th amendment was made on June 24th, 2022. <u>The 36th amendment was made on June 18th, 2024.</u></p>	<p>Article 30 (omitted) The 35th amendment was made on June 24th, 2022.</p>	<p>Add amendment order.</p>

**FORTUNE INFORMATION SYSTEMS CORPORATION**  
**Comparative Table for the Current and Amended**  
**“Rules of Procedure for Shareholders Meetings”**

Amended Articles	Current Articles	Description
<p>Article 3  Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.  <u>Unless otherwise stipulated by Regulations Governing the Administration of Shareholder Services of Public Companies, the convening of shareholder meetings via video conferencing by the Company should be specified in the Articles of Incorporation, approved by the board of directors. Additionally, decisions regarding virtual shareholder meetings must be implemented based on resolutions adopted by the board of directors with the attendance of at least two-thirds of the directors and the consent of more than half of the attending directors.</u>  (omitted)</p>	<p>Article 3  Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.  (omitted)</p>	<p>As the company conducts virtual shareholder meetings where shareholders are unable to physically attend, participation is limited to video conferencing, posing potential constraints on shareholder rights. In order to safeguard shareholder interests, an additional provision is included to specify that when the company convenes a virtual shareholder meeting, it should be clearly stated in the articles of association and approved by the board of directors. Furthermore, the decision to hold virtual shareholder meetings must be implemented based on a resolution passed by the board of directors with the attendance of at least two-thirds of the directors and the consent of the majority of the attending directors (i.e., a special resolution).</p>
<p>Article 6-1  To convene a virtual shareholders meeting, the Company shall include the follow particulars in the</p>	<p>Article 6-1  To convene a virtual shareholders meeting, the Company shall include the follow particulars in the</p>	<p>1. Considering the convening of virtual shareholders' meetings, where shareholders can</p>

<p>shareholders meeting notice: (Items 1 to 2 were omitted)</p> <p>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. <u>Except in cases stipulated by Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide shareholders with access to connection devices and necessary assistance, and specify the period for shareholders to apply to the company and other relevant matters to be noted.</u></p>	<p>shareholders meeting notice: (Items 1 to 2 were omitted)</p> <p>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.</p>	<p>only participate via video conferencing, in order to provide appropriate alternative measures for shareholders facing difficulties in participating via video, and to assist them in using connection devices to attend the meeting, it is hereby stipulated that for virtual shareholders' meetings, the company should provide shareholders with connection devices, venues, and assign relevant personnel on-site to provide necessary assistance. Additionally, the notice of shareholders' meeting should specify the period for shareholders to apply to the company and other relevant matters to be noted.</p> <p>2. Furthermore, considering the special circumstances as stipulated in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder</p>
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		<p>Services of Public Companies, where, due to natural disasters, emergencies, or other force majeure events, the Ministry of Economic Affairs announces that a company may convene a shareholders' meeting via video conferencing without the need for such provision in the articles of association for a certain period, it is clarified that in such cases as described in Article 44-9, Paragraph 6, there is no need to apply the provisions of the latter part of Clause 3.</p>
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<p>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. <u>Except in cases stipulated by Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide shareholders with access to connection devices and necessary assistance, and specify the period for shareholders to apply to the company and other relevant matters to be noted.</u></p>	<p>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.</p>	<p>The same as Article 6-1.</p>
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Attachment 8

List of Candidates for Independent Directors

Title	Name	Education	Experience	Current Position	Name of the represented legal person
Independent Director	Lin Ying-Shan	M.S., Kaohsiung Polytechnic Institute M.B.A., National Sun Yat-sen University	Director, Emerging Display Technologies Director, TAYIH KENMOS AUTO PARTS Independent Director, ShunSin Technology Director, TRIOTEK-M CO., LTD.	General Manager, MILDEX OPTICAL INC. Director, MILDEX OPTICAL INC. Independent Director, CyberTAN Technology, Inc.	None

Attachment 9

List of non-competition restrictions on Newly Appointed Independent Directors

Name	Current position(s) in other companies
Lin Ying-Shan	General Manager, MILDEX OPTICAL INC. Director, MILDEX OPTICAL INC. Independent Director, CyberTAN Technology, Inc.



## Appendix 1

# **FORTUNE INFORMATION SYSTEMS CORPORATION**

## **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 2

### **FORTUNE INFORMATION SYSTEMS CORPORATION** **Rules of Procedure for Shareholders Meetings**

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 follow 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 Companies shall 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.

## Appendix 3

### **The Regulations for Board Director Elections**

Revised on July 20, 2021

#### Article 1

The election of directors in the company shall be conducted in accordance with these regulations

#### Article 2

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

#### Article 3

The election of directors in the company shall adhere to the nomination system procedure as stipulated in Article 192-1 of the Company Act. This involves reviewing the qualifications, educational and professional background, and any circumstances listed in Article 30 of the Company Act for each director candidate. No additional qualification requirements or supporting documents shall be arbitrarily added. The results of the review should be provided to the shareholders for reference to elect suitable directors.

In the event of the dismissal of directors resulting in fewer than five members, the company shall conduct a supplementary election at the nearest shareholder meeting. However, if the number of vacant director positions reaches one-third of the seats specified in the articles of incorporation, the company shall convene an extraordinary shareholder meeting for a supplementary election within sixty days of the occurrence of the vacancy.

If the number of independent directors is less than that required by the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, the company shall conduct a supplementary election at the nearest shareholder meeting. If all independent directors are dismissed, the company shall convene an extraordinary shareholder meeting for a supplementary election within sixty days of the occurrence of the vacancy.

#### Article 4

The election of directors in the company shall adopt the method of cumulative voting by individual shareholders. Each share shall have voting rights equal to the number of directors to be elected, and the shareholder may concentrate the votes on one candidate or distribute the votes among several candidates. The identification of the voter may be represented by the attendance certificate number printed on the ballot.

#### Article 5

The directors of the company shall be appointed by the shareholders' meeting from candidates with legal capacity, in accordance with the quotas stipulated in the company's articles of

incorporation. The voting rights for independent directors and non-independent directors shall be calculated separately. The candidates with higher voting rights shall be elected in sequence. In case of a tie in voting rights for two or more candidates, exceeding the designated quota, the tie shall be decided by drawing lots among those with equal voting rights. In the absence of the candidates, the drawing of lots shall be conducted by the chairman.

#### Article 6

At the beginning of the election, the chairman shall designate a certain number of scrutineers and vote counters to carry out various related tasks.

#### Article 7

The Board of Directors shall prepare an equal number of ballots as the number of directors to be elected, indicating their respective voting weights, and distribute them to the shareholders attending the shareholders' meeting.

#### Article 8

The ballot box shall be prepared by the company and, prior to voting, shall be publicly inspected by the scrutineer.

#### Article 9

A vote shall be considered invalid under the following circumstances:

- (I) Not using the election ballot as stipulated in these regulations.
- (II) Casting a blank election ballot into the ballot box.
- (III) Illegible handwriting that cannot be identified.
- (IV) The filled-in candidate does not match the list of director candidates after verification.
- (V) Including additional text other than the name of the candidate and the allocated voting rights.

#### Article 10

After the completion of voting, the ballots shall be counted on the spot. The results of the count shall be announced by the chairman on the spot, including the list of elected directors and the corresponding number of votes.

#### Article 11

Elected directors shall be individually issued a notification of election by the Board of Directors.

#### Article 12

This regulation shall be implemented upon approval by the Board of Directors and subsequent approval by the shareholders' meeting. The same applies to any amendments.

## 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. According to the "Rules and Review Procedures for Shareholding Proportions of Directors of Publicly Offered Companies," all directors must hold no less than 5,596,899 shares.
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 23, 2024

Title	Name	Shares	Percentage
Director	CECGP Electronics Corp. Representative : SU,MEI-CHUN WANG,MEI-JUAN (Note 1)	17,847,954	25.51%
Director	Standard Plastics LTD. Representative : TANG, YU-HUA YANG, ZHENG-NING	19,290,327	27.57%
Independent Director	LIN,SHI-MEI	0	0.00%
Independent Director	LIN, QIAN-RU	0	0.00%
Independent Director	WU, YU-JUN (Note 2)	0	0.00%
Total		37,138,281	53.08%

Note 1: CECGP Electronics Corp. changed its representative on July 1, 2023, from Wei, Hsing-Hsiung to Wang, Mei-Juan.

Note 2: Independent director Wu, Yu-Jun resigned on November 22, 2023.