華經資訊企業股份有限公司

FORTUNE INFORMATION SYSTEMS CORP.

2024 Sustainability Report

Stock Code：2468

Overreview

About this Report

Welcome to the inaugural Sustainability Report published by FORTUNE INFORMATION SYSTEMS CORP. (hereinafter referred to as "FIS"). This report covers FIS's and its affiliated enterprises' efforts and achievements in Environmental Sustainability, Social Responsibility, and Corporate Governance (ESG) issues.

Guidelines and Principles	• Global Reporting Initiative, GRI - GRI Standards 2021 • Sustainability Accounting Standards Board, SASB - Software & IT Services •Task Force on Climate-related Financial Disclosures, TCFD • The Sustainability Best-Practice Principles for TWSE/GTSM Listed Companies
Boundary	FIS Group in Taiwan, including FIS, various branch offices and subsidiaries, Fortune Technology Systems Corp. (hereinafter referred to as "FTSC").
Period	The sustainability report is compiled regularly every year. The period is between January 1, 2024 and December 31, 2024.
Restatement	None
Data	Information related to financial and economic performance is based on FIS's consolidated financial reports. The scope of information includes FIS and all affiliates covered in the consolidated financial statements. All figures are presented in New Taiwan Dollars (NTD) and have been audited by Deloitte Taiwan. For details, please refer to FIS's annual report and financial statements. Other data have been compiled by the ESG Team, with figures consistent with those disclosed in the annual report. Environmental sustainability information encompasses all operational sites of FIS in Taiwan, as well as its subsidiaries, FTSC.
Assurance	None.
Reporting Process	The information and data in this report were provided by the respective responsible units, compiled by the ESG Team, and published after being approved by the Board of Directors on August 8, 2025.
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Chairman's Message

In today's rapidly changing world, digital technology and sustainable development stand as the twin engines propelling businesses into the future. At FIS, we deeply recognize the transformative power of technology. Yet we also understand that true corporate responsibility goes far beyond financial performance — it lies in leading industry transformation, responding to the needs of society, and building a more resilient and hopeful path for the generations to come.

Over the past year, guided by our belief in "Empowering Through Information, Innovating for Sustainability," we have advanced on multiple fronts — strengthening our expertise in information security and systems integration, while embedding forward-looking ESG governance into the very fabric of our operations. By adopting global standards such as ISO 27001 and ISO 50001, we are creating a comprehensive framework that safeguards cybersecurity, optimizes energy efficiency, and prepares us for climate-related risks.

Sustainability is not a journey we take alone. It is built through meaningful dialogue and collaboration with our stakeholders. By listening carefully to our customers, employees, suppliers, and shareholders, and through a structured materiality analysis process, we have translated their expectations into action — ensuring that their voices shape our governance and our strategy for the future.

The challenges we face are unprecedented: the rising frequency of extreme climate events, the growing demand for secure digital infrastructure, and the urgent need for sustainable supply chains. These are no longer distant concerns — they are the very issues that define our competitiveness and resilience. At Fortune, we are strengthening our agility to respond swiftly to emerging risks, enhancing transparency in governance, and mobilizing the collective strength of our entire team to rise to these challenges.

Looking forward, we will continue with steady resolve and sharp vision, advancing on the twin paths of technology and sustainability. We are committed to amplifying the social value of our information services, ensuring that innovation serves not only business growth but also the well-being of people and the health of our planet.

Together, with our dedicated employees and trusted partners, we will keep building a future where progress and sustainability go hand in hand — creating lasting value and shared prosperity for all.

Yuan, Hsing-Wen
Chairman
Fortune Information Systems Corp.

About FIS

Fortune Information Systems Corp. (Stock Code: 2468) was founded in 1977 and is headquartered in Neihu District, Taipei. The company has branch offices in Taoyuan, Hsinchu, Taichung, and Kaohsiung, establishing a nationwide service network. Since its inception, Fortune has adhered to the business philosophy of "Integrity, Innovation, and Service," dedicated to delivering diversified and high value-added information services. Our offerings span system integration, information security management, and cloud solutions, making us a trusted partner for clients in the information services sector.

Business Operations and Areas of Expertise

With system integration at its core, Fortune provides comprehensive services covering the construction of public and private cloud infrastructures, information security, virtualization applications, backup and disaster recovery, and IT integration for financial institutions. Our professional service portfolio also includes:

- Application software development and customization
- Document digitization and professional imaging processing
- Smart logistics and warehouse management systems
- Industry-specific IT solutions and services for the insurance sector
- Enterprise equipment outsourcing and maintenance

In addition, Fortune possesses strong capabilities in multi-cloud architecture planning, holds ISO 27001 information security certification, and maintains multiple original manufacturer accreditations, ensuring the delivery of the most comprehensive solutions and services for our clients.

Sustainability Commitment
In 2023, Fortune Information Systems established a Sustainability Development Task Force to drive progress across three key objectives: environmental sustainability, social responsibility, and corporate governance (ESG). With a strong focus on net-zero carbon emissions and enhanced information security, the company has implemented the ISO 50001 Energy Management System and conducted greenhouse gas (GHG) inventories to achieve energy efficiency and carbon reduction. In addition, Fortune places great emphasis on employee welfare and diversity development, striving to create a supportive and inclusive workplace.

Competitive Advantages
- Technical Expertise: Fortune integrates core technologies from original manufacturers with localized professional services. Our engineering teams possess strong technical capabilities to meet the digitalization needs of diverse industries.
- Comprehensive Solutions: From financial institutions and healthcare to retail and logistics, we provide end-to-end solutions that support our clients in achieving successful digital transformation.
- Steady Growth: Over the years, Fortune has advanced with consistent innovation and market expansion, earning the trust and support of a broad client base.

Future Outlook

As global digitalization accelerates, Fortune will continue to strengthen its expertise in information security management, cloud applications, and smart logistics, while enhancing competitiveness through sustainable business strategies. With professionalism and innovation at our core, we aim to work hand in hand with our clients to open a new chapter in information technology.

Products and Business Ratios

Unit: NT$ 1,000

Product Items	2024		2023	
	Sales Figures	%	Sales Figures	%
Storage and Backup & Recovery	686,316	31%	499,371	21%
Personal Computers and Peripherals	474,357	21%	652,067	28%
Cloud Computing Solutions	220,829	10%	433,361	19%
Software Sales and Services	156,116	7%	96,047	4%
Network and Information Security	148,623	7%	143,145	6%
Intelligent IoT	52,563	2%	26,613	1%
Professional services	262,538	12%	253,241	11%
Maintenance services	244,910	11%	234,525	10%
Total	2,246,252	100.00%	2,338,371	100.00%

The main sales regions for the product

Unit: NT$ 1,000

Year / Region	2024		2023	
	Amount	%	Amount	%
Overseas	39,573	2%	55,765	2%
Domestic area	2,206,679	98%	2,282,606	98%
Total	2,246,252	100%	2,338,371	100.00%

Major Suppliers

Unit: NT$ 1,000

No.	2024				2023			
	Name	Amount	%	Relationship	Name	Amount	%	Relationship
1	MetaAge	458,738	31.83	None	MetaAge	382,131	25.64	None
2	BestCom	210,748	14.62	None	Epson Taiwan	175,598	11.78.	None
3	Zero One	81,005	5.62	None	Zero One	164,656	11.05	None
4	Epson Taiwan	-	-	None	BestCom	161,864	10.86	None
-	Other	690,600	47.93	None	Other	606,321	40.67	None
-	Net	1,441,091	100	-	Net	1,490,570	100	-

Note：Reasons for Increase or Decrease: Our main procurement items are computers and related peripheral products. We maintain procurement through distributors, and overall, there are no significant changes. Our suppliers are well-known domestic and international manufacturers. The changes in procurement amounts from suppliers are primarily due to the industry's nature, influenced by project characteristics, delivery terms, and negotiation results, which determine the selection of the most suitable suppliers.

Sustainable Governance

Sustainable Governance Structure

FIS has established the ESG Team, with the Board of Directors as the highest governing unit, and with the General Manager serving as the convener. It consists of the Corporate Governance Team, Environmental Sustainability Team, Social Responsibility Team, and Risk Management Team. Risks related to environmental sustainability, social responsibility, and corporate governance are assessed based on the principle of materiality. Corresponding countermeasures and action plans are developed, with regular reports submitted to the Chairman and the Board of Directors on the progress of implementation.

The ESG Team, as the responsible unit for sustainability, is led by the heads of relevant departments. The task force manages the promotion and execution of key issues and projects following the PDCA (Plan-Do-Check-Act) cycle. Each year, it regularly collects sustainability-related indicators and tracks progress, prepares the sustainability report, and publishes it after obtaining approval from the Board of Directors.

In 2024, the ESG Team held 10 meetings. Following the principle of materiality, the team conducted risk assessments on various sustainability issues, developed countermeasures and action plans, and compiled the progress of each issue throughout the year. On December 26, 2024, the team reported the results of the sustainability initiatives and the plans for the upcoming year to the Board of Directors.
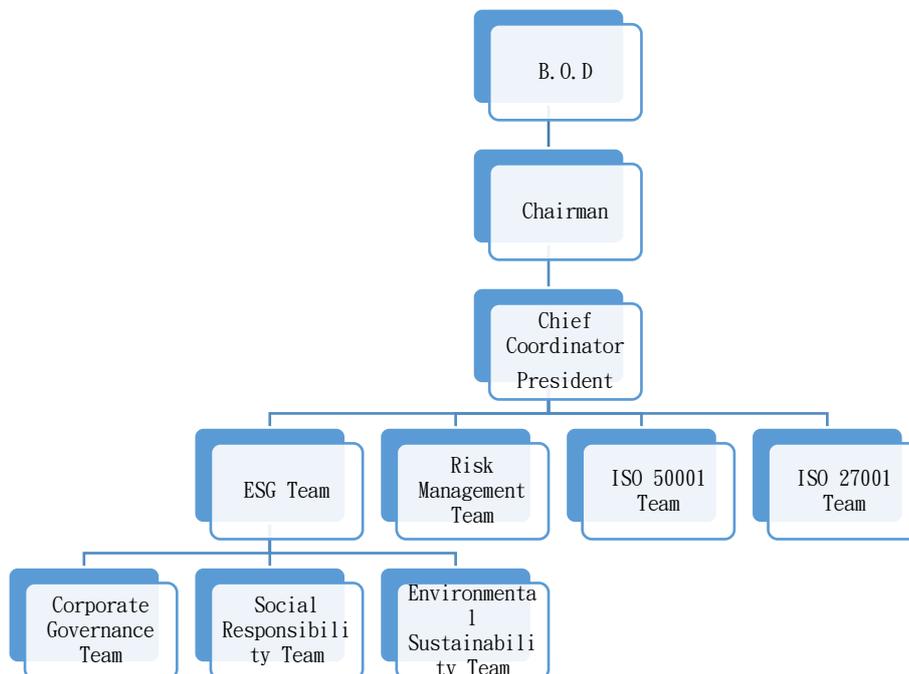
Sustainability Policy and Promise

On November 7, 2022, the Board of Directors approved the establishment of the Sustainability Practices Code. We are committed to ensuring that both FIS and its group enterprises, in their business operations, consider not only business performance but also the interests of stakeholders. We actively pursue sustainable development to align with international trends, and through corporate citizenship, enhance the nation's economic contribution while improving the quality of life for employees, communities, and society. We aim to achieve the following specific goals:

- Exercise corporate governance
  - Establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.
  - Advised to give full consideration to the interests of stakeholders, including the following matters, in FIS's furtherance of its sustainable development objectives
  - Regularly organize education and training on the promotion of sustainable development initiatives
  - Create a governance structure for promotion of sustainable development
- Fostering a Sustainable Environment
  - Shall follow relevant environmental laws, regulations and international standards to properly protect the environment
  - To utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources
  - Establish proper environment management systems based on the characteristics of their industries.
  - To assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures
- Preserving Public Welfare
  - Shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination
  - Shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities
  - To provide safe and healthful work environments for their employees.
  - To create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills
  - Shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations
- Enhancing Disclosure of Sustainable Development Information

To this end, in August 2023, Fortune Information Systems established a Sustainability Development Task Force, with the Board of Directors as the highest decision-making body and the General Manager serving as the convener. The Task Force evaluates sustainability risks based on the principle of materiality, formulates response strategies and implementation plans, and consolidates annual progress. On December 26, 2024, the results were reported to the Board of Directors, along with the 2025 Sustainability Action Plan as follows:

- ISO Certifications
  - ISO 27001: Information security management, including internal and external audits and security testing.
  - ISO 14064-1: Greenhouse gas management, including data collection and verifier training programs.
  - ISO 50001: Energy management system, with completion of internal/external audits and review of action plans.
- Environmental Protection and Energy Saving
  - Establish concrete goals, including measures to reduce electricity consumption and waste generation.
- Corporate Governance
  - Transparency and Information Disclosure
    - Continue publishing sustainability reports and hosting investor conferences and shareholders' meetings.
    - Promote corporate value enhancement programs to support long-term growth and shareholder interests.
    - Revamp the corporate website to optimize user experience and access to information.
  - Regulatory Compliance and Policy Initiatives
    - Human Rights Protection Policy.
    - Diversity in the workplace and gender equality initiatives.
    - Community engagement and co-prosperity development programs.

The concrete results of our sustainability initiatives are reflected in the company's improved corporate governance evaluation, with our rating advancing year after year. We will continue to actively promote sustainable development to further enhance the company's competitiveness and resilience.

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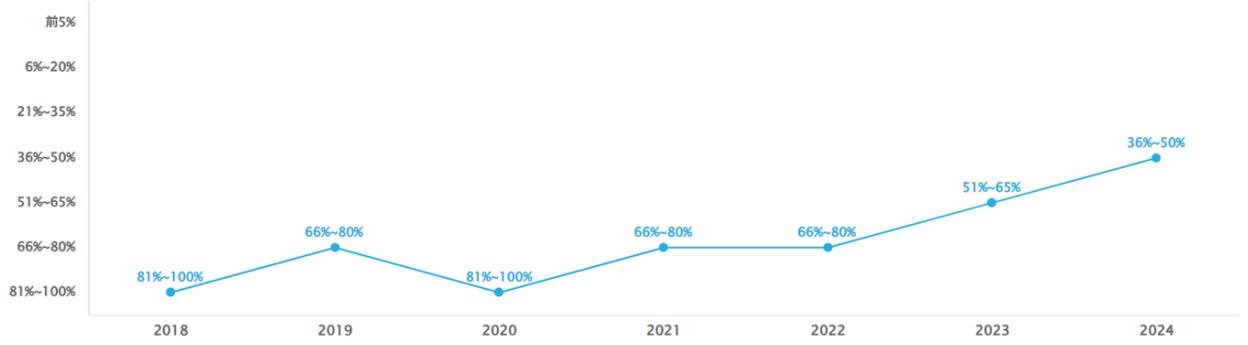
Materiality Analysis and Stakeholder Engagement

Sustainable development cannot be achieved in isolation; it requires effective communication with stakeholders who are impacted by a company's actions. By identifying and understanding the issues of greatest concern to our stakeholders, we can formulate strategies and implement initiatives that create meaningful value.
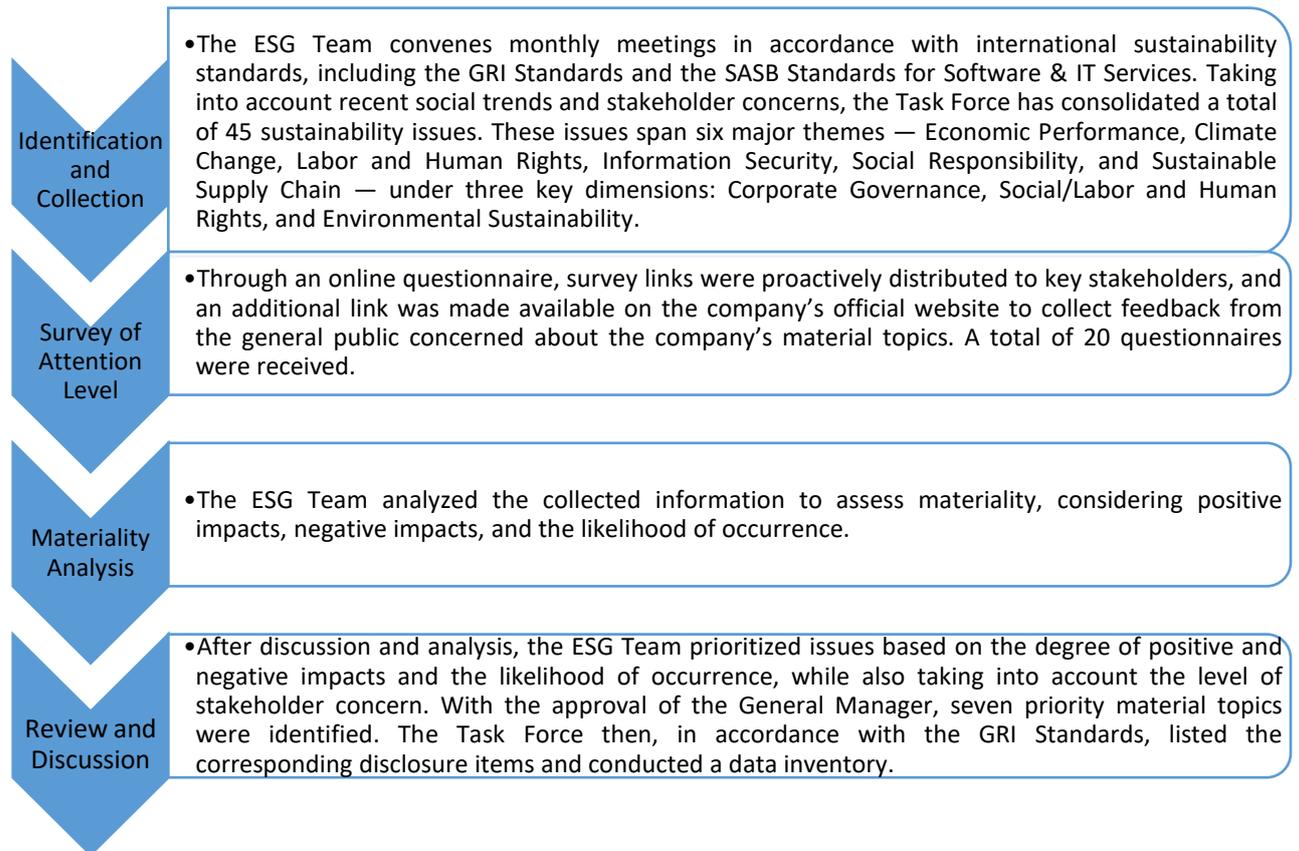
Fortune Information Systems follows the five principles of stakeholder inclusiveness — Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Through discussions within our Sustainability Development Task Force, we identified four primary stakeholder groups: shareholders/investors, customers, suppliers, and employees. We maintain continuous communication with these groups through various channels to ensure that their perspectives inform our materiality assessment and sustainability strategy.

Key Stakeholder Communication

Stakeholders	Priority Issues of Concern	Communication Channels and Response Methods	2024 Stakeholder Engagement Highlights
Shareholders and Investors	Corporate Governance Sustainability Strategy Risk Management Shareholder Engagement Business Performance	• Annual shareholders' meeting • Regularly hold analyst meetings to disclose quarterly financial reports and operational updates • Publicly disclose significant information simultaneously on the Taiwan Stock Exchange (TWSE) information disclosure website and FIS's official website • For the announcement of significant events, disclose the information on the Public Information Observation Platform and FIS's website • Establish a shareholder and investor relations contact point for two-way communication • Contact Point: Spokesperson, Ms. Chen • Email address : carrie.chen@fis.com.tw	• Priority Concerns: Corporate governance, sustainability strategy, risk management, shareholder participation, and business performance • Engagement Channels: Annual General Meeting, quarterly investor conferences, disclosure through the Market Observation Post System (MOPS), and dedicated investor relations contacts • 2024 Highlights: Held the Annual General Meeting on June 18; released 21 major announcements in both Chinese and English; conducted an institutional investor conference on May 29; published the 2023 Sustainability Report in both languages
Customers	Customer Communication Customer Service Information Security Service Quality	• Evaluate and plan comprehensive system integration solutions based on customer needs • Service outlets are spread across Taiwan, including the Taipei headquarters, Taoyuan branch, Hsinchu branch, Taichung branch, Tainan branch, and Kaohsiung branch • Provide customers with diverse communication channels, including a 24-hour service hotline, customer complaint hotline, and a website visitor message board. • Call Center: 02-5556-0000	• Priority Concerns: Customer service, data security, and service quality • Engagement Channels: Nationwide service network, 24-hour hotline, complaint and feedback channels, ISO-certified systems, and proactive client briefings • 2024 Highlights: Completed ISO 27001 recertification and ISO 50001 verification; published the 2023 Sustainability Report in both Chinese and English; held security briefings following cybersecurity events

Stakeholders	Priority Issues of Concern	Communication Channels and Response Methods	2024 Stakeholder Engagement Highlights
Suppliers	Supplier Management Ethical Business Conduct Environmental Compliance Green Procurement Intellectual Property Rights	• Supplier management • Clearly communicate relevant regulations that suppliers must adhere to in the purchase order • Sign a confidentiality agreement • Ad-hoc meetings • Contact Point: Procurement Department, Ms. Hsieh • Email address：amy.hsieh@fis.com.tw	• Priority Concerns: Supplier management, ethical conduct, environmental compliance, green procurement, and intellectual property protection • Engagement Channels: Procurement agreements, non-disclosure agreements, supplier self-assessments, and regular meetings • 2024 Highlights: Implemented supplier sustainability self-evaluations; published the 2023 Sustainability Report in both Chinese and English; no reported cases of misconduct
Employees	Talent Development and Training Employee Well-being and a Friendly Workplace Occupational Health and Safety Labor Relations Business Integrity and Performance	• Supervisors and colleagues engage in periodic communication meetings • Regular labor-management meetings • Offering annual free health check-ups, consultations, and organizing periodic health seminars for employees • Contact Point: Human Resources Department, Mr. Liu. • Email address：jennifer.liu@fis.com.tw	• Priority Concerns: Talent development, workplace well-being, occupational health and safety, labor relations, and business ethics • Engagement Channels: Regular labor-management meetings, monthly departmental meetings with the General Manager, wellness programs, health checks, and flexible work arrangements • 2024 Highlights: Held 16 domestic and overseas employee trips with a total of 688 participants; organized health lectures and birthday celebrations; implemented flexible working hours; published the 2023 Sustainability Report in both Chinese and English; no reported cases of workplace misconduct

Material Topic Identification Process

Identification and Collection
- The ESG Team convenes monthly meetings in accordance with international sustainability standards, including the GRI Standards and the SASB Standards for Software & IT Services. Taking into account recent social trends and stakeholder concerns, the Task Force has consolidated a total of 45 sustainability issues. These issues span six major themes — Economic Performance, Climate Change, Labor and Human Rights, Information Security, Social Responsibility, and Sustainable Supply Chain — under three key dimensions: Corporate Governance, Social/Labor and Human Rights, and Environmental Sustainability.

Survey of Attention Level
- Through an online questionnaire, survey links were proactively distributed to key stakeholders, and an additional link was made available on the company's official website to collect feedback from the general public concerned about the company's material topics. A total of 20 questionnaires were received.

Materiality Analysis
- The ESG Team analyzed the collected information to assess materiality, considering positive impacts, negative impacts, and the likelihood of occurrence.

Review and Discussion
- After discussion and analysis, the ESG Team prioritized issues based on the degree of positive and negative impacts and the likelihood of occurrence, while also taking into account the level of stakeholder concern. With the approval of the General Manager, seven priority material topics were identified. The Task Force then, in accordance with the GRI Standards, listed the corresponding disclosure items and conducted a data inventory.
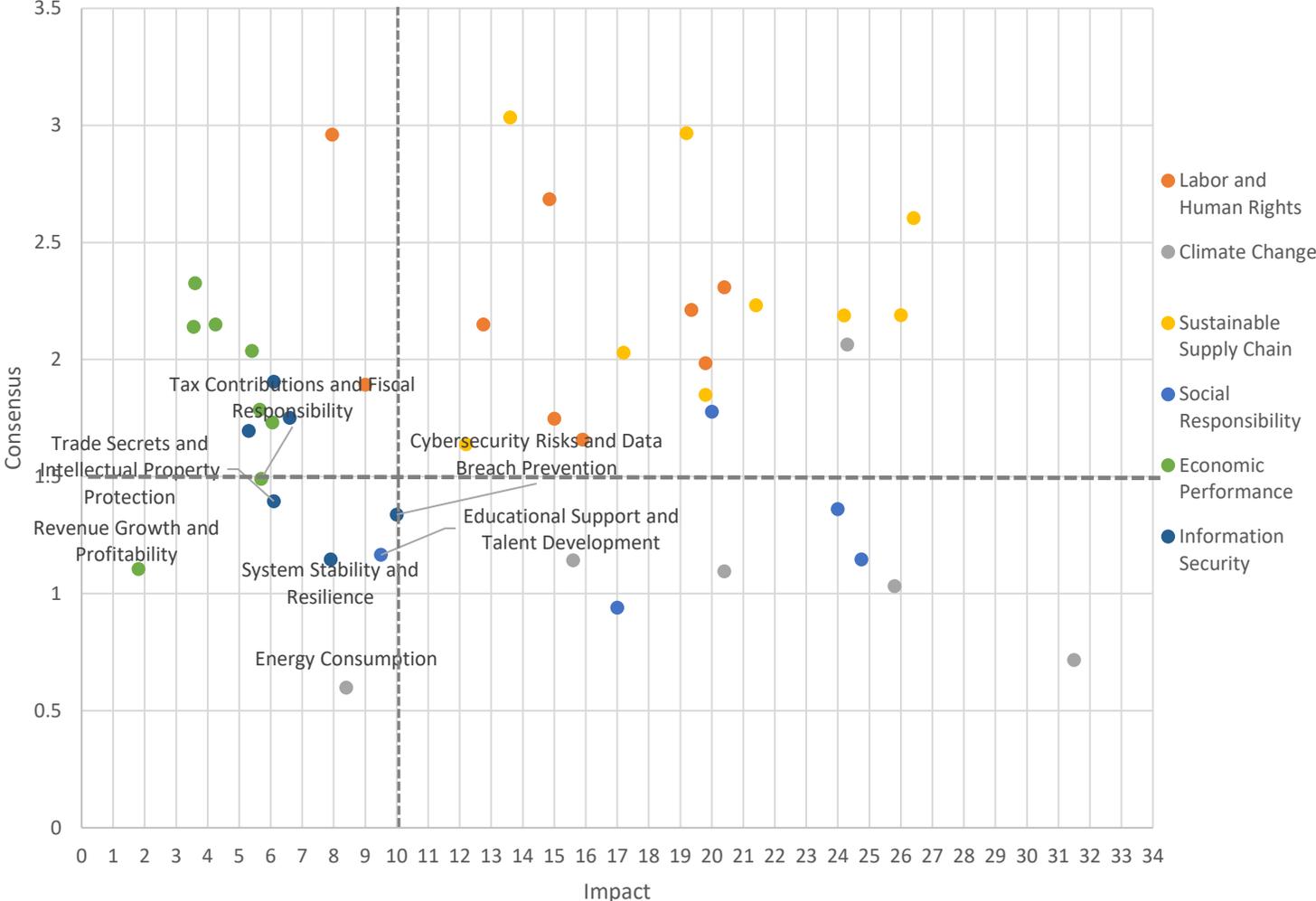
Material Topics Identification

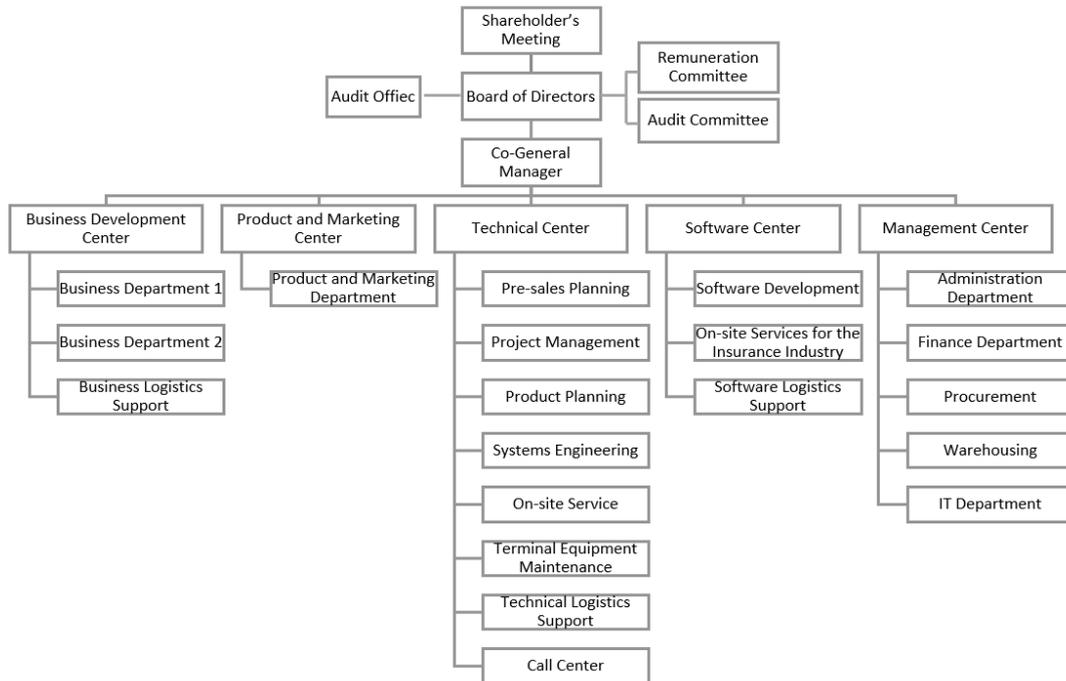| GRI Dimension	Corporate Governance			Social / Labor and Human Rights		Environmental Sustainability
Sustainability Topics	Economic Performance	Sustainable Supply Chain	Information Security	Labor and Human Rights	Social Responsibility	Climate Change
List	• Revenue Growth and Profitability • Dividend Distribution and Shareholder Returns • Employee Compensation and Benefits • Supplier Payments and Partnership Relations • Tax Contributions and Fiscal Responsibility • Job Creation • Indirect Economic Impacts on Local Communities • Anti-Corruption and Anti-Competitive Practices	• Supplier Labor and Human Rights Management • Supplier Workplace Health and Safety Requirements • Environmental Protection Measures • Human Rights Protection • Product Responsibility • Business Ethics and Code of Conduct • Supplier Evaluation and Selection • Supplier Capacity Building • Supply Chain Transparency and Traceability	• Customer Privacy and Data Protection • Employee Personal Data Protection • Trade Secrets and Intellectual Property Protection • System Stability and Resilience • Cybersecurity Risks and Data Breach Prevention	• Fair Compensation and Benefits • Working Hours and Overtime Management • Freedom of Association and Collective Bargaining • Prohibition of Forced Labor and Child Labor • Anti-Discrimination and Equal Opportunity • Occupational Health and Safety • Employee Training and Development • Diversity and Equal Opportunity	• Educational Support and Talent Development • Environmental Protection Initiatives • Care for Disadvantaged Groups and Social Welfare Programs • Cultural Preservation and Promotion • Local Economic Development • Volunteer Services and Community Engagement	• Energy Consumption • Greenhouse Gas Emissions • Waste Generation and Management • Water Resource Utilization • Impact on Biodiversity • Climate Change Risks to Business Operations

Through the integration of impact severity, likelihood of occurrence, and stakeholder consensus, Fortune determined seven high-priority sustainability topics for reporting in 2024, covering aspects of corporate governance, social responsibility, environmental sustainability, and climate change resilience.

Stakeholder Engagement

Legend:
- Labor and Human Rights
- Climate Change
- Sustainable Supply Chain
- Social Responsibility
- Economic Performance
- Information Security

Axis labels: Impact (x-axis), Consensus (y-axis)

Data point labels:
- Tax Contributions and Fiscal Responsibility
- Trade Secrets and Intellectual Property Protection
- Cybersecurity Risks and Data Breach Prevention
- Revenue Growth and Profitability
- Educational Support and Talent Development
- System Stability and Resilience
- Energy Consumption

Corporate Governance

Organization

B.O.D

In accordance with Article 23 of the Company's Code of Corporate Governance Practices, the composition of the Board of Directors shall consider diversity and formulate appropriate diversity guidelines with respect to its operation, business model and development needs, including but not limited to the following two major criteria:

(1) Basic qualifications and values: gender, age, nationality and culture, etc.

(2) Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry Experience, etc.

In order to achieve the desired goals of corporate governance, the board of directors as a whole
should possess the following competencies:
(1) Operational judgment.
(2) Accounting and financial analysis skills.
(3) Management skills.
(4) Crisis management ability.
(5) Industry knowledge.
(6) International market perspective.
(7) Leadership skills.
(8) Decision-making ability.

Implementation:

The Company's Board of Directors shall direct the Company's strategy, supervise the management, and be responsible to the Company and shareholders.

The specific diversity objectives of the Board of Directors of the Company are as follows:

   (1) At least one director of each gender.
   (2) One-third of the directors to be female.
   (3) Directors should not all have experience in the same industry.

Current status of achieving diversity objectives of the Board of Directors:

   (1) The board is composed of 7 directors according to Articles of Incorporation.
       ● Directors with employee status account for 29%.
       ● Female directors account for 71%.
       ● 2 independent director serves for no more than three consecutive terms, while another serves for five consecutive terms.
       ● One director is over the age of 70, one is between 60 and 69 years old, four are between 50 and 59 years old, and one is under the age of 50.

       Currently, there is a lower proportion of male directors, primarily because nominations were based on professional abilities and industry experience, with gender not being the primary consideration. However, to maintain gender balance, increasing the number of male directors is now a target.

   (2) The current Board of Directors consists of 7 members, all of whom have practical experience in managing operations of listed companies, in addition to possessing leadership, decision-making, crisis management, and international market observation skills. Lin, Shi-Mei, an independent director, is a lawyer at Dawning Law Office. Lin, Qian-Ru, another independent director, is a accountant at You Yuan Certified Public Accountants. Their backgrounds are in legal practice and financial accounting, respectively. Independent Director Lin,Ying-Shan is currently the General Manager of MILDEX OPTICAL INC. He possesses professional expertise in business management, industry knowledge, and operational decision-making.

       Chairman Su, Mei-Chun, Director Tang, Yu-Hua, and Director Wang, Mei-Juan have expertise in financial accounting and taxation. They have also held important management positions such as chairman or general manager in listed company. Their industry experience includes information services, technology, electronics manufacturing, transportation, and services, demonstrating proficiency in accounting and financial analysis, marketing, technology, business management, industry knowledge, and operational judgment.

       Director Yang, Cheng-Ning, formerly the Vice President of the Company's Systems Integration Business Group, has experience in the information services industry and marketing. He possesses professional capabilities in marketing, technology, business management, industry knowledge, and operational judgment.

Independence of the Board of Directors:

(1) The Company's Board of Directors is independent, with three of the six directors, representing 42.86% of the total number directors.

(2) One of the independent directors will not serve more than three consecutive terms. Although Ms. Lin, Shih-Mei has served for more than three terms. Ms. Lin holds a master's degree in law from the University of London and is qualified as a lawyer in Taiwan, specializing in legal practice for many years.She is able to contribute her professional knowledge and ability, make independent judgment and express valuable opinions on the Company's business planning and decision making. Meet the independence requirements of the "Regulations Governing the Establishment and Compliance of Independent Directors of Public Companies". She is elected at the shareholder meeting held in 2023.

(3) There are no spouses or relatives within the second degree among the directors.

(4) The directors have a high degree of self-discipline and recuse themselves from the Board of Directors' meetings if they have an interest in any of the proposals listed in the Board of Directors' meetings or in the legal entities they represent. Refer to page 25.

On Dec. 30, 2020, the Board of Directors of the Company passed the Board of Directors' Performance Evaluation Measures, which includes annual internal self-assessment of the Board, self-assessment of Board members, and performance evaluation of functional committees. The evaluation of the Board of Directors includes ①participation in company operations, ②quality of Board decisions, ③composition and structure of the Board, ④appointment and ongoing education of directors, and ⑤ internal controls. The self-assessment of Board members includes ①understanding of company goals and missions, ②awareness of Board responsibilities, ③participation in company operations, ④ internal relationship management and communication, ⑤ professional expertise and ongoing education of directors, and ⑥internal controls. The performance evaluation of functional committees includes ① participation in company operations, ② understanding of committee responsibilities, ③improvement of committee decision-making quality, ④ composition and appointment of committee members, and ⑤internal controls. The results of these self-assessments are disclosed in the annual report and on the official website after submission to the Board of Directors.

Directors' Continuing Education in 2024

FIS provides courses covering topics related to corporate governance, including finance, business, commerce, law, and accounting, based on the needs of directors and independent directors. All current directors have completed the required continuing education hours, with a total of 51 hours. The continuing education status of FIS's directors and independent directors for the year 2024 is as follows:

Title	Name	Organizer	Training Course	Time(hrs)
Legal person director representative/ Chairman	SU, MEI-CHUN	Securities and Futures Institute	2030/2050 Green Industrial Revolution	3
		Securities and Futures Institute	Trends in Corporate Governance and Corporate Sustainability	3
Legal person director representative	TANG, YU-HUA	Securities and Futures Institute	Sustainability Disclosure Practice Workshop	9
		Taiwan Corporation Governance Association	Executive Compensation and ESG Performance-Based Incentive Design	3
Legal person director representative	YANG, CHENG-NING	Securities and Futures Institute	Preventing Insider Trading Advocacy Meeting	3
		Taiwan Corporation Governance Association	Executive Compensation and ESG Performance-Based Incentive Design	3
Legal person director representative	WANG, MEI-JUAN	BCSD Taiwan	Sustainability Knowledge Empowerment for the New Carbon Era Awareness Campaign	6
Independent Director	LIN, SHIH-MEI	Taipei Bar Association	Family Offices: The New Blue Ocean? Case Studies on Wealth Succession	3
		CDP Taiwan Disclosure Conference	Awareness Seminar: Building the New Carbon Era with Sustainability Knowledge	3
Independent Director	LIN, QIAN-RU	Taiwan CPA	A Comprehensive View of Sustainability in Internal Controls	3
		Taiwan CPA	How to Establish an Effective Anti-Money Laundering and Counter-Terrorism Financing System	3
Independent Director	LIN, YING-SHAN	Taiwan Corporation Governance Association	Prevention of Labor Disputes and Corporate Governance	3
		Taiwan Corporation Governance Association	Strategic Considerations for Group Corporate Restructuring	3
		Securities and Futures Institute	Preventing Insider Trading Advocacy Meeting	3

Implementation of Board Evaluation

To strengthen corporate governance and enhance the effectiveness of the Board of Directors and its functional committees, the company's Board of Directors approved the establishment of the "Board Performance Evaluation Policy" on December 30, 2020, which was subsequently amended and approved by the Board on November 10, 2023.

In accordance with Article 3 of the Policy, the Board of Directors shall conduct an internal performance evaluation at least once a year. The scope of the evaluation covers the overall Board of Directors, individual Board members, and functional committees. The evaluation methods, assessment criteria, and statistical results are described as follows:

Frequency	Period	Scope	Method	Content
Once per year	The Board of Directors of the Company shall conduct an evaluation of its performance annually in accordance with the evaluation procedures and criteria prescribed. The evaluation results of the Board of Directors' performance shall be completed before the end of the first quarter of the following year. Evaluation period: JAN 1, 2024 to Dec 31, 2024	Overall evaluation of the Board of Directors, individual directors, and performance of functional committees.	.Internal self-evaluation of the board of directors .Director member self-assessment .Functional committee performance evaluation self-assessment	●The measurement criteria for evaluating the performance of the Board of Directors include five dimensions: ■ Degree of participation in company operations. ■ Enhancement of decision-making quality of the Board of Directors. ■ Composition and structure of the Board of Directors. ■ Selection and continuous education of directors. ■ Internal controls. ●The measurement criteria for self-assessment of individual directors' performance include six dimensions: ■ Understanding of company goals and missions. ■ Awareness of director's responsibilities. ■ Degree of participation in company operations. ■ Management of internal relationships and communication. ■ Professionalism and continuous education of directors. ■ Internal controls. ●The measurement criteria for evaluating the performance of functional committees include five dimensions: ■ Degree of participation in company operations. ■ Awareness of functional committee responsibilities. ■ Enhancement of decision-making quality of functional committees. ■ Composition and selection of functional committee members. ●Internal controls.

The Company has completed its 2024 Board performance evaluation. The results were reported to the Board of Directors on March 11, 2025.

The evaluation showed that the overall Board, individual Board members, and functional committees all maintained a high level of operational performance and corporate governance. According to the results, the Board and its members received an average score of 4.94, while both the Remuneration Committee and the Audit Committee received 4.96, demonstrating strong professionalism and responsibility in governance.

Relationship between FIS's top 10 shareholders

As of May 2, 2025

Name	Current Shareholding		Spouse's/ minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between FIS's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	

22

WPG Holdings Limited	33,348,481	47.67%	0	0%	0	0%	None	None	None
Citibank N.A. Nomura International Plc Account	1,417,000	2.03%	(Note1)						
HSBC Bank (Taiwan) Ltd. Morgan Stanley & Co.	1,235,795	1.77%	(Note1)						
HSBC Bank Plc Merrill Lynch International Account	1,114,000	1.59%	(Note1)						
Citibank N.A. Barclays Capital SBL/PB Account	961,000	1.37%	(Note1)						
HSIAO, YU-CHI	845,000	1.21%	(Note1)						
HSBC Bank (Taiwan) Ltd. Goldman Sachs International	733,000	1.05%	(Note1)						
Citibank N.A. BNP Paribas Arbitrage SNC Account	715,800	1.02%	(Note1)						
Standard Chartered Bank (HK) Ltd. Equity Trading	696,000	0.99%	(Note1)						
HSBC Bank Plc Societe Generale Options Europe	579,000	0.83%	(Note1)						

Note 1: Not an insider or employee of the Company, therefore relevant information cannot be obtained.

Material Information

To enhance the transparency of corporate information, Fortune Information Systems (Stock Code: 2468) discloses material event information in real time through the Market Observation Post System (MOPS), thereby safeguarding the rights and interests of stakeholders. The following summarizes major organizational changes of the Company in 2024:

Date	Summary
2024/05/09	The Board of Directors resolved to approve the dissolution and liquidation of subsidiaries in Hong Kong — Fortune Information Systems (Int'l) Limited and SBAS (Hong Kong) Limited.
2024/06/18	Elected Mr. Lin, Ying-Shan as Independent Director through by-election.

Audit Committee

The Audit Committee of the company was established on July 20, 2021, following the election of three independent directors during the shareholders' meeting. The purpose of the Audit Committee is to assist the Board of Directors in overseeing the quality and integrity of the company's accounting, audit, financial reporting processes, and financial controls.

In the year 2025, the committee held five meetings, addressing the following key matters:

1. Review of financial statements

2. Internal control systems and related policies and procedures

3. Significant funding and lending cases

4. Regulatory compliance

5. Qualifications, independence, and performance assessment of certifying accountants

6. Appointment, removal, or compensation of certifying accountants

Date	Issue contents	Audit Committee Decision Results and Company's Handling of Audit Committee Opinions
Mar 14, 2024	• 2023 Business Report, Standalone and Consolidated Financial Statements. • Audit fee for CPA firm for 2024 and 2025. • Evaluation of CPA's independence and competence for 2024. • Pre-approval of non-assurance services provided by the CPA, its firm, and affiliates. • Effectiveness assessment and Statement on Internal Control System for 2023. • Proposed amendments to the Company's Articles of Incorporation. • Proposed amendments to the Audit Committee Charter.	Approved by all Audit Committee members.
May 9, 2024	• Q1 2024 Consolidated Financial Statements. • Dissolution and liquidation of subsidiaries: FIS (HK) and SBAS.	
Aug 9, 2024	• Q2 2024 Consolidated Financial Statements. • Loan of funds to subsidiaries. • Amendments to the "Procedures for Transactions with Related Parties, Specific Companies, and Group Enterprises."	
Nov 8, 2024	• Q3 2024 Consolidated Financial Statements. • Amendments to the "Regulations for CPA Independence Evaluation." • Proposed disclosure of key audit matter in 2024 audit report: "Revenue Recognition for Services Based on Percentage-of-Completion Method."	
Dec 26, 2024	• 2025 Annual Budget Proposal. • 2025 Audit Plan. • Establishment of "Procedures for Preparation and Assurance of Sustainability Reports." • Amendments to the "Internal Control System" and "Implementation Rules of Internal Audit." • Renewal of office lease with related parties.	

Remuneration Committee

In accordance with the "Compensation Committee Organization Regulations" of the Company, the Committee shall, with the care of a good administrator, faithfully perform the following duties and submit proposed recommendations to the Board for discussion:

1. Establish the "Operation Rules for Compensation of Directors and Executives" of the Company to assess and determine the compensation of the Chairman, Directors, and executives of the Company and its subsidiaries, and make recommendations to the Board. Taking into account the company's operating conditions, periodically review performance bonuses, employee remuneration, and other variable compensation for the Chairman, Directors, and executives.
2. Provide fixed car and horse expenses to the Company's Directors on a monthly basis.
3. Periodically assess the achievement of performance goals by the Company's Directors and executives, and establish the content and amount of their individual compensation.

During the past fiscal year (2024), the Compensation Committee held four meetings

Date	Issue contents	Remuneration Committee Decision Results and Company's Handling of Remuneration Committee Opinions
2024/01/23	- Proposal for salary adjustment of managerial officers for 2024 - Distribution of performance bonuses for managerial officers for 2023 - Salary adjustment and performance bonus for the General Manager for 2024 and 2023 respectively - Performance bonus for the Chairman for 2023 - Revision to the "Sales Department Performance Bonus Management Guidelines" - Proposal for additional performance bonus distribution to managerial officers - Adjustment of position allowances for managerial officers	Unanimously approved by all attending members.
2024/05/09	- Revision to the "Sales Department Performance Bonus Management Guidelines" - Establishment of the "Employee Performance Appraisal and Bonus Distribution Guidelines" - Revision to the "Remuneration Guidelines for Directors and Managerial Officers" - Proposal for additional performance bonus distribution to managerial officers	
2024/08/09	- Distribution of employee compensation and performance bonuses to managerial officers - Performance bonus for the Chairman - Performance bonus for the General Manager	

		- Distribution of service bonuses to managerial officers	
2024/11/08		- Distribution of service bonuses to managerial officers - Proposal for additional performance bonus distribution to managerial officers	

Participation in Industry Associations

Association	Membership
Taipei Computer Association	Member
Cloud Computing & IoT Association in Taiwan	Member
Information Service Industry Association of R.O.C	Member
Taiwan Association of Logistic Management	Member
Kaohsiung Computer Association	Member
TWCERT/CC	Member

Ethical Business Practices

1. Training and Education

Item	Training Type	Course Title	Target Audience	Sessions	Participants
1	Case Promotion	Ethical Business Advocacy	All Employees	1	323
2	Case Promotion	Insider Trading Prevention Awareness	All Employees	1	323
3	Legal Compliance	Insider Trading Prevention	Directors & Insiders	4	64
4	Online Course	New Hire Orientation – Ethical Business	New Employees	1	32
5	Online Course	Personal Data Protection Act	All Employees	1	316
6	Online Course	Personal Data File Security Maintenance Plan	Personal Data File Security Maintenance Plan	1	16

		9	1074
Total		9	1074

2. Regular Audits

   To prevent dishonest or unethical conduct and to address potential fraud risks, internal audits are conducted independently through the internal control system. This ensures proper system functioning and the prevention and management of unethical behavior.

3. Whistleblower System and Protection

   In 2024, no external or internal whistleblower reports were received. No violations of ethical business conduct or significant breaches were recorded.

Conflict of Interest

Directors who have a personal interest in matters discussed at Board meetings are required to disclose the nature of their interest and, where such interest may be detrimental to the company, must recuse themselves from deliberation and voting. They are also prohibited from acting as proxy for other directors.

Conflict of Interest Cases in 2024:

- January 23, 2024 – First Board Meeting

  (1) General Manager's 2024 salary adjustment and 2023 performance bonus: Directors Tang Yu-Hua and Yang Cheng-Ning recused due to conflicts of interest. Motion passed unanimously by the remaining directors.

  (2) 2023 Chairman's performance bonus: Chairperson Su Mei-Chun recused due to conflict of interest. The motion was approved without objection by the remaining directors, presided over by Independent Director Lin Shih-Mei as proxy chair.

- August 9, 2024 – Fourth Board Meeting

  (1) Chairman's performance bonus: Chairperson Su Mei-Chun recused due to conflict of interest. Approved unanimously by remaining directors.

  (2) General Manager's performance bonus: Directors Tang Yu-Hua and Yang Cheng-Ning recused due to conflicts of interest. Approved unanimously by remaining directors.

Risk Management

Risk Management Policy and Procedures

In 2023, the Company established the "Risk Management Policy and Procedures," which was approved by the Board of Directors on November 10, 2023. This serves as the guiding framework for implementing risk management mechanisms and strengthening corporate governance. The policy promotes awareness of potential risks and establishes processes for identification, evaluation, and monitoring to ensure that all risks potentially affecting the achievement of corporate objectives are effectively managed. Risk management is integrated into daily operations and decision-making processes.

Scope of Risk Management

The Risk Management Task Force evaluates risks based on the principle of materiality, considering factors such as likelihood of occurrence and potential impact. Risk categories include:

- Strategic Risks
- Operational Risks
- Financial Risks
- Information Risks
- Compliance Risks
- Ethical Risks
- Emerging Risks

Organizational Structure

The Board of Directors serves as the highest decision-making body for risk management, responsible for supervising implementation and strategic direction. The Risk Management Task Force, convened by the General Manager and composed of appointed members, is responsible for executing risk management. A designated person must report risk management execution outcomes to the Board at least once annually to ensure the effectiveness of the structure and controls.

Risk Assessment Criteria

◆ Impact Evaluation : Assesses the potential consequences of a risk event.

Score	Operational Impact	Reputation Impact	Compliance Impact
5	Threatens company's existence	Severely damages corporate image and significantly affects revenue	Almost completely non-compliant with regulations
4	Major obstruction to core business operations	Considerable damage to reputation	
3	Operational challenges	Temporary reputational impact	Partially non-compliant
2	Operational hindrance	Slight reputational impact	
1	No operational impact / only personal workflow affected	No reputational impact	Technically compliant but with room for improvement

◆ Likelihood Evaluation: Measures the probability of risk occurrence.

Score	Quantitative	Estimated Frequency
5	Very likely (90%)	Always occurs (monthly)
4	Likely (70%)	Frequently occurs (quarterly)
3	Possible (50%)	Recurs occasionally (annually)
2	Unlikely (20%)	Rarely occurs (biannually)
1	Highly unlikely	Very rarely occurs

◆   Risk Matrix

Likelihood / Impact Evaluation	1	2	3	4	5
1	1	2	3	4	5
2	2	3	4	5	6
3	3	4	5	6	7
4	4	5	6	7	8
5	5	6	7	8	9

Risk values of 6 or above are considered unacceptable, and appropriate mitigation strategies must be developed and implemented.

2024 Risk Assessment and Mitigation Measures

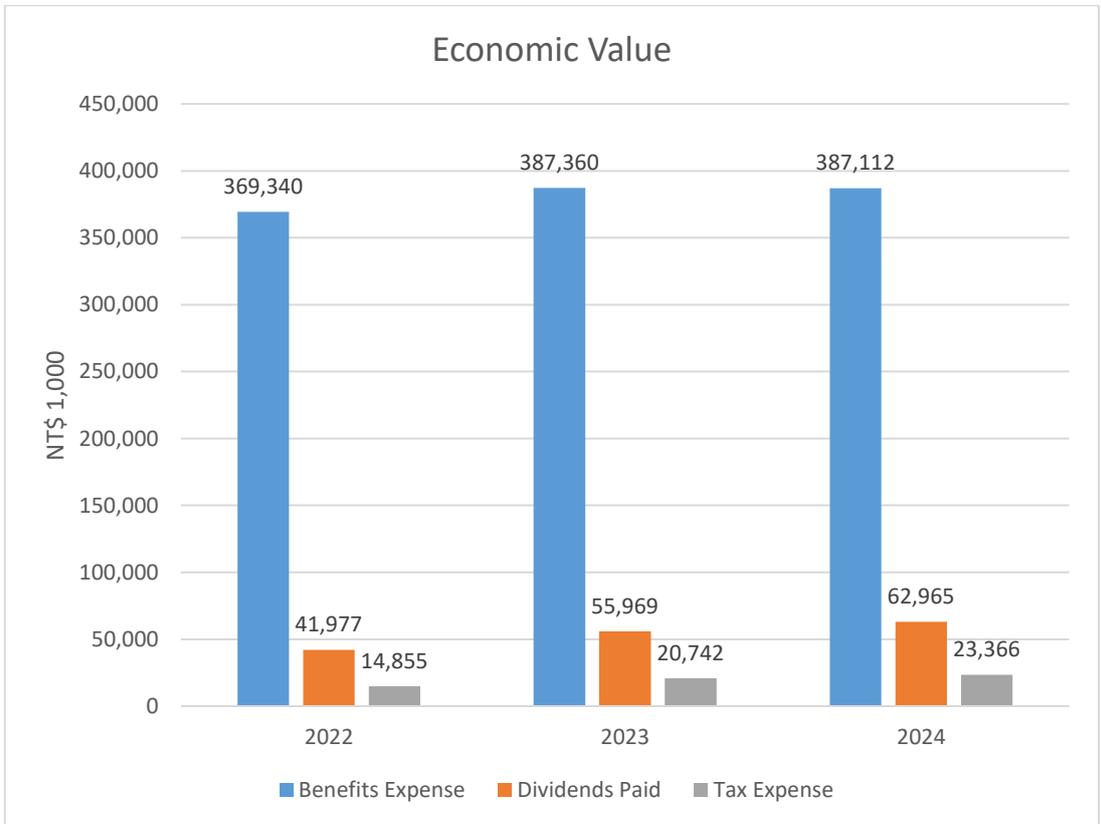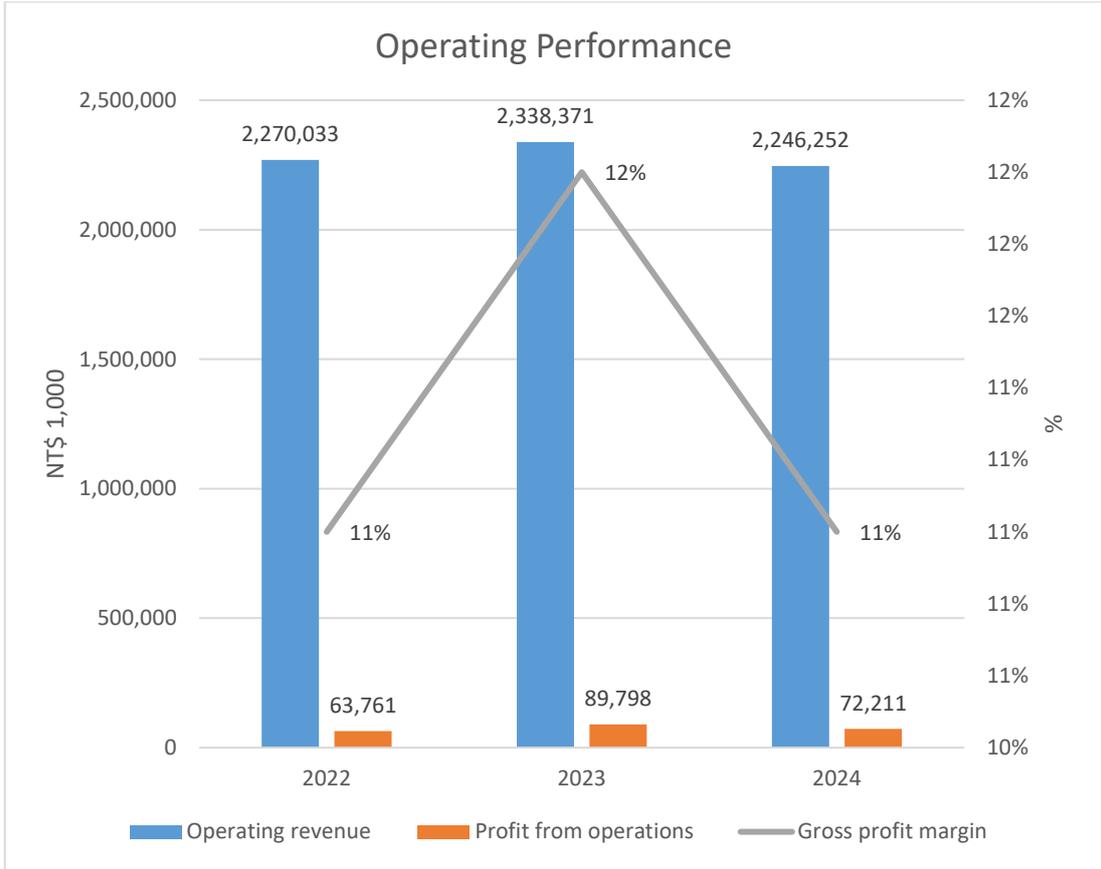| Risk Category	Identified Risk	Impact	Reputation	Compliance	Risk Level	Response Measures	Implementation Summary
Information Security	Cyberattacks	6	4	1	6 (Unacceptable)	Implemented two-factor authentication for VPN, restructured AD accounts, enhanced firewall segmentation	IPS blocked ~4M intrusion attempts, 4.98M malicious IPs, 1.04M virus threats
Financial	Poor cash flow, bad debt risk	4	5	2	6 (Unacceptable)	Strengthened KYC, required upfront payments, signed credit facility agreements, defined credit risk indicators	112 credit evaluations, 69 overdue A/R reviews, 2 credit alerts in 2024
Compliance & Ethics	Legal non-compliance, unethical behavior	4	5	5	9 (Unacceptable)	Conducted training on PDPA and ethical conduct; no violations or whistleblower cases	0 violations, 0 internal/external whistleblowing cases
Climate Risk	Greenhouse gas accounting	1	1	1	1 (Low)	Governance task force handled GHG data collection and disclosure	Drafted GHG inventory procedures
Operational	Staff turnover affecting knowledge retention	5	3	5	6 (Unacceptable)	Built certification plans, completed ISO 27001 renewal, passed ISO 50001 initial audit	40% sales staff and 50% technical staff backup rate achieved
Labor & Human Rights	Excessive overtime, occupational injuries	4	4	3	7 (Unacceptable)	Scheduled projects coordinated with staff in advance; unexpected work supported by backup personnel	0 incidents of excessive overtime or occupational injuries in 2024

Economic Performance

Financial Performance Over the Past Three Years

(Unit: NT$ thousand)

Category	Item	2024	2023	2022
Operating Performance	Operating revenue	2,246,252	2,338,371	2,270,033
	Gross profit	245,082	270,753	246,494
	Gross profit margin	11%	12%	11%
	Operating expenses	172,871	180,955	182,733
	Profit from operations	72,211	89,798	63,761
	Non-operating income and expenses	18,020	9,322	14,624
	Income before income tax	90,231	99,120	78,385
	Net income	66,865	78,378	63,530
	EPS(dollars)	0.96	1.12	0.91
Economic Value	Benefits Expense	387,112	387,360	369,340
	Dividends Paid	62,965	55,969	41,977
	Tax Expense	23,366	20,742	14,855

In 2024, the Company's operating revenue decreased by 3.94% compared to the previous year, with a gross profit margin of 11%. Despite continued digital transformation investment in the financial sector, growing demand for cybersecurity, and increasing adoption of platform engineering and ESG-related IT applications—which drove growth in our CMP cloud platform, IT infrastructure, backup solutions, and cybersecurity services—the cancellation of the EPSON projector agency business resulted in a decline in both revenue and gross profit compared to 2023.

Non-operating income and expenses saw a significant net increase of 93.31%, mainly due to reduced financing costs, gains from the disposal of the Tainan office property, and increased interest income.

Operating Performance

	2022	2023	2024
Operating revenue	2,270,033	2,338,371	2,246,252
Profit from operations	63,761	89,798	72,211
Gross profit margin	11%	12%	11%

NT$ 1,000

%

■ Operating revenue   ■ Profit from operations   — Gross profit margin

Economic Value

	2022	2023	2024
Benefits Expense	369,340	387,360	387,112
Dividends Paid	41,977	55,969	62,965
Tax Expense	14,855	20,742	23,366

NT$ 1,000

■ Benefits Expense   ■ Dividends Paid   ■ Tax Expense

Information Security Management and Privacy Protection

Information Security Risk Management Framework

1. Information Security Management Structure

The Company has established an Information Security Management System (ISMS) in accordance with the international standard ISO/IEC 27001, and obtained certification in 2020. The certification was successfully renewed in 2021, 2022, and 2023. The ISMS ensures the confidentiality, integrity, and availability of corporate and client information assets and enhances the Company's resilience against cybersecurity risks.

An internal Information Security Team is responsible for the planning, implementation, auditing, and continuous improvement of security practices. The Company has formulated comprehensive policies and procedures, and implemented layered protection mechanisms across applications, operating systems, and networks to prevent abnormal disruptions, data breaches, and unauthorized access.

2. Corporate Information Security Governance

The "Information Security Management Committee" was established in 2020 and is chaired by the General Manager. The Deputy General Manager serves as the Information Security Management Representative. Other members include department heads from business units and representatives from IT, HR, administration, audit, document control, and technical service teams.

The Committee oversees the development, implementation, and maintenance of information security standards and systems. The Management Representative coordinates resource allocation and ensures the effectiveness of all measures, reporting annually to the Committee on strategic direction and performance.

Information Security Policy

Information security is everyone's responsibility. The Company is committed to protecting the confidentiality, integrity, and availability of its information assets.

Key Management Measures
Protection of Trade Secrets and Intellectual Property

- Adopted a defense-in-depth strategy including data encryption, endpoint protection, and secure network gateways.
- Implemented access control, email protection, and threat prevention systems to mitigate both external attacks and internal data leakage.
- Deployed antivirus software and malware detection tools to safeguard information systems.
- Enforced access authentication, password management, and vulnerability scans for system integrity.

System Stability and Resilience

- Regularly updated system patches and ensured backup mechanisms are in place.

- Provided regular information security training to enhance employee awareness
- Built multi-level system backup structures to ensure availability and continuity.

Service Availability and Business Continuity

- Deployed high-availability server architecture and backup network solutions.
- Conducted business impact analyses and business continuity plan (BCP) drills.
- Periodically reviewed cybersecurity protocols for adequacy and effectiveness.

Resources Allocated to Information Security in 2024

- A total of 19 employees attended external information security training programs, with 556 cumulative training hours.

- NT$1.74 million was invested in cybersecurity-related software and hardware upgrades.

- Initiated ISO/IEC 27001:2022 transition efforts, including hiring external consultants and mobilizing cross-functional teams, with certification planned for January 2025.

- Successfully passed the 2024 ISO/IEC 27001 renewal audit.

Major Information Security Incidents

In July 2024, a security incident occurred (referred to as the "0730 Cybersecurity Event"). The Company's antivirus systems successfully detected and neutralized malicious attacks and intrusions. Infected files were isolated and removed with minimal impact. Following the event, the Company implemented a multi-tier network architecture to further strengthen cyber resilience and continued to improve information security governance.

Social / Labor and Human Rights

Human Rights Policy

The Company's human rights policy is based on international conventions, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the ILO Declaration on Fundamental Principles and Rights at Work. Our commitments include:

- Prohibition of discrimination
- Freedom of association and collective bargaining
- Prohibition of child labor
- Prohibition of forced labor

All hiring and employment practices comply with relevant laws and uphold the principle of equal opportunity. Discrimination based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, disability, or union membership is strictly prohibited.

Year		2024		2023		2022	
		Male	Female	Male	Female	Male	Female
Number of employees	Management	6	4	6	4	11	6
	Sales Personnel	21	9	21	6	29	9
	Technical Staff	203	51	205	51	199	44
	Administration Staff	8	41	9	47	8	54
	Total	238	105	241	108	247	113
Average Age		39.95		40.92		40.50	
Average Years of Service		8.7		9.24		9.10	
Education level (%)	Ph. D	0.29%		0.27%		0.29%	
	Master	8.75%		9.59%		8.02%	
	University	80.47%		76.16%		79.94%	
	Senior High School	10.2%		13.70%		11.46%	
	Other	0.29%		0.27%		0.29%	

Note: Management level is defined as Assistant, Vice President and above.

Talent Development and Compensation Overview

Indicator	Performance (NTD thousand / person)
Average employee welfare expenses	1,014
Average employee salary	857
Average salary of full-time non-managerial employees	788
% change in average salary of full-time non-managerial employees	6.92%
Median salary of full-time non-managerial employees	643
% change in median salary of full-time non-managerial employees	2.55%
Proportion of female in managerial positions	40.00%

Employee Age Distribution – New Hires and Turnover

Age Group	New Hires	Departures
18 ~ 22	10	9
23 ~ 26	12	12
27 ~ 30	7	12
31 ~ 35	6	7
36 ~ 40	3	5
41 ~ 45	4	5
46 ~ 50	1	2
51 ~ 60	4	6
61+	0	1
Total	47	60

Employee Diversity by Group (Headcount)

Group		2024	2023	2022
General employees		337	343	355
People with disabilities	Severe	2	2	2
	Mild	2	2	1
Indigenous peoples		2	2	2

Employee Benefits and Rights Protection

1. Employee Welfare Measures

A Welfare Committee has been established in accordance with the Employee Welfare Fund Act to oversee various employee welfare activities.

Welfare funds are allocated based on monthly revenue and payroll amounts.

Benefits include:

- Wedding, childbirth, and bereavement allowances
- Holiday gifts and bonuses
- Company trips, recreational events, and annual health checkups
- Comprehensive insurance coverage (life, accident, medical, occupational injury)
- Loan programs such as emergency assistance loans and scooter advance loans for sales and technical staff

2. Parental Leave and Family-Friendly Rights

In line with the Gender Equality in Employment Act, the Company provides:

- Maternity and paternity leave
- Prenatal medical leave
- Breastfeeding rooms and lactation breaks
- Flexible work hours to support childcare

Item	Count	Days / Months
Maternity Leave	1 person	56 days
Paternity / Prenatal Leave	6 persons	38 days(total)
Parental Leave (Unpaid)	3 persons	12 months (total)

3. Employee Training and Development

The Company has established an "Employee Training and Development Policy", allowing employees to attend external training based on job needs. Internal training is planned and implemented according to the annual budget and strategic direction.

2024 Training Investment

- Total expenditure: NT$2.72 million
- Training areas covered:
  - Corporate governance
  - Finance and accounting
  - Sales and marketing
  - Engineering certifications and technical skills
  - Occupational health and safety
  - Human resources management

4. Retirement System

The Company follows both the Labor Standards Act and the Labor Pension Act for retirement benefits:

- A Supervisory Committee for the Labor Retirement Reserve Fund has been established, and retirement funds have been fully appropriated in accordance with the law.

- For employees under the Labor Pension Act (effective since July 1, 2005), 6% of monthly salary is contributed to the employee's personal pension account at the Bureau of Labor Insurance.

Retirement payments are calculated based on seniority and legal provisions at the time of retirement.

5. Labor Relations

- The Company does not currently have a labor union; hence, no collective agreements are in place.

- An Employee Grievance Mechanism is published on the internal website in accordance with the Labor Inspection Act.

- Employees may file complaints regarding violations of labor laws directly to:
  - The General Manager or Chairman
  - Department Heads or HR Unit
  - Taipei City Government's Labor Department or Labor Inspection Office

7. Compensation Policy

The Company is committed to providing a fair, competitive, and performance-based compensation system, including:

- Base salary
- Allowances
- Sales and performance bonuses
- Year-end bonuses
- Employee profit sharing

Compensation is reviewed regularly based on market trends, company performance, and individual contribution.

8. Compensation Structure and Decision-Making

(1) Directors' Compensation

- Set by the Board with reference to peer benchmarks.
- Chairperson's compensation is aligned with internal employee salary structures.
- Directors receive fixed attendance fees, unrelated to performance.

(2) Executives' Compensation

- Based on the "Compensation Policy for Directors and Officers"

- Includes base salary and annual bonuses, determined via performance evaluations

- Annual profit sharing is allocated based on group earnings and individual/team results

(3) Employee Salary Determination

- Determined by job level and personal qualifications in accordance with the Company's Salary Grade Table

(4) Performance Evaluation

- Uses a point-based system for daily performance tracking

- Evaluation results are used for promotions, transfers, salary adjustments, and bonus allocation

(5) Sales Bonus Scheme

- Defined in the "Sales Department Performance Bonus Management Policy"

- Bonus distribution is based on department and individual profit contribution and target achievement

(6) Compensation Governance

- The Compensation Committee meets at least twice annually

- Reviews annual and long-term compensation strategies for directors and executives

- Submits proposals to the Board for resolution

Occupational Health and Safety

Occupational Health and Safety Management Approach

Fortune Information Systems is committed to providing a safe, healthy, and friendly workplace environment. The Company ensures compliance with labor safety regulations and proactively implements preventive measures to reduce occupational risks. We integrate safety considerations into daily operations and employee care, thereby promoting the well-being and sustainability of our workforce.

Key Implementation Measures

- Regular Health Checkups and Health Promotion

Annual free health checkups are provided to all employees. In addition, the Company organizes wellness seminars, health consultations, and provides follow-up care recommendations for employees with abnormal test results.

- Occupational Safety Education and Training

All employees are required to undergo safety training based on their job roles and responsibilities. Topics include ergonomics, workplace safety awareness, fire prevention, and emergency response procedures.

- Workplace Safety Facilities and Environment Management

The Company ensures that all office environments meet safety standards, including fire equipment, ventilation, lighting, and ergonomic workstation design. Routine inspections are conducted to mitigate hazards.

- Emergency Response and Incident Handling

Emergency drills (e.g., fire evacuation) are conducted regularly. The Company has established SOPs for reporting and handling occupational incidents, ensuring swift and appropriate responses.

- Flexible Work Arrangements to Prevent Overwork

For planned project work, schedules are coordinated in advance with employees to balance workloads. For unanticipated tasks, additional support personnel are assigned to ensure working hours remain within legal limits.

2024 Occupational Health and Safety Performance

Indicator	2024 Result
Incidents of excessive overtime	0 (none recorded)
Occupational injury cases	0 (none occurred)
Occupational safety-related trainings conducted	Included in HR data
Safety incident response drills	Conducted as planned
Health promotion sessions	Multiple sessions held

In 2024, no incidents of excessive overtime or occupational injuries were recorded. All employees were covered by group insurance plans, including life, accident, and occupational injury insurance.

Future Commitments
- Continue promoting a culture of safety and wellness through routine education, training, and communication.
- Strengthen internal reporting channels and hazard identification mechanisms.
- Incorporate mental health support and work-life balance measures into the health management strategy.

Community Engagement

Fortune Information Systems actively fulfills its corporate social responsibility by fostering a positive relationship with local communities and contributing to social well-being. The Company upholds the values of empathy and inclusion and is committed to long-term community investment.

- Key Areas of Community Involvement

Care for the Underprivileged and Social Participation

We regularly engage in activities that support vulnerable populations through donations, community service, and partnership programs with nonprofit organizations. Efforts focus on education, digital inclusion, and environmental protection.

- Employee Volunteerism

Employees are encouraged to participate in community engagement through volunteer programs. The Company supports volunteering initiatives by providing flexible leave and recognition for employee involvement.

- Cultural Preservation and Promotion

We support cultural and local heritage events to help preserve traditional values and foster deeper connections with local communities. Activities include sponsoring cultural festivals, educational workshops, and public events.

- Local Economic Development

The Company strives to hire local talent and collaborate with local suppliers, thereby stimulating regional economic growth and enhancing community resilience.

Highlights of 2024 Community Initiatives

- Organized 16 employee outings, both domestic and international, with a total of 688 employee and family participants.
- In response to blood donation drives organized by GeneReach Biotechnology and the Asia-Pacific Emergency Assistance Association, a total of 788 bags of blood were successfully collected.
- To cultivate high-quality talent, the Company collaborated with nearby universities to launch on-campus internship programs, resulting in the recruitment of a total of 5 interns.
- The Company provided local employment opportunities by participating in job fairs and successfully recruited 2 individuals through these initiatives.
- The Kaohsiung branch of Fortune Information Systems participated in the "Refurbished Computers for Rural Communities" initiative, donating a total of 27 refurbished computers to underprivileged students to help bridge the digital divide between urban and rural areas.
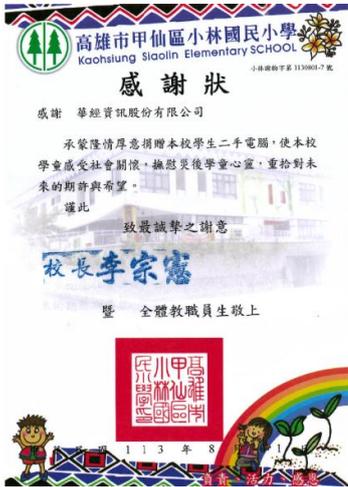
- The Company prioritized the procurement of products with eco-labels and energy-efficiency certifications. In 2024, the total amount of green procurement across the entire group reached NT$2.85 million.

Environmental Sustainability

Greenhouse Gas Inventory

The Company's greenhouse gas inventory encompasses all domestic operations in Taiwan under the consolidated financial statements. The boundary is defined based on the operational control approach, and includes all companies within the Group operating in Taiwan.

No.	Entity Name	Address
1	Fortune Information Systems – Taipei Headquarters	2F–6F, No. 25, Lane 78, Xing'ai Rd., Neihu Dist., Taipei City
2	Fortune Information Systems – Taoyuan Branch	11F-6, No. 398, Huanbei Rd., Zhongli Dist., Taoyuan City
3	Fortune Information Systems – Hsinchu Branch	5F, No. 38, Beida Rd., East Dist., Hsinchu City
4	Fortune Information Systems – Taichung Branch	Rm. A, 28F, No. 285, Sec. 2, Taiwan Blvd., West Dist., Taichung City
5	Fortune Information Systems – Kaohsiung Branch	Rm. A, 16F, No. 366, Bo'ai 1st Rd., Sanmin Dist., Kaohsiung City
6	Fortune Technology Corp.	4F, No. 25, Lane 78, Xing'ai Rd., Neihu Dist., Taipei City

Emission Source Identification

	Scope 1 – Direct Emissions	Scope 2 – Energy Indirect Emissions	Scope 3 – Other Indirect Emissions
Emission Category	-Stationary Combustion Sources: None - Mobile Combustion Sources: CO_2, CH_4, N_2O - Fire Extinguishers: CO_2 - Fugitive Emissions: Refrigerants from air conditioners, refrigerators, water dispensers (HFCs)	-Purchased Electricity used in office facilities -Associated CO_2e emissions	- Business Travel and Transportation - Associated CO_2e emissions

Total Greenhouse Gas Emissions Summary

Scope	CO2	CH4	N2O	HFCs	Subtotal (tCO₂e)	Percentage (%)
Scope 1	5.0649	4.3351	0.1548	18.2739	27.8287	4.76%
Scope 2	311.3712	-	-	-	311.3712	53.26%
Scope 3	245.3727	-	-	-	245.3727	41.98%
Total	561.8088	4.3351	0.1548	18.2739	584.5726	100%

Emission Reduction Targets and Action Plans

Carbon Emission Reduction Targets

- **Short-Term Goals (by 2025):**

1. Reduce **Scope 2 emissions** (from purchased electricity) by **1.5%**.
2. Complete baseline inventory of **Scope 3 emissions**, gaining preliminary insight into supply chain carbon footprints.

- **Mid-Term Goal (by 2030):**

  Reduce **operation-related carbon emissions** by **5%** compared to the baseline year.

- **Long-Term Goal (by 2050):**

  Achieve **carbon neutrality across all business operations**.

Progress Toward Emission Reduction Targets

To improve energy efficiency and achieve carbon reduction objectives, the Company implemented the ISO 50001 Energy Management System. In 2024, energy-saving measures resulted in:

- A reduction of 15,977.64 kWh in electricity consumption

- Equivalent to an estimated 7.573 metric tons of CO_2e emissions avoided

As an information service provider, the Company does not have production processes. Its primary source of energy consumption is purchased electricity. Renewable energy has not yet been adopted.

Year	2024	2023	2022
Electricity Consumption (kWh)	656,901.36	672,879	673,376

A downward trend in electricity use was observed over the past three years, reflecting the effectiveness of the Company's energy management efforts.

Action Plan

Short-Term Plan (Within 1 Year)

● Risk: *Abnormal climate events may increase energy costs and pose risks of operational disruption.*
  Action: Implement the ISO 50001 Energy Management System and enhance energy efficiency of the Company's data center to achieve a 1.5% reduction in electricity consumption**.**
● Opportunity: *Rising demand for low-carbon IT solutions among enterprises.*
  Action: Launch carbon footprint tracking technology and energy management systems to help clients reduce their emissions.

Mid-Term Plan (2–3 Years)

● Risk: *Growing compliance pressure and carbon emission accountability across the supply chain.*
  Action: Conduct phased inventory of Scope 3 emissions to gradually map out supply chain carbon footprints.
● Opportunity: *Expansion in ESG-driven market demand.*
  Action: Deepen engagement in financial services, government, and manufacturing sectors, and develop green solutions and sustainability management platforms.

Long-Term Plan (Beyond 3 Years)

● Risk**:** *The global trend toward carbon neutrality may lead to rising emission-related costs**.***
  Action**:** Set a long-term target to achieve carbon neutrality by 2050**.**
● Opportunity**:** Sustained growth in green technology and sustainable IT services markets**.**
  Action**:** Focus on developing energy-saving technologies and low-carbon products to strengthen competitive advantage.

Waste Management
• Waste Reduction Goals

As an information service provider, the Company operates in office environments and generates only general industrial waste. No hazardous waste is produced. In support of environmental protection and sustainable development, the Sustainability Task Force has established waste reduction KPIs, focusing on improved recycling practices to minimize total waste output.

Reduction Targets:

1. Begin daily tracking of **general waste weight** and **recyclable materials weight** using scales from 2024 onward.
2. Achieve a **recycling rate of at least 35%** of total waste output by 2025.

Item	2021	2022	2023	2024
Total Waste Generated (metric tons)	16.92	17.16	17.25	5.7340
Waste Intensity (tons / NT$ million revenue)	0.0079	0.0076	0.0074	0.0026
Recyclables Collected (metric tons)	–	–	–	2.6441
Recycling Rate (%)	-	-	-	31.56%

Note: Prior to 2024, waste generation figures were based on contracted disposal weights. From 2024 onward, data is collected via daily internal measurements.

Status of Climate-related Governance and Implementation

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities. 2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). 3. Describe the financial impact of extreme weather events and transformative actions. 4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described. 6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. 7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. 8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified. 9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	The Company has established a **Sustainability Development Task Force**, chaired by the General Manager, and comprising four subgroups: **Corporate Governance**, **Environmental Sustainability**, **Social Responsibility**, and **Risk Management**. Each subgroup analyzes and manages operations based on materiality principles and proposes response strategies and implementation plans to the Board of Directors. Execution status is reported regularly to both the **Audit Committee** and the **Board of Directors**. The latest climate-related risks and opportunities were reported to the Board on **December 26, 2024**. In response to the increasing frequency of **extreme weather events** such as typhoons and floods caused by global warming, the Company, although currently not located in flood-prone areas, has **relocated its storage facilities to the second floor** of the headquarters and adopted **insurance coverage and third-party logistics** services to mitigate risks of inventory loss due to climate events. In 2024, the Company implemented the **ISO 50001 Energy Management System** to reduce carbon emissions, improve energy efficiency, and lower energy expenditures. This has enhanced overall operational performance while supporting the Company's carbon reduction goals. Climate-related risks are identified in accordance with the Company's **Risk Management Policy and Procedures**, through **impact and threat assessments**. Climate risks are quantified to evaluate potential impacts on operations, and corresponding mitigation actions are proposed based on materiality. The results are submitted **annually to the Audit Committee and the Board of Directors** for review. The Company **has not yet adopted internal carbon pricing**, but will evaluate its implementation based on actual operational needs and regulatory developments in the future.

	Based on current risk assessments, **no climate risk has been identified as having a material impact on business operations**. Therefore, no formal transition plan has been established at this stage. However, to align with the global net-zero goal, the Company has formulated a **GHG inventory and verification roadmap**, with **quarterly progress updates to the Board**. In 2025, the Company plans to engage a **third-party consultant** to support its GHG inventory efforts and initiate **ISO 14064-1 verification**.

Climate-related Financial Disclosures Report

1. Governance

Board Oversight

In August 2023, the Company established a Sustainability Development Task Force, with the Board of Directors as the highest decision-making body, and the General Manager serving as Chairperson. The Task Force conducts materiality-based risk assessments across sustainability topics, formulates response strategies and execution plans, and reports quarterly to the Board on climate-related matters, including GHG emissions performance, carbon reduction targets, regulatory compliance, and identification of major risks.

Role of Senior Management

The Task Force is composed of senior executives and cross-functional representatives, responsible for the implementation of climate-related policies, programs, and actions, including GHG inventory, energy-saving projects, and the adoption and maintenance of the ISO 50001 Energy Management System.

2. Strategy

Impact of Climate Risks and Opportunities on Business, Strategy, and Financial Planning

Category	Description	Potential Impact	Mitigation Measures
Transition Risk	Rising energy prices and electricity carbon fees	Increased operating costs (electricity = 53.26% of emissions)	Install energy-saving lighting, inverter AC systems, promote energy-saving culture
Physical Risk	Summer heatwaves lead to increased electricity demand	Higher air conditioning loads and electricity expenses	Improve ventilation and building insulation, strengthen thermal control
Opportunity	With rising ESG expectations from clients, there is a growing demand for cybersecurity and carbon management solutions.	Expand ESG services, enhance competitiveness	Enhance cybersecurity, sustainable cloud architecture, carbon data transparency

Climate Scenario Analysis

Scenario Type	Description	Potential Impact	Response Measures
Transition (Policy/Market)	Carbon fee implementation, rising energy prices, stricter net-zero demands	● Higher purchased electricity costs ● Increased commuting costs	● Adopt energy-efficient equipment ● Strengthen remote work systems ● Implement carbon disclosure tools
Physical – Acute Risks	More frequent typhoons/heavy rains causing floods, power outages, office shutdowns	● IT equipment downtime ● Business disruption ● Delayed data center access ● Staff unable to commute	● Offsite backups and cloud redundancy ● Install UPS and backup power ● Flexible remote work policy ● Establish Disaster Recovery (DR) and Business Continuity Plans (BCP)
Physical – Chronic Risks	Long-term temperature rise increases air-conditioning load and energy use	Higher utility bills, shortened maintenance cycles of cooling systems	Upgrade equipment, improve energy efficiency

Business and Financial Resilience Planning

Potential Impact Area	Financial Risk	Mitigation Investment
Power outages / Data loss	Contract penalties, data recovery costs	UPS systems, backup data infrastructure
Equipment damage (moisture, short-circuit)	Higher capital expenditures, business interruption	Waterproofing IT rooms, humidity protection upgrades
Commuting delays / Business disruptions	Temporary revenue loss, reduced work hours	Remote collaboration tools, emergency attendance rules
ESG reputation risk	Loss of client/investor trust	TCFD & IFRS S2 disclosures, third-party verification

3. Risk Management

Identification and Assessment of Climate Risks

Each year, the Sustainability Task Force identifies emission sources, cooling equipment, business travel, and commuting patterns across operating locations. High-emission sources are evaluated based on:

● Volume of emissions
● Regulatory risk exposure
● Level of control difficulty

Assessment results are included in the GHG inventory report for quantification and disclosure.

Risk Management Process

The Company has developed a GHG Inventory Management Procedure, embedded within its internal audit system. High-risk items (e.g., refrigerant leakage, outdated

equipment) are prioritized for capital improvement plans. A year-on-year GHG variation of over 3% triggers a baseline recalibration.

Integration with Enterprise Risk Management (ERM)

Climate risk management is aligned with the Company's broader ERM framework, regularly audited by the Internal Audit Division, and integrated into ESG disclosure processes.

4. Metrics and Targets

Please refer to the "Environmental Sustainability" chapter: Emission Reduction Targets and Action Plans

Supplier Sustainability Management

1. Introduction

This report presents an analysis of the Company's annual Supplier ESG Evaluation results to identify potential risks and opportunities within the supply chain. The findings serve as a reference for supplier selection, management practices, and sustainability strategy development. The evaluation covered multiple topics across environmental, social, and governance (ESG) dimensions, and was conducted through a structured questionnaire survey.

2. Evaluation Methodology

- Evaluation Scope: A total of 20 suppliers were assessed, spanning industries such as security services, cleaning services, IT services, and agency businesses.

- Evaluation Criteria: The ESG criteria were developed with reference to industry and client benchmarks, and covered topics including labor rights and human rights, occupational health and safety, environmental sustainability, and business integrity.

- Data Collection: Relevant information was collected via questionnaire responses submitted by suppliers.

3. Evaluation Results Analysis

3.1 Overall Performance

- In general, suppliers performed satisfactorily in terms of ESG.

- Social and governance dimensions scored relatively higher, with most suppliers placing strong emphasis on labor and human rights. None of the evaluated suppliers were penalized for labor law violations in 2024, indicating an improvement from 2023.

- The environmental dimension was relatively weaker, as many suppliers have not actively responded to environmental issues—likely due to limited regulatory pressure and lower awareness.

3.2 Dimension-Specific Analysis

Environmental Performance

Strengths:

- A majority of suppliers performed well in energy usage and waste management.

- 35% of suppliers have implemented waste and energy management practices.

Weaknesses:

- GHG inventory remains a widespread challenge.

- While 40% have conducted greenhouse gas inventories, only 25% have established emission reduction targets.

Social Performance

Strengths:

- Most suppliers comply with legal requirements for employee health and safety.

Weaknesses:

- There is room for improvement in human rights due diligence, as some suppliers lack a formal mechanism for identifying and addressing human rights risks in their own supply chains.

Governance Performance

Strengths:

- The majority of suppliers have adopted codes of business conduct and provide regular employee training.

Weaknesses:

- There is still room for improvement in anti-corruption measures, with 10% of suppliers lacking internal or external whistleblower reporting channels.

3.3 Improvement Trends

- Compared with the previous year, supplier performance in occupational health and safety has significantly improved.
- However, progress in GHG management remains limited.

4. Impact on Company Operations

- Risk Management:
  - Identified risks in the ESG evaluation process may affect the Company's reputation, cause operational disruptions, or impact financial performance.
- Supplier Selection and Management:
  - Evaluation results serve as an important basis for supplier selection and ongoing management. The Company should prioritize collaboration with suppliers that demonstrate strong ESG performance.
- Stakeholder Communication:
  - ESG evaluation results can be used to communicate the Company's sustainability efforts and commitments to key stakeholders.

5. Recommendations

Continue Regular ESG Evaluations:

Ongoing assessments will raise supplier awareness of ESG issues and help mitigate potential risks to the Company.

Require Improvement Plans from Low-Performers:

Suppliers with weaker ESG performance should be required to develop concrete improvement plans, with regular follow-up on implementation.

Strengthen GHG Management in the Supply Chain:

In response to the government's 2050 net-zero goals, the Company should enhance environmental awareness among suppliers through regular evaluation and guidance.

Review and Update ESG Evaluation Criteria:

The evaluation framework should be periodically reviewed and revised to ensure its effectiveness and relevance.

Note: The supplier ESG evaluation results were formally reported to the Board of Directors on January 20, 2025.

GRI Content Index

GRI Standard	Disclosure	Page No.	Remarks
GRI 2: General Disclosures 2021	2-1 Organizational details	2	
	2-2 Entities included in the organization's sustainability reporting	2	
	2-3 Reporting period, frequency and contact point	2	
	2-4 Restatements of information	2	
	2-5 External assurance	-	None
	2-6 Activities, value chain and other business relationships	7	
	2-7 Employees	35	
	2-8 Workers who are not employees	-	No workers who are not employees
	2-9 Governance structure and composition	18	
	2-10 Nomination and selection of the highest governance body	18	
	2-11 Chair of the highest governance body	18	
	2-12 Role of the highest governance body in overseeing the management of impacts	28	
	2-13 Delegation of responsibility for managing impacts	28	
	2-14 Role of the highest governance body in sustainability reporting	2 9	
	2-15 Conflicts of interest	27	
	2-16 Communication of critical concerns	23	
	2-17 Collective knowledge of the highest governance body	20	
	2-18 Evaluation of the performance of the highest governance body	21	
	2-19 Remuneration policies	38	
	2-20 Process to determine remuneration	25 38	
	2-22 Statement on sustainable development strategy	7	
	2-23 Policy commitments	7 28 33	
	2-24 Embedding policy commitments	7 28	

		33	
	2-25 Processes to remediate negative impacts	13	
	2-26 Mechanisms for seeking advice and raising concerns	13	
	2-27 Compliance with laws and regulations	30	
	2-28 Membership associations	26	
	2-29 Approach to stakeholder engagement	13	
	2-30 Collective bargaining agreements	-	No labor unions.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	15	
	3-2 List of material topics	16	
	3-3 Management of material topics	16	
GRI201: Economic Performance 2016	201-1 Direct economic value generated and distributed	31	
	201-2 Financial implications and other risks and opportunities due to climate change	48	
	201-3 Defined benefit plan obligations and other retirement plans	38	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	43	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	43	
	305-2 Energy indirect (Scope 2) GHG emissions	43	
	305-5 Reduction of GHG emissions	43	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	36	
	401-3 Parental leave	37	
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	39	
	403-5 Worker training on occupational health and safety	39	
	403-6 Promotion of worker health	39	
	403-9 Work-related injuries	39	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	35	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	33	No complaints received

SASB Index

Topic	Code	Metric	Page
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	43
	TC-SI-130a.3	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Not yet to plan
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	33
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	Not happened
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Not happened
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	Not happened
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Not happened
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of users affected	33
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	33
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	No foreign employees
	TC-SI-330a.2	Employee engagement as a percentage	35
	TC-SI-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	35
Intellectual Property Protection & Competitive Behaviour	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Not happened
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Not happened
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	33

TCFD Index

Category	Recommended Disclosure	Corresponding Content Description	Page
Governance	a. Describe the board's oversight of climate-related risks and opportunities	The Sustainability Development Task Force is under the Board of Directors, with the Chairman supervising climate strategies and disclosures.	48
	b. Describe management's role in assessing and managing climate-related risks and opportunities	Senior management leads the Task Force and is responsible for implementing climate action plans.	48
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	Assessment of transition risks, extreme weather risks, and climate-related opportunities affecting service operations.	48
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	Action plans to mitigate risks and capture opportunities are presented.	48
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios	Scenario analysis includes simulations of policy transitions and extreme typhoons/floods on the information service sector and corresponding responses.	48
Risk Management	a. Describe the organization's processes for identifying and assessing climate-related risks	The Task Force annually identifies and quantifies key climate-related risks.	30 48
	b. Describe the organization's processes for managing climate-related risks	Internal control systems, GHG inventory, and carbon reduction plans have been established.	43
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Integrated into enterprise risk management and audit mechanisms.	28
Metrics and Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities	CO_2e emissions (Scopes 1, 2, and 3), emissions per capita, energy efficiency metrics, etc.	43
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Disclosed complete GHG inventory data and breakdown by emission types.	43
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Carbon reduction targets for 2025, 2030, and 2050, along with implementation plans.	43