

Stock Code : 2468



FORTUNE INFORMATION SYSTEMS CORP.

Handbook for the 2026 Annual Meeting of Shareholders

Method of Convening the Meeting: Hybrid shareholders' meeting

Time : 9:30 am, Wednesday, May 27, 2026

Place : 7F, No 185, Xinhua 1st Rd, Neihu Dist, Taipei City
(Taipei Design Material Center)

(Summary Translation)

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

FORTUNE INFORMATION SYSTEMS CORP.

Handbook for the 2026 Annual Meeting of Shareholders

Table of Contents

Meeting Procedure -----	1
Meeting Agenda -----	2
Matters for Reporting -----	3
Matters for Ratification -----	5
Matters for Election -----	7
Matters for the Other -----	8
Extempore Motion -----	8

Attachments

Attachment 1 2025 Business Report -----	9
Attachment 2 Audit Committee Report -----	12
Attachment 3 Report on Transactions with Related Parties for 2025 -----	13
Attachment 4 CPA Audit Report and Financial Statements -----	14
Attachment 5 Earnings Distribution Statement -----	35
Attachment 6 List of Independent Director Candidates -----	36
Attachment 7 Details on Exemption from Non-Compete for Newly Elected Directors -----	37

Appendices

Appendix 1 Rules of Procedure for Shareholders Meetings -----	38
Appendix 2 Articles of Incorporation -----	48
Appendix 3 Procedures for Providing Endorsements and Guarantees -----	54
Appendix 4 The Regulations for Board Director Elections -----	56
Appendix 5 Shareholding of Directors -----	58

FORTUNE INFORMATION SYSTEMS CORP.

Procedure for the 2026 Annual Meeting of Shareholders

I Call the Meeting to Order

II Chairperson Remarks

III Matters for Reporting

IV Matters for Ratification

V Matters for Election

VI Matter for the Other

VII Extempore Motion

VIII Adjournment

FORTUNE INFORMATION SYSTEMS CORP.

Agenda of 2026 Annual Meeting of Shareholders

Method of Convening the Meeting : Hybrid shareholders' meeting

Time : 9:30 am, Wednesday, May 27, 2026

Place : 7F, No 185, Xinhua 1st Rd, Neihu Dist, Taipei City (Taipei Design Material Center)

Video Conference Platform : Taiwan Depository & Clearing Corporation "Shareholders' e-Services–Shareholders' Video Conference Platform" (URL: <http://stockservices.tdcc.com.tw>)

I Call the Meeting to Order

II Chairperson Remarks

III Matters for Reporting

1. The 2025 Business Report.
2. The 2025 Audit Committee Report.
3. Report on 2025 Employees' Remuneration.
4. Report on Transactions with Related Parties for 2025.
5. Report on Execution of Endorsements and Guarantees for 2025.

IV Matters for Ratification

1. Adoption of the 2025 Business Report and Financial Statements.
2. Adoption of the Proposal for Distribution of 2025 Profits.

V Matters for Election

1. By-election of One Independent Director.

VI Matter for the Other

1. Proposal to Lift the Non-Compete Restrictions on the Newly Elected Directors.

VII Extempore Motion

VIII Adjournment

Matters for Reporting

1. The 2025 Business Report

The 2025 Business Report is attached hereto as Attachment 1.

2. The 2025 Audit Committee Report

The 2025 Audit Committee Report is attached hereto as Attachment 2.

3. Report on 2025 Employees' Remuneration

3.1 Article 27-3 of the Company's Articles of Incorporation promulgates that:

When the company has profit in a given year, a portion of the pre-tax net profit before deducting employee compensation should be set aside as employee compensation, at a rate of 6%. However, if the company still has accumulated losses, the amount should be reserved for future use to make up for the losses.

3.2 The Company's pre-tax net profit before deducting employee compensation for the year 2025 amounted to NT\$105,930,392. Pursuant to Article 27-3 of the Company's Articles of Incorporation, it is proposed to set aside 6% for employee compensation, amounting to NT\$6,355,824.

3.3 The aforementioned employee compensation is proposed to be fully disbursed in cash. The portion allocated to managerial personnel will be separately submitted to the Remuneration Committee and the Board of Directors for review. The Chairman of the Board is authorized to allocate and approve the remaining employee compensation.

4. Report on Transactions with Related Parties for 2025

The Report on Transactions with Related Parties for 2025 is attached hereto as Attachment 3.

5. Report on Execution of Endorsements and Guarantees for 2025

As of December 31, 2025, the total outstanding balance of endorsements and guarantees provided by the Company and its subsidiaries amounted to NT\$500 million, with the actual utilized amount totaling NT\$50,380 thousand. All such endorsements and guarantees were conducted in accordance with the Company's Regulations Governing Endorsements and Guarantees, and the relevant information has been duly disclosed in compliance with applicable regulations. Details are as follows:

Unit: NT\$ thousands

Company Name	Outstanding Balance of Endorsements/ Guarantees at Period-End	Actual Amount Drawn on Endorsements/ Guarantees	Maximum Limit of Endorsements/ Guarantees	Limit of Endorsements/ Guarantees to Single Enterprise
Fortune Information Systems Corp	300,000	50,380	1,275,258	637,629
Company Total	300,000	50,380	1,275,258	637,629
Fortune Technology Corp	200,000	0	502,612	251,306
Subsidiaries Total	200,000	0	502,612	251,306

Matters for Ratification

Proposal 1:

Adoption of the 2025 Business Report and Financial Statements (proposed by the board of directors).

Explanatory note:

1. The individual financial statements and consolidated financial statements of the Company for the fiscal year 2025 have been audited and certified by Deloitte & Touche. The aforementioned financial statements, along with the business report, have been submitted to the Audit Committee for review, and no discrepancies have been found. The audit report is on file.
2. For the fiscal year 2025, the Company's business report, auditor's audit report, and the aforementioned financial statements are available for reference in Attachment 1 and Attachment 4.

Resolution:

Proposal 2:

Adoption of the Proposal for Distribution of 2025 Profits (proposed by the board of directors).

Explanatory note:

1. The 2025 Earnings Distribution Proposal is attached hereto as Attachment 5.
2. The Company's 2025 Net Profit After Tax is NT\$87,508,701, less Remeasurements of Defined Benefit Plans Recognized in Retained Earnings of NT\$2,050,442. After appropriating Legal Reserve of NT\$8,545,825 in accordance with the law and appropriating Special Reserve of NT\$977,402 (changes in other equity deductions), and adding Beginning Undistributed Earnings of NT\$231,420,816, the Distributable Earnings are NT\$307,355,848. The distribution is proposed as follows:
Cash Dividends of NT\$69,961,249, calculated based on the number of outstanding common shares eligible for distribution as of February 26, 2026, which is 69,961,249 shares, with a distribution of NT\$1 per share. After the resolution by the Shareholders' Meeting, the Board of Directors shall determine the record date for distribution.
3. The calculation of the cash dividend distribution ratio is rounded to the nearest whole NT\$, with any fractional amounts less than one NT\$ being aggregated into other income of the Company.
4. Regarding the aforementioned distribution proposal, if, prior to the record date for dividend distribution, there is any change in the number of outstanding shares resulting in a change in

the cash dividend distribution ratio per share, the Shareholders' Meeting is requested to authorize the Board of Directors to handle all related matters with full authority.

Resolution:

Matters for Election

Proposal 1:

By-election of One Independent Director (proposed by the board of directors).

Explanatory note:

1. Mr Wang Jiann-Chyuan, an Independent Director of the 25th Term of the Company, was discharged from office due to his passing on January 8, 2026 Pursuant to Article 15 of the Articles of Incorporation, a by-election for one independent director seat is proposed at this year's shareholders' meeting The Company adopts a candidate nomination system for directors (including independent directors), and the nomination process shall be conducted in compliance with relevant laws and regulations.
2. The newly elected independent director shall assume office immediately upon the adjournment of this shareholders' meeting until the expiration of the current term (ie, from May 27, 2026 to June 29, 2028).
3. For the list of independent director candidates approved by the Board of Directors on April 7, 2026, please refer to Attachment 6.

Election Result:

Matter for the Other

Proposal 1:

Proposal to Lift the Non-Compete Restrictions on the Newly Elected Directors (proposed by the board of directors).

Explanatory note:

1. If any of the newly elected independent directors of the 25th Term invest in or operate other businesses that are within the same or similar scope of business as the Company and serve as directors thereof, and such conduct does not impair the interests of the Company, it is proposed, in accordance with Article 209 of the Company Act, that the shareholders' meeting approve the release of these directors and their representatives from the non-compete restrictions.
2. For details regarding the release of non-compete restrictions for the newly elected directors of the 25th Term, please refer to Attachment 7.

Resolution:

Extempore Motion

Adjournment

Attachment 1

FORTUNE INFORMATION SYSTEMS CORP.

2025 Business Report

The main business activities are information system integration, providing comprehensive integrated functions including planning and building enterprise public/private cloud infrastructure and cloud platform solutions, network information security planning, backup and disaster recovery solutions, IT integration services for financial institutions, cloud monitoring and management, application software development, document digitization services, logistics and warehousing management systems, IT consulting services for the insurance industry, and outsourced IT equipment maintenance and management. We possess complete after-sales service and diversified solutions.

The 2025 financial status, execution result of business plan, and profits:

Unit: NT\$1,000

Item	2025	2024	Change %
Operating revenue	2,694,203	2,246,252	19.94%
Operating costs	2,428,195	2,001,170	21.34%
Gross profit	266,008	245,082	8.54%
Gross profit margin	10%	11%	
Operating expenses	179,843	172,871	4.03%
Profit from operations	86,165	72,211	19.32%
Non-operating income and expenses	21,672	18,020	20.27%
Income before income tax	107,837	90,231	19.51%
Net income	87,509	66,865	30.87%

In 2025, the Company's operating revenue increased by 19.94% compared to the previous year, benefiting from the financial industry's digital transformation and cloud migration demand, continued expansion of cloud infrastructure investment, large-scale procurement of licensed software and AI applications, and information security demand. Accompanying the massive PC replacement wave driven by the Microsoft Windows 10 End-of-Support (EOS) requirement to upgrade to Windows 11, the Company achieved steady growth in storage and backup/disaster recovery, cloud, information security solutions, and PCs and other infrastructure. However, constrained by changes in vendor sales policies and intense competition in large-scale projects, the average gross profit margin declined to 10%. Profit from operations grew by 19.32% year-on-year, and net income also grew by 30.87% year-on-year.

Looking ahead, market research firm IDC released five major trends to watch in Taiwan's ICT market in 2026, including:

1. Composite AI architecture has taken shape.
2. The age of Agentic AI economics is arriving — Agentic AI will be deployed at scale in 2026.
3. AI-enabled connectivity technology is rising; "ultra-high bandwidth" and "ultra-low latency" become core requirements.
4. Demand for machine identity management is heating up; identity security is becoming a critical decision point for information security in the AI era.
5. Edge AI drives hybrid architecture, creating new opportunities for industrial applications.

Based on the above trends, in 2026 we face the global trends of digitalization and sustainable development, driving enterprises to quickly respond to market demand and technological changes. Building an enterprise-level governance platform integrating Artificial Intelligence (AI), multi-cloud management, information security protection, and ESG sustainability functions, high-margin zero-trust security solutions, and subscription-based services for self-developed software products will become the three major growth engines for the future.

In terms of product, technology, and supply chain development, three strategies are formulated: product and technology enhancement strategy, diversified business development strategy, and supply chain optimization strategy. Leveraging technological and resource advantages, we will focus on six key directions to enhance innovation capability and market competitiveness. The six directions for business development are as follows:

1. Promote CMP Cloud Management Platform: Provide customers with a one-stop management solution for hybrid cloud and multi-cloud environments, improve IT operations efficiency, and further expand into application scenarios such as energy management.
2. Strengthen Software Quality Governance (TiCS): Introduce automated testing tools and software development best practices, improve software development and operations quality, reduce error costs, and ensure the delivery quality of large-scale projects.
3. Extend Smart Locker and AIoT Applications: Combine IoT sensing with AI analysis technology to launch innovative applications such as smart storage lockers and smart venue management, creating new revenue sources.
4. Deepen Zero-Trust Security: Expand the portfolio of security products and services, providing zero-trust security architecture solutions covering endpoints, firewalls, and the cloud, to meet the increasingly elevated information security needs of enterprises.
5. Promote AI-Driven Intelligent Operations: Apply artificial intelligence technology to optimize the maintenance and operations management of IT systems, such as introducing the AIOps platform, improving service efficiency and reducing manual operational risks.
6. Enter Carbon Inventory and Energy Governance (ESG Solutions): Apply AI and big data technology to areas such as enterprise carbon footprint inventory and energy management, providing ESG digital solutions that comply with regulations and international standards, assisting enterprises in achieving sustainability goals.

The above product and technology enhancement strategies will help the Company seize market opportunities such as the landing of AI applications, accelerated cloud transformation, and enterprise security upgrades, driving business growth and improving overall profitability. In

particular, the global AI industry is entering the era of "enterprise-level platform battles," and enterprises face challenges such as information security protection and system integration when introducing AI — which is precisely the professional strength of the Company as a System Integrator (SI). Through concrete actions in product innovation and technical strength, differentiated competitive advantages will be built, achieving simultaneous growth in revenue and gross profit.

In terms of corporate governance, the Company will simultaneously strengthen the following foundations:

1. AI Governance: Establish an AI governance framework, AI ethics, and risk management principles to ensure the safe application of artificial intelligence.
2. PMO Construction: Establish a dedicated Project Management Office (PMO) to improve execution efficiency and quality.
3. Talent Optimization: Implement comprehensive human resources enhancement plans, explore the implementation of long-term incentive measures, improve employee retention rates and cohesion, and align talent strategies with the Company's growth objectives.
4. Promote Sustainability-Related Operations:
 - ISO Certification-related:
 - ISO 27001: Information Security Management, including internal and external audits and information security testing
 - ISO 14064-1: Greenhouse Gas Management, collecting data and promoting verifier training
 - ISO 50001: Energy Management System, completing internal and external audits and action plan reviews
 - Environmental Protection and Energy Conservation: Formulate specific goals, reduce electricity consumption and waste, and implement other environmental protection measures.
 - Promote enterprise value enhancement plans to facilitate long-term development and shareholder interests.

In recent years, the Company has continuously invested in industry and technology development directions, which are in line with world trends and market demands, and also bring key advantages to customers. Adhering to the philosophy of "Integrity, Service, Innovation," we set out with "Continuously Upgrading New Momentum," providing faster and more complete professional services to meet customer needs, and aspiring to become the most competitive information service enterprise.

Chairman: YUAN, HSING-WEN

General Manager: TANG, YU-HUA; YANG, CHENG-NING

Principal Accounting Officer: CHEN, XIU-YUE

Attachment 2

Audit Committee Report

The Board of Directors has prepared the Corporation's 2025 Business Report, Distribution of 2025 profits and Financial Statements Deloitte & Touche was retained to audit the Financial Statements of Fortune Information Systems Corp and has issued an audit report relating to the Financial Statements The Business Report, Distribution of 2025 profits and Financial Statements have been reviewed and determined to be correct and accurate by all the Audit Committee members According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

FORTUNE INFORMATION SYSTEMS CORP.

TSANG, KWOK-WAH
Chairman of the Audit Committee

March 6, 2026

Attachment 3

FORTUNE INFORMATION SYSTEMS CORP.

Report on Transactions with Related Parties for 2025

Pursuant to Article 8-1 of the Company's "Procedures for Transactions with Related Parties, Specific Companies and Group Enterprises," the Board of Directors approved transactions with related party ZeroOne Technology (Stock) Co, Ltd (hereinafter "ZeroOne Technology") for purchases/sales, services, or technical services for 2025, with an estimated annual transaction amount of NT\$300,000 thousand. In 2025, transactions were conducted in accordance with the transaction pricing principles approved by the Board of Directors, and the actual transaction amount did not exceed the estimated amount. The detailed transaction amounts are as follows:

Unit: NT\$ thousands

Purchasing/ Selling Company	Name of Counterparty	Cumulative Transaction Amount (2025/5/22 – 12/31) (Note 1)	Transaction Terms	Board- Approved Transaction Limit
Fortune Information Systems Corp	ZeroOne Technology	18,337	1 General transaction terms: Payment 60 days after month-end billing by related party 2 VMware software installment payments: In accordance with the "VMware Software Installment Purchase Framework Agreement" signed with the related party, installment payments may be adopted on a case-by-case basis. The number of installments and the amount due for each installment shall be based on the Company's purchase order or the related party's quotation confirmed by the Company's counter-signature. ※ Transaction prices and payment terms are comparable to those of non-related parties.	300,000
Fortune Technology Corp	ZeroOne Technology	112,838		
Total	131,175			300,000
2025 Consolidated Operating Revenue	2,694,203			
As a Percentage of Operating Revenue	4.87%			

Attachment 4

CPA Audit Report and Financial Statements

[Note: The financial statements in this attachment are presented in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as required by the Taiwan Financial Supervisory Commission, and include the Independent Auditors' Report, Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows for Fortune Information Systems Corporation for the fiscal year ended December 31, 2025, together with the related notes. Please refer to the Chinese version of this document for the complete financial statements.]

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders

Fortune Information Systems Corp.

Opinion

We have audited the accompanying parent company only financial statements of Fortune Information Systems Corporation (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, parent company only statements of changes in equity and parent company only statements of cash flows for the years then ended, and the related notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole,

and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The descriptions of the key audit matters of the 2025 parent company only financial statements are as follows:

Revenue recognition for system integration

The Company's primary revenue is derived from system integration services. Revenue is recognized based on the stage of completion of each contract, which is measured by the proportion of costs incurred to date relative to the estimated total contract costs. As the determination of the stage of completion involves significant judgment, contracts with significant amounts that remain incomplete at the end of the period may materially affect the accuracy of revenue recognition for system integration. Accordingly, the recognition of revenue from such significant and incomplete system integration contracts at period-end is considered a key audit matter.

Our audit procedures in response to the above key audit matter included understanding and evaluating the processes related to the accuracy of revenue recognition for system integration; performing detailed testing of contracts that were incomplete at period-end to verify the accuracy of costs incurred; and reviewing whether there were any significant subsequent adjustments to the estimated total contract costs and the stage of completion.

Responsibilities of Management and Those Charged with Governance for the Parent Company only Financial Statements

Financial Statements Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be

communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

Deloitte & Touche

Taipei, Taiwan

Republic of China

Mar. 6, 2026

FORTUNE INFORMATION SYSTEMS CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS

(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 181,747	11	\$ 433,333	24
Contract assets (Note 16)	343,729	20	221,210	12
Notes receivable (Note 7)	755	-	2,780	-
Accounts receivables (Note 7, 16 and 22)	129,433	8	116,613	6
Other receivables (Note 22)	4,429	-	2,774	-
Inventories (Note 8)	100,131	6	106,003	6
Prepayments (Note 22)	15,718	1	26,222	2
Other current assets	<u>1,255</u>	<u>-</u>	<u>1,056</u>	<u>-</u>
Total current assets	<u>777,197</u>	<u>46</u>	<u>909,991</u>	<u>50</u>
NON-CURRENT ASSETS				
Investments accounted for using the equity method (Note 9)	550,487	32	524,359	29
Property, plant and equipment (Note 10)	207,374	12	210,548	11
Right-of-use assets (Note 11)	13,525	1	18,391	1
Investment properties (Note 12)	59,629	3	60,253	3
Other intangible assets	309	-	143	-
Deferred tax assets (Note 18)	620	-	729	-
Refundable deposits	88,651	5	75,071	4
Long-term accounts receivables (Note 7)	8,920	1	5,176	-
Net defined benefit assets (Note 14)	<u>-</u>	<u>-</u>	<u>28,203</u>	<u>2</u>
Total non-current assets	<u>929,515</u>	<u>54</u>	<u>922,873</u>	<u>50</u>
TOTAL	<u>\$ 1,706,712</u>	<u>100</u>	<u>\$ 1,832,864</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 16)	\$ 30,580	2	\$ 44,432	3
Notes payable	3	-	20	-
Accounts payables (Note 22)	213,057	13	335,121	18
Other payables (Note 13 and 22)	120,582	7	122,391	7
Current tax liabilities	11,622	1	11,441	1
Lease liabilities (Note 11 and 22)	7,179	-	6,450	-
Other current liabilities	<u>37,824</u>	<u>2</u>	<u>36,185</u>	<u>2</u>
Total current liabilities	<u>420,847</u>	<u>25</u>	<u>556,040</u>	<u>31</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 18)	10	-	5,642	-
Lease liabilities (Note 11 and 22)	6,496	-	11,985	1
Other non-current liabilities	<u>4,101</u>	<u>-</u>	<u>4,101</u>	<u>-</u>
Total non-current liabilities	<u>10,607</u>	<u>-</u>	<u>21,728</u>	<u>1</u>
Total liabilities	<u>431,454</u>	<u>25</u>	<u>577,768</u>	<u>32</u>
EQUITY (Note 15)				
Common stock	<u>699,612</u>	<u>41</u>	<u>699,612</u>	<u>38</u>
Capital surplus	<u>62,361</u>	<u>4</u>	<u>62,361</u>	<u>3</u>
Retained earnings				
Legal reserve	197,382	11	190,121	11
Special reserve	-	-	3,480	-
Unappropriated earnings	<u>316,880</u>	<u>19</u>	<u>298,168</u>	<u>16</u>
Total retained earnings	<u>514,262</u>	<u>30</u>	<u>491,769</u>	<u>27</u>
Other equity interests	(<u>977</u>)	<u>-</u>	<u>1,354</u>	<u>-</u>
Total equity	<u>1,275,258</u>	<u>75</u>	<u>1,255,096</u>	<u>68</u>
TOTAL	<u>\$ 1,706,712</u>	<u>100</u>	<u>\$ 1,832,864</u>	<u>100</u>

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

FORTUNE INFORMATION SYSTEMS CORPORATION

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

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

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUES (Notes 16 and 22)	\$ 1,504,690	100	\$ 1,243,701	100
OPERATING COSTS (Notes 8, 17 and 22)	<u>1,332,511</u>	<u>89</u>	<u>1,087,734</u>	<u>87</u>
GROSS PROFIT FROM OPERATIONS	172,179	11	155,967	13
OPERATING EXPENSES (Notes 17 and 22)	<u>123,802</u>	<u>8</u>	<u>114,126</u>	<u>9</u>
OPERATING INCOME	<u>48,377</u>	<u>3</u>	<u>41,841</u>	<u>4</u>
NON-OPERATING INCOME AND EXPENSES (Note 17 and 22)				
Interest income	2,895	-	1,676	-
Other income	18,870	2	10,239	1
Other gains and losses, net	49	-	1,799	-
Finance costs	(1,075)	-	(502)	-
Share of profit or loss of subsidiaries accounted for using the equity method (Note 9)	<u>30,459</u>	<u>2</u>	<u>28,145</u>	<u>2</u>
Total non-operating income and expenses	<u>51,198</u>	<u>4</u>	<u>41,357</u>	<u>3</u>
INCOME BEFORE INCOME TAX	99,575	7	83,198	7
INCOME TAX EXPENSE (Note 18)	<u>12,066</u>	<u>1</u>	<u>16,333</u>	<u>2</u>
NET INCOME	<u>87,509</u>	<u>6</u>	<u>66,865</u>	<u>5</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 14 and 18)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurements of defined benefit plans	\$ -	-	\$ 7,180	1
Income tax related to items that will not be reclassified subsequently to profit or loss	(2,050)	-	(1,435)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences arising on translation of foreign operations	(2,331)	-	4,834	-
Other comprehensive income, net of income tax	(4,381)	-	10,579	1
TOTAL COMPREHENSIVE INCOME	<u>\$ 83,128</u>	<u>6</u>	<u>\$ 77,444</u>	<u>6</u>
EARNINGS PER SHARE (NT\$, Note 19)				
Basic earnings per share	<u>\$ 1.25</u>		<u>\$ 0.96</u>	
Diluted earnings per share	<u>\$ 1.25</u>		<u>\$ 0.95</u>	

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

FORTUNE INFORMATION SYSTEMS CORPORATION

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

(In Thousands of New Taiwan Dollars)

	<u>Capital Stock - Common Stock</u>		<u>Capital Surplus</u>	<u>Earnings</u>			<u>Others</u>	<u>Total Equity</u>
	<u>Shares</u> <u>(In Thousands)</u>	<u>Amount</u>		<u>Legal Capital Reserve</u>	<u>Special Capital Reserve</u>	<u>Unappropriated Earnings</u>	<u>Foreign Currency Translation Reserve</u>	
BALANCE, JANUARY 1, 2024	69,961	\$ 699,612	\$ 62,361	\$ 182,351	\$ 3,279	\$ 289,498	(\$ 3,480)	\$ 1,233,621
Distribution of 2023 earnings								
Legal capital reserve	-	-	-	7,770	-	(7,770)	-	-
Special capital reserve	-	-	-	-	201	(201)	-	-
Cash dividends to shareholders	-	-	-	-	-	(55,969)	-	(55,969)
Net income for the year ended December 31, 2024	-	-	-	-	-	66,865	-	66,865
Other comprehensive income (loss), net of income tax for the year ended December 31, 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,745</u>	<u>4,834</u>	<u>10,579</u>
Total comprehensive income (loss) for the year ended December 31, 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,610</u>	<u>4,834</u>	<u>77,444</u>
BALANCE, DECEMBER 31, 2024	69,961	699,612	62,361	190,121	3,480	298,168	1,354	1,255,096
Distribution of 2024 earnings								
Legal capital reserve	-	-	-	7,261	-	(7,261)	-	-
Special capital reserve	-	-	-	-	(3,480)	3,480	-	-
Cash dividends to shareholders	-	-	-	-	-	(62,966)	-	(62,966)
Net income for the year ended December 31, 2025	-	-	-	-	-	87,509	-	87,509
Other comprehensive income (loss), net of income tax for the year ended December 31, 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,050)</u>	<u>(2,331)</u>	<u>(4,381)</u>
Total comprehensive income (loss) for the year ended December 31, 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,459</u>	<u>(2,331)</u>	<u>83,128</u>
BALANCE, DECEMBER 31, 2025	<u>69,961</u>	<u>\$ 699,612</u>	<u>\$ 62,361</u>	<u>\$ 197,382</u>	<u>\$ -</u>	<u>\$ 316,880</u>	<u>(\$ 977)</u>	<u>\$ 1,275,258</u>

FORTUNE INFORMATION SYSTEMS CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 99,575	\$ 83,198
Adjustments for:		
Depreciation expense	12,029	12,399
Amortization expense	853	768
Expected credit loss	15	727
Finance costs	1,075	502
Interest income	(2,895)	(1,676)
Share of gain of subsidiaries accounted for using the equity method	(30,459)	(28,145)
Gain on disposal of non-current assets held for sale	-	(1,440)
Reversal of write-down of inventories	(543)	(509)
Gain on foreign exchange, net	9	(221)
Changes in operating assets and liabilities		
Contract assets	(122,519)	58,295
Notes receivable	2,025	(1,895)
Accounts receivable	(16,579)	4,153
Other receivables	(1,655)	35,844
Inventories	5,408	(39,372)
Prepayments	10,504	4,103
Other current assets	(199)	968
Net defined benefit assets	28,203	(260)
Contract liabilities	(13,852)	(5,412)
Notes payable	(17)	
Accounts payable	(122,064)	41,124
Other payables	(1,809)	(6,817)
Other current liabilities	1,639	22,649
Cash (used in) generated from operations	(151,256)	178,983
Interest received	2,895	1,676
Interest paid	(1,075)	(502)
Income taxes paid	(19,458)	(11,246)
Net cash (used in) generated from operating activities	(168,894)	168,911

(Continued)

FORTUNE INFORMATION SYSTEMS CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the disposal of non-current assets held for sale	\$ -	\$ 4,695
Acquisition of property, plant and equipment	(185)	(2,758)
Refundable deposits paid (refunded)	(13,580)	2,929
Acquisitions of Intangible assets	(729)	(357)
Dividends received	<u>2,000</u>	<u>24,748</u>
Net cash (used in) generated from investing activities	(<u>12,494</u>)	<u>29,257</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term bills payable	180,000	240,000
Decrease in short-term bills payable	(180,000)	(240,000)
Repayment of the principal portion of lease liabilities	(7,223)	(7,321)
Decrease in other non-current liabilities	-	(29)
Cash dividends paid	(<u>62,966</u>)	(<u>55,969</u>)
Net cash used in financing activities	(<u>70,189</u>)	(<u>63,319</u>)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(<u>9</u>)	<u>221</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(251,586)	135,070
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	<u>433,333</u>	<u>298,263</u>
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	<u>\$ 181,747</u>	<u>\$ 433,333</u>

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

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders

Fortune Information Systems Corp.

Opinion

We have audited the accompanying consolidated financial statements of Fortune Information Systems Corporation and its subsidiaries (collectively, the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the years then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China (ROC).

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The descriptions of the key audit matters of the 2025 consolidated financial statements are as follows:

Revenue Recognition for System Integration

The Group's primary revenue is derived from system integration services. Revenue is recognized based on the stage of completion of each contract, which is measured by the proportion of costs incurred to date relative to the estimated total contract costs. As the determination of the stage of completion involves significant judgment, contracts with significant amounts that remain incomplete at the end of the period may materially affect the accuracy of revenue recognition for system integration. Accordingly, the recognition of revenue from such significant and incomplete system integration contracts at period-end is considered a key audit matter.

Our audit procedures in response to the above key audit matter included understanding and evaluating the processes related to the accuracy of revenue recognition for system integration; performing detailed testing of contracts that were incomplete at period-end to verify the accuracy of costs incurred; and reviewing whether there were any significant subsequent adjustments to the estimated total contract costs and the stage of completion.

Other Matter

We have also audited The Group only financial statements of Fortune Information Systems Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion and an unqualified opinion with an emphasis of matter, respectively.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Financial Statements Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to

communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

Deloitte & Touche

Taipei, Taiwan

Republic of China

Mar. 6, 2026

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	\$ 281,951	12	\$ 588,933	27
Financial assets at amortized cost (Note 7)	-	-	15,503	1
Contract assets (Note 19)	813,155	34	490,184	23
Notes receivable (Note 8 and 19)	1,821	-	4,097	-
Accounts receivables (Note 8 and 19)	254,723	11	267,059	12
Other receivables	1,336	-	542	-
Inventories (Note 10)	276,837	12	182,633	8
Prepayments (Note 25)	59,329	2	43,636	2
Non-current assets held for sale (Note 9)	19,658	1	20,710	1
Other current assets	<u>32,721</u>	<u>1</u>	<u>14,606</u>	<u>1</u>
Total current assets	<u>1,741,531</u>	<u>73</u>	<u>1,627,903</u>	<u>75</u>
NON-CURRENT ASSETS				
Property, plant and equipment (Note 12)	207,459	9	210,720	10
Right-of-use assets (Note 13)	14,647	1	20,859	1
Investment properties (Note 14)	59,629	2	60,253	3
Other intangible assets	400	-	249	-
Deferred tax assets (Note 21)	731	-	826	-
Refundable deposits	267,477	11	203,071	10
Long-term accounts receivables (Note 8)	99,449	4	5,176	-
Net defined benefit assets (Note 17)	<u>-</u>	<u>-</u>	<u>28,203</u>	<u>1</u>
Total non-current assets	<u>649,792</u>	<u>27</u>	<u>529,357</u>	<u>25</u>
TOTAL	<u>\$ 2,391,323</u>	<u>100</u>	<u>\$ 2,157,260</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 15)	\$ 110,000	5	\$ -	-
Contract liabilities (Note 19 and 25)	128,432	5	78,515	4
Notes payable	3	-	20	-
Accounts payables	485,818	20	572,423	27
Payables to related parties (Note 35)	130,125	6	-	-
Other payables (Note 16)	161,557	7	161,324	7
Current tax liabilities	16,285	1	13,323	1
Lease liabilities (Note 13 and 25)	8,324	-	7,800	-
Other current liabilities	<u>48,414</u>	<u>2</u>	<u>48,797</u>	<u>2</u>
Total current liabilities	<u>1,088,958</u>	<u>46</u>	<u>882,202</u>	<u>41</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 21)	10	-	5,642	-
Lease liabilities (Note 13 and 25)	6,496	-	13,131	1
Long-term payables to related parties (Note 35)	19,840	1	-	-
Other non-current liabilities	<u>761</u>	<u>-</u>	<u>1,189</u>	<u>-</u>
Total non-current liabilities	<u>27,107</u>	<u>1</u>	<u>19,962</u>	<u>1</u>
Total liabilities	<u>1,116,065</u>	<u>47</u>	<u>902,164</u>	<u>42</u>
EQUITY (Note 18)				
Common stock	<u>699,612</u>	<u>29</u>	<u>699,612</u>	<u>32</u>
Capital surplus	<u>62,361</u>	<u>3</u>	<u>62,361</u>	<u>3</u>
Retained earnings				
Legal reserve	197,382	8	190,121	9
Special reserve	-	-	3,480	-
Unappropriated earnings	<u>316,880</u>	<u>13</u>	<u>298,168</u>	<u>14</u>
Total retained earnings	<u>514,262</u>	<u>21</u>	<u>491,769</u>	<u>23</u>
Other equity interests	(<u>977</u>)	<u>-</u>	<u>1,354</u>	<u>-</u>
Total equity	<u>1,275,258</u>	<u>53</u>	<u>1,255,096</u>	<u>58</u>
TOTAL	<u>\$ 2,391,323</u>	<u>100</u>	<u>\$ 2,157,260</u>	<u>100</u>

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

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUES (Notes 19 and 25)	\$ 2,694,203	100	\$ 2,246,252	100
OPERATING COSTS (Notes 10 and 20)	<u>2,428,195</u>	<u>90</u>	<u>2,001,170</u>	<u>89</u>
GROSS PROFIT FROM OPERATIONS	266,008	10	245,082	11
OPERATING EXPENSES (Notes 20 and 25)	<u>179,843</u>	<u>7</u>	<u>172,871</u>	<u>8</u>
OPERATING INCOME	<u>86,165</u>	<u>3</u>	<u>72,211</u>	<u>3</u>
NON-OPERATING INCOME AND EXPENSES (Note 20 and 25)				
Interest income	9,253	-	4,806	-
Other income	19,416	1	12,802	1
Other gains and losses, net	42	-	1,641	-
Finance costs	(<u>7,039</u>)	-	(<u>1,229</u>)	-
Total non-operating income and expenses	<u>21,672</u>	<u>1</u>	<u>18,020</u>	<u>1</u>
INCOME BEFORE INCOME TAX	107,837	4	90,231	4
INCOME TAX EXPENSE (Note 21)	<u>20,328</u>	<u>1</u>	<u>23,366</u>	<u>1</u>
NET INCOME	<u>87,509</u>	<u>3</u>	<u>66,865</u>	<u>3</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 17 and 21)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurements of defined benefit plans	\$ -	-	\$ 7,180	-
Income tax related to items that will not be reclassified subsequently to profit or loss	(2,050)	-	(1,435)	-
Remeasurements of defined benefit plans				
Exchange differences arising on translation of foreign operations	(<u>2,331</u>)	-	<u>4,834</u>	-
Other comprehensive income, net of income tax	(<u>4,381</u>)	-	<u>10,579</u>	-
TOTAL COMPREHENSIVE INCOME	<u>\$ 83,128</u>	<u>3</u>	<u>\$ 77,444</u>	<u>3</u>
EARNINGS PER SHARE (NT\$, Note 22)				
Basic earnings per share	<u>\$ 1.25</u>		<u>\$ 0.96</u>	
Diluted earnings per share	<u>\$ 1.25</u>		<u>\$ 0.95</u>	

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

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In Thousands of New Taiwan Dollars)

							Others	
	<u>Capital Stock - Common Stock</u>			<u>Earnings</u>				
	<u>Shares</u>	<u>Amount</u>	<u>Capital Surplus</u>	<u>Legal Capital Reserve</u>	<u>Special Capital Reserve</u>	<u>Unappropriated Earnings</u>	<u>Foreign Currency Translation Reserve</u>	<u>Total Equity</u>
	<u>(In Thousands)</u>							
BALANCE, JANUARY 1, 2024	69,961	\$ 699,612	\$ 62,361	\$ 182,351	\$ 3,279	\$ 289,498	(\$ 3,480)	\$ 1,233,621
Distribution of 2023 earnings								
Legal capital reserve	-	-	-	7,770	-	(7,770)	-	-
Special capital reserve	-	-	-	-	201	(201)	-	-
Cash dividends to shareholders	-	-	-	-	-	(55,969)	-	(55,969)
Net income for the year ended December 31, 2024	-	-	-	-	-	66,865	-	66,865
Other comprehensive income (loss), net of income tax for the year ended December 31, 2024	-	-	-	-	-	5,745	4,834	10,579
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	72,610	4,834	77,444
BALANCE, DECEMBER 31, 2024	69,961	699,612	62,361	190,121	3,480	298,168	1,354	1,255,096
Distribution of 2024 earnings								
Legal capital reserve	-	-	-	7,261	-	(7,261)	-	-
Special capital reserve	-	-	-	-	(3,480)	3,480	-	-
Cash dividends to shareholders	-	-	-	-	-	(62,966)	-	(62,966)
Net income for the year ended December 31, 2025	-	-	-	-	-	87,509	-	87,509
Other comprehensive income (loss), net of income tax for the year ended December 31, 2025	-	-	-	-	-	(2,050)	(2,331)	(4,381)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	85,459	2,331	83,128
BALANCE, DECEMBER 31, 2025	69,961	\$ 699,612	\$ 62,361	\$ 197,382	\$ -	\$ 316,880	(\$ 977)	\$ 1,275,258

FORTUNE INFORMATION SYSTEMS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 107,837	\$ 90,231
Adjustments for:		
Depreciation expense	13,463	14,018
Amortization expense	997	1,651
Expected credit loss	15	721
Finance costs	7,039	1,229
Interest income	(9,253)	(4,806)
Loss on disposal or retirement of property, plant and equipment, net	-	145
Gain on disposal of non-current assets held for sale	-	(1,440)
Reversal of write-down of inventories	(474)	(198)
Loss (gain) on foreign exchange, net	342	(964)
Changes in operating assets and liabilities		
Contract assets	(322,971)	79,360
Notes receivable	2,276	(2,883)
Accounts receivable	(81,952)	(77,266)
Other receivables	(794)	37,105
Inventories	(94,738)	28,465
Prepayments	(15,693)	3,519
Other current assets	(18,020)	6,737
Net defined benefit assets	28,203	(260)
Contract liabilities	49,917	(11,081)
Notes payable	(17)	
Accounts payable	63,360	175,454
Other payables	313	3,949
Other current liabilities	(383)	22,629
Cash (used in) generated from operations	(270,533)	366,315
Interest received	9,253	4,806
Interest paid	(7,020)	(1,175)
Income taxes paid	(25,051)	(23,594)
Net cash (used in) generated from operating activities	(293,351)	346,352

(Continued)

FORTUNE INFORMATION SYSTEMS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of financial assets at amortized cost	(\$ 14,800)	(\$ 42,269)
Proceeds from disposal of financial assets at amortized cost	29,488	79,832
Proceeds from the disposal of non-current assets held for sale	-	4,695
Acquisition of property, plant and equipment	(185)	(2,937)
Proceeds from disposal of property, plant and equipment	-	9
Refundable deposits paid	(64,406)	(34,697)
Acquisitions of Intangible assets	(858)	(442)
Net cash (used in) generated from investing activities	(50,761)	4,191
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	290,000	120,000
Decrease in short-term borrowings	(180,000)	(150,000)
Increase in short-term bills payable	280,000	-
Decrease in short-term bills payable	(280,000)	(50,000)
Repayment of the principal portion of lease liabilities	(8,574)	(8,645)
Decrease in other non-current liabilities	(527)	(2,006)
Cash dividends paid	(62,966)	(55,969)
Net cash used in financing activities	37,933	146,620
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(803)	1,329
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(306,982)	205,252
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	588,933	383,681
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	\$ 281,951	\$ 588,933

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

(Concluded)

Attachment 5

FORTUNE INFORMATION SYSTEMS CORP.

Earnings Distribution Statement for the Year 2025

Unappropriated retained earnings as of December 31, 2024		\$ 231,420,816
Net profit	\$87,508,701	
Retained earnings recognized from remeasurement of defined benefit plan	(2,050,442)	
The amount of the after-tax net profit for the period, plus items other than after-tax net profit for the period, that are included in the undistributed earnings of the period		85,458,259
Legal reserve appropriation		(8,545,825)
Appropriation of Special Reserve (Changes in Other Equity Deductions)		(977,402)
Retained earnings available for distribution		307,355,848
Appropriation:		
Cash dividends (NT\$ 1 per share) ¹		69,961,249
Balance of unappropriated retained earnings		\$237,394,599

Note: The cash dividend distribution ratio is calculated to the nearest whole NT\$. Any fractional amounts less than one NT\$ shall be aggregated into other income of the Company.

Chairman: YUAN, HSING-WEN

General Manager: TANG, YU-HUA; YANG, CHENG-NING

Principal Accounting Officer: CHEN, XIU-YUE

Attachment 6

List of Candidates for Independent Directors

No	Capacity	Name / Account Name	Shares Held	Name of Government or Legal Entity Represented	Major Educational and Professional Background
1	Independent Director	HUANG, SHIH-CHANG	0	N/A	Education: PhD in Public Finance, National Chengchi University Experience: Deputy Director, Taiwan Institute of Economic Research, Chung-Hua Institution for Economic Research Board Member, Taiwan Asia Pacific Industry Analysis Professional Association Independent Director, Asia Airways Secretary-General, Taiwan Asia Pacific Industry Analysis Professional Association Current Position: Researcher and Director, Taiwan Institute of Economic Research, Chung-Hua Institution for Economic Research Adjunct Deputy Director, Center for the Study of Public Finance, National Chengchi University Adjunct Assistant Professor, Department of Public Finance, National Chengchi University Board Member, Chinese Fiscal Association

Attachment 7

Details of the Release of Non-Competition Restrictions for Newly Elected Independent Directors

Name	Concurrent Position / Title
HUANG, SHIH-CHANG	Researcher and Director, Taiwan Institute of Economic Research, Chung-Hua Institution for Economic Research Adjunct Deputy Director, Center for the Study of Public Finance, National Chengchi University Adjunct Assistant Professor, Department of Public Finance, National Chengchi University Board Member, Chinese Fiscal Association

Appendix 1

FORTUNE INFORMATION SYSTEMS CORP.

Rules of Procedure for Shareholders Meetings

(Amended on June 18, 2024)

Article 1

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

Article 2

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

Article 3

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

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

Unless otherwise stipulated by Regulations Governing the Administration of Shareholder Services of Public Companies, the convening of shareholder meetings via video conferencing by the Company should be specified in the Articles of Incorporation, approved by the board of directors. Additionally, decisions regarding virtual shareholder meetings must be implemented based on resolutions adopted by the board of directors with the attendance of at least two-thirds of the directors and the consent of more than half of the attending directors.

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

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

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

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

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

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

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

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

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

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

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

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

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

proxy shall prevail.

Article 5

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

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

Article 6

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

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

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

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

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

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

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

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

Article 6-1

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

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending

the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

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

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

Except in cases stipulated by Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide shareholders with access to connection devices and necessary assistance, and specify the period for shareholders to apply to the company and other relevant matters to be noted.

Article 7

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

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

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

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

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

Article 8

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

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

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

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

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

Article 9

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

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

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

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

Article 10

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

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

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

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

Article 11

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

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

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

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

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

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

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

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

Article 12

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

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

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

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

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

Article 13

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

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before

the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

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

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

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

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

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

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

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

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

Article 14

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

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

Article 15

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The

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

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

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

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes. When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online

Article 16

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

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

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

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

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

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

Article 18

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

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

resolution to resume the meeting at another venue.

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

Article 19

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

Article 20

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

Article 21

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

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

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

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

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

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

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

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

Article 22

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

Except in cases stipulated by Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide shareholders with access to connection devices and necessary assistance, and specify the period for shareholders to apply to the company and other relevant matters to be noted.

Article 23

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

Appendix 2

FORTUNE INFORMATION SYSTEMS CORP.

Articles of Incorporation

Chapter 1 General Provisions

Article 1

The Company is organized in accordance with the Company Act under the name "Fortune Information Systems Corp"

Article 2

The business scope of the Company includes:

- 1 Agency, import/export trade, leasing, repair, and maintenance of office machines, equipment, office automation equipment, and their parts, accessories, and supplies
- 2 Agency, import/export trade, leasing, repair, maintenance, design, manufacturing, processing, and assembly of computers and other information equipment, peripheral devices, parts, accessories, and supplies
- 3 Systems analysis and programming for computers and other information software
- 4 Agency, import/export trade, leasing, repair, maintenance, design, and assembly of computer-aided educational equipment, design equipment, manufacturing equipment, machine automation equipment, computerized mechanical equipment, robots, and their parts, accessories, and supplies
- 5 Agency, import/export trade, leasing, repair, and maintenance of micrographic equipment, computer output micrographic equipment, and their parts, accessories, and supplies
- 6 Data processing services for customers using computers, micrographic equipment, or other information equipment
- 7 Computer information management consulting
- 8 Computer information data processing and operation of value-added telecommunications services
- 9 Import/export trade and agency business related to the foregoing items
- 10 I301030 Electronic Information Supply Services
- 11 IZ12010 Human Resource Dispatch Services
- 12 ZZ9999 In addition to permitted businesses, other businesses not prohibited or restricted by law may also be operated

Article 2-1

The Company may provide mutual guarantees with related enterprises as required by business needs, subject to Board of Directors approval

Article 2-2

The Company's reinvestment amount is not subject to the 40% limit of paid-in capital

Article 3

The Company's head office is located in Taipei City As required by business needs, branches may be established domestically or abroad upon resolution of the Board of Directors

Article 4 (Deleted)

Chapter 2 Shares

Article 5

The authorized capital of the Company is NT\$1,070,000,000, divided into 107,000,000 shares at NT\$10 per share, to be issued in installments When shares may be repurchased by the Company in accordance with law, the Board of Directors is authorized to handle the matter pursuant to applicable laws and regulations A reserve of NT\$100,000,000 (10,000,000 shares at NT\$10 per share) within the authorized capital shall be reserved for the issuance of employee stock options, which may be issued in installments upon resolution of the Board of Directors

Article 5-1

If the Company intends to transfer repurchased shares to employees at a price below the average repurchase price, such transfer shall be approved by the most recent shareholders' meeting in accordance with applicable regulations If the Company intends to issue employee stock options at an exercise price below the closing price of the Company's common shares on the date of issuance, such issuance shall be approved by the most recent shareholders' meeting in accordance with applicable regulations Employees referred to in the preceding two paragraphs may include employees of the controlling or subordinate companies meeting certain conditions

Article 6

All shares of the Company are registered shares, signed or sealed by directors representing the Company, numbered, and issued after authentication by a bank qualified as a share issuance authenticator under applicable law Shares issued pursuant to the preceding paragraph shall be registered or deposited with a securities depository institution, and may be consolidated and reissued as large-denomination certificates at the request of the securities depository institution The Company may issue shares without printing stock certificates, and such shares shall be registered with a securities depository institution

Article 7

All share administration matters of the Company shall be handled in accordance with the "Regulations Governing Stock Affairs of Publicly Issued Companies"

Article 8 (Deleted)

Article 9

When a shareholder transfers shares, except as otherwise provided by applicable laws and regulations, both the shareholder and the transferee shall jointly apply to the Company for transfer, which shall be registered in the shareholder register The rights and obligations of the original shareholder shall be transferred to the transferee upon completion of such registration by the Company Transfer of shares shall be suspended during the 60 days prior to the Annual Shareholders' Meeting, 30 days prior to an Extraordinary Shareholders' Meeting, or 5 days prior to the record date for distribution of dividends, bonuses, or other benefits, as required by law

Chapter 3 Shareholders' Meeting

Article 10

The shareholders' meetings of the Company are of the following two types:

- 1 Annual Shareholders' Meeting: held once a year at the Company's location, convened by the Board of Directors within six months after the end of the fiscal year in accordance with law
- 2 Extraordinary Shareholders' Meeting: convened as necessary pursuant to applicable laws and regulations The Audit Committee may also convene an extraordinary shareholders' meeting when it deems it necessary

Article 10-1

When convening a shareholders' meeting, the Company may do so by video conference or other methods announced by the central competent authority

Article 11

The Annual Shareholders' Meeting shall be convened upon 30 days' prior notice to each shareholder; the Extraordinary Shareholders' Meeting shall be convened upon 15 days' prior notice

Article 12

Except as otherwise provided by law, resolutions of the shareholders' meeting shall be adopted by a majority of votes cast by shareholders representing more than half of the total issued shares. However, the following matters require approval by shareholders representing two-thirds of all issued shares who are personally present or represented by proxy, with the approval of more than half of the votes cast by shareholders present:

- 1 Acquisition or merger with other domestic or foreign enterprises
- 2 Dissolution, liquidation, or spin-off

Each share carries one vote. However, shares with no voting rights as provided in Article 179, Paragraph 2 of the Company Act shall not have voting rights.

Each share carries the same number of election rights as the number of directors to be elected.

Article 13

The chairperson of the shareholders' meeting shall be the Chairman of the Board. In the absence of the Chairman, the Vice Chairman shall act as chairperson. If no Vice Chairman has been elected or is unable to attend for any reason, a director shall be mutually elected to serve as chairperson. If the meeting is convened by a person with convening authority other than the Board of Directors, such person shall serve as chairperson; if two or more persons have convening authority, they shall mutually elect one to serve as chairperson.

When a shareholder is unable to attend the shareholders' meeting, the shareholder may appoint a proxy pursuant to the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" published by the competent authority, to attend the shareholders' meeting on the shareholder's behalf.

Article 14

Resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairperson, and distributed to each shareholder within 20 days after the meeting. Such distribution may be made by way of public announcement. The preparation and distribution of such minutes may be made in electronic form.

Chapter 4 Directors and Board of Directors

Article 15

The Board of Directors of the Company shall consist of seven directors (including at least three independent directors, and the number of independent directors shall not be less than one-fifth of the total number of directors), all of whom shall be elected from the list of director candidates by the shareholders' meeting under a candidate nomination system. The aggregate shareholding ratio of all directors shall comply with the regulations of the securities regulatory authority. The qualifications, shareholding requirements, restrictions on concurrent positions, nomination and election procedures, and other matters to be complied with by independent directors shall be handled in accordance with the relevant regulations of the securities

regulatory authority

Article 15-1

Pursuant to the Securities and Exchange Act, the Company has established an Audit Committee. Matters that the Company Act, the Securities and Exchange Act, and other laws provide shall be exercised by supervisors shall be exercised by the Audit Committee. The Audit Committee shall be composed of all independent directors. The number of members, term of office, duties, rules of procedure, and resources to be provided by the Company when the Audit Committee exercises its authority shall be separately stipulated in the Audit Committee Charter pursuant to law.

Article 16

Directors serve a term of three years and may be re-elected for successive terms. If the number of vacancies reaches one-third, the Board of Directors shall convene an extraordinary shareholders' meeting within 60 days to fill the vacancies by election, and the term of office shall be limited to the remainder of the original term.

Article 17

The Company shall have one Chairman, elected by a vote of two-thirds or more of the directors present and approved by a majority of those present. One Vice Chairman may also be elected by the same method.

Article 18

The Chairman represents the Company in accordance with law and presides over the Board of Directors.

Article 19

The Board of Directors shall convene regular meetings as required by law, convened and chaired by the Chairman. In case of emergency, the Board may be convened at any time by electronic mail without limitation to written notice. Board resolutions, unless otherwise provided by the Company Act, require the presence of more than half of the directors and the approval of a majority of those present. If the Chairman is unable to preside over the Board meeting for any reason, the Vice Chairman shall act in the Chairman's place; if no Vice Chairman exists or the Vice Chairman is also unable to act, the Chairman may designate one director as acting chairperson, or the directors may mutually elect one director as acting chairperson. Directors unable to attend a Board meeting may appoint another director to attend as proxy. If a Board meeting is held by video conference, directors attending by video shall be deemed to have attended in person.

Article 20

The authorities of the Board of Directors are as follows:

- 1 Formulating organizational regulations and operational guidelines for the Company
- 2 Approving business and financial policies
- 3 Approving budgets and final accounts
- 4 Drafting profit distribution proposals
- 5 Submitting reports and approving important proposals to the shareholders' meeting
- 6 Approving various important regulations
- 7 Approving various important contracts
- 8 Approving the establishment or abolishment of branch offices
- 9 Appointing and dismissing managers, as defined by applicable laws or regulatory authority interpretations
- 10 Approving other important matters

Article 21

During recesses of the Board of Directors, the Chairman shall carry out the Company's business

Chapter 5 (Deleted)

Articles 22-24 (Deleted)

Chapter 6 Managers

Article 25

The Company may appoint one or more General Managers whose appointment, dismissal, and remuneration shall be governed by Article 29 of the Company Act

Chapter 7 Accounting

Article 26

The Company's fiscal year shall be from January 1 to December 31 of each year After the annual settlement of accounts, the following documents shall be prepared and submitted to the Audit Committee for review, then presented to the Annual Shareholders' Meeting for ratification:

- 1 Business Report
- 2 Financial Statements
- 3 Proposal for profit distribution or loss offset

Article 27

After paying taxes and making up for prior losses, the Company's annual net earnings shall first be set aside at 10% as Legal Reserve; provided that this shall not be required when the Legal Reserve has reached the Company's paid-in capital The remainder shall be appropriated or reversed as Special Reserve as required by law, and the Board of Directors shall then prepare a profit distribution proposal pursuant to Article 27-2 of the Articles of Incorporation for resolution by the shareholders' meeting

Article 27-1

The transportation allowances and compensation of directors, and the salary of the Chairman, shall be determined by the Board of Directors by reference to comparable industry standards The Chairman shall also be entitled to other benefits in accordance with applicable employee compensation regulations

Article 27-2

As the Company is in the growth stage of its industry life cycle, in order to meet the Company's future capital requirements and satisfy shareholders' cash flow needs, if there are undistributed earnings after the annual settlement of accounts, the Company shall distribute shareholder dividends of not less than 60% of the net income after tax for that year, of which cash dividends shall not exceed 50% of the total cash and stock dividends distributed for that year However, when earnings per share for the year are below NT\$3, the proportion of cash dividends may be increased up to 100%

Article 27-3

When the Company has profit in a given year, a portion of the pre-tax net profit before deducting employee compensation shall be set aside as employee compensation, at a rate of 6%, of which at least 40% shall be distributed to frontline employees However, if the Company still has accumulated losses, the amount shall be reserved for future use to make up for the losses The recipients of the Company's employee compensation may include employees of the controlling or subordinate companies meeting certain conditions When employee compensation is distributed in the form of shares or cash, the Board of Directors shall resolve on the matter in accordance with law and report to the shareholders' meeting

Chapter 8 Supplementary Provisions

Article 28

The Company's organizational regulations and operational guidelines shall be separately formulated

Article 29

Matters not covered in these Articles of Incorporation shall be handled in accordance with the Company Act and other applicable laws and regulations

Article 30

These Articles of Incorporation were originally established on February 13, 1977 and have been amended on 37 occasions, with the most recent amendment on June 30, 2025

Appendix 3

FORTUNE INFORMATION SYSTEMS CORP.

Procedures for Providing Endorsements and Guarantees

(Amended on June 24, 2022)

Article 1

These Procedures are formulated in accordance with Article 36-1 of the Securities and Exchange Act and the relevant provisions of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"

Article 2

These Procedures are formulated to protect the rights and interests of shareholders, ensure sound financial management of endorsement and guarantee operations, and reduce operational risks

Article 3

"Endorsements and guarantees" as referred to in these Procedures include:

- 1 Financing endorsements and guarantees: including discounting of customers' notes, endorsements or guarantees for the purpose of financing other companies, and issuance of promissory notes to non-financial enterprises as collateral for the purpose of financing the Company
- 2 Customs endorsements and guarantees: endorsements or guarantees made on behalf of the Company or other companies for customs-related matters
- 3 Other endorsements and guarantees: endorsements or guarantees that cannot be categorized under the preceding two items

The provision of movable or immovable property as collateral (pledge or mortgage) for loans by other companies shall also be handled in accordance with these Procedures

Article 4

The Company may provide endorsements and guarantees for the following companies:

- 1 Companies with which the Company has business relationships
- 2 Companies in which the Company directly or indirectly holds more than 50% of the voting shares
- 3 Companies that directly or indirectly hold more than 50% of the Company's voting shares

Endorsements and guarantees between companies in which the Company directly or indirectly holds 90% or more of the voting shares are permitted, with a limit not exceeding 10% of the Company's net worth; provided that this limit shall not apply to endorsements and guarantees between companies in which the Company directly or indirectly holds 100% of the voting shares

The Company may also provide endorsements and guarantees based on co-investment relationships with all other investors providing endorsements and guarantees in proportion to their shareholding ratios, without being subject to the restrictions in the preceding two paragraphs

Article 5

Limits on endorsements and guarantees by the Company:

- 1 The total amount of endorsements and guarantees shall not exceed 100% of the Company's current net worth
- 2 The endorsement and guarantee amount for a single enterprise shall not exceed 50% of the Company's current net worth
- 3 The total amount of endorsements and guarantees by the Company and its subsidiaries as a whole shall not exceed 100% of the Company's current net worth
- 4 The endorsement and guarantee amount for a single enterprise by the Company and its subsidiaries as a whole shall not exceed 50% of the Company's current net worth

"Net worth" as used in these Procedures refers to the equity attributable to the parent company's owners as set forth in the balance sheet prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers

Articles 6 through 13 govern public disclosure requirements, decision-making authority, approval procedures, operational requirements, monitoring of subsidiary endorsements, penalties, and implementation as provided in the Chinese version of the Procedures for Providing Endorsements and Guarantees

Article 13

These Procedures shall take effect after approval by more than half of all Audit Committee members and resolution by the Board of Directors, and shall then be submitted to the shareholders' meeting for approval; the same applies to any amendments

Appendix 4

FORTUNE INFORMATION SYSTEMS CORP.

The Regulations for Board Director Elections

(Amended on July 20, 2021)

Article 1

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

Article 2

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

Article 3

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

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

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

Article 4

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

Article 5

The directors of the company shall be appointed by the shareholders' meeting from candidates with legal capacity, in accordance with the quotas stipulated in the company's articles of incorporation. The voting rights for independent directors and non-independent directors shall be calculated separately. The candidates with higher voting rights shall be elected in sequence. In case of a tie in voting rights for two or more candidates, exceeding the designated quota, the tie shall be decided by drawing lots among those with equal voting rights. In the absence of the candidates, the drawing of lots shall be conducted by the chairman.

Article 6

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

Article 7

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

Article 8

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

Article 9

A vote shall be considered invalid under the following circumstances:

- 1 Not using the election ballot as stipulated in these regulations.
- 2 Casting a blank election ballot into the ballot box.
- 3 Illegible handwriting that cannot be identified.
- 4 The filled-in candidate does not match the list of director candidates after verification.
- 5 Including additional text other than the name of the candidate and the allocated voting rights.

Article 10

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

Article 11

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

Article 12

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

Appendix 5

FORTUNE INFORMATION SYSTEMS CORP.

Shareholding of Directors

- 1 The Company's paid-in capital is NT\$699,612,490, and the total number of issued shares is 69,961,249 shares
- 2 Pursuant to Article 26 of the Securities and Exchange Act and the "Regulations Governing the Percentage of Shareholding of Directors and Supervisors of Publicly Issued Companies and the Implementation of Relevant Checks," the minimum number of shares to be held by all directors is 5,596,899 shares. As the Company has established an Audit Committee in accordance with law, the regulations requiring supervisors to hold a minimum number of shares do not apply.
- 3 The individual and aggregate shareholdings of directors as of the share transfer suspension date for this shareholders' meeting are as follows:

Record Date: March 29, 2026

Title	Name	Shares Held	Shareholding Ratio
Director	WPG Holdings Co, Ltd Representatives: YUAN, HSING-WEN TANG, YU-HUA YANG, CHENG-NING CHUANG, SHIH-HSIUNG	33,348,481	47.67%
Independent Director	TSANG, KWOK-WAH	0	0%
Independent Director	LIN, SHIH-MEI	0	0%
Independent Director	Vacant (Note)	0	0%
Total (All Directors)		33,348,481	47.67%

Note: The independent director seat became vacant due to the passing of Mr Wang Jiann-Chyuan on January 8, 2026. A by-election is scheduled at this shareholders' meeting.