



2025

SUSTAINABILITY REPORT

FORTUNE INFORMATION SYSTEMS CORP.

Stock Code 2468

Integrity · Innovation · Service

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01 About This Report & A Message from Leadership

Report Profile

Reporting Period	January 1, 2025 to December 31, 2025 (consistent with the consolidated financial statements)
Reporting Basis	GRI Universal Standards 2021; referencing the IFRS S1/S2 disclosure framework; Taiwan Stock Exchange Rules Governing the Preparation and Filing of Sustainability Reports
Reporting Boundary	Taipei Headquarters; Taoyuan / Hsinchu / Taichung / Kaohsiung branch offices; subsidiary Fortune Technology Systems Corporation (operational control approach)
External Assurance	Financial statements: unqualified opinion issued by Deloitte & Touche GHG inventory: third-party verification by BSI The sustainability report itself has not yet been independently assured
Publication Cycle	Annual. This edition published: August 2026
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A Message from Leadership

2025 marked a pivotal milestone for Fortune Information Systems Corp. (“FIS”) — a year of transformation, strategic realignment, and a company-wide upgrade in enterprise value. Founded in 1977, FIS has spent nearly half a century deepening its ICT integration capabilities, consistently approaching industry and technological change with pragmatism and integrity. In April 2025, FIS formally joined the ecosystem of WPG Holdings, the world's leading semiconductor distribution group, becoming part of the WPG Holdings group; as of April 23, 2026, WPG Holdings' equity stake in FIS stood at 50.03%. This strategic alliance has deepened vertical and horizontal integration across the ICT supply chain and, through economies of scale, reduced procurement costs — bringing FIS stronger capital efficiency and access to group-wide resources. While our professional teams continue to operate independently, we have elevated sustainability governance from a matter of regulatory compliance into a core strategic tool for enterprise value management and risk control.

On the financial and operational front, strategic business realignment delivered strong momentum. Consolidated total revenue for 2025 reached NT\$2.694 billion, up 19.9% year-on-year; net income after tax was NT\$87.509 million, and earnings per share (EPS) rose to NT\$1.25 — a sharp 30.2% increase over NT\$0.96 in the prior year, with fourth-quarter EPS alone reaching NT\$0.48, among the strongest quarterly results in recent years. This improvement in earnings quality reflects the successful transformation of our revenue structure, from a traditional endpoint-deployment model to one combining project-based revenue with recurring service revenue. As the share of recurring income from operations, maintenance, cloud services and outsourcing has grown, core profitability has improved steadily quarter over quarter. The Company also plans to distribute a cash dividend of NT\$1.00 per share, providing a solid financial foundation for continued investment in cybersecurity, technological innovation and talent development.

In response to industry trends in enterprise-grade AI adoption, multi-cloud management, zero-trust security and ESG digital governance, FIS has set a clear growth strategy built on “three growth engines” — building an enterprise

governance platform that integrates AI, multi-cloud, cybersecurity and ESG; expanding high-margin zero-trust security offerings; and advancing subscription-based delivery of our proprietary CMP cloud management platform and DOC.M product — supported by “three governance foundations”: establishing an AI governance framework, setting up a Project Management Office (PMO), and rolling out a talent optimization program. We are turning our cybersecurity, AI governance and carbon-inventory tools into capabilities that help clients pursue a dual transformation in digitalization and sustainability — elevating our role from managing ESG internally to helping our clients create sustainable value.

On social responsibility and human rights due diligence (HRDD), we follow the UN Guiding Principles on Business and Human Rights (UNGPs), maintaining a management cycle that covers both our own employees and key suppliers. Human rights training reached over 1,175 participant-hours in 2025, and we maintained a record of zero substantiated integrity complaints. On environmental sustainability, total 2025 greenhouse gas emissions (Scope 1 through 3) were 636.51 tCO₂e, with emissions intensity down a notable 12.2% year-on-year. We continue to improve energy efficiency through our ISO 50001 energy management system and have mapped a renewable energy transition pathway targeting 100% renewable electricity use by 2029, on our way toward net-zero by 2050.

Looking ahead, as Taiwan's Financial Supervisory Commission moves toward IFRS S1/S2 adoption and capital markets demand higher-quality sustainability disclosure, FIS will treat return on invested capital (ROIC) and return on equity (ROE) as long-term core indicators, deepening capital efficiency and disclosure transparency to narrow the gap between market valuation and intrinsic value. We sincerely thank our employees, customers, suppliers and shareholders for their continued support. FIS will continue to uphold high standards of corporate governance, working alongside the WPG Holdings group and all our stakeholders to create long-term enterprise value and a shared, sustainable future.

Chairman YUAN, HSINGWEN

A handwritten signature in black ink, appearing to read 'Yuan', with a checkmark above it.

02 2025 Sustainability Highlights

NT\$2.694 bn

2025 Consolidated Total Revenue
+19.9% year-on-year

NT\$1.25

Earnings Per Share (EPS)

356

Total Employees
Net increase of 13 vs. 2024 (+3.8%)

9

Material Topics
43 valid stakeholder questionnaires

636.51

Total GHG Emissions (tCO₂e)
Scope 1 + 2 + 3

29

Suppliers Completing ESG
Assessment
100% of managed suppliers

The six indicators above summarize the year's most representative operating and sustainability performance; full figures and context appear in the relevant chapters.

03 Company Overview & Sustainability Governance Structure

Company Overview

Founded	April 11, 1977
Headquarters	6F, No. 25, Lane 78, Xingyai Road, Neihu District, Taipei City
Industry	Information services (systems integration, software distribution, IT outsourcing)
Core Business	Software licensing (Dell EMC, IBM, HPE, Microsoft, VMware, Cisco, and other international brands), systems integration (SI), IT outsourcing management (ITO), and 10 proprietary EASYWARE software products
Paid-in Capital	NT\$699,612 thousand
Employees	356 (Taiwan only; no overseas employees)
Group Affiliation	WPG Holdings Group (equity stake 50.03% as of 2026/4/23)

Founded in 1977, Fortune Information Systems Corp. specializes in software licensing for international brands including Dell EMC, IBM, HPE, Microsoft, VMware and Cisco; systems integration (SI) services; and IT outsourcing management (ITO), alongside its proprietary EASYWARE product line (10 products in total). FIS serves clients in financial services, manufacturing, government and retail/distribution. In April 2025, FIS formally joined the ecosystem of WPG Holdings, the world's leading semiconductor distribution group; as of April 23, 2026, WPG Holdings' equity stake in FIS stood at 50.03%.

Upstream suppliers in the Company's value chain primarily provide hardware and software equipment, components required for systems integration, and professional technical services; downstream customers span enterprises and government agencies that use information systems. In 2025, the Company surveyed 29 key suppliers through a sustainability self-assessment questionnaire and continued to strengthen supplier ESG management. There were no material changes to the Company's value chain compared with the prior reporting year.

Sustainability Governance Structure

The Company's sustainability governance structure follows a three-tier design. The Board of Directors, the Chairman and the President form the “Oversight & Decision-Making” tier, setting the direction for sustainability and approving major decisions. The Chief Governance Officer forms the “Governance Implementation” tier, coordinating the rollout of sustainability policy across departments. Legal Affairs, Human Resources, General Affairs, management, and Internal Audit jointly form the “Execution Units” tier, responsible for implementing individual ESG initiatives and compiling data. Execution units report regularly to the Governance Implementation tier, which in turn reports progress to the Board of Directors on a regular basis.

Tier	Responsible Unit / Role	Primary Responsibilities
Oversight & Decision-Making	Board of Directors, Chairman, President	Set sustainability direction; approve major decisions and annual targets
Governance Implementation	Chief Governance Officer	Coordinate rollout of sustainability policy across departments; report regularly to the Board
Execution Units	Corporate Governance Team	Corporate governance, ethical management, regulatory compliance
	Employee Care Team	Talent development, occupational health and safety, employee care
	Social Engagement Team	Community engagement, arts and culture, public welfare activities
	Environmental Sustainability Team	Environmental protection, water resource management, waste management, energy management, GHG inventory, green procurement, biodiversity planning, environmental education
	Management System Certification Team	ISO 27001, ISO 50001, ISO 14064-1, personal data protection system
	Risk Management Team	Internal audit, risk oversight

In 2025, the sustainability governance structure convened 11 meetings, covering annual ESG performance reporting, the status of information security management, material risk assessments, and regulatory compliance matters. All resolutions were approved by the Board of Directors and tracked through to completion.

04 Stakeholders & Material Topics

Materiality Assessment Methodology

The Company draws on the AA1000 AccountAbility Principles (materiality, inclusivity, responsiveness and impact) and follows GRI 3: Material Topics 2021. A total of 19 candidate sustainability topics were compiled across governance, social, environmental and technology-specific dimensions. Through 43 valid stakeholder questionnaires (covering employees, customers, investors and suppliers), each topic was scored along two axes — “impact materiality” and “financial materiality” — with an average score of 3.5 set as the threshold, identifying 9 material topics.

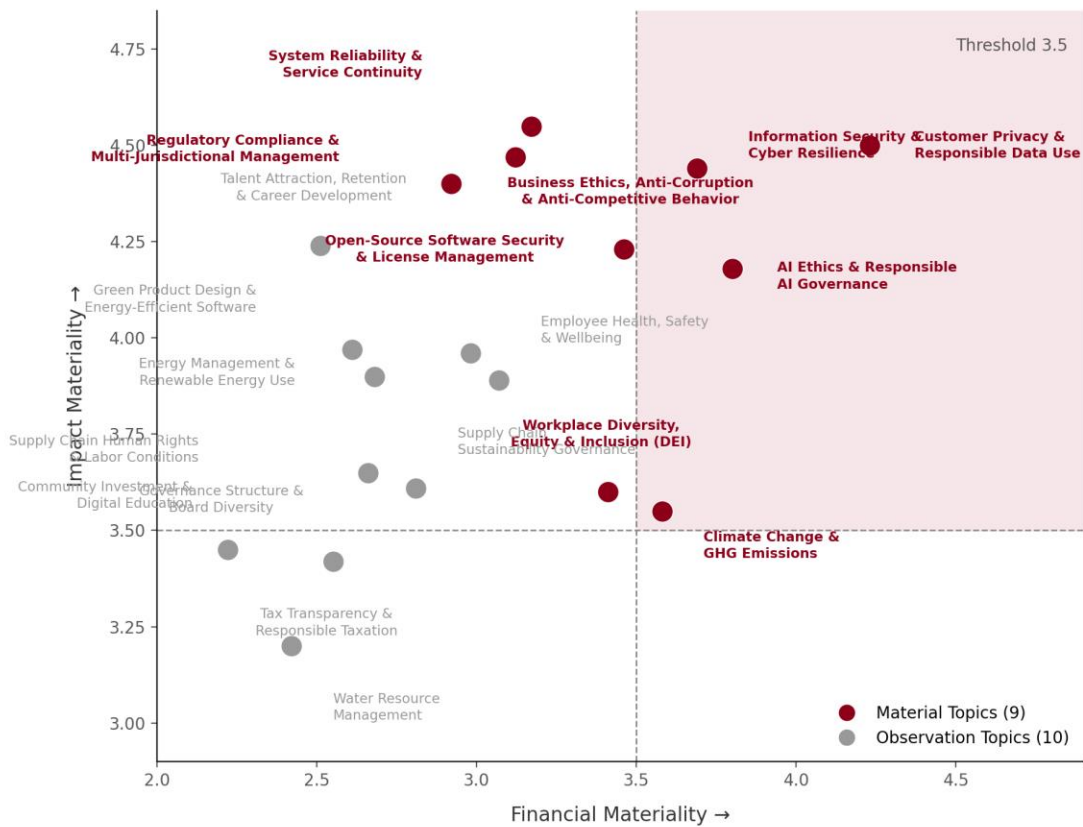
Financial Materiality Weighting Model

Rather than relying solely on raw stakeholder-questionnaire scores, financial materiality incorporates external risk and regulatory perspectives through a four-factor weighted model, avoiding the risk that a single-source questionnaire might understate financial and compliance risk:

Dimension	Weight	Description
Internal stakeholder questionnaire	60%	Raw financial-materiality scores from 43 valid questionnaires
WEF Global Risks (short-term)	15%	Mapped to risk rankings in the WEF Global Risks Report, 2-year horizon
WEF Global Risks (long-term)	10%	Mapped to risk rankings in the WEF Global Risks Report, 10-year horizon
Domestic regulatory driver	15%	Mapped to binding regulatory amendments in Taiwan (2024–2025)

Methodology note: the domestic regulatory driver score is assigned as follows — 5 points: a binding regulation directly addressing the core of the topic came into force within the past year; 3–4 points: an amendment exists but is still in transition, or is only indirectly related; 1–2 points: policy guidance or a non-binding sub-regulation; 0 points: no corresponding binding regulatory amendment in the recent period. For the topic “Regulatory Compliance & Multi-Jurisdictional Management” itself, the domestic regulatory driver score is fixed at 0 to avoid circular scoring logic; this topic is scored using only the questionnaire and WEF dimensions.

The design of these four weights, and any subsequent adjustment mechanism, is reviewed by the Sustainability Promotion Task Force and held constant from year to year; any change is documented to meet the transparency requirements of GRI 3 for setting the materiality threshold.



▲ Double Materiality Matrix: red dots denote the 9 material topics, grey dots the 10 observation topics (threshold: 3.5)

The 9 Material Topics (Ranked by Weighted Average)

Rank	Material Topic	Impact	Financial
1	Customer Privacy & Responsible Data Use	4.50	4.23
2	Information Security & Cyber Resilience	4.44	3.69
3	AI Ethics & Responsible AI Governance	4.18	3.80
4	System Reliability & Service Continuity	4.55	3.17
5	Business Ethics, Anti-Corruption & Anti-Competitive Behavior	4.23	3.46
6	Regulatory Compliance & Multi-Jurisdictional Management	4.47	3.12
7	Open-Source Software Security & License Management	4.40	2.92
8	Climate Change & GHG Emissions	3.55	3.58
9	Workplace Diversity, Equity & Inclusion (DEI)	3.60	3.41

Compared with the prior year, two technology-specific topics — “AI Ethics & Responsible AI Governance” and “Open-Source Software Security & License Management” — were newly added; the remaining 7 are continuing material topics.

Full Scoring Table — 19 Candidate Topics

The figures below are the arithmetic mean of 43 valid questionnaires, scored from 1 (very low) to 5 (very high). The materiality threshold is a weighted-average score of ≥ 3.5 on either dimension:

#	Code	Topic	Impact	Financial (weighted)	Weighted Avg.	Tier
1	S4	Customer Privacy & Responsible Data Use	4.50	4.23	4.37	Core Material
2	T1	Information Security & Cyber Resilience	4.44	3.69	4.07	Highly Material
3	T2	AI Ethics & Responsible AI Governance	4.18	3.80	3.99	Highly Material
4	T3	System Reliability & Service Continuity	4.55	3.17	3.86	Highly Material
5	G2	Business Ethics, Anti-Corruption & Anti-Competitive Behavior	4.23	3.46	3.85	Highly Material
6	G3	Regulatory Compliance & Multi-Jurisdictional Management	4.47	3.12	3.79	Material
7	T4	Open-Source Software Security & License Management	4.40	2.92	3.66	Material
8	E1	Climate Change & GHG Emissions (Scope 1/2/3)	3.55	3.58	3.56	Material
9	S2	Workplace Diversity, Equity & Inclusion (DEI)	3.60	3.41	3.50	Material
10	S3	Employee Occupational Health, Safety & Wellbeing	3.89	3.07	3.48	Observation Topic
11	E2	Energy Management & Renewable Energy Use	3.96	2.98	3.47	Observation Topic
12	S1	Talent Attraction, Retention & Career Development	4.24	2.51	3.38	Observation Topic
13	E4	Green Product Design & Energy-Efficient Software	3.97	2.61	3.29	Observation Topic
14	S5	Supply Chain Human Rights & Labor Conditions	3.90	2.68	3.29	Observation Topic
15	G4	Supply Chain Sustainability Governance	3.61	2.81	3.21	Observation Topic
16	S6	Community Investment & Digital Education Contribution	3.65	2.66	3.16	Observation Topic
17	G5	Tax Transparency & Responsible Taxation	3.42	2.55	2.98	Observation Topic
18	G1	Governance Structure & Board Diversity	3.45	2.22	2.83	Observation Topic
19	E3	Water Resource Management	3.20	2.42	2.81	Observation Topic

Stakeholder Engagement Mechanisms

Stakeholder	Key Concerns	2025 Engagement Outcomes
Shareholders & Investors	Corporate governance, operating performance, risk management	Annual general meeting; institutional investor conference on Nov 25; Chinese and English sustainability reports published
Customers	Customer service, information security, system reliability	ISO 27001:2022 recertification completed; customer complaint channel (hotline 02-5556-0000, dedicated mailbox fiscac@fis.com.tw); no integrity-related complaints received
Suppliers	Supplier management, ethical management, green procurement	29 suppliers completed the ESG self-assessment questionnaire; corporate-governance dimension compliance rate >95%
Employees	Talent development, employee care, occupational health and safety	2,346 participant-hours of internal training; 8 employee trips with 623 participant-visits; employee satisfaction survey; two labor-management meetings held in 2025

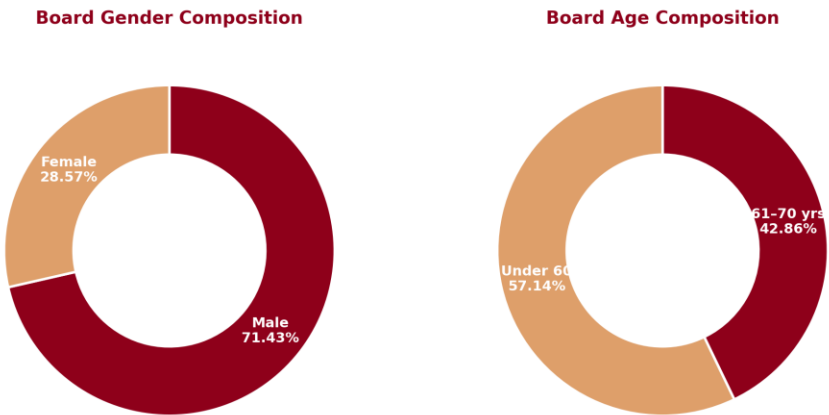
Management Approach for the 9 Material Topics

Material Topic	Policy Commitment	2025 Results	Cross-Reference
Customer Privacy & Responsible Data Use	Personal Data Protection Management Regulations	Completed a personal-data inventory exercise and an incident-response drill; 392 participant-hours of personal-data training; no personal-data breach during the year	05 Corporate Governance
Information Security & Cyber Resilience	ISO 27001:2022 Information Security Management System	Recertification completed January 2025 (valid through April 6, 2027); cybersecurity training: 20 participants, 848 hours	05 Corporate Governance
AI Ethics & Responsible AI Governance	AI Use Policy (in development)	Newly identified as a material topic this year; AI use and governance principles planned for 2026	05 Corporate Governance
System Reliability & Service Continuity	System monitoring and backup mechanisms	Established system operations monitoring; annual drills and incident-response procedures in place	05 Corporate Governance
Business Ethics, Anti-Corruption & Anti-Competitive Behavior	Ethical Corporate Management Best Practice Principles	819 participant-hours of ethics training; whistleblower mailbox established; no corruption or integrity incidents during the year	05 Corporate Governance
Regulatory Compliance & Multi-Jurisdictional Management	Regulatory compliance management mechanism	Zero violations, zero monetary sanctions, zero non-monetary sanctions during the year	05 Corporate Governance
Open-Source Software Security & License Management	Open-source software license management policy (in development)	Newly identified as a material topic this year; an open-source component inventory and license-review process is planned	05 Corporate Governance
Climate Change & GHG Emissions	Energy conservation, carbon reduction and renewable-energy transition	ISO 50001 energy management system implementation planned; targeting RE100 by 2029; GHG inventory third-party verified under ISO 14064-1	07 Environmental: Climate & Resource Management
Workplace Diversity, Equity & Inclusion (DEI)	Gender equality and workplace-friendliness policy	Female employees: 28%; female managers: 36.36%; female directors: 28.57%	06 Social: A Supportive Workplace

05 Corporate Governance

The Board of Directors & Board Committees

11 2025 Board Meetings Average attendance rate 98.36%	28.57% Female Directors 2 of 7 board seats	5 Audit Committee Meetings Attendance rate 93.33%
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▲ Board Diversity Structure (7th term, 2025/6/30–2028/6/29; 7 seats including 3 independent directors)

The Board meets quarterly in principle and convened 11 times in 2025, with an average attendance rate of 98.36%. The Remuneration Committee (3 members, all independent directors, male-to-female ratio 2:1) met twice in 2025 with a 100% attendance rate; the Audit Committee (3 members, all independent directors, male-to-female ratio 2:1) met 5 times with a 93.33% attendance rate.

Director Remuneration (NT\$ thousand, FY2025)

Category	Remuneration (A)	Retirement Benefits (B)	Director Compensation (C)	Business Expenses (D)
General Directors	1,967	0	0	400
Independent Directors	0	0	0	1,502

As disclosed in the 2025 annual report, total remuneration for general directors in 2025 was NT\$2,367 thousand, representing 2.70% of net income after tax; total remuneration for independent directors was NT\$1,502 thousand, representing 1.72% of net income after tax. Independent director remuneration is paid as a fixed monthly transportation allowance under the Articles of Incorporation and the Regulations Governing Director and Manager Remuneration, plus a fixed attendance fee for Board and committee meetings; remuneration is a fixed amount with no direct link to performance. Other than as set out above, directors received no remuneration for services (such as advisory services) provided to any company covered by the financial statements.

Certain general directors, who concurrently hold management positions at the Company (such as President or Vice President), separately receive salary, bonuses and special allowances of NT\$13,698 thousand and retirement benefits of NT\$216 thousand under the Regulations Governing Director and Manager Remuneration. Combined director remuneration and remuneration as concurrent employees across all seven items totaled NT\$16,281 thousand, representing 18.60% of net income after tax. The Remuneration Committee assesses and approves remuneration for the Chairman and for directors and managers holding concurrent positions with reference to the above Regulations and its accompanying schedule, and makes recommendations to the Board.

Director Continuing Education

As disclosed on the Market Observation Post System, all incumbent directors' continuing-education hours in 2025 met the requirements of the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies, consistent with a 100% completion rate in 2023 and 2024. Course topics spanned corporate governance, insider-trading prevention, cybersecurity risk, ESG sustainability, executive remuneration and performance-system design, and net-zero pathways and carbon management strategy, delivered by accredited institutions including the Securities and Futures Institute (SFI) and the Taiwan Corporate Governance Association. Independent Director LIN, SHIHMEI also completed coursework on digital finance.

Title	Name	Dates	Organizer	Course	Hrs
Corporate Representative Director / Chairman	YUAN, HSINGWEN	2025-08-26 – 2025-08-27	Securities and Futures Institute (SFI)	Practical Workshop for Directors, Supervisors (incl. Independent) and Corporate Governance Officers	12
		2025-08-06 – 2025-08-06	Securities and Futures Institute (SFI)	Advanced Seminar for Directors, Supervisors and Corporate Governance Officers — M&A Practice and Case Studies	3
Corporate Representative Director	TANG, YU-HUA	2025-08-29 – 2025-08-29	BCSD Taiwan	CDP Questionnaire and IFRS S2 Q&A Briefing	3
		2025-10-16 – 2025-10-16	Financial Supervisory Commission	15th Taipei Corporate Governance Forum	6
		2025-10-31 – 2025-10-31	Securities and Futures Institute (SFI)	2025 Insider Equity Trading Legal Compliance Briefing	3
Corporate Representative Director	YANG, CHENGNING	2025-10-22 – 2025-10-22	Chinese Institute of Economics and Finance Development	Generative AI: Industry Development and Future Opportunities	3
		2025-10-31 – 2025-10-31	Securities and Futures Institute (SFI)	2025 Listed Company Insider Equity Trading Legal Compliance Briefing	3
		2025-11-04 – 2025-11-04	Taiwan Academy of Banking and Finance	Corporate Governance Lecture Series — Landmark Corporate Governance Case Rulings	3
Corporate	CHUANG,	2025-08-26 –	Securities and Futures	Practical Workshop for	12

Representative Director	SHIHHSIUNG	2025-08-27	Institute (SFI)	Directors, Supervisors (incl. Independent) and Corporate Governance Officers	
		2025-09-30 – 2025-09-30	Taiwan Corporate Governance Association	Corporate Innovation, Growth and AI	3
Independent Director	TSANG, KWOKWAH	2025-10-29 – 2025-10-29	Taiwan Corporate Governance Association	Net-Zero Pathways and Carbon Credit Management Strategy	3
		2025-10-29 – 2025-10-29	Taiwan Corporate Governance Association	Transformative AI Development and Business Applications	3
		2025-10-31 – 2025-10-31	Securities and Futures Institute (SFI)	2025 Insider Equity Trading Legal Compliance Briefing	3
Independent Director	LIN, SHIHMEI	2025-05-16 – 2025-05-16	Securities and Futures Institute (SFI)	2025 Insider Trading Prevention Briefing	3
		2025-05-27 – 2025-05-27	Taiwan Academy of Banking and Finance	Board Operations and Corporate Governance Workshop — Sustainable Enterprise Management	3
		2025-08-12 – 2025-08-12	Securities and Futures Institute (SFI)	Advanced Seminar for Directors, Supervisors and Corporate Governance Officers — AI Development and Cybersecurity Risk	3
		2025-11-14 – 2025-11-14	Taiwan Corporate Governance Association	The Digital Finance Revolution: Stablecoin Principles and Blockchain Virtual Asset Trends	3
Independent Director	WANG, CHIENCHUAN	2025-06-04 – 2025-06-04	Taiwan Academy of Banking and Finance	Corporate Governance Forum — U.S. Tariff Policy and Supply Chain Realignment: Corporate Response Strategies	3
		2025-08-26 – 2025-08-28	Accounting Research and Development Foundation (ARDF)	2025 ESG Summit	6
		2025-10-01 – 2025-10-01	Taiwan Academy of Banking and Finance	Corporate Governance Forum — Enterprise AI Transformation	3

Economic Performance & Tax

NT\$2.694 bn

2025 Consolidated Total Revenue
+19.9% year-on-year

NT\$1.25

Earnings Per Share (EPS)

18.96%

2025 Effective Tax Rate
Pre-tax income NT\$107,985 thousand

Item	2025
Operating Revenue	NT\$2,694,203 thousand (+20.0% YoY)
Net Income After Tax	NT\$87,509 thousand
Income Tax Expense	NT\$20,328 thousand
Employee Salaries & Benefits	NT\$411,578 thousand

In 2025, the Company received no government financial assistance and was not party to any complex cross-border tax arrangements. Tax information is fully disclosed in the annual financial report.

Ethical Management & Anti-Corruption

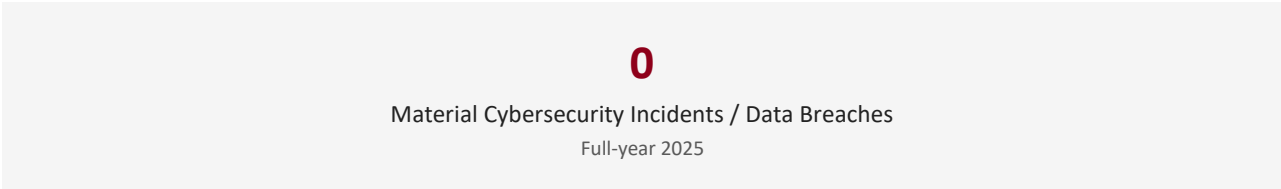
819

Participant-Hours of Ethics Training
0 corruption / whistleblower cases

The Company maintains Ethical Corporate Management Best Practice Principles, which the Sustainability Promotion Task Force helps the Board and management implement. In 2025, the Company delivered ethics-awareness training (covering insider-trading prevention, prohibition of favoritism and fraud, and related topics) totaling 819 participant-hours, and maintains a whistleblower mailbox (fiscac@fis.com.tw) that protects whistleblower identity. There were no anti-competitive, antitrust or monopoly-related cases during the year, and no legal or administrative investigations of any kind.

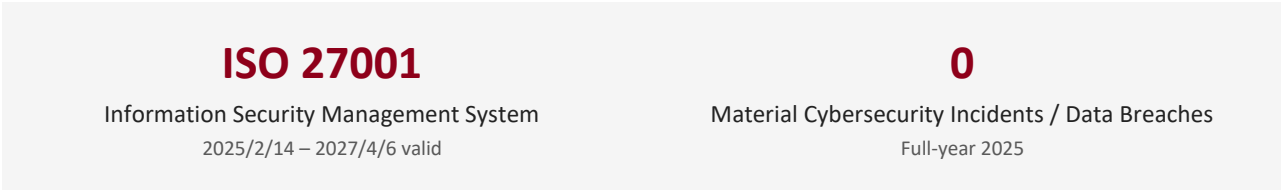
Category	Participants Trained	Completion Rate
Taiwan Employees	356	100%
Board of Directors	7	100%

Risk Management



The Company adopted its Risk Management Policies and Procedures in 2023, approved and implemented by the Board, covering six categories: strategic, operational, financial, information, compliance and emerging risks. Risks are assessed using an impact (1–5) × threat (1–5) matrix; a risk score of 6 or above is classified as requiring a response plan. In 2025, information security carried the highest risk score (impact/threat/composite of 8/8/7); the Company has implemented automated firewall blocking together with IPS and web-filtering capabilities in response. On the financial side, the Company has arranged a NT\$200 million credit facility with its parent, WPG Holdings (September 2025–August 2026). There were no material regulatory violations in 2025; the number of violations and the number of fines were both zero for the year.

Information Security & Customer Privacy Protection



I. Information Security Management & Forward Planning

The Company adheres closely to the highest international information-security standards, maintaining an ISO 27001:2022 Information Security Management System (ISMS) and successfully completing recertification in January 2025 (certificate valid through April 6, 2027). In terms of resource investment, the Company spent NT\$796 thousand on cybersecurity training in 2025 (20 participants trained, 848 cumulative hours) and allocated NT\$1.57 million to procure security hardware and software, comprehensively upgrading intrusion-prevention (IPS) and web-filtering capability at the Taipei, Taoyuan and Hsinchu sites. As a result of these rigorous protective measures, the Company achieved zero material cybersecurity incidents and zero personal-data or information breaches for the full year 2025. In addition, in anticipation of emerging technology developments, the Company has trained two ISO 42001 AI management system lead auditors and plans to formally issue and roll out AI use guidelines in 2026.

II. Customer Privacy Protection & Personal Data Governance

On customer privacy protection, the Company revised and issued two core policies — the Personal Data Security Protection Policy (FIS-04-007) and the Implementation Rules for Personal Data File Security Maintenance (FIS-04-006) — both approved by the Board on December 22, 2025, further separating and deepening policy objectives from operational implementation measures.

To institutionalize governance, the Company established a dedicated Personal Data Protection Committee chaired by the President, with the Vice President serving as management representative. Members are drawn from Human Resources, Legal Affairs, and Internal Audit leadership and secretarial staff, and 20 personal-data officers have been

appointed across departments and branch offices, forming a company-wide protection network. Management performance and achievement of 2025 targets were as follows:

- Regulatory review & inventory: the annual regulatory review compiled 14 laws (including the Personal Data Protection Act and the Cyber Security Management Act) comprising 114 articles, and a company-wide personal-data inventory was completed on schedule.
- Training & awareness: training reached 392 participant-hours for the year. General-staff awareness completion (86.25%) and test pass rate (86.25%) both exceeded the 85% target; specialized training completion for Personal Data Protection Committee members (73.08%) fell short of the 100% target, and the Company has already initiated corrective action, planning to introduce a new online training platform in 2026 to reach 100% completion.
- Access & operational control: strict access control was maintained, with zero instances of un-revoked access for departed personnel (target: ≤ 1 instance).
- Incident response & performance: a four-stage personal-data incident response SOP was established, covering external reporting, notification to the competent authority, notification of affected parties, and incident tracking. There were zero personal-data incidents in 2025, and no complaints of personal-data breaches or suspected security concerns were received, fully meeting the Company's privacy protection commitments.

Supplier Management

In 2025, the Company's primary procurement was from 29 core suppliers that had completed ESG assessment, most of which are based in Taiwan or maintain a Taiwan presence. Audits covered three dimensions — corporate governance, environmental impact and social impact — spanning 100% of managed suppliers. This year's audit results identified no suppliers with material negative impact; the environmental dimension (carbon inventory and target-setting) remains a relatively weaker area, and the Company will continue to support suppliers in completing carbon inventories and setting reduction targets.

The Company requires all suppliers to sign a sustainability commitment covering ethical management, labor rights, environmental protection and information security requirements; 244 signed commitment forms were collected in 2025.

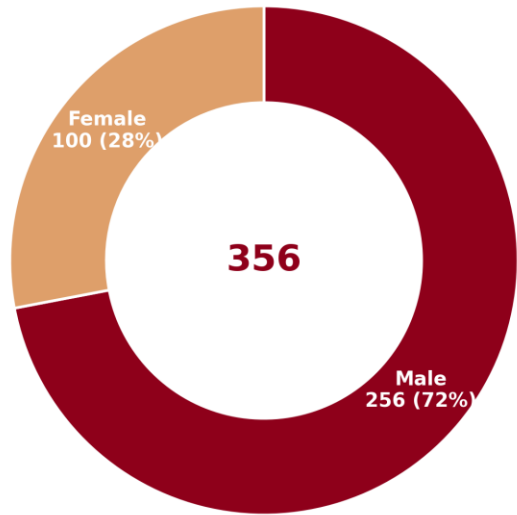
Association Memberships

The Company actively participates in information-services industry associations to stay current on industry trends and foster peer exchange. Current memberships are as follows:

Association	Membership Tier
Taipei Computer Association (TCA)	General Member
Taiwan Cloud Application Service Alliance	General Member
Taiwan Information Software Service Association (TISSA)	Class A Member
Taiwan CERT/CSIRT Alliance	General Member
Kaohsiung Computer Association	General Member
The Global Logistics & Commerce Council of Taiwan	General Member

06 Social: A Supportive Workplace

Workforce Profile



▲ 2025 Employee Gender Composition (356 total employees; net increase of 13 vs. 343 in 2024, +3.8%)

Metric	Value
Average Age	41.01 years
Average Tenure	9.07 years
Female Managers	36.36%
Employee Turnover Rate	14.89% (60 new hires / 53 departures)
Non-Guaranteed-Hours Employees	None (all employees are full-time, regular staff)

Gender	Full-Time	Part-Time	Regular	Temporary	Total
Male	256	0	256	0	256
Female	100	0	100	0	100
Total	356	0	356	0	356

All 356 employees are full-time, regular staff based in Taiwan; the Company employs no part-time or temporary workers.

Workforce Diversity

Category	Classification	Headcount	Rate
Disability	Severe	2	0.59%
Disability	Mild	2	0.59%
Minority Group	Indigenous	2	0.59%

Employee Age Distribution (as of December 31, 2025)

Age Bracket	Headcount	Share
Under 30	69	19.38%
30–50	210	58.99%
Over 50	77	21.63%

Employee Education Distribution (2025)

Education Level	Headcount	Share
Doctorate	1	0.28%
Master's	35	9.83%
College / University	289	81.18%
Senior High School	30	8.43%
Below Senior High School	1	0.28%

Non-Employee Workers

The Company outsources certain functions to staffing agencies or contractors, such as office security and cleaning personnel; headcounts have shown no material change over the past two years.

2025	Contracted Personnel	Agency-Supplied Personnel
Male	0	3
Female	0	1
Total	0	4

Local Hiring (Senior Management)

Metric	Value
Number of Senior Managers	11
Share of Senior Managers Who Are Local Hires	100% (all senior management are Taiwan nationals)

New Hires & Turnover

2025 Turnover by Gender and Age

Age Bracket	Female (#)	Female (%)	Male (#)	Male (%)
Under 30	11	3.09%	18	5.06%
30–50	10	2.81%	16	4.49%
Over 50	4	1.12%	5	1.40%
Total	25	7.02%	39	10.96%
Share of Total Departures by Gender	39.06%		60.94%	

2024 Turnover by Gender and Age

Age Bracket	Female (#)	Female (%)	Male (#)	Male (%)
Under 30	10	2.91%	25	7.27%
30–50	9	2.62%	17	4.94%
Over 50	1	0.29%	6	1.74%
Total	20	5.81%	48	13.95%
Share of Total Departures by Gender	29.41%		70.59%	

Note 1: Turnover rate (%) = departures in bracket / year-end total headcount. Note 2: Departure share by gender (%) = departures of that gender / total departures.

The Company's 2025 turnover rate declined from 2024, and with the Company actively offering internship and summer-work opportunities in 2025, the number of genuine voluntary departures fell significantly year-on-year. The male-to-female departure ratio improved from roughly 7:3 in 2024 to roughly 6:4 in 2025, indicating a more diverse and balanced workforce-mobility structure that is gradually maturing and stabilizing.

The decline in turnover among employees under 30 reflects the growing effectiveness of enhanced onboarding training, professional development, and workplace-friendliness initiatives strengthened in 2025. The increase in departures among employees over 50 was primarily due to employees reaching retirement age, together with automatic role changes resulting from organizational restructuring and the subsidiary merger.

Parental Leave

The Company provides unpaid parental leave in accordance with the Act of Gender Equality in Employment, available to all eligible employees; the actual number of applicants depends on individual employee choice and need. Relevant statistics are as follows:

Metric	2023 M	2023 F	2024 M	2024 F	2025 M	2025 F
Eligible for Leave	8	4	12	4	12	5
Applied for Leave (A)	2	1	2	1	1	0
Returned After Leave (B)	1	1	1	1	1	0
Retained 12 Mo. After Return (C)	1	0	0	1	0	0
Return Rate (B/A)	50%	100%	50%	100%	100%	—
Retention Rate (C/B)	100%	0%	0%	100%	<12 mo. elapsed	—

Flexible Hours & Remote Work

The Company offers a flexible-hours policy allowing all employees to adjust their start and end times according to personal circumstances — clocking in as late as 10:00 a.m. and clocking out as early as 5:00 p.m., provided the standard 8-hour work day is maintained. In addition, to support employees balancing work and family caregiving, the Company offers a remote-work policy of up to 10 days per employee per month, which may be taken consecutively or flexibly according to actual need.

2025 Remote Work Usage by Gender

Gender	2025 (days)	2024 (days)	Total (days)
Male	190	146	336
Female	277	274	551
Total	467	420	887

Remote work usage totaled 467 instances in 2025, up 11.2% from 420 in 2024. Usage among female employees consistently exceeds that of male employees, indicating the policy is genuinely responding to employees' caregiving needs.

Human Rights Due Diligence (HRDD)

The Company follows the UN Guiding Principles on Business and Human Rights (UNGPs) and draws on the spirit of GRI 2, the RBA Code of Conduct, and the EU CSDDD to establish a human rights due diligence cycle covering both internal employees and Tier-1 direct suppliers. Given that the Company is an office-based, small-to-mid-size information-services provider with an entirely domestic workforce, the framework has been scaled accordingly, focusing on three dimensions: labor compliance, workplace equality, and supplier management.

Step	Description	How FIS Implements It
① Identify & Assess	Identify actual and potential adverse human-rights impacts on employees and suppliers	Employee satisfaction survey (including a dedicated human-rights section); supplier sustainability assessment questionnaire
② Prevent & Mitigate	Develop concrete improvement measures for high-risk topics	Training, policy improvement, supplier support
③ Track	Monitor the effectiveness of mitigation measures and review periodically	Annual labor-management meetings; comparative supplier assessment
④ Communicate & Disclose	Internal announcements; external disclosure via the sustainability report	Sustainability report; internal company announcements

The 2025 assessment covered all regular employees of the Company (via the employee satisfaction survey; 328 invited, 217 valid responses, 66% response rate) and 29 Tier-1 direct suppliers (100% response rate on the sustainability assessment questionnaire). The risk-assessment questionnaire comprised 18 questions across three dimensions: labor compliance, workplace equality, and supplier management. There were no human-rights violations or complaints in 2025.

Human Rights Policy Commitment

Item	Details
Human Rights Policy	The Company's Human Rights Policy Commitment (in accordance with the UN Guiding Principles on Business and Human Rights)
Highest Decision-Making Body	Board of Directors (proposed by the Sustainability Promotion Task Force)
Implementing Unit	Sustainability Promotion Task Force
Review Frequency	Annual
Applicable To	All employees, customers, suppliers and contractors
Assessment / Engagement Mechanisms	Employee satisfaction survey (annual; 217 responses in 2025); supplier sustainability assessment questionnaire (annual; 29 suppliers completed in 2025); labor-management meetings (2 held in 2025)
Mitigation & Remediation Measures	Training (approx. 1,175 participant-hours on human-rights-related courses in 2025); policy improvements; supplier support; no human-rights violations or complaints in 2025
Policy Commitment Link	Planned for disclosure on the Company's sustainability webpage in 2026

Assessment Scope & Material Human Rights Topics

Assessed Group	Assessment Scope	Material Human Rights Topics Identified
Employees	All regular employees (328 invited, 217 responses, 66% response rate)	Pay and working hours; health and safety; diversity and inclusion; privacy
Tier-1 Suppliers	Key direct suppliers (29 completed the questionnaire)	Social responsibility (occupational safety / prohibition of child labor / grievance mechanisms); pay and working hours; ethical management

2025 Mitigation & Remediation Measures

Group	High-Risk Topic	Mitigation / Remediation Measures	2025 Results
Employees	Pay & working hours	Benchmarked industry pay data; promoted flexible working hours	Compensation set with reference to industry benchmarks; 2 labor-management meetings held in 2025
Employees	Health & safety	Free health checkups; health seminars; office-equipment upgrade planning	Annual health checkup provided to all staff; continued office-environment improvements
Employees	Diversity & inclusion	Gender-equality and anti-sexual-harassment training	Cumulative 411 participant-completions; 70% satisfaction rate
Employees	Privacy	Personal-data protection and cybersecurity training	392 participant-completions of personal-data courses; no personal-data breach during the year
Suppliers	Social responsibility / pay & hours	Compliance requirements specified in purchase orders; signed confidentiality and sustainability commitments; sustainability assessment questionnaire	Social-responsibility dimension compliance rate >90%; no record of material labor-law violations

Human-Rights-Related Training Statistics

Category	Course	Audience	Completions
Workplace Safety	Ending Workplace Violence	All employees	67
Workplace Safety	Workplace Sexual Harassment Prevention Training	All employees	11
Workplace Safety	Workplace Sexual Harassment Prevention Briefing	All employees	333
Personal Data Protection	Personal Data Protection Act Training	All employees	251
Personal Data Protection	Personal Data Inventory Training	All employees	115
Personal Data Protection	Personal Data Protection Committee Training	Personal Data Protection Committee	26
Cybersecurity	2025 Cybersecurity Training & Assessment	All employees	162
General Sustainability	ESG-related courses (incl. sustainability and human rights)	All employees	210 (3 courses combined)
Total	Human-Rights-Related Training	—	Approx. 1,175 participant-completions

Grievance Mechanisms & Communication Channels

Grievance Party	Channel	Contact
Employees (labor rights / workplace safety)	Regular labor-management meetings (2 held in 2025); HR liaison	Human Resources
Employees (general grievances)	Ad hoc meetings with supervisors and colleagues; annual employee satisfaction survey	Department supervisors
Suppliers	Procurement liaison; ad hoc meetings	Procurement
External Stakeholders	Market Observation Post System; company website	Spokesperson's Office

No employee or supplier complaints or reports of unethical conduct were received in 2025 (0 cases in total).

Follow-Up & Next Steps

Tracking Item	Current Status	Next Steps
Deepening supplier human-rights assessment	29 suppliers completed self-assessment; some suppliers have begun HRDD planning	Plan on-site visits; require suppliers to provide supporting documentation of labor compliance
Workplace safety & anti-bullying	Company-wide awareness campaigns ongoing	Continue training; refine grievance investigation procedures

Personal data protection	251 completions of personal-data training; no breaches in 2025	Continue annual data inventory and training
Formalizing the HRDD process	2025 due diligence based on employee survey and supplier assessment as a starting point	Formal HRDD policy statement and annual questionnaire from 2026, with disclosure refined over time

Community Engagement

Pursuant to Article 27 of the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Company assesses the impact of its operations on the community, with the Social Engagement Team under the sustainability governance structure coordinating community care, arts and culture, and public welfare activities. In 2025, through corporate volunteering visits, cultural walking tours, and ecological education in various formats, the Company engaged employees in community development, cultural preservation, and environmental education activities. Specific measures and participation are set out below:

Category & Activity	Key Participation Content	Sustainability Value & Educational Significance	Participants
Multicultural Understanding — Xiangtianhu Saisiyat Culture / Nanzhuang Hakka Culture	Introduction to the Saisiyat Pas-ta'ai (Ritual for Short Spirits); Hakka settlement history and cultural preservation	Strengthens respect for multiculturalism and ethnic inclusion; supports cultural transmission	2 sessions, 201 participants
Multicultural Understanding — Eastern Taiwan Blue Train & Tribal Identity	Railway history and tribal mountain-forest knowledge; Indigenous self-identity perspectives	Promotes cultural diversity; enhances Indigenous self-identity and understanding of land relationships	1 session, 30 participants
Ecological Conservation & Sustainable Tourism — Xitou & Shanlinxi Natural Ecology	Green building, nature education center, ecological observation	Cultivates biodiversity-conservation awareness and low-impact tourism concepts	1 session, 78 participants
Ecological Conservation & Sustainable Tourism — Alishan Forest Railway & Forestry History	Forestry development history; giant-tree protection and restoration	Encourages reflection on forest resource management; raises awareness of forestry sustainability and conservation	1 session, 41 participants
Urban Cultural Memory Preservation — Taipei City Walking Tour	Walking tour covering history, colonial legacy, and modernization	Promotes understanding of local culture and adaptive reuse of cultural heritage	1 session, 71 participants
Urban Cultural Memory Preservation / Industrial Transition — Ruifang Houtong Coal-Mining History	Energy transition, mining-disaster lessons, industrial regeneration	Strengthens understanding of energy policy; supports just transition and community regeneration	1 session, 102 participants
Urban Cultural Memory Preservation — Wanhua Cultural Walking Tour	River-port trade and urban development	Builds understanding of accumulated urban culture and pluralistic social formation	1 session, 100 participants

In 2025, community engagement activities totaled 7 sessions with 623 participant-visits, spanning three main themes: multicultural understanding, ecological conservation and sustainable tourism, and urban cultural memory preservation. In addition, to cultivate quality local talent, the Company partnered with nearby universities and colleges on an on-campus internship program, hiring 2 interns in 2025, fulfilling its responsibility to give back to the local community and education through industry-academia collaboration.

Talent Development & Compensation

NT\$2.323 M

Total Employee Training Expenditure

2,346 participant-completions

In 2025, the Company's total employee training expenditure was NT\$2,323 thousand across 2,346 participant-completions, averaging approximately NT\$6,526 per employee; cybersecurity training reached 20 participants and 848 cumulative hours; ethics and workplace-safety training together exceeded 1,200 participant-completions. Performance-review coverage reached 100%, with annual reviews conducted under the Performance Appraisal Policy that inform pay adjustments, promotions and bonus decisions. Full-time non-managerial employees (229 people) had average 2025 pay of NT\$841 thousand/year and median pay of NT\$689 thousand/year.

Entry-Level Pay vs. Local Minimum Wage

Gender	Entry-Level Standard Pay (hourly, NT\$)	Ratio to Local Minimum Wage
Male	319*	167.9%*
Female	279*	146.8%*

Note: Taiwan's statutory minimum wage in 2025 was NT\$28,590 per month.

Gender Pay Ratio by Job Category (Female : Male)

Job Category	Female Hourly Pay (NT\$)	Male Hourly Pay (NT\$)	Pay Ratio (F:M)
Managerial	940	866	108.56%
Administrative	292	346	84.43%
Technical	279	319	87.38%
Sales	300	406	73.96%
Overall Average	315	340	92.69%

Occupational Health & Safety

0

Material Occupational Injury Cases
Health-checkup coverage 100%

The Company's occupational health and safety management system covers the Taipei headquarters and all four branch offices nationwide, protecting all 356 regular employees (100%). In 2025, workplace-safety courses (including ending workplace violence and sexual-harassment prevention) reached 411 cumulative completions; annual health checkups reached 100% coverage; fire-evacuation drills were held at least once during the year; and 2 labor-management meetings were convened. Estimated total working hours for the year were 717,504, with no fatalities or severe occupational injury cases; there was 1 recordable minor occupational-injury case (0.39%, see table below) and no occupational-illness cases. Occupational health and safety management currently follows the Occupational Safety and Health Act and the Labor Standards Act; the Company has not yet obtained ISO 45001 certification.

In response to the amendment to the Occupational Safety and Health Act on workplace-bullying prevention (effective March 8, 2025), the Company's HR and Legal Affairs departments have begun establishing a corresponding RACI matrix, clearly defining responsibility for prevention-mechanism design, grievance intake, and investigation procedures.

2025	Fatalities (# & rate)	Severe Cases (# & rate, excl. fatalities)	Recordable Cases (# & rate)
Occupational Injury	0, 0.00%	0, 0.00%	1, 0.39%
Occupational Illness	0, 0.00%	0, 0.00%	0, 0.00%

07 Environmental: Climate & Resource Management

Climate Governance & Targets

Climate Risk & Opportunity Identification (TCFD Disclosure)

The Company references the Task Force on Climate-related Financial Disclosures (TCFD) framework to systematically identify the physical and transition impacts of climate change on its operations. On transition risk, tightening carbon-pricing mechanisms (such as carbon fees) and energy regulations may increase long-term operating costs. On physical risk, since operations are concentrated in the greater Taipei metropolitan area, extreme weather events (such as heavy rainfall or severe typhoons) could pose potential threats to facility operations and service stability. On climate opportunity, adopting the ISO 50001 energy management system and pursuing renewable energy procurement can both optimize energy efficiency and reduce long-term energy costs, strengthening green operational resilience.

Phased Decarbonization & Renewable Energy Roadmap

The Company has set clear short-, medium- and long-term operational decarbonization targets:

Horizon	Target Year	Target
Short-Term	2025	Reduce Scope 2 purchased-electricity emissions by 1.5% vs. baseline year; complete a Scope 3 baseline inventory
Medium-Term	2030	Reduce operational carbon emissions (Scope 1 + 2) by 5% vs. 2023 baseline year (339.13 tCO ₂ e)
Long-Term	2050	Achieve full operational carbon neutrality

In line with the Group's net-zero roadmap, the Company is pursuing systematic energy-conservation and decarbonization measures toward lower-carbon operations. It has adopted the ISO 50001 energy management system to continuously improve energy efficiency and reduce energy consumption per unit of output, and, in line with the Group's RE100 net-zero commitment, has mapped a transition pathway targeting 100% renewable energy use by 2029. Building on this foundation, the Company will progressively refine its decarbonization planning toward the long-term goal of operational carbon neutrality by 2050.

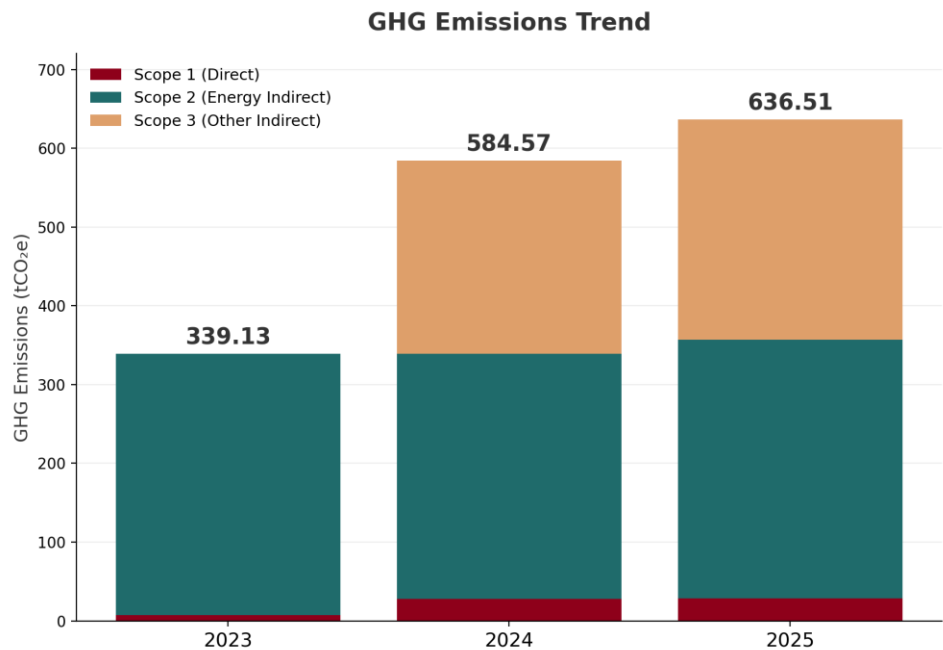
The Company's ISO 50001:2018 Energy Management System certification has been externally verified by BSI, with the certificate valid from October 26, 2024 to October 25, 2027.

Internal Carbon Pricing (ICP) & IFRS S2 Alignment

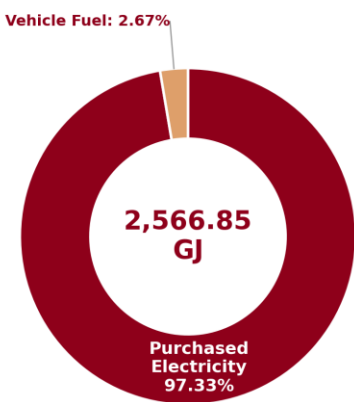
In response to the premium and incremental operating cost associated with renewable-energy procurement (solar PPAs and T-REC renewable energy certificates), the Company is planning an Internal Carbon Pricing (ICP) mechanism. By translating decarbonization costs into financial terms, this will serve both as a basis for internal capital expenditure and energy-procurement decisions and as an important input for quantitative assessment aligned with IFRS S2 climate-

related financial disclosure (transition risk). For climate scenario analysis, the Company currently applies the IPCC AR6 scenarios (SSP1–SSP5) for qualitative risk assessment, and will progressively build a more precise quantitative climate-financial model to continue improving the quality of its sustainability disclosures.

Greenhouse Gas Management



2025 Energy Mix (Total: 2,566.85 GJ)



The Company follows the ISO 14064-1:2018 greenhouse gas inventory standard, with a reporting scope covering all Taiwan operating sites and the subsidiary Fortune Technology Systems Corporation, compiled using the operational-control approach and independently verified by BSI. Emissions intensity in 2025 was 0.1326 tCO₂e per NT\$1 million of revenue, down approximately 12.2% from 0.151 in 2024, primarily reflecting overall revenue growth combined with reduced electricity consumption from energy-saving measures.

Item (metric tons CO ₂ e)	2025	2024	2023
Scope 1 (Direct)	28.28	27.83	7.32
Scope 2 (Energy Indirect)	328.94	311.37	331.81
Scope 3 (Other Indirect)	279.29	245.37	N/A (not yet in scope)
Total	636.51	584.57	339.13
GHG Emissions Intensity (tCO ₂ e / NT\$M revenue)	0.1326	N/A	N/A

Note: 2023 and 2024 figures were self-inventoried under the Ministry of Environment's GHG inventory guidelines and were not third-party verified.

Energy Management

The Company adopted the ISO 50001 energy management system in 2024, improving energy efficiency through measures such as document digitization, reduced paper use, and water/electricity monitoring. The Company did not use renewable energy in 2025; actual measures reduced electricity consumption by 97,036 kWh, equivalent to a 45.995-metric-ton reduction in carbon emissions. Energy intensity was 0.9527 GJ per NT\$1 million of revenue.

Energy Item	2025	2024	2023
Electricity – Non-Renewable (kWh)	693,960	656,901	672,879
Electricity – Renewable (kWh)	0	0	0
Vehicle Gasoline, Scope 1 (liters)	2,161.20	0	0
Total Energy Consumption (GJ)	2,566.85	2,364.84	2,422.36
Energy Intensity (GJ / NT\$M revenue)	0.9527	1.0529*	1.0143*

Note: 2023 and 2024 figures were self-inventoried and not third-party verified.

External Energy Consumption

Energy Item	2025
External Energy Consumption (GJ)	0*
External Energy Intensity (GJ / NT\$)	0*

Note: External energy-use data was not obtained.

Water Resource Management

1,513 m³

2025 Total Water Withdrawal

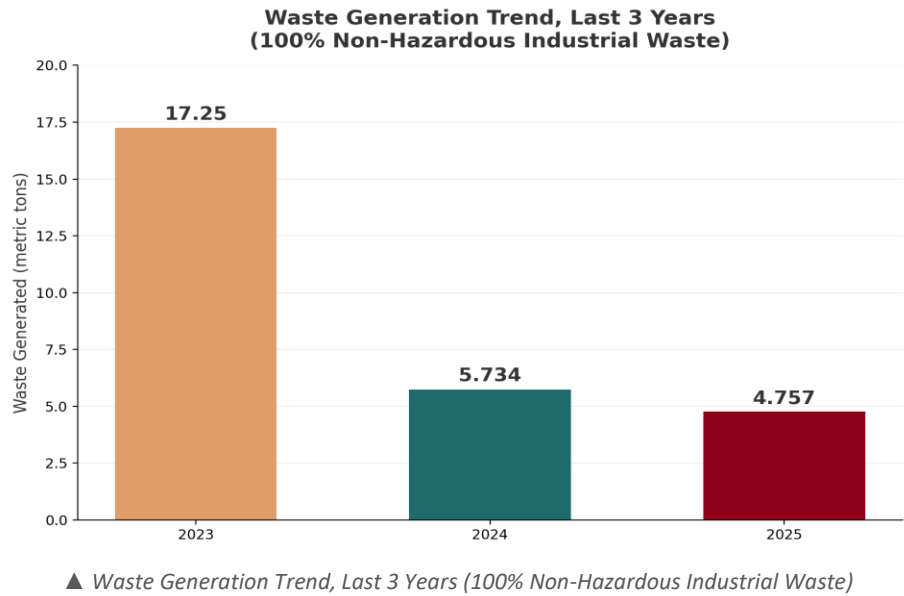
Intensity 0.5616 tons / NT\$M revenue

Total water withdrawal in 2025 was 1.513 thousand cubic meters. As water use is limited to general office and domestic purposes, discharge volume is not separately metered and is therefore treated as equal to total withdrawal; water-use intensity was 0.5616 metric tons per NT\$1 million of revenue. All water is sourced from third-party municipal supply. As an information-services company, the Company's wastewater is essentially general domestic sewage, involving no discharge of priority-concern chemical substances; there were no non-compliant discharge events in 2025.

On water management measures, the Company has completed the installation of water-saving faucets and discussed an annual reduction target at its monthly sustainability meeting. The meeting resolved to use 2024 (1.567 thousand m³) as the baseline year, with an annual water-reduction target of 10% for ongoing tracking.

Withdrawal Category (thousand m ³)	2025	2024	2023
Third-Party Water (Municipal)	1.513	1.567	1.714
Surface / Groundwater / Seawater	0	0	0
Total Withdrawal	1.513	1.567	1.714
Total Discharge	1.513	1.567	1.714

Waste Management



As an information-services company operating from office space, the Company generates only general industrial waste and no hazardous waste. Waste intensity in 2025 was 0.0018 metric tons per NT\$1 million of revenue, sharply down from 17.25 metric tons in 2023. The Company maintains a waste-reduction policy: recycled materials accounted for 35% of total waste discharged in 2025; using 2024 (5.734 metric tons) as the baseline year, the Company targets a 5% reduction in total waste by 2026.

On the circular economy, the monthly sustainability meeting reviewed current waste-management practices and found that the Company currently engages only in basic recycling, without a resale or reuse mechanism. The meeting resolved to have the General Affairs department evaluate the purchase of a small food-waste processor (a grinding-and-drying type) to put concrete waste-reduction and circular-reuse measures into practice; progress will be tracked and disclosed in the next report.

Item (metric tons)	2025	2024	2023
Non-Hazardous Waste Generated	4.757	5.734	17.25*
Hazardous Waste Generated	0	0	0
Total Waste	4.757	5.734	17.25*
Total Recycled	3.817	2.644	No data available

Note: 2023 figures were not directly measured and are disclosed based on contracted weight.

Biodiversity

The Company recognizes the critical importance of biodiversity and deforestation prevention to ecological balance and climate stability. In 2025, the Company joined Commonwealth Magazine's Corporate Sustainability River Basin Pact as a concrete action addressing biodiversity and water-resource issues. As an office-based information-services company, the Company has not identified any own sites or supply-chain activities with material biodiversity impact, and will continue to refine its identification and disclosure practices in line with GRI 101 Biodiversity requirements as appropriate.

Appendix Assurance Status & Data Disclosure Index

External Assurance & Verification Status

Item	Assurance / Verification Body	Status
Consolidated Financial Statements	Deloitte & Touche	Unqualified opinion audit report
GHG Inventory	BSI	ISO 14064-1:2018
Sustainability Report Itself	Not yet commissioned	Full report assurance to be arranged per FSC timeline
Information Security Management	BSI	ISO 27001:2022, certificate valid through 2027/04/06
Energy Management	BSI	ISO 50001:2018, certificate valid through 2027/10/26

Reporting Standards

This report was prepared in accordance with the GRI Universal Standards 2021, with reference to the IFRS S1/S2 sustainability disclosure framework and the Taiwan Stock Exchange's Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. The full GRI content index and the SASB Software & IT Services industry-standard disclosure table are set out below.

GRI Content Index

No.	Disclosure	Chapter	Page
GENERAL DISCLOSURES — GRI 2: General Disclosures 2021			
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2-2	Entities included in sustainability reporting	01 About This Report	3–4
2-3	Reporting period, frequency and contact point	01 About This Report	3–4
2-4	Restatements of information	01 About This Report	3–4
2-5	External assurance	01 About This Report	3–4
2-6	Activities, value chain and other business relationships	01 About This Report; 05 Corporate Governance	3–4; 13–19
2-7	Employees	06 Social: A Supportive Workplace	20–31
2-8	Workers who are not employees	06 Social: A Supportive Workplace	20–31
2-9	Governance structure and composition	03 Company Overview & Governance Structure	6–7
2-10	Nomination and selection of the highest governance body	03 Company Overview & Governance Structure	6–7
2-11	Chair of the highest governance body	03 Company Overview & Governance Structure	6–7
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2-14	Role of the highest governance body in sustainability reporting	03 Company Overview & Governance Structure	6–7
2-15	Conflicts of interest	03 Company Overview & Governance Structure	6–7
2-16	Communication of critical concerns	03 Company Overview & Governance Structure	6–7
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2-18	Evaluation of the performance of the highest governance body	03 Company Overview & Governance Structure	6–7
2-19	Remuneration policies	03 Company Overview & Governance Structure	6–7
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2-21	Annual total compensation ratio	03 Company Overview & Governance Structure	6–7
2-22	Statement on sustainable development strategy	03 Company Overview &	6–7

		Governance Structure	
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2-28	Membership associations	05 Corporate Governance	19
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2-30	Collective bargaining agreements	06 Social: A Supportive Workplace	20–31
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3-2	List of material topics	04 Stakeholders & Material Topics	8–12
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201-3	Defined benefit plan obligations and other retirement plans	05 Corporate Governance	13–19
201-4	Financial assistance received from government	05 Corporate Governance	13–19
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202-2	Proportion of senior management hired from the local community	06 Social: A Supportive Workplace	20–31
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203-2	Significant indirect economic impacts	06 Social: A Supportive Workplace	20–31
204-1	Proportion of spending on local suppliers	05 Corporate Governance	13–19
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205-2	Communication and training on anti-corruption policies	05 Corporate Governance	13–19
205-3	Confirmed incidents of corruption and actions taken	05 Corporate Governance	13–19
206-1	Legal actions for anti-competitive behavior	05 Corporate Governance	13–19
207-1	Approach to tax	05 Corporate Governance	13–19
207-2	Tax governance, control and risk management	05 Corporate Governance	13–19
207-3	Stakeholder engagement on tax	05 Corporate Governance	13–19
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404-1 to 404-3	Training and Education	06 Social: A Supportive Workplace	20–31
405-1	Diversity of governance bodies and employees	03 Company Overview; 06 Social	6–7; 20–31
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408-1	Operations and suppliers at significant risk of child labor	06 Social: A Supportive Workplace	20–31
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SASB Software & IT Services Industry Standard Index

Topic	Code	Metric	2025 Response
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) % grid electricity, (3) % renewable	(1) 2,566.853 GJ (electricity 2,498.257 GJ + vehicle fuel 68.596 GJ); FIS: 2,121.778 GJ, subsidiary: 376.479 GJ. (2) 97.33%. (3) 0%
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.2	(1) Total water withdrawn, (2) total water consumed, each in regions of high/extreme baseline water stress	(1) 1.513 thousand m ³ . (2) 1.513 thousand m ³
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.3	Discussion of environmental considerations in data center strategy	Not applicable — no data center strategic planning
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices on targeted advertising and user privacy	Not applicable — the Company has no advertising business
Data Privacy & Freedom of Expression	TC-SI-220a.2	Number of users whose information is used for secondary purposes	Not applicable — the Company's clients are enterprises, not consumers
Data Privacy & Freedom of Expression	TC-SI-220a.3	Total monetary losses from legal proceedings involving user privacy	No user-privacy-related legal proceedings in 2025
Data Privacy & Freedom of Expression	TC-SI-220a.4	(1) Government requests for user information, (2) users affected, (3) % resulting in disclosure	0 instances
Data Privacy & Freedom of Expression	TC-SI-220a.5	List of countries where core products/services are subject to government surveillance/blocking/censorship	Operations are limited to Taiwan; core services are not subject to such government influence
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) % involving personal data, (3) users affected	2025: confirmed no data breaches, no personal-data breach
Data Security	TC-SI-230a.2	Description of approach to identifying and addressing data security risks (incl. third-party cybersecurity standards)	ISO 27001 information security management framework
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	% of employees requiring a work visa	0% — all employees are Taiwan nationals
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2	Employee engagement as a percentage	No formal employee-engagement survey conducted
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.3	Gender and diversity representation for (a) executive, (b) non-executive, (c) technical, (d) all other employees	See pages 20–22
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total monetary losses from legal proceedings associated with anti-competitive behavior regulations	No anti-competitive or antitrust litigation confirmed in 2025

Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	(1) Number of performance issues, (2) number of service disruptions, (3) total customer downtime	0 instances
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	No formal written business-continuity risk disclosure document at this time
Activity Metric	TC-SI-000.A	(1) Number of licenses or subscriptions, (2) % cloud-based	Number of licenses/subscriptions and cloud share not currently tracked
Activity Metric	TC-SI-000.B	(1) Data processing capacity, (2) % outsourced	Data processing capacity and outsourced share not currently tracked
Activity Metric	TC-SI-000.C	(1) Amount of data storage, (2) % outsourced	Data storage volume and outsourced share not currently tracked

For any questions or suggestions regarding the contents of this report, please contact:

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