

# Acer E-Enabling Service Business Inc.

## Annual Report 2025

Printed on March 30, 2026

Taiwan Stock Exchange Market Observation Post System: <https://mops.twse.com.tw>  
AEB annual report is available at <https://www.aceraeb.com/>

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## **IV. Auditors**

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## **V. Overseas Securities Exchange**

None.

## **VI. Corporate Website**

[www.aceraeb.com](http://www.aceraeb.com)

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## I. Letter to Shareholders

Dear Shareholders,

Looking back on 2025, according to the International Monetary Fund (IMF), data show that the global economic growth rate was 3.3%, reflecting that global enterprises were able to effectively adjust their supply chains despite high tariffs and trade tensions in 2025, and the AI investment wave drove demand for global IT equipment, cloud infrastructure, and semiconductors, causing technology spending to increase significantly. In Taiwan, the Directorate-General of Budget, Accounting and Statistics estimated the full-year 2025 economic growth rate at 7.37%, benefiting from unprecedented demand driven by the expansion of global AI infrastructure, resulting in strong growth in exports of AI servers, HPC (high-performance computing), advanced semiconductors, and electronic components. AEB benefited from AI demand and technology expansion, as enterprise and government clients actively invested in cloud and digital transformation, and expanded cloud, cybersecurity, and AI innovative technology managed services. As a result, AEB's 2025 revenue grew by more than 11% year-over-year.

The rapid advancement of new technologies, particularly breakthroughs in cloud computing and large-scale AI models, has made enterprises increasingly reliant on cloud computing and intelligent workflows. Generative AI applications — from ChatGPT and Gemini to emerging Agentic AI — have become the core driving force of enterprise digital transformation. According to Gartner, global AI spending is projected to reach US\$2.52 trillion in 2026, up 44% from 2025, with AI infrastructure rising sharply, driving surging demand for data centers, GPUs, servers, and network equipment in tandem. IDC indicates the AI server market experienced explosive growth in 2025, with this hardware investment trend expected to continue into 2026 as a key driver of the global AI economy. In Taiwan, IDC projects the AI platform market to grow from US\$134 million in 2025 to US\$608 million in 2029, demonstrating that AI platforms, cloud deployments, and enterprise-level AI adoption are rapidly expanding. Meanwhile, Statista forecasts Taiwan's generative AI market to reach US\$554 million in 2025, with a compound annual growth rate of approximately 37%, continuing to expand. plays the role of "AI Service Provider", driving AI-powered products and services — including data analytics, cloud enablement, cybersecurity, and AI applications — to help clients rapidly adopt AI tools, achieve deeper digital transformation, and strengthen enterprise resilience in the face of uncertainty.

Benefiting from enterprise demand for cloud and digital transformation, as well as the rapid development of Agentic AI, AEB 2025 operating performance improved through the dedicated efforts of all employees, with revenue and profit both growing compared to fiscal year 2024. The relevant operating results are presented below:

Unit: NT\$ thousands

| Item              | Fiscal Year          | 2025      | 2024      | Change (Increase/Decrease) |        |
|-------------------|----------------------|-----------|-----------|----------------------------|--------|
|                   |                      |           |           | Amount                     | %      |
| Financial Results | Net Revenue          | 9,661,000 | 8,687,665 | 973,335                    | 11.20% |
|                   | Gross Profit         | 1,202,468 | 1,121,775 | 80,693                     | 7.19%  |
|                   | Operating Income     | 740,641   | 654,958   | 85,683                     | 13.08% |
|                   | Net Income after Tax | 595,134   | 538,964   | 56,170                     | 10.42% |

|               |  | Fiscal Year |        |
|---------------|--|-------------|--------|
| Item          |  | 2025        | 2024   |
| Profitability | Return on Assets                         | 9.6%        | 9.2%   |
|               | Return on Equity                         | 26.4%       | 26.2%  |
|               | Operating Income as % of Paid-in Capital | 178.7%      | 158%   |
|               | Pre-tax Income as % of Paid-in Capital   | 179.8%      | 160.5% |
|               | Net Profit Margin                        | 6.2%        | 6.2%   |
|               | Earnings Per Share (NT\$)                | 14.36       | 13.0   |

As continues to refine its operating results, AEB has also continuously been expanding its investments in cloud, Agentic AI, and cybersecurity as core technology areas, achieving multiple international vendor certifications and earning high levels of client recognition, demonstrating deep technical capabilities and service quality. As the cloud services market matures, enterprises' reliance on cloud value-added services, consulting support, and holistic architecture planning continues to grow, and Agentic AI-driven digital transformation is rapidly increasing enterprise demand for data governance, application deployment, and operational intelligence, thereby fueling growth in cloud deployment and AI adoption. Additionally, cybersecurity requirements within cloud environments have increased substantially. AEB continues to deepen its technical capabilities, strengthening cloud operations, AI application integration, and the completeness of its cybersecurity services, providing highly reliable and high-value-added professional support. With "Long-term Partner" as its core philosophy, AEB helps clients maintain competitive advantages amid the rapidly evolving wave of digital transformation, building solid, mutually beneficial partnerships and advancing together toward sustainable growth.

Looking ahead to 2026, the International Monetary Fund (IMF) forecasts global economic growth of 3.3%, indicating the global economy remains resilient despite a high base and policy uncertainty. The key driver remains AI investment — encompassing data center expansion, demand for high-end chips, and AI server procurement — combined with relatively accommodative financial conditions that continue to support the technology and manufacturing sectors. However, in 2026, the global economy continues to face numerous challenges. For example, if AI investments fail to deliver the expected productivity gains, technology assets may face corrections, and renewed escalation of trade policies and geopolitical tensions could disrupt supply chains and energy markets. Nevertheless, driven by the technology sector's push to advance AI and automation, demand for related hardware and software solutions is expected to continue growing, and Taiwan's overall economy is projected to maintain steady growth.

Today, with the maturation of Agentic AI and data technologies, the IT services industry's digital transformation demands have evolved from "efficiency improvement" to "operational resilience strengthening." Enterprises of all sizes are continuously integrating AI into operations, services, and decision-making processes to enhance agility and competitiveness. Meanwhile, rising geopolitical risks globally and the proliferation of AI open-source models have significantly elevated cybersecurity threats, with new risks emerging from cyberattacks and data breaches to model poisoning. As enterprises advance digital transformation and leverage Agentic AI, cybersecurity demand has surged significantly, creating greater opportunities for in cloud architecture, AI security, and cybersecurity services and technology offerings. Facing growing market emphasis on compliance, resilience, and security, AEB expects to expand its service scope — from helping clients migrate to the cloud and deploy AI applications to providing comprehensive cybersecurity protection — forming a more complete and strategically deep business layout.

Looking to the future, AEB continues to deepen its core positioning as "The Cloud Company That Understands On-Premises the Best, AI Service Provider," and drives growth through three key directions. First, under the dual engines of cloud and cybersecurity, AEB strengthens multi-cloud and hybrid cloud management capabilities, expands cloud operations managed services, and helps enterprises balance flexibility, efficiency, and security when updating their IT architecture, applications, or digital environments. Second, in advancing data governance and AI service deployments, AEB provides diverse industry AI solutions, Agentic AI and Microsoft Copilot use cases, and helps clients build data middle platforms to integrate AI into operational workflows. Third, AEB implements regional business strategies, leveraging existing subsidiaries in mainland China and Vietnam to deepen services for Taiwanese enterprises, and, in response to the continued relocation of supply chains, establishing service bases in Southeast Asia and other markets to strengthen local support and technical capabilities, driving continued growth in revenue and profit. Going forward, AEB will leverage cloud, AI, and cybersecurity as its core capabilities to drive enterprise digital transformation and operational innovation, continuously expanding its competitive advantages and market footprint.

Finally, we sincerely thank all shareholders for their continued support and encouragement. We wish all shareholders good health and every success.

Chairman: Jason Chen

General Manager: Sandy Chou

CFO: Kevin Cheng

## 2025 Operating Results and 2026 Operating Plan

### A. Business Policies

- (1) To implement a software economy and AI ecosystem business model, adapting to the 2026 environment of high-base economic growth, rising geopolitical risks, and shifting technology investment structures, by integrating supply-side technologies including cloud, AI, cybersecurity, and data governance to address the strategic needs of enterprise and government clients. continues to leverage advanced cloud services, Generative AI and Agentic AI (Agentic AI) and data application technologies to help enterprise users advance AI from the experimental and adoption stage into actual operational workflows and decision-making systems, creating measurable business value and achieving sustainable operations.
- (2) To continue advancing platform economics, with "subscription economy" as the core approach, adapting to the shift in enterprise IT investment from one-time projects toward long-term operations and service-based models, and expanding cloud PaaS services to enterprise users across different industries and scales; including the "Cloud Managed Platform" and "Data Middle Platform and Open Intelligent Analytics Platform" for hybrid cloud and multi-cloud deployments, the "MDR (Managed Detection and Response) Heterogeneous Security Managed Platform" for enterprise cybersecurity needs, as well as the "Reading Platform" for digital reading, the "Ticketing Platform" for arts, culture, and sports tickets, and the "Payment Platform" integrating online and offline retail payment applications.
- (3) To position as "The Cloud Company That Understands On-Premises the Best, AI Service Provider," providing enterprises with complete services for deploying Generative AI and Agentic AI, and cloud digital tools within secure, compliant, and governable frameworks — including consulting, value-added applications, system development, operations management, and information security — leveraging C3A+P core capabilities to continue developing solutions for enterprise and government users in smart healthcare, smart retail, resilient government, and smart manufacturing, helping clients optimize operational efficiency and strengthen business resilience under highly uncertain environments.

### B. Business Objectives

- (1) To place customer needs at the core, providing a seamless Customer Journey, implementing Key Account management strategies, deepening long-term partnerships, and becoming a trusted IT services brand for enterprises and government agencies.

- (2) To focus on cloud, AI Agent, cybersecurity, and other key digital transformation solutions, providing highly available, stable, and secure IT services to improve the operating gross margin structure and overall service value.
- (3) To continuously expand the scope of services and market outreach, deepen penetration within existing industries, and develop new application scenarios, enhancing profitability and long-term shareholder value.
- (4) To align with the United Nations Sustainable Development Goals (SDGs), integrating cloud, data, and AI capabilities to provide enterprises with ESG-related solutions, fulfilling corporate social responsibility while pursuing growth and profitability.
- (5) To protect the digital assets of enterprises and government agencies, building a "last-mile" cybersecurity "backup and redundancy" solution, while also offering the "MDR Heterogeneous Security Managed Platform" service — through which 's professional cybersecurity team provides stable and reliable monitoring and analytical reports to enhance organizational resilience from a cybersecurity perspective.

#### C. Business Planning and Marketing Strategy

- (1) To provide customized, project-based, or standardized information application value-added services tailored by industry (e.g., high-tech, financial, manufacturing, retail, healthcare, and government) and enterprise scale (e.g., large, medium, small, and start-ups) to meet the operational needs of enterprise clients at various stages.
- (2) To combine internal technology and R&D teams with collaboration with international vendors, industry partners, and academia to accelerate the deepening of core cloud, AI, and cybersecurity service capabilities, while continuously developing innovative enterprise application services with market demand.
- (3) To use an OMO (Online Merge Offline) marketing strategy, providing clients with experiential knowledge marketing that integrates virtual and physical experiences, expanding the client base, accelerating transactions, and enhancing customer service.
- (4) To strengthen the Value Chain partner ecosystem, integrating vendor, technology, consulting, and platform services to enhance the overall effectiveness of sales and value-added services, driving steady revenue growth.

#### D. Future Development Strategy

- (1) To continue integrating cloud, big data, generative AI, and Agentic AI, VR/AR/MR, edge computing, immersive environments, and blockchain, with digital asset protection at the core, providing complete managed threat detection and response cybersecurity services, becoming a long-term intelligent partner for enterprise digital transformation and AI adoption.
- (2) To start from the overseas operational needs of existing clients, forming alliances with strategically complementary partners to extend services to niche markets and specific industries in the Asia-Pacific region, helping enterprises carry out AI-driven and intelligent transformation, gradually expanding regional influence.
- (3) To uphold the ESG (Environmental, Social, Governance) spirit through both internal and external business activities to implement sustainable development principles, and fulfill the social responsibilities of the Company and its employees.

#### E. Impact of External, Regulatory, and Overall Business Environment

- (1) To continuously comply with and strengthen data and privacy protection, cybersecurity, backup and redundancy, and Software Development Life Cycle (DevSecOps-development, security, operation) related regulations and standards, ensuring the security and compliance of cloud services, data applications, and AI systems.
- (2) The ongoing Russia-Ukraine war, escalating conflict in the Middle East, and adjustments to trade and technology policies in major economies, along with global economic pressures from inflation and interest rate changes, will affect the pace of enterprise investment and digital transformation priorities. AEB will adjust its product and service mix in a timely manner based on overall conditions and client needs.
- (3) The rapid evolution of emerging technologies and market restructuring bring both opportunities and challenges to the IT services industry. AEB will continue to monitor industry trends and flexibly adjust its business strategy to maintain long-term competitiveness.

## II. Corporate Governance Report

### 1. Information on Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices

(I) Directors and Supervisors (The Company established an Audit Committee on December 4, 2020; therefore, the supervisor system does not apply.)

#### 1. Directors' and Supervisors' names, gender, age, nationality, educational/professional background, date first elected/appointed, concurrent positions, shares held, and nature of shareholding

March 30, 2026

| Title                | Name                          | Gender Age      | Nationality or Place of Registration | Date First Elected | Date Elected | Term    | Shares Held at Time of Election |        | Current Shares Held |        | Shares Held by Spouse and Minor Children |       | Shares Held in Others' Names |   | Major(Educational)Background   | Current Positions Held at the Company and Other Companies | Other Managers, Directors, or Supervisors with Spousal or Within-Second-Degree Kinship |      |              | Remarks |
|----------------------|-------------------------------|-----------------|--------------------------------------|--------------------|--------------|---------|---------------------------------|--------|---------------------|--------|--|-------|------------------------------|---|--|---|--|------|--------------|---------|
|                      |                               |                 |                                      |                    |              |         | Shares                          | Ratio  | Shares              | Ratio  | Shares                                   | Ratio | Shares                       | Ratio   |  |   | Title  | Name | Relationship |         |
| Director             | Acer BeingWare Holding Inc.   | -               | R.O.C.                               | 2016.6.7           | 2023.6.9     | 3 years | 27,505,000                      | 75.46% | 26,303,000          | 63.46% | 0  | 0     | 0                            | 0   | None   | None  | None   | None | None         | None    |
|                      | Representative: Jason Chen    | Male<br>60-70   | R.O.C.                               | 2020.9.3           | 2023.6.9     | 3 years | 0                               | 0      | 3,852               | 0.01%  | 0  | 0     | 283,312                      | 0.68%   | University of Missouri-Columbia, MBA<br>Acer Incorporated, Chairman & CEO<br>Taiwan Semiconductor Manufacturing Co., Ltd.<br>Senior Vice President of Worldwide Sales and Marketing<br>Taiwan Semiconductor Manufacturing Co., Ltd., Vice President of Corporate Development<br>Intel Corporation, Global Vice President | Note  | None   | None | None         | None    |
|                      | Representative: Meggy Chen    | Female<br>50-60 | R.O.C.                               | 2017.7.5           | 2023.6.9     | 3 years | 0                               | 0      | 0                   | 0      | 0  | 0     | 0                            | 0   | UCLA Anderson School of Management, MBA<br>Acer Incorporated, Global Treasury Director   | Note  | None   | None | None         | None    |
|                      | Representative: Maverick Shih | Male<br>50-60   | R.O.C.                               | 2016.6.7           | 2023.6.9     | 3 years | 0                               | 0      | 31,576              | 0.08%  | 6,423                                    | 0.02% | 0                            | 0   | University of Southern California, Ph.D. in Electrical Engineering<br>Acer Cloud Technology (Taiwan) Inc., General Manager   | Note  | None   | None | None         | None    |
| Independent Director | Honda Chou                    | Male<br>60-70   | R.O.C.                               | 2020.12.4          | 2023.6.9     | 3 years | 0                               | 0      | 0                   | 0      | 0  | 0     | 0                            | National Chengchi University, EMBA Program<br>Bo-Han Co., Ltd., Compensation Committee member and Independent Director<br>Gudeng Precision Industrial Co., Ltd., Supervisor<br>Unistar Entertainment Inc., CFO<br>Acer Incorporated, CFO / Manager<br>BenQ Corporation, Section Chief / Deputy Manager / Manager<br>Deloitte, Auditor | None   | None  | None   | None | None         |         |
| Independent Director | Michael Wang                  | Male<br>60-70   | Taiwan                               | 2023.6.9           | 2023.6.9     | 3 years | 0                               | 0      | 0                   | 0      | 0  | 0     | 0                            | National Taiwan University, B.S. in Mechanical Engineering<br>Taiwan Taxis Co., Ltd., Special Assistant to Chairman<br>Acer Incorporated, Director/<br>Vice President   | None   | None  | None   | None | None         |         |

|                      |                 |               |        |           |          |         |   |   |   |   |   |   |   |   |   |  |      |      |      |      |      |
|----------------------|-----------------|---------------|--------|-----------|----------|---------|---|---|---|---|---|---|---|---|---|--|------|------|------|------|------|
|                      |                 |               |        |           |          |         |   |   |   |   |   |   |   |   | Sinosoft Technology Corporation, Business Group General Manager<br>ComTrend Corporation, Vice President<br>Arima Communications Corp., Vice President |  |      |      |      |      |      |
| Independent Director | Meng-Chao Tseng | Male<br>60-70 | R.O.C. | 2020.12.4 | 2023.6.9 | 3 years | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0   | Chung Yuan Christian University, M.S. in Applied Chemistry<br>Taiwan Semiconductor Manufacturing Co., Ltd., Vice President<br>Taiwan Semiconductor Manufacturing Co., Ltd. North Fab Site Assistant Vice President<br>Taiwan Semiconductor Manufacturing Co., Ltd. Fab 2 Deputy Manager/Manager/Fab Deputy Director/Fab Director/Assistant Vice President<br>Taiwan Semiconductor Manufacturing Co., Ltd. Process Engineer/Section Chief<br>Industrial Technology Research Institute, Process Engineer<br>Taiwan CIS Electronics Corp., Engineer     | None | None | None | None | None |
| Independent Director | David Yeh       | Male<br>50-60 | R.O.C. | 2020.12.4 | 2023.6.9 | 3 years | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0   | University of Michigan-Ann Arbor, M.S. in Electrical Engineering<br>Amazon Web Services (AWS), Greater China Ecosystem and Partners Director<br>Amazon (China), Global Selling Business Vice President and General Manager<br>Microsoft(China) Co., Ltd., Asia Pacific and Greater China Senior Director<br>Bizzard Entertainment,(China) General Manager<br>Trend Micro (China) Co., Ltd., General Manager<br>Microsoft(China) Co., Ltd., Vice President and Director<br>Microsoft Taiwan, Vice President<br>Ungermann-Bass Inc., Software Engineer | None | None | None | None | None |

Note: Concurrent Positions at Other Companies

| Name                             | Concurrent Positions                               |                      |
|----------------------------------|--|----------------------|
| Jason<br>Chen                    | Company Name                                       | Positions            |
|                                  | Acer Incorporated,                                 | Chairman & CEO       |
|                                  | Acer America Corporation                           | Director             |
|                                  | Acer American Holdings Corp.                       | Director             |
|                                  | Acer Cloud Technology Inc.                         | Director             |
|                                  | Acer Computer (Far East) Limited                   | Director             |
|                                  | Acer Europe SA                                     | Director             |
|                                  | Acer European Holdings SA                          | Director             |
|                                  | Acer Holdings International, Incorporated          | Director             |
|                                  | ACER TECHNOLOGY AND BUSINESS DEVELOPMENT PTE. LTD. | Director             |
|                                  | Boardwalk Capital Holdings Limited                 | Director             |
|                                  | DropZone (Hong Kong) Limited                       | Director             |
|                                  | DropZone Holding Limited                           | Director             |
|                                  | Powerchip Semiconductor Manufacturing Corporation  | Independent Director |
|                                  | Mu-Jin Investment Co., Ltd.                        | Chairman             |
|                                  | Mu-Shi Investment Co., Ltd.                        | Chairman             |
|                                  | Acer (Chongqing) Ltd.                              | Director             |
|                                  | Acer Incorporated,                                 | Chairman             |
|                                  | Acer Healthcare Inc.                               | Director             |
|                                  | ACER BEING COMMUNICATION INC.                      | Chairman             |
|                                  | Acer ITS Inc.                                      | Chairman             |
|                                  | Acer Being Signage Inc.                            | Director             |
|                                  | Acer Asset Management Incorporated                 | Chairman             |
|                                  | Acer BeingWare Holding Inc.                        | Chairman             |
|                                  | Acer Medical Inc.                                  | Director             |
|                                  | Acer Cloud Technology (Taiwan) Inc.                | Director             |
|                                  | Acer E-Enabling Service Business Inc.              | Chairman             |
|                                  | Acer SoftCapital Incorporated                      | Chairman             |
|                                  | Acer Gaming Inc.                                   | Director             |
|                                  | Acer Computer (Shanghai) Ltd.                      | Director             |
|                                  | PECER BIO-MEDICAL TECHNOLOGY INCORPORATED          | Director             |
|                                  | Institute for Biotechnology and Medicine Industry  | Director             |
|                                  | AOPEN INC.   | Director             |
| Acer Gadget Inc.                 | Director   |                      |
| Weblink International Inc.       | Chairman   |                      |
| Protrade Applied Materials Corp. | Director   |                      |
| FocalTech Systems Co., Ltd.      | Director   |                      |
| Acer Digital Service Co.         | Chairman   |                      |
| MPS Energy Inc.                  | Director   |                      |
| Embedded City Taiwan Limited     | Director   |                      |
| Acer Foundation                  | Chairman   |                      |
| Taipei Computer Association      | Chairman   |                      |

| Name                           | Concurrent Positions                               |            |
|--------------------------------|--|------------|
| Meggy<br>Chen                  | Acer Incorporated,                                 | CFO        |
|                                | Acer America Corporation                           | Director   |
|                                | Acer American Holdings Corp.                       | Director   |
|                                | Acer Cloud Technology Inc.                         | Director   |
|                                | Acer Computer (Far East) Limited                   | Director   |
|                                | Acer European Holdings SA                          | Director   |
|                                | Acer Holdings International, Incorporated          | Director   |
|                                | Acer Japan Corp.                                   | Director   |
|                                | Acer Service Corporation                           | Director   |
|                                | ACER TECHNOLOGY AND BUSINESS DEVELOPMENT PTE. LTD. | Director   |
|                                | Acer Korea Limited (application pending)           | Director   |
|                                | Boardwalk Capital Holdings Limited                 | Director   |
|                                | DropZone (Hong Kong) Limited                       | Director   |
|                                | DropZone Holding Limited                           | Director   |
|                                | Embedded City Limited                              | Supervisor |
|                                | Gateway, Inc.                                      | Director   |
|                                | PT. Acer Indonesia                                 | Director   |
|                                | PT. Acer Manufacturing Indonesia                   | Director   |
|                                | Shanghai AST Technology Service Ltd.               | Director   |
|                                | Haoyoung Life Co., Ltd.                            | Director   |
|                                | Acer Cyber Security Incorporated                   | Director   |
|                                | StarVR Corporation                                 | Director   |
|                                | Acer Cloud Technology (Chongqing) Ltd.             | Director   |
|                                | Acer Communications Ltd.                           | Chairman   |
|                                | Acer Synergy Manpower Corp.                        | Director   |
|                                | Acer ITS Inc.                                      | Director   |
|                                | Acer Being Signage Inc.                            | Director   |
|                                | Acer BeingWare Holding Inc.                        | Director   |
|                                | Acer E-Enabling Data Center Incorporated           | Director   |
|                                | Acer Cloud Technology (Taiwan) Inc.                | Director   |
|                                | Acer E-Enabling Service Business Inc.              | Director   |
|                                | Acer SoftCapital Incorporated                      | Director   |
|                                | Weblink International Inc.                         | Director   |
|                                | Posiflex Technology, Inc.                          | Director   |
|                                | Highpoint Service Network Corporation              | Director   |
|                                | Enrich Investment Incorporated                     | Supervisor |
|                                | Acer Synergy Tech Corp.                            | Director   |
|                                | ASPIRE SERVICE & DEVELOPMENT INC.                  | Director   |
|                                | Embedded City Taiwan Limited                       | Chairman   |
|                                | Acer Digital Service Co.                           | Director   |
| Acer Energy Pack Inc.          | Supervisor   |            |
| Acer Property Development Inc. | Director   |            |
| MPS Energy Inc.                | Director   |            |

| Name          | Concurrent Positions  |               |
|---------------|---|---------------|
| Maverick Shih | Acer Cloud Technology (US), Inc.                                | Chairman      |
|               | Acer Cloud Technology Inc.                                      | Chairman      |
|               | Acer Synergy Tech America Corporation                           | Director      |
|               | Shanghai AST Technology Service Ltd.                            | Director      |
|               | Acer Cyber Security Incorporated                                | Chairman      |
|               | Acer Incorporated,  | Director      |
|               | ACER BEING COMMUNICATION INC.                                   | Director      |
|               | Acer Synergy Manpower Corp.                                     | Director      |
|               | Acer ITS Inc.   | Director      |
|               | Acer Being Signage Inc.   | Chairman      |
|               | Acer E-Enabling Data Center Incorporated                        | Chairman      |
|               | Acer Cloud Technology (Taiwan) Inc.                             | Chairman      |
|               | Acer E-Enabling Service Business Inc.                           | Director      |
|               | AOPEN INC.  | Director      |
|               | Chongqing Xiantao Frontier Consumer Behavior Big Data Co., Ltd. | Director      |
|               | SATORO TAIWAN INC.  | Chairman      |
|               | MAVS LAB. INC.  | Chairman      |
|               | Acer Synergy Tech Corp.   | Chairman      |
|               | Allxon Inc.   | Director      |
|               | Monte Jade Science and Technology Association (Taiwan)          | Vice Chairman |

## 2. Major Shareholders of Institutional Shareholder

March 30, 2026

| Institutional Shareholder Name | Major Shareholders of Institutional Shareholder | Shareholding Ratio |
|--------------------------------|---|--------------------|
| Acer BeingWare Holding Inc.    | Acer Incorporated,                              | 100%               |

## 3. Where the Major Shareholder of an Institutional Shareholder is Also an Institution — Its Major Shareholders

March 31, 2026

| Institution Name   | Major Shareholders of the Institution            | Shareholding Ratio |
|--------------------|--|--------------------|
| Acer Incorporated, | Yuanta/P-shares Taiwan Dividend Plus ETF         | 2.84%              |
|                    | Fuh Hwa Taiwan Technology Dividend Highlight ETF | 2.50%              |
|                    | Hung Rouan Investment Corp.                      | 2.42%              |
|                    | Taiwan Cooperative Bank                          | 1.77%              |
|                    | United Taiwan High Dividend Recovery 30 ETF      | 1.61%              |
|                    | Acer SoftCapital Incorporated                    | 1.23%              |
|                    | Stan Shih  | 1.15%              |
|                    | Rongxin Management Consulting Co., Ltd.          | 0.75%              |
|                    | Rongan Management Consultants Co., Ltd.          | 0.75%              |
|                    | New Labor Pension Fund                           | 0.73%              |

## 4. Professional Qualifications of Directors and Supervisors and Disclosure of Independent Director Independence

| Criteria<br>Name   | Professional Qualifications and Experience  | Independence Status   | Number of Other Listed Companies Where Serving as Independent Director |
|--|---|---|--|
| Acer BeingWare Holding Inc.<br>Representative:<br>Jason Chen | MBA, University of Missouri. Previously served as Senior Vice President of Global Sales and Marketing at TSMC. Currently serves as Chairman of the Company and Chairman or Director of other Acer Group subsidiaries. No circumstances specified under Article 30 of the Company Act apply. | 1. Except for concurrent positions as director of certain group companies, neither the director's spouse nor any relatives within the second degree of kinship hold | 1  |

| Criteria<br>Name  | Professional Qualifications and Experience   | Independence Status  | Number of Other Listed Companies Where Serving as Independent Director |
|---|--|--|--|
| Acer BeingWare Holding Inc.<br>Representative:<br>Meggy Chen    | MBA, UCLA Anderson School of Management. Previously served as Global Treasury Director at Acer Incorporated. Currently serves as Global CFO of Acer Incorporated and as Chairman, Director, or Supervisor of other Acer Group subsidiaries. No circumstances specified under Article 30 of the Company Act apply.  | positions as directors, supervisors, or employees of group companies.<br>2. The director, spouse, and relatives within the second degree of kinship do not serve as directors, supervisors, or   | 0  |
| Acer BeingWare Holding Inc.<br>Representative:<br>Maverick Shih | Ph.D. in Electrical Engineering, University of Southern California. Previously served as General Manager of Acer Cloud Technology (Taiwan) Inc. Currently serves as Director of Acer Incorporated and Chairman or Director of other Acer Group subsidiaries. No circumstances specified under Article 30 of the Company Act apply.   | employees of any companies with specific relationships with the Company, nor do they provide any professional services, including business, legal, financial, and accounting services, to group companies.   | 0  |
| Honda Chou  | EMBA, National Chengchi University. Previously served as Compensation Committee member/Independent Director of Bo-Han Co., Ltd., Supervisor of Gudeng Precision Industrial Co., Ltd., CFO of Unistar Entertainment Inc. and Acer Incorporated, Deputy Manager/Manager of BenQ Corporation, and Auditor at Deloitte. Director Honda Chou has extensive accounting and financial experience. Currently serves as the Company's Independent Director and Audit Committee, Compensation Committee and Risk Management and Sustainability Committee member; no circumstances specified under Article 30 of the Company Act apply.   | All four independent directors of the Company are not employees, managers, directors, or supervisors of the Company or its affiliates, nor spouses, relatives within the second degree, or lineal relatives within the third degree of kinship; nor do they (individually, through their spouses, minor children, or nominees) hold 1% or more of total issued shares, nor are they          | 0  |
| Michael Wang  | B.S. in Mechanical Engineering, National Taiwan University. Previously served as Special Assistant to Chairman at 55 Taxis Co., Ltd., Assistant Vice President to Vice President in the commercial software division at Acer Incorporated, Business Group General Manager at Sinosoft Technology Corporation, Vice President at ComTrend Corporation, and Vice President at Arima Communications Corp. Director Michael Wang has extensive experience in the IT software industry and currently serves as the Company's Independent Director, Audit Committee and Risk Management and Sustainability Committee member; no circumstances specified under Article 30 of the Company Act apply. | among the top-ten individual shareholders; nor are they directors, supervisors, or employees of institutional shareholders directly holding 5% or more, or ranking top-five, or designated under Article 27, Paragraph 1 or Paragraph 2 of the Company Act to appoint directors or supervisors; nor are they directors, supervisors, or employees of another company where more than half of | 0  |

| Name            | Criteria  | Professional Qualifications and Experience   | Independence Status | Number of Other Listed Companies Where Serving as Independent Director |
|-----------------|---|--|---------------------|--|
| Meng-Chao Tseng | M.S. in Applied Chemistry, Chung Yuan Christian University. Worked at TSMC for over 30 years, progressing from engineer through assistant vice president, fab director, to vice president; also worked as process engineer at ITRI and engineer at Taiwan CIS Electronics Corp. Director Meng-Chao Tseng has extensive semiconductor industry experience and currently serves as the Company's Independent Director and Audit Committee Compensation Committee and Risk Management and Sustainability Committee member; no circumstances specified under Article 30 of the Company Act apply.   | directors or voting shares are controlled by the same person; nor are they directors, supervisors, or employees of a company whose chairman or president is the same person or the spouse of the Company's chairman or president; nor are they directors, supervisors, managers, or shareholders holding 5% or more of a specific company or institution   | 0                   |  |
| David Yeh       | Director David Yeh holds an M.S. in Electrical Engineering from the University of Michigan-Ann Arbor. He previously served as Greater China Ecosystem and Partners Director for AWS, Vice President and General Manager of Amazon's Global Selling business, Senior Director/Vice President at Microsoft (China) Co., Ltd. for the Asia Pacific and Greater China/Taiwan region, General Manager of Blizzard Entertainment (China), and General Manager of Trend Micro (China) Co., Ltd. Director David Yeh has extensive industry experience and currently serves as the Company's Independent Director and Audit Committee, Compensation Committee and Risk Management and Sustainability Committee member; no circumstances specified under Article 30 of the Company Act apply. | having financial or business dealings with the Company; nor are they professionals or owners, partners, directors, supervisors, or managers of entities providing audit or professional services (with cumulative compensation in the past two years not exceeding NT\$500,000) to the Company or its affiliates; and none have a spousal or within-second-degree kinship relationship with other directors. | 0                   |  |

## 5. Board Diversity

### (1) Board Diversity Policy

AEB is a member of the Acer Group and places great importance on corporate governance. AEB "Corporate Governance Best Practice Principles," Chapter 3, "Strengthening the Functions of the Board of Directors," sets out board member diversity policies. The Board is responsible for guiding company strategy, overseeing management, and being accountable to the Company and shareholders. All corporate governance operations must ensure the Board exercises its powers in accordance with applicable laws, the Company's articles of incorporation, and shareholders' meeting resolutions.

AEB Board structure shall determine an appropriate number of directors, no fewer than five, based on the Company's scale of business development and the shareholding status of major shareholders, taking into account practical operational needs. The composition of Board members should consider diversity. In addition to the requirement that directors also serving as company managers should not exceed one-third of the total director seats, the Company shall formulate appropriate diversity

policies based on its own operations, business model, and development needs. These policies should include, but are not limited to, the following two dimensions:

- A. Basic Conditions and Values: gender, age, nationality, ethnicity, and cultural background.
- B. Professional Knowledge and Skills: professional background (e.g., legal, financial, accounting, industry, marketing, and technology), professional skills, and industry experience.

Board members should broadly possess the knowledge, skills, and competencies necessary to carry out their responsibilities. To achieve ideal corporate governance, the Board as a whole should possess the following capabilities:

- A. Business judgment capability.
- B. Accounting and financial analysis capability.
- C. Business management capability.
- D. Crisis management capability.
- E. Industry knowledge.
- F. International market perspective.
- G. Leadership capability.
- H. Decision-making capability.

## (2) Specific Management Objectives for Board Diversity

The Company has formulated "Corporate Governance Best Practice Principles" that explicitly set out board diversity policies. Board member diversity helps the Board function effectively. The nomination and selection of Board members follow the Company's articles of incorporation using a candidate nomination system to ensure diversity and independence. AEB has currently achieved a majority of independent directors and has (57%) and one female director. AEB hopes to invite and nominate two or more female directors in the next election, and to select directors with diverse professional knowledge and skills to provide different perspectives and further strengthen the Board's capabilities.

## (3) Implementation of Board Diversity

As of the end of 2025, the actual composition of the Board consists of 6 male member(s) and 1 female member(s), with ages spanning 50–70 years and above. The specializations and diverse backgrounds of each director are as follows:

- A. Expertise in semiconductor/technology industry, business operations, marketing, and management capabilities: Jason Chen.
- B. Expertise in IT/cloud services industry and management capabilities: Maverick Shih.
- C. Expertise in finance, accounting, investment, and risk management capabilities: Meggy Chen; Honda Chou.

D. Expertise in semiconductor/technology industry, and management capabilities: Meng-Chao Tseng.

E. Expertise in IT/software/cloud services industry and business operations / marketing capabilities: David Yeh.

F. Expertise in IT/software industry and management capabilities: Michael Wang.

| Director Name   | Nationality | Gender, | Age   |            | Business Management | Operations & Marketing | Semiconductor/ Technology | IT / Software cloud services | Finance, Accounting | Investment | Risk Management |
|-----------------|-------------|---------|-------|------------|---------------------|------------------------|---------------------------|------------------------------|---------------------|------------|-----------------|
|                 |             |         | 51-60 | 61or above |                     |                        |                           |                              |                     |            |                 |
| Jason Chen      | R.O.C.      | Male    |       | ✓          | ✓                   | ✓                      | ✓                         |                              |                     |            |                 |
| Maverick Shih   | R.O.C.      | Male    | ✓     |            | ✓                   |                        |                           | ✓                            |                     |            |                 |
| Meggy Chen      | R.O.C.      | Female  | ✓     |            |                     |                        |                           |                              | ✓                   | ✓          | ✓               |
| Meng-Chao Tseng | R.O.C.      | Male    |       | ✓          | ✓                   |                        | ✓                         |                              |                     |            |                 |
| Honda Chou      | R.O.C.      | Male    |       | ✓          |                     |                        |                           |                              | ✓                   | ✓          | ✓               |
| David Yeh       | R.O.C.      | Male    | ✓     |            |                     | ✓                      |                           | ✓                            |                     |            |                 |
| Michael Wang    | R.O.C.      | Male    |       | ✓          | ✓                   |                        |                           | ✓                            |                     |            |                 |

#### Specific Management Objectives and Achievement Status for Board Diversity Policy

| Management Objective   | Achievement Status |
|--|--------------------|
| Directors concurrently serving as company managers should not exceed one-third of total director seats | Achieved           |
| Directors of any single gender should comprise at least one-third of all director seats                | Unachieved         |
| More than one-half of independent directors shall not serve more than three consecutive terms          | Achieved           |

(4) Where directors of any single gender comprise less than one-third of all director seats, state the reasons and planned measures to improve gender diversity on the Board

In order to promote and implement board member diversity, AEB currently has one female director serving on the Board. The Company prioritizes professional qualifications and experience as primary considerations and takes into account various diversity indicators. However, the requirement that directors of any single gender comprise at least one-third of the Board is a newly established indicator for this year; AEB will subsequently seek appropriate director candidates in alignment with its overall business policy to gradually achieve gender diversity on the Board.

## 6. Board Independence

AEB has four independent directors, constituting a majority of the seven total director seats. The independence of AEB's directors is assessed based on substantive circumstances. The Board continuously evaluates its independence, taking into account all relevant factors, including but not limited to: whether directors can consistently provide constructive advice to the management team and other directors, whether they express views independently, and whether their conduct inside and outside the boardroom is consistent with generally accepted social and ethical values. Since independent directors account for half of all director seats, they are able to effectively oversee company operations and protect shareholders' rights. Their professional views are independent from management and other directors, demonstrating the Board's independence.

Among AEB's directors, except for Jason Chen, Maverick Shih, and Meggy Chen, who are designated by Acer BeingWare Holding Inc., none of the remaining directors (including independent directors) have a spousal or within-second-degree kinship relationship, and therefore there is no violation of Article 26-3, Paragraph 3 of the Securities and Exchange Act. Additionally, the Company has established an Audit Committee in lieu of supervisors in accordance with applicable laws; therefore, Article 26-3, Paragraph 4 of the Securities and Exchange Act does not apply.

(2) President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices

March 30, 2026

| Title                        | Nationality | Name        | Gender | Date Appointed | Shares Held |       | Shares Held by Spouse and Minor Children |       | Shares Held in Others' Names |       | Major (Educational) Background  | Current Concurrent Positions at Other Companies | Managers with Spousal or Within-Second-Degree Kinship |      |              | Remarks |
|------------------------------|-------------|-------------|--------|----------------|-------------|-------|--|-------|------------------------------|-------|---|---|---|------|--------------|---------|
|                              |             |             |        |                | Shares      | Ratio | Shares                                   | Ratio | Shares                       | Ratio |   |   | Title   | Name | Relationship |         |
| President                    | R.O.C.      | Sandy Chou  | Female | 2020/06/01     | 250,000     | 0.60% | 0  | 0     | 0                            | 0     | National Taiwan University, EMBA<br>Acer E-Enabling Service Business Inc., General Director of Commercial Software Division<br>Acer Incorporated, Director of Large Enterprise Sales Dept., e-Services Business Group<br>Acer Incorporated, Product Marketing Manager<br>Sinosoft Technology Corporation, Sales Manager | Note  | None  | None | None         | None    |
| CFO                          | R.O.C.      | Kevin Cheng | Male   | 2020/03/17     | 120,000     | 0.29% | 0  | 0     | 0                            | 0     | University of California, Riverside, MBA<br>Acer Incorporated, General Director of Finance Dept., e-Services Business Group<br>Acer Incorporated, General Director of Tax Division, Global Finance Headquarters<br>Weblink International Inc., CFO and Special Assistant to General Manager<br>Lekai Co., Ltd., CFO     | Note  | None  | None | None         | None    |
| Corporate Governance Officer | R.O.C.      | Kevin Cheng | Male   | 2024/11/5      |             |       |  |       |                              |       |   |   |   |      |              |         |

Note: Concurrent Positions at Other Companies

| Name        | Company Name   | Title      |
|-------------|--|------------|
| Sandy Chou  | Acer E-Enabling Service Business (Shang-Hai) Ltd.        | Chairman   |
|             | Acer E-Enabling Service Business Vietnam Company Limited | Chairman   |
|             | Datasitter Information Service Inc.                      | Director   |
|             | Ecom Software Inc.                                       | Director   |
| Kevin Cheng | Acer Information (Zhong Shan) Co., Ltd.                  | Director   |
|             | Acer AI Cloud Inc.                                       | Director   |
|             | Acer E-Enabling Service Business (Shang-Hai) Ltd.        | Supervisor |
|             | Acer E-Enabling Service Business Vietnam Company Limited | Supervisor |
|             | Ambi Arts Inc.   | Supervisor |

- (3) Where the Chairman and President (or equivalent) are the same person or are spouses or first-degree relatives, state the reasons, reasonableness, necessity, and countermeasures: None.

2. Remuneration Paid to Directors, Supervisors, President, and Vice Presidents in the Most Recent Fiscal Year

(I) Most Recent Fiscal Year — (2025) Remuneration Paid to Directors, Supervisors, President, and Vice Presidents

1. Remuneration of Directors

Unit: NT\$ thousands; %

| Title                | Name                         | Director Remuneration |  |                                |  |                   |  |                                |  | Total of A, B, C, and D and as % of Net Income after Tax |  | Compensation Received as Employee (Concurrent Role) |  |                                |  |                   |              |             |              | Total of A, B, C, D, E, F, and G and as % of Net Income after Tax |  | Remuneration Received from Investees Other Than Subsidiaries or from Parent Company |       |        |
|----------------------|------------------------------|-----------------------|--|--------------------------------|--|-------------------|--|--------------------------------|--|--|--|---|--|--------------------------------|--|-------------------|--------------|-------------|--------------|---|--|---|-------|--------|
|                      |                              | Fixed Compensation(A) |  | Severance / Retirement Pay (B) |  | Director Bonus(C) |  | Business Execution Expenses(D) |  |  |  | Salary, Bonus, and Special Allowance(E)             |  | Severance / Retirement Pay (F) |  | Employee Bonus(G) |              |             |              |   |  |   |       |        |
|                      |                              | The Company           | All Companies in Consolidated Financial Report | The Company                    | All Companies in Consolidated Financial Report | The Company       | All Companies in Consolidated Financial Report | The Company                    | All Companies in Consolidated Financial Report | The Company  | All Companies in Consolidated Financial Report | The Company   | All Companies in Consolidated Financial Report | The Company                    | All Companies in Consolidated Financial Report | Cash Amount       | Stock Amount | Cash Amount | Stock Amount | The Company   | All Companies in Consolidated Financial Report |   |       |        |
| Director             | Acer BeingWare Holding Inc   | 1,000                 | 1,000  | 0                              | 0  | 0                 | 0  | 60                             | 60   | 1,060  | 1,060  | 0.18%   | 0.18%  | 0                              | 0  | 0                 | 0            | 0           | 0            | 1,060   | 0.18%  | 1,060   | 0.18% | 33,257 |
| Chairman             | Acer BeingWare Holding Inc   |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
|                      | Representative: Jason Chen   |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
| Director             | Acer BeingWare Holding Inc   | 1,000                 | 1,000  | 0                              | 0  | 0                 | 0  | 60                             | 60   | 1,060  | 1,060  | 0.18%   | 0.18%  | 0                              | 0  | 0                 | 0            | 0           | 0            | 1,060   | 0.18%  | 1,060   | 0.18% | 33,257 |
|                      | Acer BeingWare Holding Inc   |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
|                      | Representative: Meggy Chen   |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
| Director             | Acer BeingWare Holding Inc   | 1,000                 | 1,000  | 0                              | 0  | 0                 | 0  | 60                             | 60   | 1,060  | 1,060  | 0.18%   | 0.18%  | 0                              | 0  | 0                 | 0            | 0           | 0            | 1,060   | 0.18%  | 1,060   | 0.18% | 33,257 |
|                      | Acer BeingWare Holding Inc   |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
|                      | Representative: Maverick Shi |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
| Independent Director | Linda Chou                   | 1,400                 | 1,400  | 0                              | 0  | 880               | 880  | 80                             | 80   | 2,360  | 2,360  | 0.40%   | 0.40%  | 0                              | 0  | 0                 | 0            | 0           | 0            | 2,360   | 0.40%  | 2,360   | 0.40% | 0      |
| Independent Director | Michael Wang                 |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
| Independent Director | Meng-Chao Tseng              |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |
| Independent Director | David Yeh                    |                       |  |                                |  |                   |  |                                |  |  |  |   |  |                                |  |                   |              |             |              |   |  |   |       |        |

1. Please describe the policy, system, standards, and structure for remuneration paid to independent directors, and explain the correlation between the remuneration amount and factors such as responsibilities assumed, risks involved, and time committed:

Pursuant to the Company's Articles of Incorporation and the "Director Remuneration Payment Principles" approved and implemented by the Board of Directors on March 14, 2023, the Company's independent directors also serve on the Audit Committee and Compensation Committee. In addition to a fixed annual remuneration, a director bonus is accrued taking into account the Company's operating results, and appropriate remuneration is provided based on time invested and risks assumed.

2. In addition to the disclosures in the above table, remuneration received by the Company's directors in the most recent fiscal year for services provided (e.g., serving as non-employee advisors to the parent company or all companies in the consolidated financial report / investee companies): None.

Remuneration Bracket Table

| Remuneration Brackets for Each Director of the Company     | Director Name  |  |  |   |
|--|--|--|--|---|
|  | Total of First Four Items(A+B+C+D)   |  | Total of First Seven Items(A+B+C+D+E+F+G)  |   |
|  | The Company  | All Companies in Consolidated Financial Report   | The Company  | Parent Company and All Investee Companies   |
| Below NT\$1,000,000  | Acer BeingWare Holding Inc., Jason Chen, Meggy Chen, Maverick Shih, Honda Chou, Meng-Chao Tseng, David Yeh, Michael Wang | Acer BeingWare Holding Inc., Jason Chen, Meggy Chen, Maverick Shih, Honda Chou, Meng-Chao Tseng, David Yeh, Michael Wang | Acer BeingWare Holding Inc., Jason Chen, Meggy Chen, Maverick Shih, Honda Chou, Meng-Chao Tseng, David Yeh, Michael Wang | Acer BeingWare Holding Inc., Honda Chou, Meng-Chao Tseng, David Yeh, Michael Wang |
| NT\$1,000,000 (inclusive)~<br>NT\$2,000,000 (exclusive)    | -  | -  | -  | -   |
| NT\$2,000,000 (inclusive)~<br>NT\$3,500,000 (exclusive)    | -  | -  | -  | -   |
| NT\$3,500,000 (inclusive)~<br>NT\$5,000,000 (exclusive)    | -  | -  | -  | -   |
| NT\$5,000,000 (inclusive)~<br>NT\$10,000,000 (exclusive)   | -  | -  | -  | Jason Chen  |
| NT\$10,000,000 (inclusive)~<br>NT\$15,000,000 (exclusive)  | -  | -  | -  | Maverick Shih   |
| NT\$15,000,000 (inclusive)~<br>NT\$30,000,000 (exclusive)  | -  | -  | -  | Meggy Chen  |
| NT\$30,000,000 (inclusive)~<br>NT\$50,000,000 (exclusive)  | -  | -  | -  | -   |
| NT\$50,000,000 (inclusive)~<br>NT\$100,000,000 (exclusive) | -  | -  | -  | -   |
| NT\$100,000,000 and above                                  | -  | -  | -  | -   |
| Total  | 8 persons  | 8 persons  | 8 persons  | 8 persons   |

2. Most Recent Fiscal Year (2025) — Remuneration Paid to Supervisors: None; AEB established an Audit Committee at the special shareholders' meeting on December 4, 2020, replacing the supervisor system.

3. Most Recent Fiscal Year (2025) — Remuneration Paid to President and Vice Presidents

Unit: NT\$ thousands; %

| Title     | Name        | Salary(A)   |  | Severance / Retirement Pay (B) |  | Bonus and Special Allowance(C) |  | Employee Bonus Amount(D) |              |  |              | Total of A, B, C, and D and as % of Net Income after Tax(%) |  | Remuneration Received from Investees Other Than Subsidiaries or from Parent Company |
|-----------|-------------|-------------|--|--------------------------------|--|--------------------------------|--|--------------------------|--------------|--|--------------|---|--|---|
|           |             | The Company | All Companies in Consolidated Financial Report | The Company                    | All Companies in Consolidated Financial Report | The Company                    | All Companies in Consolidated Financial Report | The Company              |              | All Companies in Consolidated Financial Report |              | The Company   | All Companies in Consolidated Financial Report |   |
|           |             |             |  |                                |  |                                |  | Cash Amount              | Stock Amount | Cash Amount                                    | Stock Amount |   |  |   |
| President | Sandy Chou  | 6,174       | 6,174  | 216                            | 216  | 5,591                          | 5,591  | 4,000                    | 0            | 4,000  | 0            | 2.69%   | 2.69%  | 0   |
| CFO       | Kevin Cheng |             |  |                                |  |                                |  |                          |              |  |              |   |  |   |

Remuneration Bracket Table

| Remuneration Brackets for Each President and Vice President of the Company | President and Vice President Names |   |
|--|------------------------------------|---|
|  | The Company                        | Parent Company and All Investee Companies |
| Below NT\$1,000,000  | -                                  | -   |
| NT\$1,000,000 (inclusive)~NT\$2,000,000 (exclusive)                        |                                    |   |
| NT\$2,000,000 (inclusive)~NT\$3,500,000 (exclusive)                        | -                                  | -   |
| NT\$3,500,000 (inclusive)~NT\$5,000,000 (exclusive)                        |                                    |   |
| NT\$5,000,000 (inclusive)~NT\$10,000,000 (exclusive)                       | Sandy Chou, Kevin Cheng            | Sandy Chou, Kevin Cheng                   |
| NT\$10,000,000 (inclusive)~NT\$15,000,000 (exclusive)                      | -                                  | -   |
| NT\$15,000,000 (inclusive)~NT\$30,000,000 (exclusive)                      | -                                  | -   |
| NT\$30,000,000 (inclusive)~NT\$50,000,000 (exclusive)                      | -                                  | -   |
| NT\$50,000,000 (inclusive)~NT\$100,000,000 (exclusive)                     | -                                  | -   |
| NT\$100,000,000 and above  | -                                  | -   |
| Total  | 2 persons                          | 2 persons                                 |

4. Names of Managers Who Received Employee Bonus Distributions in the Most Recent Fiscal Year and Details of Such Distributions

As of December 31, 2025; Unit: NT\$ thousands

| Managerial officers | Job title   | Name       | Amount in stock | Amount in cash | Total | As a % of net profit |
|---------------------|-------------|------------|-----------------|----------------|-------|----------------------|
|                     | President   | Sandy Chou | 0               | Note           | Note  | Note                 |
| CFO                 | Kevin Cheng |            |                 |                |       |                      |

Note: AEB's Board of Directors resolved on March 10, 2026 to allocate NT\$85,000 thousand as total employee bonus for 2025; individual allocations to each manager have not yet been determined.

(II) Comparative analysis of the ratios of total remuneration paid to the Company's directors, supervisors, president, and vice presidents to net income after tax per the individual financial reports of the Company and all companies in the consolidated financial report for the most recent two fiscal years; and explanation of the policy, standards, and composition of remuneration, the procedures for determining remuneration, and the relationship between remuneration and operating performance and future risks

1. Analysis of Ratio of Total Remuneration Paid to the Company's Directors, Supervisors, President, and Vice Presidents to Net Income After Tax in the Most Recent Two Fiscal Years — for the Company and All Companies in the Consolidated Financial Report

| Item                          | 2024 Ratio of Annual Total Remuneration to Net Income after Tax(%) |  | 2025 Ratio of Annual Total Remuneration to Net Income after Tax(%) |                               |
|-------------------------------|--|--|--|-------------------------------|
|                               | The Company  | All Companies in Consolidated Financial Report | The Company  | All Companies in Consolidated |
| Director                      | 0.64%  | 0.64%  | 0.58%  | 0.58%                         |
| Supervisor                    | -  | -  | -  | -                             |
| President and Vice Presidents | 2.88%  | 2.88%  | 2.69%  | 2.69%                         |

## 2. Policy, Standards, and Composition of Remuneration; Procedures for Determining Remuneration; Relationship with Operating Performance and Future Risks

### (1) Policy, Standards, and Composition of Remuneration

AEB's decisions on director remuneration are made in accordance with the Company's Articles of Incorporation and the "Director Remuneration Payment Principles" approved by the Compensation Committee and resolved by the Board. The level of remuneration reflects each director's degree of participation in and contribution to company operations, benchmarked against industry standards, and is resolved by the Board after discussion by the Compensation Committee and reported to the Annual General Shareholders' Meeting as required by law. In addition to fixed remuneration and business execution expenses (including transportation allowances), the director bonus component takes into account the Company's operating results and each director's contribution to performance, as well as market benchmarks, and is proposed by the Compensation Committee, resolved by the Board, and then distributed.

In addition, the Company's "Director Remuneration Payment Principles" explicitly provide that directors who also serve as employees (including the Chairman) shall only receive employee compensation and shall not receive any other director remuneration other than business execution expenses, so as to avoid difficulties in distinguishing performance contributions when simultaneously serving as a director and employee, and to prevent duplicate compensation.

### (2) Procedures for Determining Remuneration

Pursuant to Article 22 of the Company's Articles of Incorporation, if the Company makes a profit in the year, after reserving the amount of accumulated losses in advance, may allocate no more than eight thousandths (8‰) of the balance for the remuneration of directors. The distribution method shall be proposed by the Compensation Committee, resolved by the Board, and reported to the Shareholders' Meeting. Pursuant to the Charter of the Compensation Committee, the payment of director bonuses is governed by the "Director Remuneration Payment Principles" as follows: (1) Directors who also serve as managers or employees shall not receive fixed director remuneration nor director bonuses; (2) Committee Chair Fee: applicable to those serving as the chair of any committee under the Board of Directors, regardless of committee type — each person may receive a committee chair fee annually; those serving as chair of two committees shall receive two chair fees, and so forth.

### (3) Link Between Performance Evaluation and Remuneration

The procedures for determining remuneration are based on the Company's "Board Performance Evaluation Measures" (including committee performance evaluations) as the foundation for performance assessment. The remuneration of the Company's directors takes into account overall factors including their degree of participation in the Company's operations and the results of performance evaluations (such as effort devoted to company affairs, meeting attendance rates, and continuing education). The overall Board performance evaluation results are reported to the Board in the first quarter of the following year, after which the Board further discusses and resolves on director remuneration for that year. Additionally, pursuant to the Charter of the Compensation Committee, the Committee's responsibilities include the periodic review and evaluation of performance assessment and remuneration policies, systems, standards, and structures for directors and managers.

### (4) Relationship with Operating Performance and Future Risks

In addition to benchmarking against the Company's past operating performance, the standards, structure, and framework for director remuneration payment will be flexibly adjusted based on future risk factors. Furthermore, the Company's Compensation Committee will exercise its authority to periodically review and evaluate director remuneration and submit recommendations to the Board for discussion, so as to balance sustainable operations and risk management.

Regarding manager remuneration policy, standards, and procedures:

#### (1) Remuneration Policy, Standards, and Composition

The remuneration paid to the Company's managers consists of three categories: salary, bonus, and employee bonus. Salary (i.e., compensation as defined under the Company Act) is determined based on factors such as job responsibilities, the overall business environment, and market benchmarks, so as to reflect work performance. Bonuses are determined based on annual performance and contributions, approved by the Board upon recommendation by the Compensation Committee and distributed pursuant to the Company's annual bonus announcement. Employee bonuses are determined in accordance with the Company's Articles of Incorporation, resolved by the Compensation Committee and Board, and reported to the Annual General Shareholders' Meeting as required by law.

## (2) Procedures for Determining Remuneration

Pursuant to Article 22 of the Company's Articles of Incorporation, if the Company makes a profit in the year, after reserving the amount of accumulated losses in advance, it shall allocate not less than 2% of the balance for employee remuneration (of which no less than 1% shall be allocated for the remuneration of grassroots employees). The actual distribution ratio and amount of employee bonuses shall also be determined by the Board and reported to the Shareholders' Meeting. The frequency, dates, and conditions for distributing employee bonuses shall be arranged in accordance with the procedures proposed at the annual Compensation Committee / Board meeting.

## (3) Link Between Performance Evaluation and Remuneration

Employee bonuses are distributed pursuant to the Company's Bonus Policy, which covers the achievement of corporate operating targets and individual annual targets. Corporate targets include financial indicators (e.g., revenue and net income achievement rates) and non-financial indicators (e.g., professional development and degree of participation in subsidiary operations), while individual annual targets include risk management and annual operational management capabilities, as well as CSR indicators (e.g., extent of planning and participation in CSR activities). Based on these achievement results, the actual distribution ratio and amount of employee bonuses are resolved by the Compensation Committee and Board in the first quarter of the following year, and are highly correlated with the Company's operating performance.

## (4) Relationship with Operating Performance and Future Risks

In addition to benchmarking against industry peers and the Company's past operating performance, the standards, structure, and framework for manager remuneration will be reviewed and adjusted in a timely manner based on actual operational conditions and changes in applicable laws and regulations. The goal is not to incentivize managers to take on risks beyond the Company's risk appetite in pursuit of remuneration. The Company's Compensation Committee will also periodically evaluate manager remuneration and submit recommendations to the Board for discussion, so as to balance sustainable operations and risk management.

## (5) Policy Linking Manager Compensation to ESG-Related Performance Evaluations

To incentivize the Company's managers to focus on long-term comprehensive performance and achieve the goal of sustainable operations, corporate sustainable development and long-term risk management have been incorporated into the performance indicators for managers. The results of these performance indicators are also linked to compensation and tied to both short-term and long-term incentive pay, which is regularly evaluated by the Compensation Committee, with recommendations submitted to the Board for discussion.

Long-term incentive targets include long-term indicators for the next 3–5 years such as business development and strategy execution effectiveness, financial performance, and shareholder value, as well as strategic contributions aligned with the Company's direction. Adjustments to the key performance indicators are proposed with the ESG sustainability target weighted at  $\pm 10\%$ , and calculated in combination with key indicators (consolidated revenue and net income after tax), to implement and advance ESG sustainability targets and link managers' accountability to long-term performance.

The Company's ESG-related performance evaluation items are based on ESG indicators approved by the Board, and cover two major areas: environmental sustainability and social impact.

### 3. Status of Corporate Governance

#### (I) Operations of the Board of Directors

In the most recent fiscal year (2025) up to the publication date of this annual report, the Board of Directors held 5 meetings [A]. Director attendance is as follows:

| Title                | Name            | Actual(Meetings) Attended<br>B | Proxy Attended | Actual(Meetings) Attendance Rate(%) 【B/A】 | Remarks   |
|----------------------|-----------------|--------------------------------|----------------|---|---|
| Chairman             | Jason Chen      | 5                              | 0              | 100%                                      | Current Institutional Director<br>Required attendance from 2025 to publication date: 5 meetings(A). |
| Director             | Maverick Shih   | 5                              | 0              | 100%                                      |   |
| Director             | Meggy Chen      | 5                              | 0              | 100%                                      |   |
| Independent Director | Honda Chou      | 5                              | 0              | 100%                                      |   |
| Independent Director | Michael Wang    | 5                              | 0              | 100%                                      |   |
| Independent Director | Meng-Chao Tseng | 5                              | 0              | 100%                                      |   |
| Independent Director | David Yeh       | 5                              | 0              | 100%                                      |   |

#### Other Matters to be Disclosed:

1. Where any of the following circumstances occur in Board operations, state the Board meeting date, session number, agenda items, all independent director opinions, and the Company's handling of independent director opinions:

(1) Items specified under Article 14 of the Securities and Exchange Act: The Company has established an Audit Committee pursuant to the Securities and Exchange Act; therefore, Article 14-3 of the Securities and Exchange Act does not apply. For explanation of items specified under Article 14-5 of the Securities and Exchange Act, please refer to the section on Audit Committee operations in this annual report.

(2) Other Board resolutions where independent directors expressed dissent or reservations with recorded minutes or written statements: None.

2. Implementation of directors' recusal from agenda items involving conflicts of interest — state director name, agenda item, reason for recusal, and participation in voting:

| Date  | Name   | Agenda Item  | Reason for Recusal  | Voting Participation  |
|---|--|--|---|---|
| 2025/3/11<br>First Meeting of 2025 Board of Directors | Honda Chou<br>Meng-Chao Tseng<br>David Yeh<br>Michael Wang | Distribution of 2024 Employee and Director Bonuses | As the agenda involved director bonuses, the four independent directors had a conflict of interest and recused themselves pursuant to Article 206 of the Company Act. | The four independent directors recused themselves from discussion and voting in accordance with the law due to their personal conflicts of interest. The chairman polled the other attending directors, who unanimously approved without objection. |

|  |  |   |  |   |
|--|--|---|--|---|
| <p>2025/11/4<br/>Fourth Meeting of<br/>2025<br/>Board of Directors</p> | <p>Jason Chen<br/>Meggy Chen<br/>Maverick<br/>Shih</p>   | <p>Acquisition of<br/>Acer AI Cloud<br/>Inc. Shares<br/>from Acer<br/>BeingWare<br/>Holding Inc.</p>  | <p>As the three directors were designated by the selling company as the Company's institutional director representatives, they had a conflict of interest and recused themselves pursuant to Article 206 of the Company Act.</p>   | <p>The three directors recused themselves from discussion and voting in accordance with the law due to their personal conflicts of interest. The chairman designated a deputy chairman who polled the other attending directors, who unanimously approved without objection.</p>  |
| <p>2026/3/10<br/>First Meeting of 2026<br/>Board of Directors</p>      | <p>Honda Chou<br/>Meng-Chao<br/>Tseng<br/>David Yeh<br/>Michael<br/>Wang</p>   | <p>Distribution of<br/>2025 Director<br/>and Employee<br/>Bonuses</p>   | <p>As the agenda involved director bonuses, the four independent directors had a personal conflict of interest and recused themselves pursuant to Article 206 of the Company Act.</p>  | <p>The four independent directors recused themselves from discussion and voting in accordance with the law due to their personal conflicts of interest. The chairman polled the other attending directors, who unanimously approved without objection.</p>                        |
| <p>2026/3/10<br/>First Meeting of 2026<br/>Board of Directors</p>      | <p>Jason Chen<br/>Meggy Chen<br/>Maverick<br/>Shih<br/>Honda Chou<br/>Meng-Chao<br/>Tseng<br/>David Yeh<br/>Michael<br/>Wang</p> | <p>Full<br/>Re-election of<br/>Seven<br/>Directors<br/>(Including<br/>Four<br/>Independent<br/>Directors) and<br/>Nomination of<br/>Directors(Includ<br/>ing<br/>Independent<br/>Directors)Cand<br/>idate Proposals</p> | <p>When discussing candidates Jason Chen, Meggy Chen, and Maverick Shih for new director positions, due to their personal conflicts of interest, they recused themselves pursuant to Article 206 of the Company Act; when discussing candidates Honda Chou and Michael Wang for new independent director positions, due to their personal conflicts of interest, they recused themselves pursuant to Article 206 of the Company Act; when discussing candidates Meng-Chao Tseng and David Yeh for new independent director positions, due to their personal conflicts of interest, they recused themselves pursuant to Article 206 of the Company Act.</p> | <p>The seven nominated director candidates recused themselves in batches from discussion and voting due to their personal conflicts of interest. The chairman or designated deputy chairman polled the other attending directors, who unanimously approved without objection.</p> |
|  | <p>Jason Chen<br/>Meggy Chen<br/>Maverick<br/>Shih</p>   | <p>Proposal to<br/>Request<br/>Shareholders'<br/>Meeting to<br/>Release New<br/>Directors and<br/>Their<br/>Institutional<br/>Representative<br/>Designees<br/>from<br/>Non-Competiti<br/>on Restrictions</p>           | <p>As Chairman Jason Chen, Director Meggy Chen, and Director Maverick Shih had a personal conflict of interest in this matter, they recused themselves pursuant to Article 206 of the Company Act.</p>   | <p>The three directors recused themselves from discussion and voting in accordance with the law due to their personal conflicts of interest. The chairman designated a deputy chairman who polled the other attending directors, who unanimously approved without objection.</p>  |

3. Listed companies shall disclose the Board's self-(or peer) evaluation cycle and period, scope, methods, and content, and complete Appendix 2. (2) Board Evaluation Implementation: The Company adopted the 'Board Performance Evaluation Measures' on July 30, 2021 at a Board meeting and conducts evaluations pursuant to such measures.
4. Objectives and Implementation for Strengthening Board Functions in the Current and Most Recent Fiscal Year (e.g., establishing an Audit Committee, improving information transparency) and evaluation of implementation:
- (1)The Company has established "Board Meeting Procedures" in accordance with the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" to ensure compliance, and promptly announces important resolutions on the Market Observation Post System after each Board meeting to ensure full disclosure of information and protect shareholders' rights.
- (2)The Company's Board of Directors works in collaboration with its functional committees — such as the Compensation Committee and Audit Committee — to assist the Board in fulfilling its supervisory responsibilities, actively strengthening Board functions and implementing corporate governance.

5. Board Evaluation Implementation

| Evaluation Cycle | Evaluation Period   | Evaluation Scope  | Evaluation Method   | Evaluation Content   |
|------------------|---|---|---|--|
| Once per year    | January 1, 2025 –December 31, 2025 performance evaluation | 1.Board Performance Evaluation<br>2.Individual Director Performance Assessment<br>3.Functional Committee Performance Assessment | Board Internal Self-Evaluation<br>Director Member Self-Evaluation<br>Functional Committee Self-Evaluation | <p><b><u>Board Self-Evaluation</u></b></p> <p>1.Degree of participation in company management<br/>2.Enhancement of Board decision-making quality<br/>3.Board composition and structure<br/>4. Director selection and continuing education<br/>5.Internal control</p> <p><b><u>Director Member Self-Evaluation</u></b></p> <p>1.Understanding of company objectives and mission<br/>2.Awareness of director responsibilities<br/>3.Degree of participation in company operations<br/>4.Internal relationship management and communication<br/>5.Director expertise and continuing education<br/>6.Internal control</p> <p><b><u>Functional Committee Self-Evaluation</u></b></p> <p>1.Degree of participation in company operations<br/>2.Awareness of functional committee responsibilities<br/>3.Enhancement of functional committee decision-making quality<br/>4.Functional committee composition and member selection<br/>5.Internal control</p> |

## (II) Audit Committee

The Audit Committee aims to strengthen the Board's supervisory responsibilities, enhance the Board's governance mechanisms, and assist the Board in improving corporate governance performance. Its key responsibilities include assisting the Board in overseeing the quality and integrity of the Company's accounting, internal audit, financial reporting processes, and financial controls.

The Audit Committee's scope of authority is as follows:

- Adoption or amendment of an internal control system pursuant to Article 14-1.
- Assessment of the effectiveness of the internal control system.
- Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, monetary loans to others, or endorsements or guarantees for others.
- A matter relating to the personal interest of a director.
- A material asset or derivatives trade.
- A material monetary loan, endorsement, or provision of guarantee.
- The offering, issuance, or private placement of any equity-type securities.
- The engagement, discharge, or compensation of an attesting CPA (including CPA qualifications, independence, and performance evaluation).
- The appointment or discharge of a financial, accounting, or internal auditing officer.
- Financial statements.
- Legal compliance.
- Being the supervisor of the Company's risk appetizer and strategies.
- The performance of the Audit Committee's duties.
- Self-questionnaire of the Audit Committee's performance evaluation.
- Any other material matter so required by the company or the Competent Authority.

Under the laws of the Republic of China, the Audit Committee must be composed of all independent directors. The Company's Audit Committee complies with this legal requirement.

To fulfill its responsibilities, the Audit Committee has the authority to conduct any appropriate reviews and investigations pursuant to its charter, and has direct communication channels with the Company's internal audit staff, signing CPAs, and all employees. The Audit Committee also has the authority to retain and oversee lawyers, accountants, or other advisors to assist it in carrying out its duties.

The Audit Committee convenes at least one regular meeting per quarter. For information on meeting frequency and each member's attendance rate, please refer to the Company's annual report for each fiscal year.

Additionally, the key work items of the Audit Committee in 2025 include: reviewing financial reports, examining investment proposals, reviewing the internal control system and related regulations, and appointment and remuneration of the signing CPAs.

#### 1. Audit Committee Meeting Summary

The Company established the Audit Committee on December 4, 2020. In the most recent fiscal year (2025), up to the publication date of this annual report, the Audit Committee held a total of 5 meetings. **【A】** The attendance of independent directors is as follows:

| Title                | Name(Note)      | Actual Meetings Attended<br>B | Proxy Attendance Count | Actual Attendance Rate(%)<br>【B/A】 | Remarks   |
|----------------------|-----------------|-------------------------------|------------------------|------------------------------------|---|
| Independent Director | Honda Chou      | 5                             | 0                      | 100%                               | The Company held a special shareholders' meeting for a full re-election of directors and established an Audit Committee to replace the supervisor system on 2020/12/4 |
| Independent Director | Meng-Chao Tseng | 5                             | 0                      | 100%                               |   |
| Independent Director | David Yeh       | 5                             | 0                      | 100%                               |   |
| Independent Director | Michael Wang    | 5                             | 0                      | 100%                               |   |

#### Other Matters to be Disclosed:

1. Where any of the following circumstances occur in Audit Committee operations, state the meeting date, session number, agenda items, independent director dissenting or reserved opinions or major suggestions, Audit Committee resolutions, and the Company's handling of Audit Committee opinions:

- (1) Items specified under in Article 14-5 of the Securities and Exchange Act.
- (2) Other matters not approved by the Audit Committee but approved by at least two-thirds of all directors.

| Audit Committee Date and Session                            | Agenda Item  | Items Specified Under Article 14-5 of the Securities and Exchange Act | Other Matters Not Approved by Audit Committee but Approved by $\geq$ Two-Thirds of All Directors |
|---|--|---|--|
| 2025/3/11<br>First Meeting<br>of 2025<br>Audit<br>Committee | 1. 2024 Annual Business Report and Financial Statements  | V   | None   |
|   | 2. 2024 Annual Profit Distribution Proposal  | V   | None   |
|   | 3. Approved "Statement of Internal Control System"   | V   | None   |
|   | 4. Amendment to Internal Control System  | V   | None   |
|   | 5. Approved Appointment of CPA to Audit Financial Statements   | V   | None   |
|   | Audit Committee Resolution: Approved unanimously by all Audit Committee members  |   |  |
|   | Company's Handling of Audit Committee Opinions: The Board unanimously approved all proposals and opinions submitted by the Audit Committee |   |  |
| 2025/5/6<br>Second Meeting                                  | 1. Approved 2025 Q1 Consolidated Financial Report  | V   | None   |

|  |   |   |      |
|--|---|---|------|
| of 2025<br>Audit<br>Committee  | 2.Participation in ShuangRongYi Co., Ltd.<br>Cash Capital Increase  | V | None |
|  | 3.Proposed Capital Increase for Vietnam<br>Subsidiary   | V | None |
|  | Audit Committee Resolution: Approved unanimously by all Audit Committee<br>members  |   |      |
|  | Company's Handling of Audit Committee Opinions: The Board unanimously<br>approved all proposals and opinions submitted by the Audit Committee |   |      |
| 2025/8/5<br>Third Meeting<br>of 2025<br>Audit Committee  | 1.Approved 2025 Q2 Consolidated Financial<br>Report   | V | None |
|  | Audit Committee Resolution: Approved unanimously by all Audit Committee<br>members  |   |      |
|  | Company's Handling of Audit Committee Opinions: The Board unanimously<br>approved all proposals and opinions submitted by the Audit Committee |   |      |
| 2025/11/4<br>Fourth Meeting<br>of 2025<br>Audit<br>Committee   | 1.Approved 2025 Q3 Consolidated Financial<br>Report   | V | None |
|  | 2.Acquisition of Acer Being Cloud Info<br>shares from Acer BeingWare Holding Inc.<br>Share Acquisition Proposal                               | V | None |
|  | 3.Participation in DataSitter Co., Ltd. Cash<br>Capital Increase  | V | None |
|  | 4.Approved 2026 Annual Internal Audit Plan  | V | None |
|  | 5.Amendment to Internal Regulations   | V | None |
|  | Audit Committee Resolution: Approved unanimously by all Audit Committee<br>members  |   |      |
|  | Company's Handling of Audit Committee Opinions: The Board unanimously<br>approved all proposals and opinions submitted by the Audit Committee |   |      |
| 2026/3/10<br>First Meeting of<br>2026<br>Audit<br>Committee  | 1.Approved 2025 Annual Business Report<br>and Financial Statements  | V | None |
|  | 2.Approved 2025 Annual Profit Distribution<br>Proposal  | V | None |
|  | 3.Approved "Statement of Internal Control<br>System"  | V | None |
|  | 4.Appointment of CPA for 2026 Financial<br>Statement Audit  | V | None |
|  | Audit Committee Resolution: Approved unanimously by all Audit Committee<br>members  |   |      |
|  | Company's Handling of Audit Committee Opinions: The Board unanimously<br>approved all proposals and opinions submitted by the Audit Committee |   |      |
| <p>2. Implementation of independent directors' recusal from agenda items involving conflicts of interest — state independent director name, agenda item, reason for recusal, and voting participation: None.</p> <p>3. Communication between independent directors and the internal audit manager and CPAs (including material matters, methods, and results of communication regarding the Company's financial and business conditions):</p> <p>(I) In addition to providing monthly reports to the independent directors on the execution of internal audits, the Company's internal audit manager regularly submits internal audit reports at each quarterly Audit Committee meeting, communicates audit results and improvements to internal control deficiencies with Committee members, and held separate meetings with the independent directors at the Q1 and Q3 2025 Audit Committee meetings. In the event of special circumstances, the manager also reports to the Audit Committee members promptly.</p> <p>(II) Communication between the Company's Audit Committee and the internal audit manager is smooth. A summary of major communication is as follows:</p> |   |   |      |

| Date   | Key Communication Topics  | Suggestions and Outcomes   |
|--|---|--|
| 2025/3/11<br>First Meeting of 2025<br>Audit Committee  | <ul style="list-style-type: none"> <li>➤ FY2024 Internal Audit Follow-up Report</li> <li>➤ FY2024 Statement of Internal Control System</li> </ul>       | The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s). |
| 2025/5/6<br>Second Meeting of 2025<br>Audit Committee  | <ul style="list-style-type: none"> <li>➤ 2025 Q1 Internal Audit Follow-up Report</li> </ul>   | The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s). |
| 2025/8/5<br>Third Meeting of 2025<br>Audit Committee   | <ul style="list-style-type: none"> <li>➤ 2025 Q2 Internal Audit Follow-up Report</li> <li>➤ Explanation of Whistleblowing Case Investigation</li> </ul> | The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s). |
| 2025/11/4<br>Fourth Meeting of 2025<br>Audit Committee | <ul style="list-style-type: none"> <li>➤ 2025 Q3 Internal Audit Follow-up Report</li> <li>➤ 2026 Annual Audit Plan</li> </ul>                           | The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s). |

(2)The Company's signing CPAs regularly report to the Audit Committee semi-annually on the results of financial statement audits or reviews, as well as other required communications under applicable laws and regulations. In the event of special circumstances, they also report promptly to the Audit Committee members. In the first and third quarter Audit Committee meetings of 2025, they held separate meetings with the independent directors. A summary of major communication is as follows.

| Date  | Key Communication Topics  | Suggestions and Outcomes   |
|---|---|--|
| 2025/3/11<br>First Meeting of 2025<br>Audit Committee | <ul style="list-style-type: none"> <li>➤ Results of Auditing FY2024 Financial Statement</li> <li>➤ Update of Relevant laws and regulations</li> </ul>   | The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s). |
| 2025/8/5<br>Third Meeting of 2025<br>Audit Committee  | <ul style="list-style-type: none"> <li>➤ Results of Reviewing Q2 2025 Financial Statement</li> <li>➤ Update of Relevant laws and regulations</li> </ul> | The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s). |

## 2. Supervisor Participation in Board Operations:

Since the Company held a full director re-election at its second special shareholders' meeting on December 4, 2020, and established an Audit Committee in lieu of supervisors in accordance with the law, this is not applicable.

(III) Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

| Evaluation Item   | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|--|--|
|   | Yes                           | No | Summary  |  |
| I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”? | V                             |    | AEB has formulated "Corporate Governance Best Practice Principles" in accordance with applicable laws and regulations.   | No material discrepancy  |
| II. Shareholding Structure & Shareholders' Rights   |                               |    |  |  |
| (I) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?        | V                             |    | (I) To protect shareholders' rights, the Company's designated spokesperson is responsible for properly handling shareholder suggestions, or the relevant departments accept suggestions and handle disputes according to the nature of the issue.  | No material discrepancy  |
| (II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?  | V                             |    | (II) Through insider shareholding change declarations and the shareholder register provided by the stock transfer agent, AEB maintains an accurate list of major shareholders who actually control AEB and their ultimate controllers.   | No material discrepancy  |
| (III) Does the company establish and execute the risk management and firewall system within its conglomerate structure?   | V                             |    | (III) AEB has formulated the "Procedures for Managing Transactions with Related Parties, Specific Companies, and Group Enterprises," "Procedures for Endorsements and Guarantees," "Procedures for Lending Funds to Others," and "Procedures for Acquisition and Disposal of Assets" in accordance with relevant laws and regulations. | No material discrepancy  |

| Evaluation Item  | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|--|--|
|  | Yes                           | No | Summary  |  |
| (IV) Does the company establish internal rules against insiders trading with undisclosed information?  | V                             |    | Clear rules govern financial and business dealings with affiliated enterprises to achieve risk control.<br>(IV) AEB has formulated the "Procedures for Prevention of Insider Trading" to prohibit insiders from trading securities using material non-public information.  | No material discrepancy  |
| III. Composition and Responsibilities of the Board of Directors<br>(I) Does the Board develop and implement a diversified policy for the composition of its members? | V                             |    | (I) AEB has established “Director Election Procedures.” The composition of the Board emphasizes diversity, with seven directors currently in place, including one female director and four independent directors. All directors possess the knowledge, skills, and competencies necessary to carry out their duties, and contribute diverse perspectives through their professional expertise to further strengthen Board functions. | No material discrepancy  |
| (II) Does the company voluntarily establish other functional committees in addition to the Compensation Committee and the Audit Committee?                           | V                             |    | (II) In addition to the Compensation Committee and Audit Committee established as required by law, AEB approved the establishment of the Risk Management and Sustainability Development Committee at a Board meeting in November 2024. Other functional committees may be established in the future as required by applicable regulations and actual operational needs.  | No material discrepancy  |
| (III) Does the company establish a standard to measure the performance of the  | V                             |    | (III) AEB has established "Board Performance Evaluation Measures" and conducts annual periodic director performance  | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|--|--|
|   | Yes                           | No | Summary  |  |
| <p>Board and implement it annually, and are performance evaluation results submitted to the Board of Directors and referenced when determining the remuneration of individual directors and nominations for reelection?</p> <p>(IV) Does the company regularly evaluate the independence of CPAs?</p> | V                             |    | <p>evaluations, reports the results to the Board upon completion, and uses the results as a reference for individual director remuneration and re-nomination.</p> <p>(IV) Evaluating CPA qualifications and independence is one of the primary responsibilities of AEB's Audit Committee. The finance and accounting department conducts an annual evaluation of the signing CPAs' independence and competence, primarily covering the accounting firm's rating, quality control procedures, the CPA and audit team, scope of audit, audit communication, and independence, and reports to the Audit Committee and Board.</p> <p>The 2025 evaluation of the signing CPA's independence and competence was conducted with reference to KPMG's 2024 Audit Quality Indicators (AQI) information, completed by the finance unit. The Audit Committee conducted a comprehensive evaluation based on the CPA's independence declaration, Audit Quality Indicators (AQI), and the CPA independence and competence assessment form provided by the Company, and submitted the results to the Audit Committee and Board for resolution in Q1 of 2025. The key</p> | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |   | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|---|--|
|   | Yes                           | No | Summary   |  |
|   |                               |    | <p>items evaluated are as follows:</p> <p>(1) Whether company management respects the objective and challenging audit process proposed by the signing CPAs.</p> <p>(2) Whether non-audit services provided by the signing CPAs may impair their audit independence.</p> <p>(3) Whether the signing firm has established independence regulations requiring the firm, its staff, and other persons subject to independence rules to maintain independence in accordance with professional ethical standards for CPAs, and prohibiting any person from engaging in insider trading, misusing inside information, or any conduct that could be misleading in securities or capital markets.</p> <p>(4) Whether the lead and co-signing CPAs whose tenure has reached the prescribed limit have been rotated periodically.</p> <p>(5) Audit Quality Indicators (AQI) are measured across five dimensions—professionalism, quality control, independence, supervision, and innovation capability—covering 13 key indicators.</p> |  |
| IV. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing | V                             |    | AEB's Board resolved on November 5, 2024 to appoint the Company's CFO, Kevin Cheng, to concurrently serve in corporate governance manager, leading personnel from relevant functional departments including finance, legal affairs,   | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |   | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|---|--|
|   | Yes                           | No | Summary   |  |
| information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)? |                               |    | <p>shareholder services, and human resources to jointly establish the corporate governance team responsible for corporate governance matters. His primary responsibilities and duties are listed as follows:</p> <ol style="list-style-type: none"> <li>1. Formulating and planning appropriate company systems to promote transparency and regulatory compliance.</li> <li>2. Handling shareholders' meeting affairs, including but not limited to preparing and filing the meeting notice, agenda manual, and minutes in accordance with regulations and before the required deadlines each year.</li> <li>3. Board and functional committee meeting affairs, including handling matters requested by directors and committees, notifying all directors of Board meetings at least seven days in advance, and providing directors (including independent directors and other functional committees) with materials needed to carry out their duties, enabling directors to understand the content of relevant agenda items.</li> <li>4. Handling or assisting with continuing education for directors and managers, providing them with the latest regulatory developments related to company management, to assist directors (including independent directors) and managers in complying with applicable laws.</li> <li>5. Responsible for formulating and overseeing the implementation of</li> </ol> |  |

| Evaluation Item  | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|--|--|
|  | Yes                           | No | Summary  |  |
|  |                               |    | integrity management policies and related measures, and periodically reporting on implementation to the Board.   |  |
| V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities? | V                             |    | AEB has established appropriate communication channels with relevant stakeholders including upstream and downstream vendors, banks, employees, and investors. The Company has established a spokesperson system and regularly discloses important financial, business, and other relevant information on the Market Observation Post System (MOPS), and has established a dedicated stakeholder section on AEB website as an external communication channel with stakeholders. AEB has also had stakeholder concerns, communication methods, and responses approved by the Board in August 5, 2025. In addition, AEB promptly discloses and reports material information on its operations and finances in accordance with applicable laws and regulations. All such information can be queried on the MOPS. | No material discrepancy  |
| VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?   | V                             |    | AEB has engaged the Stock Affairs Agency Department of Taishin Securities Co., Ltd. to handle shareholders' meeting affairs.   | No material discrepancy  |
| VII. Information Disclosure<br>(I) Does the company have a corporate website to disclose both financial standings and the status of corporate  | V                             |    | (I) AEB's website has an investor relations section that regularly discloses company financial, business, and corporate governance information.  | No material discrepancy  |

| Evaluation Item  | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|--|--|
|  | Yes                           | No | Summary  |  |
| governance?<br><br>(II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?  | V                             |    | (II) AEB has established a spokesperson system with a designated person responsible for collecting and disclosing material information, and discloses relevant information on the "Market Observation Post System" and the official company website in accordance with regulations.  | No material discrepancy  |
| (III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?   | V                             |    | (III) AEB has announced and filed Q1, Q2, and Q3 financial reports and monthly operating data before the required deadlines. Although the Company did not announce and file the annual financial report within two months after the close of the fiscal year, it completed the announcement and filing within the deadline specified under Article 36 of the Securities and Exchange Act.  | No material discrepancy  |
| VIII. Is there any other important information to facilitate a better understanding of the company’s corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ and supervisors’ training records, the implementation of risk management policies and | V                             |    | (I) AEB has always protected employee rights. In addition to the basic statutory protections, AEB also provides good welfare measures: in addition to labor and health insurance and retirement fund contributions required by law, AEB also provides employee education and training, periodic health consultations, health checkups, and group insurance benefits.<br>(II) AEB fully discloses relevant information through the Market Observation Post System and the official company website, enabling investors to understand the Company's operating status.<br>(III) In addition to attending continuing | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |  | Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|--|--|
|   | Yes                           | No | Summary  |  |
| risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)? |                               |    | <p>education courses on corporate governance topics — including finance, risk management, business, commerce, accounting, law, and CSR — organized by institutions designated under the "Guidelines for Continuing Education of Directors and Supervisors of TWSE/TPEX Listed Companies," Board members also participate in courses proactively arranged by AEB.</p> <p>(IV) AEB's Board Meeting Procedures explicitly stipulate that directors must recuse themselves from discussion and voting on agenda items in which they have a personal interest.</p> <p>(V) AEB has purchased liability insurance for directors and managers.</p> |  |

IX. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement measures:

AEB continuously enhances the transparency of information disclosure, actively promotes sustainable development, upholds integrity and honesty as its core corporate values, and fulfills long-term sustainable responsibilities to shareholders, employees, clients, and other stakeholders. To facilitate the exercise of shareholders' rights, the Company provides video-assisted shareholders' meeting services to improve shareholder participation and corporate governance effectiveness. As for areas still requiring improvement, priority measures going forward include: holding the annual shareholders' meeting before the end of May, completing the formulation of an intellectual property management plan linked to operational targets, and strengthening information disclosure in the English-language shareholders' meeting handbook and sustainability report to continuously enhance international communication and corporate governance transparency.

Where the company has established a Compensation Committee, disclose its composition, responsibilities, and operations:

1. Compensation Committee member Information

| Criteria             |                 | Professional Qualifications and Experience  | Independence Status   | Number of Other Listed Companies Where Serving as Compensation Committee member |
|----------------------|-----------------|---|---|---|
| Category             | Name            |   |   |   |
| Independent Director | Meng-Chao Tseng | M.S. in Applied Chemistry, Chung Yuan Christian University. Worked at Taiwan Semiconductor Manufacturing Co., Ltd. for over 30 years, progressing from engineer through assistant vice president, fab director, to vice president; also worked as process engineer at Industrial Technology Research Institute and engineer at Taiwan CIS Electronics Corp. Director Meng-Chao Tseng has extensive semiconductor industry experience. Previously served as Independent Director of the Company. No circumstances specified under Article 30 of the Company Act apply. | All three compensation committee member (independent directors) of the Company are not employees, managers, directors, or supervisors of the Company or its affiliates, nor spouses, relatives within the second degree, or lineal relatives within the third degree of kinship; nor do they (individually, through their spouses, minor children, or nominees) hold 1% or more of total issued shares, nor are they among the top-ten individual shareholders; nor are they directors, supervisors, or employees of institutional shareholders directly holding 5% or more, or ranking top-five, or designated under Article 27, Paragraph 1 or Paragraph 2 of the Company Act to appoint directors or supervisors; nor are they directors, supervisors, or employees of another company where more than half of directors or voting shares are controlled by the same person; nor are they directors, supervisors, or employees of a company whose chairman or president is the same person or the spouse of the Company's chairman or president; nor are they directors, supervisors, or | 0   |
| Independent Director | Honda Chou      | EMBA, National Chengchi University. Previously served as Compensation Committee member/Independent Director of Bo-Han Co., Ltd., Supervisor of Gudeng Precision Industrial Co., Ltd., CFO of Unistar Entertainment Inc. and Acer Incorporated, Deputy Manager/Manager of BenQ Corporation, and Auditor at Deloitte. Director Honda Chou has extensive accounting and financial experience. Previously served as Independent Director of the Company. No circumstances specified under Article 30 of the Company Act apply.  |   | 0   |

| Category             | Name      | Criteria  | Independence Status   | Number of Other Listed Companies Where Serving as Compensation Committee member |
|----------------------|-----------|---|---|---|
|                      |           | Professional Qualifications and Experience  |   |   |
| Independent Director | David Yeh | Director David Yeh holds an M.S. in Electrical Engineering from the University of Michigan-Ann Arbor. He previously served as Greater China Ecosystem and Partners Director for AWS, Vice President and General Manager of Amazon's Global Selling business, Senior Director/Vice President for the Asia Pacific, Greater China, and Taiwan region at Microsoft (China) Co., Ltd., General Manager of Blizzard Entertainment (China), and General Manager of Trend Micro (China) Co., Ltd. Director David Yeh has extensive industry experience and currently serves as the Company's Independent Director; no circumstances specified under Article 30 of the Company Act apply. | employees of a specific company or institution with financial or business dealings with the Company, nor are they sole proprietors, partners, directors, supervisors, managers, or spouses of a professional individual, sole proprietorship, partnership, company, or institution that has provided audit or business, legal, financial, or accounting-related services to the Company or its affiliates with cumulative compensation not exceeding NT\$500,000 within the past two years; nor do they have a spousal relationship or a relationship within the second degree of kinship with other directors. | 0   |

## 2. Compensation Committee Operations Information

- (1) AEB's Compensation Committee has 3 members.
- (2) Current Term: The current Compensation Committee members' term runs from June 9, 2023 to June 8, 2026. In the most recent fiscal year (2025) up to the publication date, the Compensation Committee held 4 meetings. **【A】** Member qualifications and attendance are as follows:

| Title     | Name            | Actual Meetings Attended<br>B | Proxy Attendance Count | Actual Attendance Rate (%)<br>【B/A】 | Remarks  |
|-----------|-----------------|-------------------------------|------------------------|-------------------------------------|--|
| Convener  | Meng-Chao Tseng | 4                             | 0                      | 100.00                              | Required attendance from 2025 to date: 4 meetings. |
| Committee | Honda Chou      | 4                             | 0                      | 100.00                              |  |
| Committee | David Yeh       | 4                             | 0                      | 100.00                              |  |

Other Matters to be Disclosed:

1. Where the Board does not adopt or modifies the Compensation Committee's recommendations, state the Board meeting date, session number, agenda items, Board resolutions, and the Company's handling of Compensation Committee opinions.(Where the Board approves remuneration that exceeds the Compensation Committee's recommendations, state the discrepancy and reasons.): None.
2. Where Compensation Committee resolutions involved members with dissenting or reserved opinions with recorded minutes or written statements, state the meeting date, session number, agenda items, all member opinions, and handling of member opinions: None.
3. Important Resolutions of the Compensation Committee in the Current Year:

| Meeting Date and Session                                  | Agenda Items   | Other Matters Not Approved by Compensation Committee but Approved by $\geq$ Two-Thirds of All Directors |
|---|--|---|
| 2025/3/11<br>2025 First Meeting<br>Compensation Committee | 1. 2024 Annual Director and Employee Bonus Distribution Proposal   | None  |
|   | 2.Approved Scope Definition for Base-Level Employees   | None  |
|   | 3. 2024 Annual Manager Target Bonus Settlement Proposal  | None  |
|   | 4. 2025 Annual Manager Salary Adjustment Recommendation Proposal   | None  |
|   | Compensation Committee Resolution: Approved unanimously by all Compensation Committee members  |   |
|   | Company's Handling of Compensation Committee Opinions: The Board unanimously approved all proposals and opinions submitted by the Compensation Committee |   |
| 2025/5/6<br>2025 Second Meeting<br>Compensation Committee | 1. 2024 Annual Employee and Manager Bonus Distribution Recommendation  | None  |
|   | Compensation Committee Resolution: Approved unanimously by all Compensation Committee members  |   |
|   | Company's Handling of Compensation Committee Opinions: The Board unanimously approved all proposals and opinions submitted by the Compensation Committee |   |
| 2025/11/4<br>2025 Third Meeting<br>Compensation Committee | 1. 2026 Annual Manager Target Bonus Budget and KPI Recommendations   | None  |
|   | 2. 2026 Annual Salary Adjustment Planning and Budget   | None  |
|   | Compensation Committee Resolution: Approved unanimously by all Compensation Committee members  |   |
|   | Company's Handling of Compensation Committee Opinions: The Board unanimously approved all proposals and opinions submitted by the Compensation Committee |   |
| 2026/3/10<br>2026 First Meeting<br>Compensation Committee | 1. 2025 Annual Manager Target Bonus Settlement Proposal  | None  |
|   | 2. 2025 Annual Director and Employee Bonus Distribution Proposal   | None  |
|   | 3. 2026 Annual Manager Salary Adjustment Recommendation Proposal   | None  |
|   | Compensation Committee Resolution: Approved unanimously by all Compensation Committee members  |   |
|   | Company's Handling of Compensation Committee Opinions: The Board unanimously approved all proposals and opinions submitted by the Compensation Committee |   |

4. Compensation Committee Responsibilities:

The Compensation Committee's responsibilities include formulating and periodically reviewing the policies, systems, standards, and structures for performance evaluation and remuneration of directors and managers, and periodically evaluating and determining the remuneration of the aforementioned personnel.

When exercising the foregoing authority, the Compensation Committee shall comply with the following principles:

1. Performance evaluation and remuneration for directors and managers should reference industry norms and consider the reasonableness of the correlation with individual performance, company operating performance, and future risks.
2. Directors and managers should not be incentivized to engage in conduct that exceeds the Company's risk appetite in pursuit of remuneration.
3. The proportion of bonuses paid for short-term performance to directors and senior managers, and the timing of certain variable remuneration payments, shall be determined taking into account industry characteristics and the nature of AEB's business.
4. Comply with applicable laws and regulations.

5. Key Work Items of the Compensation Committee in 2025: Director and manager performance evaluation, compensation policy review and target setting: Annual salary and bonus distribution review for directors and managers.

2. Nomination Committee member Information and Operations: None

(IV) Implementation of sustainable development and Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons

| Items of Execution   | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Summary  |   |
| I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board? | V                     |    | <p>AEB has formulated "Sustainable Development Best Practice Principles" and established a Sustainability Promotion Team responsible for collecting, verifying, and consolidating sustainability-related information, and providing relevant information in accordance with applicable laws and actual needs.</p> <p>The Sustainability Promotion Team is convened by the President, who also designates a responsible person to facilitate communication and coordination among departments, coordinate on significant cross-departmental sustainability issues, plan, execute, and track the progress and effectiveness of action plans for key issues, and, in accordance with medium- and long-term sustainability targets, formulate annual targets and action plans and regularly report to the Board on sustainability-related trends, impacts, and performance.</p> <p>In 2025, AEB submitted a total of three reports to the Board for review and deliberation, covering: "Materiality Assessment Results," "Greenhouse Gas Inventory and Verification Status," "Sustainability Report," and "Sustainability Target Setting and Promotion." Directors provided feedback and recommendations on the relevant agenda items and reviewed and supervised their implementation.</p> <p>To strengthen and enhance risk management functions and advance AEB's sustainability goals and governance, the Board resolved on November 4, 2025 to establish the Risk Management and Sustainability Development Committee, which is responsible for reviewing and providing guidance on reports and proposals from the Sustainability Promotion Team.</p> | No material discrepancy   |

| Items of Execution  | Implementation Status |    |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-----------------------|----|---|---|
|   | Yes                   | No | Summary   |   |
| II. Does the company conduct risk assessments of environmental, social and corporate governance issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? | V                     |    | <p>AEB identifies, assesses, and discusses potential and emerging risks across three dimensions: environmental, social, and corporate governance. The scope of risk management encompasses the following major risk categories: strategic risk, operational risk, financial risk, disaster risk, information risk, climate change-related risk, and other emerging risks.</p> <p>Each responsible unit conducts risk management through a cyclical process of identification, analysis, evaluation, response, monitoring, and review, with continuous improvement driven by learning and experience. Through the ongoing operation of various management procedures, the Company monitors and responds to risks related to operations, employee safety, customers, suppliers, and other stakeholders, and discloses such information in the Sustainability Report.</p> <p>(1) Environmental Dimension</p> <p>Although the Company is not a manufacturing company, in order to implement environmental protection and reduce overall carbon emissions, the Company is committed to energy conservation, waste sorting, recycling, paperless operations as a principle, controlling indoor office air conditioning temperatures, and complying with environmental regulations to achieve energy-saving and carbon-reduction management.</p> <p>(2) Social Dimension</p> <p>A. Regularly conducting or organizing employee cybersecurity training to enhance employees' cybersecurity awareness and reduce the risk of company and client data leaks.</p> <p>B. Important internal websites and application systems are isolated from the external internet by firewalls to improve network security and prevent external malicious intrusion and attack risks.</p> <p>C. Holding quarterly Labor-Management Welfare Committee meetings and labor-management conferences to communicate with employees</p> | No material discrepancy   |

| Items of Execution   | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Summary  |   |
|  |                       |    | <p>and provide timely guidance on laws and regulations to prevent labor-management disputes. Employees can submit suggestions through meetings or suggestion boxes, and the Company and employees work together to create a harmonious labor-management relationship.</p> <p>D. Operating procedures are formulated in accordance with ISO 45001 requirements. Environmental health and safety personnel conduct audits of each unit's compliance with health and safety requirements at any time, and propose improvements as needed, with the goal of achieving a safe and healthy work environment.</p> <p>(3) Corporate Governance Dimension</p> <p>A. Arranging continuing education courses annually for directors and managers, providing directors and managers with the latest laws, regulations, and policies.</p> <p>B. Purchasing directors' liability insurance to protect them in the event of litigation or claims.</p> <p>C. Conducting annual internal control self-assessments by each department to review the implementation of internal controls and regulatory compliance in the prior year.</p> <p>D. Establishing communication channels, actively communicating to reduce conflicts and misunderstandings, and setting up an investor mailbox managed and responded to by the spokesperson.</p> |   |
| <p>III. Environmental Issues</p> <p>(I) Has the Company set an environmental management system designed to industry characteristics?</p> | V                     |    | <p>(I) AEB has adopted the international standard ISO14001:2015 environmental management system, established standard environmental management procedures, and received certification from a third-party certification body. The latest certificate validity period is 2023/10/19~2026/10/18 and re-certification is expected in 2026/9 to maintain the continuity</p>   | No material discrepancy   |

| Items of Execution  | Implementation Status |                              |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
|---|-----------------------|------------------------------|---|---|------|------|------|-------------------|----------|-------|-------|---------------------|------------------------------|----------|----------|-----------|---------|----------|----------|-------------------------|
|   | Yes                   | No                           | Summary   |   |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
|   |                       |                              | and effectiveness of the management system.   |   |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
| (II) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact? | V                     |                              | <p>(II) Although not a manufacturing company, to reduce environmental impact, AEB turns off lights for one hour during lunch breaks, promotes setting air conditioning temperatures at 26~28°C, encourages employees to sort and recycle resources, and reduce the use of single-use items. The Company implements green procurement and carefully selects raw materials and suppliers to save energy and prevent environmental pollution.</p> <p>AEB follows the Acer Group's sustainability targets, committing to achieve net-zero emissions by 2050 and to achieve 100% renewable electricity (RE100) by 2035. To achieve the net-zero target, the Company has implemented multiple carbon reduction measures and signed a small-scale renewable energy purchase and sale agreement with Taipower. Green electricity supply commenced on January 1, 2025.</p> <p>The following table presents Acer E-Enabling Service Business Inc.'s statistics on renewable and non-renewable energy consumption for the most recent two fiscal years. The data covers the Company's business locations in northern, central, and southern Taiwan. Energy data for 2024 has been jointly verified with the Acer Group under ISO 14064, while 2025 data is still undergoing verification.</p> <p>Unit of data in the table below: GJ</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Item</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Direct Energy (A)</td> <td>Gasoline</td> <td>20.95</td> <td>21.36</td> </tr> <tr> <td>Indirect Energy (B)</td> <td>Purchased Electricity (Grid)</td> <td>1,945.96</td> <td>1,891.93</td> </tr> <tr> <td>Non-renew</td> <td>(A)+(B)</td> <td>1,966.91</td> <td>1,913.29</td> </tr> </tbody> </table> | Category  | Item | 2024 | 2025 | Direct Energy (A) | Gasoline | 20.95 | 21.36 | Indirect Energy (B) | Purchased Electricity (Grid) | 1,945.96 | 1,891.93 | Non-renew | (A)+(B) | 1,966.91 | 1,913.29 | No material discrepancy |
| Category  | Item                  | 2024                         | 2025  |   |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
| Direct Energy (A)   | Gasoline              | 20.95                        | 21.36   |   |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
|   | Indirect Energy (B)   | Purchased Electricity (Grid) | 1,945.96  | 1,891.93  |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |
| Non-renew   | (A)+(B)               | 1,966.91                     | 1,913.29  |   |      |      |      |                   |          |       |       |                     |                              |          |          |           |         |          |          |                         |

| Items of Execution  | Implementation Status         |   |   |                         | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
|---|-------------------------------|---|---|-------------------------|---|--|--|----------------------|-------------------------------|---|-------|------------------|---------|----------|----------|---------------------------------|---------|----|-------|---------------------------|--|---|--|--|
|   | Yes                           | No  | Summary   |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
|   |                               |   | <table border="1"> <tr> <td>able Energy (C)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Renewable Energy (D)</td> <td>Purchased Electricity (Green)</td> <td>0</td> <td>35.55</td> </tr> <tr> <td>Total Energy (E)</td> <td>(C)+(D)</td> <td>1,966.91</td> <td>1,948.84</td> </tr> <tr> <td>Renewable Energy Percentage (F)</td> <td>(D)/(E)</td> <td>0%</td> <td>1.82%</td> </tr> <tr> <td colspan="2">Locations Covered by Data</td> <td>Nangang, Xizhi, Da'an (until Feb 2024), Taichung, Kaohsiung</td> <td>Nangang, Xizhi (until Jan 2025), Taichung, Kaohsiung</td> </tr> </table>  | able Energy (C)         |   |  |  | Renewable Energy (D) | Purchased Electricity (Green) | 0 | 35.55 | Total Energy (E) | (C)+(D) | 1,966.91 | 1,948.84 | Renewable Energy Percentage (F) | (D)/(E) | 0% | 1.82% | Locations Covered by Data |  | Nangang, Xizhi, Da'an (until Feb 2024), Taichung, Kaohsiung | Nangang, Xizhi (until Jan 2025), Taichung, Kaohsiung |  |
| able Energy (C)   |                               |   |   |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| Renewable Energy (D)  | Purchased Electricity (Green) | 0   | 35.55   |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| Total Energy (E)  | (C)+(D)                       | 1,966.91  | 1,948.84  |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| Renewable Energy Percentage (F)   | (D)/(E)                       | 0%  | 1.82%   |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| Locations Covered by Data   |                               | Nangang, Xizhi, Da'an (until Feb 2024), Taichung, Kaohsiung | Nangang, Xizhi (until Jan 2025), Taichung, Kaohsiung  |                         |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| (III) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?                                       | V                             |   | (III) AEB follows its "Sustainable Development Best Practice Principles," taking into account the impact of operations on ecological benefits, and implements and promotes awareness of the importance of environmental protection and assessment of the potential impacts of climate change.<br><br>For example: setting Science Based Targets (Science Based Targets, SBT) in line with the Paris Agreement's 1.5°C temperature control targets; implementing various carbon reduction measures; and signing contracts with Taiwan Power Company for the purchase and sale of small-scale green energy and renewable energy certificates — all to achieve the goal of strengthening environmental sustainability. | No material discrepancy |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |
| (IV) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water | V                             |   | (4) Since 2019, AEB has been included in the Acer Group's scope for greenhouse gas inventory, electricity, water, and waste data collection and third-party verification. The Acer Group continuously collects electricity, water, and waste information through an online system in accordance with the GRI Sustainability Reporting Standards (GRI Standards) and the Greenhouse Gas Protocol (GHG Protocol),   | No material discrepancy |   |  |  |                      |                               |   |       |                  |         |          |          |                                 |         |    |       |                           |  |   |  |  |

| Items of Execution                          | Implementation Status                |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |                                      |      |       |      |                      |  |
|---|--------------------------------------|----|--|---|--------------------------------------|------|-------|------|----------------------|--|
|   | Yes                                  | No | Summary  |   |                                      |      |       |      |                      |  |
| consumption, or management of other wastes? |                                      |    | <p>aligned with the Group's consolidated financial reporting boundary, and engages third-party verification bodies to conduct verification. The relevant management practices are described as follows:</p> <ol style="list-style-type: none"> <li>Greenhouse Gas: AEB follows the Acer Group's integrated energy and climate change strategy and targets achieving RE100 by 2035. The Company also follows the Acer Group's Science Based Targets (SBT) methodology in setting medium- and long-term carbon reduction targets. AEB aims to reduce Scope 1 and Scope 2 emissions by 25% from the base year of 2022 by 2030. With respect to greenhouse gas information, both 2023 and 2024 underwent third-party verification at the Group level and received ISO 14064-1 certificates (Note 1). Verified operational carbon emissions (Scope 1 and 2) for 2024 amounted to 268.53 metric tons. Based on the Company's own inventory, operational carbon emissions (Scope 1 and 2) for 2025 were 250.63 metric tons (data still pending verification).</li> <li>Water Consumption: AEB's primary water needs are for everyday use such as pantry and office cleaning. Water is sourced mainly from municipal tap water, and operational activities have no significant impact on water sources. Given the importance of water resource issues, AEB follows the Group's annual target of reducing total water withdrawal by 1% year over year, and has set a mid-term water resource management target of achieving a 10% reduction from the 2022 base year by 2030. AEB's water consumption over the past two years: <table border="1" data-bbox="636 1812 1171 1980"> <thead> <tr> <th>Fiscal Year</th> <th>Total Water Consumption(metric tons)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>2,503</td> </tr> <tr> <td>2025</td> <td>1,927 (Under review)</td> </tr> </tbody> </table> </li> <li>Waste: AEB's primary source of waste is general household garbage. To reduce waste</li> </ol> | Fiscal Year   | Total Water Consumption(metric tons) | 2024 | 2,503 | 2025 | 1,927 (Under review) |  |
| Fiscal Year                                 | Total Water Consumption(metric tons) |    |  |   |                                      |      |       |      |                      |  |
| 2024  | 2,503                                |    |  |   |                                      |      |       |      |                      |  |
| 2025  | 1,927 (Under review)                 |    |  |   |                                      |      |       |      |                      |  |

| Items of Execution                       | Implementation Status                                |                        |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
|--|--|------------------------|---|---|-----------------------------|------|-------|------|---------------------|-------------|--|--|---------|------------------------|------|-----|--------|------|------|--------|--|
|  | Yes  | No                     | Summary   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
|  |  |                        | <p>generation, AEB encourages employees to minimize the use of single-use plastics, utensils, and paper cups, and reinforces waste reuse practices through management measures such as regular weight announcements, promoting waste sorting and recycling, and conducting periodic industrial waste collection. AEB's waste weight for the most recent two fiscal years is as follows:</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>General waste (metric tons)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>11.66</td> </tr> <tr> <td>2025</td> <td>7.42 (Under review)</td> </tr> </tbody> </table> <p>AEB follows Acer Group targets and has established medium- to long-term waste reduction targets: reduce 2030 waste volume by 10% compared to the 2024 base year.</p> <p>4. Data on water, waste, and greenhouse gases is consolidated into the Acer Group's information and verified by third-party verification body SGS. AEB's water, waste, and greenhouse gas data is disclosed in the annual report (table below) and on AEB's website (<a href="http://www.aceraeb.com">http://www.aceraeb.com</a>).</p> <table border="1"> <thead> <tr> <th rowspan="2">Fiscal Year</th> <th colspan="2">Greenhouse Gas Emissions(Metric tons CO2 equivalent)</th> </tr> <tr> <th>Scope 1</th> <th>Scope 2 (Market-based)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>1.5</td> <td>267.03</td> </tr> <tr> <td>2025</td> <td>1.53</td> <td>249.10</td> </tr> </tbody> </table> <p>Note 1: Acer Group ISO14064-1 certificate download<br/> <a href="https://www.acer.com/sustainability/uploads/files/shares/certificates/en/ISO14064-1_2024.pdf">https://www.acer.com/sustainability/uploads/files/shares/certificates/en/ISO14064-1_2024.pdf</a> (2025 The greenhouse gas emission information for this year is still being verified as of the publication date of this annual report. For the latest information, please refer to the sustainability section of AEB's official website.)</p> | Fiscal Year   | General waste (metric tons) | 2024 | 11.66 | 2025 | 7.42 (Under review) | Fiscal Year | Greenhouse Gas Emissions(Metric tons CO2 equivalent) |  | Scope 1 | Scope 2 (Market-based) | 2024 | 1.5 | 267.03 | 2025 | 1.53 | 249.10 |  |
| Fiscal Year                              | General waste (metric tons)                          |                        |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| 2024                                     | 11.66  |                        |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| 2025                                     | 7.42 (Under review)                                  |                        |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| Fiscal Year                              | Greenhouse Gas Emissions(Metric tons CO2 equivalent) |                        |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
|  | Scope 1  | Scope 2 (Market-based) |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| 2024                                     | 1.5  | 267.03                 |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| 2025                                     | 1.53   | 249.10                 |   |   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |
| IV. Social Issues<br>(I) Has the company | V  |                        | (I) Acer E-Enabling Service Business Inc.   | No material   |                             |      |       |      |                     |             |  |  |         |                        |      |     |        |      |      |        |  |

| Items of Execution  | Implementation Status |    |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and Reasons |
|---|-----------------------|----|---|---|
|   | Yes                   | No | Summary   |   |
| formulated relevant management policies and procedures in accordance with relevant laws and the International Bill of Human Rights? |                       |    | <p>believes that every employee deserves to be treated fairly and with respect. AEB is committed to protecting employees' human rights and respecting fundamental freedoms, providing equal opportunities, safeguarding personal privacy, offering channels for the free and safe expression of opinions, and fostering a safe and healthy work environment. The unit responsible for human rights governance is the Sustainability Promotion Team, which plans, executes, and tracks the progress and effectiveness of action plans for key issues, and, in accordance with medium- and long-term sustainability targets, formulates annual targets and action plans and regularly reports to the Board on sustainability-related trends, impacts, and performance.</p> <p>(1) Publishing Human Rights Policy<br/>publicly releases a human rights policy, following the UN Universal Declaration of Human Rights (Universal Declaration of Human Rights, UDHR), the United Nations Global Compact (United Nations Global Compact, UNGC), the UN Guiding Principles on Business and Human Rights (UN Guiding Principles on Business and Human Rights), and the ILO's core labor standards on fundamental conventions, as well as local laws and regulations, to formulate a human rights policy. Through the principles of protection, respect, and remedy, human rights protection is implemented. The human rights policy covers labor rights including prohibition of forced labor, non-discrimination, reasonable working hours, and workplace safety.</p> <p>(2) Establishing Grievance Mechanisms and Whistleblower Protection<br/>Establishing reporting channels so that employees can safely raise concerns about human rights or labor rights issues, such as workplace bullying, discrimination, or</p> | discrepancy   |

| Items of Execution | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--------------------|-----------------------|----|--|---|
|                    | Yes                   | No | Summary  |   |
|                    |                       |    | <p>harassment. Ensuring that whistleblowers are not subject to retaliation, and formulating investigation and remediation measures.</p> <p>(3) Periodically publishing sustainability reports to disclose concrete actions for upholding human rights and labor rights, In the annual Sustainability Report, disclosing progress on corporate protection of human rights — such as occupational safety, improvements to working conditions, and employee opinion surveys.</p> <p>(4) Promoting a Diverse and Inclusive Workplace Culture<br/>Formulating fair employment policies to ensure that individuals of different genders, ethnicities, ages, and persons with disabilities all receive equal employment opportunities and treatment. Providing an inclusive work environment — such as parental leave and accessible facilities — to protect the rights and interests of all employees.</p> <p>(5) Human Rights Due Diligence Process<br/>A. Step 1: Identify issues, ensuring that considers all relevant human rights dimensions in its business operations, especially at each stage involving the workforce, products, or services.<br/>B. Step 2: Identify impacts, regularly reviewing the impacts of each issue and assessing actual / and potential risks.<br/>C. Step 3: Prevent and mitigate, based on actual / and potential risks, formulating preventive and mitigating measures from the perspectives of training, communication, and systems.<br/>D. Step 4: Track and remediate; if human rights policies or related regulations are violated, take appropriate remedial and corrective measures to ensure non-recurrence.</p> <p>(6) Human Rights Risk Assessment<br/>To implement human rights management, cross-departmental information is integrated for annual assessments, and corresponding preventive and mitigating measures are formulated based on assessment results to ensure the rights and interests of employees</p> |   |

| Items of Execution   | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Summary  |   |
| (II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation? | V                     |    | <p>and partners. The scope of assessment covers employees, clients, suppliers, and partners.<br/>Based on the assessment, the human rights issues requiring priority prevention this year are: forced labor, freedom of association, and equal pay discrimination.</p> <p>(II) Employee Compensation, Benefits, and Workplace Diversity and Equality<br/>(1)Employee Compensation:<br/>AEB participates in market compensation surveys annually, adjusting salaries based on market salary levels, economic trends, and individual performance to maintain overall compensation competitiveness. In 2025, for AEB's Taiwan operations — covering both managerial and non-managerial positions — in addition to the three annual holiday bonuses, salaries are adjusted based on the Company's operational conditions and individual performance. Performance bonuses and employee bonus awards are granted to motivate all employees to work toward the Company's targets, with an attractive compensation, salary adjustment, and promotion system.</p> <p>(2)Employee Benefits:<br/>A. AEB has established a Labor-Management Welfare Committee to plan and provide high-quality benefits for employees — such as employee travel subsidies, three-festival bonuses, birthday bonuses, marriage allowances, childbirth allowances, funeral allowances, and various sports competitions, family days, arts and culture lectures, club activities, and health promotion programs to enrich employees' leisure lives and foster camaraderie. AEB also provides a friendly rest space and premium lactation rooms, and employs visually impaired massage therapists to provide massage services for employee</p> | No material discrepancy   |

| Items of Execution | Implementation Status |    |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--------------------|-----------------------|----|---|---|
|                    | Yes                   | No | Summary   |   |
|                    |                       |    | <p>relaxation.</p> <p>B. Health checkup frequency and items exceeding regulatory requirements: Annual health checkup programs are provided for employees, with discounts for first-degree relatives. Various health promotion lectures, activities, and competitions are organized — such as stair climbing events, walking events, Slim Eazy weight loss competitions, and fitness assessment activities. Interactive fitness apps, healthy meal ordering systems, and mobile libraries are provided so employees can cultivate good lifestyle and dietary habits anytime and anywhere through exercise and reading. In addition, on-site physician personal consultation services are provided to implement tiered health risk management and establish personalized health promotion plans.</p> <p>C. With regard to leave policies, AEB provides employee-friendly leave arrangements that exceed the requirements of the Labor Standards Act, including special paid leave for new hires, 15 days of fully paid sick leave, and volunteer leave, among others. The Company also offers a wide range of benefits including group medical insurance, cash gifts for weddings, funerals, and births, emergency assistance, holiday gifts and bonuses, birthday allowances, annual electronic gift vouchers, and employee travel subsidies, sharing the Company's profits with every employee.</p> <p>(3) Workplace Diversity and Equality</p> <p>A. AEB ensures equal pay for equal work and equal promotion opportunities regardless of gender, and maintains close to 50% of managerial positions held by women, promoting inclusive and sustainable economic growth. In 2025, female</p> |   |

| Items of Execution   | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Summary  |   |
| (III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees? | V                     |    | <p>employees accounted for an average of 45% of all staff, and female managers accounted for an average of 49% of all managerial positions.</p> <p>B. AEB has achieved its target of 100% employment of colleagues with disabilities, with tailored job assignments and workplace facilities designed to meet their individual needs.</p> <p>C. Built on a foundation of mutual trust between the Company and its employees, staff are empowered to independently plan flexible working hours, enabling a better balance of work, personal life, and family responsibilities.</p> <p>D. AEB is committed to promoting gender equality in the workplace, ensuring that no employee is treated differently on the basis of gender. The Company extends equal respect to colleagues of all gender identities, sexual orientations, and gender expressions, promotes gender equality mechanisms, provides family-friendly measures, and integrates the concept of gender diversity and equality into the workplace to foster a gender-inclusive environment that embraces diversity.</p> <p>(III) All of AEB's office areas have obtained ISO 14001:2015 and ISO 45001:2018 certification, with the most recent certificates valid from October 19, 2023 to October 18, 2026. Through the implementation of the environmental health and safety management system, the Company carries out environmental maintenance and workplace safety management, and in accordance with applicable laws: administers employee health protection programs, conducts regular workplace environment inspections,</p> | No material discrepancy   |

| Items of Execution | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--------------------|-----------------------|----|--|---|
|                    | Yes                   | No | Summary  |   |
|                    |                       |    | <p>performs annual employee health examinations, establishes internal feedback channels and a dedicated complaint hotline, conducts annual sexual harassment prevention awareness campaigns, and holds various occupational health and safety training courses — all with the aim of raising employees' hazard awareness, reducing the occurrence of hazards, and safeguarding employee safety and health.</p> <p>(1) Occupational Health and Safety:</p> <p>A. Complying with applicable laws and regulations, and committing to exceed industry standards.</p> <p>B. Dedicating efforts to pollution prevention, improving energy efficiency, and reducing waste to enhance resource productivity.</p> <p>C. Applying green design principles and carefully selecting raw materials and suppliers to provide safe, low-environmental-impact products.</p> <p>D. Providing a safe and healthy work environment to protect employees' physical and mental wellbeing and reduce occupational health and safety risks.</p> <p>E. Promoting occupational health and safety training courses: in 2025, a total of 39 new employee trainees completed training, while the general occupational safety training course for existing employees focused on sexual harassment prevention, with 278 employee trainees completing the course.</p> <p>F. Engaging all employees in consultation and continuously improving environmental, health, and safety performance.</p> <p>G. No fires or major occupational accidents occurred at the Company in 2025.</p> <p>(2) Workplace Health Promotion Outcomes:</p> <p>A. Health Examinations: Regular employee health examinations are conducted and health data is analyzed. In 2025, the health examination participation rate reached 97.6%.</p> |   |

| Items of Execution | Implementation Status |    |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--------------------|-----------------------|----|---|---|
|                    | Yes                   | No | Summary   |   |
|                    |                       |    | <p>Cancer screening organized by the Health Promotion Administration: 84 employee sessions and 69 community resident sessions.</p> <p>B. Health Management: Health examination data is used for tiered management and health risk control, with a health management system introduced to provide employees with personalized health records. In 2025, health guidance and care services (by nurses) were provided to 37 individuals, measurement services to 190 individuals, and on-site physician services and consultations for abnormal health examination results to 39 individuals. Compared to the previous year, health data outcomes in 2025 showed a 50% decrease in the rate of abnormal blood pressure readings, a 3.6% decrease in the rate of abnormal total cholesterol, and a 7.1% decrease in the rate of abnormal fasting blood glucose.</p> <p>C. Health Programs: Relevant health protection programs were implemented to reduce health hazard risks. In 2025, ergonomic hazard prevention program follow-up management covered 4 individuals, cardiovascular disease prevention program follow-up management covered 2 individuals, female worker health protection program follow-up management covered 2 individuals, and workplace unlawful infringement follow-up management covered 0 individuals.</p> <p>D. Health Promotion: AEB actively promotes preventive medicine and healthy living to enhance employees' health awareness and practices. In 2025, health guidance and care services (by physicians and nurses) were provided to a total of 274 individuals; 12 health communications were published (covering topics such as prevention of the three highs and metabolic syndrome, and dietary management), with 3,394 views; 8 health seminars were held with a total of 155 attendees; 11 sports clubs were offered; 1 weight loss competition was</p> |   |

| Items of Execution   | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Summary  |   |
| (IV) Has the Company established effective career development training programs for employees? | V                     |    | <p>held with 95 participants, achieving a total weight reduction of 88.1 kg and a total waist circumference reduction of 485 cm; 1 stair-climbing competition was held with 220 participants; 1 physical fitness assessment was held with 64 employee participants and 7 partner participants; and visually impaired massage and stress relief services were provided to a total of 692 individuals.</p> <p>(IV) AEB is people-oriented and places great importance on talent development. In alignment with strategic development needs and departmental requirements, AEB arranges internal training courses and ad hoc external training programs, balancing the development of generalists and specialists so that each employee can plan their own career path according to their individual aspirations. The relevant measures are as follows:</p> <p>(1) Comprehensive competency training is planned for managers and employees at all levels, covering job-specific professional and technical skills as well as training courses for managers at various levels, balancing individual growth with company development and providing employees with a complete education and training system. Total training hours in 2025 amounted to 2,965 hours.</p> <p>(2) Upon joining AEB, new employees are immediately provided with onboarding orientation, a dedicated mentor, and a tailored new employee training program to help them quickly integrate into the team. Total training hours for new employees in 2025 amounted to 385 hours.</p> <p>(3) An internship program is in place to encourage students to apply classroom learning in practice, accumulate hands-on experience through internships, explore career paths at an early stage, and build a pipeline of future talent for the organization.</p> | No material discrepancy   |

| Items of Execution  | Implementation Status |    |  | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-----------------------|----|--|---|
|   | Yes                   | No | Summary  |   |
| (V) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?       | V                     |    | (4) To strengthen Taiwan's talent competitiveness and respond to the growing emphasis on talent-related social responsibility among global enterprises in the context of ESG, AEB has joined the "TALENT, in Taiwan — Taiwan Talent Sustainability Action Alliance" for four consecutive years, committing to driving sustainable competitiveness in Taiwanese society through six dimensions: "Diversity and Inclusion," "Organizational Communication," "Rewards and Incentives," "Physical and Mental Wellbeing," "Talent Growth," and "Meaning and Value."<br><br>(V) The marketing and labeling of AEB's products and services comply with domestic and destination market laws and regulations, as well as international standards. The Company maintains good communication channels with clients and provides transparent and effective complaint handling procedures for products and services, forwarding complaint content to relevant internal units to formulate effective response measures. | No material discrepancy   |
| (VI) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation? | V                     |    | (VI) Pursuant to AEB’s “Sustainable Development Best Practice Principles,” contracts with major suppliers include provisions requiring compliance with both parties’ CSR policies, and contracts may be terminated at any time if a supplier violates such policies and causes significant environmental or social impacts on the supply source community. AEB’s major suppliers are internationally renowned software vendors. In addition to shared awareness of complying with relevant standards on environmental protection, occupational safety and health, and labor human rights, contracts with major suppliers also include provisions   | No material discrepancy   |

| Items of Execution  | Implementation Status |    |   | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-----------------------|----|---|---|
|   | Yes                   | No | Summary   |   |
|   |                       |    | <p>requiring compliance with applicable laws and/or the Responsible Business Alliance (RBA) Code of Conduct and related ESG policies.</p> <p>Additionally, pursuant to AEB’s “Supplier Management Policy,” AEB has established management policies covering supplier integrity, honesty, human rights protection (including equal and discrimination-free work environments), employee health, and sustainable environment. Suppliers are periodically evaluated on quality, pricing, delivery times, operations and finances, services, employee physical and mental health, and green energy; and based on evaluation results, suppliers rated highly are given purchasing priority, while suppliers rated poorly are notified to make improvements. Supplier management is carried out with the goal of practicing integrity in business operations and achieving sustainable development.</p> |   |
| <p>V. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information?</p> <p>Does the company obtain third party assurance or certification for the reports above?</p>   | V                     |    | <p>Since 2024, AEB prepares an annual sustainability report covering the prior operating year. The content and structure follow the standards of the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards), including GRI Universal Standards 2021, and adopts the Sustainability Accounting Standards Board (SASB) standards. The 2024 annual sustainability report was approved by the Board of Directors on August 5, 2025, and subsequently uploaded to the Market Observation Post System and AEB’s official website for the reference of all stakeholders.</p> <p>The aforementioned report has not yet obtained assurance or verification from a third-party verification organization.</p>   | No material discrepancy.  |
| <p>VI. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company’s operations:</p> <p>AEB has formulated the "Sustainable Development Best Practice Principles," with reference to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and AEB's</p> |                       |    |   |   |

| Items of Execution  | Implementation Status |    | Summary | Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-----------------------|----|---------|---|
|   | Yes                   | No |         |   |
| practical operations, and has implemented integrity management in accordance with applicable laws to regulate matters that Company personnel should observe when carrying out their duties. |                       |    |         |   |
| VII. Other important information to facilitate better understanding of the company’s promotion of sustainable development: None.  |                       |    |         |   |

## 1. Climate-Related Information for TWSE/TPEX Listed Companies

### (1) Implementation of Climate-Related Information

| Item   | Implementation Status  |
|--|--|
| 1. Describe the board of directors' and management's oversight and governance of climate related risks and opportunities.  | <p>1. AEB's Board of Directors is the highest governance body and the highest decision-making body for climate-related risk management and opportunity development issues, approving major decisions on relevant issues based on business strategy and environmental changes.</p> <p>Each responsible unit follows the “Sustainable Development Best Practice Principles,” “Procedures for Prevention of Insider Trading,” “Code of Ethical Conduct,” “Procedures and Methods for Internal Control Self-Assessment,” and other relevant policies. Through a cyclical process of identification, analysis, assessment, response, monitoring, and review, units continuously track climate change-related policies and regulations, conduct risk management, and capitalize on opportunities arising from climate change. The Company continuously integrates existing business units and formulates a low-carbon, sustainable development strategy. Through continuous improvement driven by learning and experience, and through the ongoing operation of various management procedures, the Company monitors and responds to risks related to operations, employee safety, customers, suppliers, and other stakeholders, and regularly reports climate-related risks and opportunities to the Board.</p> <p>To implement the Company’s vision for sustainable development and strengthen a risk-aware corporate culture, the Board resolved on November 4, 2025 to establish the Risk Management and Sustainability Development Committee — a functional committee — which executes the Board’s resolutions on risk management and other delegated matters.</p> |
| 2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business | <p>AEB continuously tracks climate change-related policies and regulations, and further identifies climate risks and opportunities based on business strategy.</p> <p>2-1.Short-term Impacts:</p>  |

| Item   | Implementation Status  |
|--|--|
| (short, medium, and long term).  | <p>(1) Business Impact: Extreme climate events (e.g., typhoons, floods, or droughts) may cause transportation disruptions or power outages, making it impossible to complete client project tasks on time, thereby affecting business progress.</p> <p>(2) Strategy Impact: Technical units may need to immediately adjust project execution modes — such as using cloud technologies and collaboration tools — to ensure team members can work from any location.</p> <p>(3) Financial Impact: Extreme weather events such as typhoons, floods, or droughts may cause service interruptions, increase operating costs, and affect short-term financial performance.</p> <p>2-2. Medium-term Impacts:</p> <p>(1) Business Impact: Changes in climate patterns (e.g., increased frequency of extreme climate events) may cause service interruptions, affect overall project quality, and cause operational damage.</p> <p>(2) Strategy Impact: Through risk assessment and management plans, assess potential climate risks and formulate corresponding risk mitigation measures and response plans.</p> <p>(3) Financial Impact: Changes in climate patterns may affect the needs of consumers and enterprises, leading to impacts on service stability and changes in project demand.</p> <p>2-3. Long-term Impacts:</p> <p>(1) Business Impact: Climate change may reduce demand in certain industries. In the face of climate change, the Company needs to adjust its business and service models to adapt to the new market environment — for example, adopting more environmentally friendly approaches or offering climate change-related services, and adjusting market and sales strategies.</p> <p>(2) Strategy Impact: Participating in long-term climate change adaptation strategy plans through the use of renewable energy, improving energy efficiency, and implementing green office policies.</p> <p>(3) Financial Impact: As climate change issues intensify, governments may implement stricter environmental regulations such as carbon taxes or emission limits. This may require the Company to invest in compliant facilities or technologies, increasing capital expenditure.</p> |
| 3. Describe the financial impact of extreme weather events and transformative actions. | 3. Extreme climate events (such as typhoons, flooding, and droughts) may damage office equipment or cause injury to employees and clients, resulting in direct losses of personnel or assets. They may also lead to increased insurance coverage — such as property insurance and business interruption insurance — further increasing related costs. Additionally, transition actions planned as part of the Company’s climate strategy will entail related expenditures, such as   |

| Item   | Implementation Status  |
|--|--|
| <p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p> <p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p> <p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p> | <p>investments in renewable energy procurement and electrical and mechanical equipment upgrades, all of which increase financial costs.</p> <p>4. Following TCFD guidelines, establishing climate-related risk management procedures with four sequential steps: (1) completing a climate risk inventory, (2) ranking risk materiality, (3) results and reporting, and (4) response strategies and external disclosure. Each responsible unit will be asked to follow the aforementioned processes for risk identification, using the audit process to discuss process improvements and compliance with relevant procedures and laws. The audit management procedures of the internal audit unit will integrate the implementation of risk management with the daily operating procedures of each responsible unit and the Company's business targets, to integrate ESG and climate factors into enterprise decision-making processes, and, through PDCA cycles in working group meetings, periodically review the effectiveness of risk management plans and areas for improvement, to continuously refine operations.</p> <p>5. Taking into account the climate patterns in the Company's operating region and the anticipated impacts of climate change, AEB identifies climate change prediction models, relevant policies and regulations, and market trends. Based on scientific models and regional factors, along with analytical factors including business model, supply chain stability, technology and innovation capabilities, customer demand, and human resource management, AEB assesses the possible directions of future climate change and market responses, and evaluates the primary financial impacts on the Company — such as revenue decline, cost increases, and asset losses. Through the above steps, AEB establishes scenario analyses to evaluate Acer E-Enabling Service Business Inc.'s resilience against climate change risks.</p> <p>6. AEB follows the Acer Group's sustainability targets, committing to achieve net-zero emissions by 2050 and achieve 100% renewable electricity (RE100) by 2035. AEB integrates existing and new business units to formulate a low-carbon sustainable business strategy, creating ESG value and transforming it into competitive advantage. To achieve the 2050 net-zero target, AEB has adopted Science Based Targets (SBT) to reduce operational carbon emissions (Scope 1 and 2) by 25% from the 2022 base year by 2030, in line with the Paris Agreement's 1.5°C temperature control targets. AEB has implemented multiple carbon reduction measures and signed a small-scale renewable energy purchase and sale agreement with</p> |

| Item   | Implementation Status   |
|--|---|
| <p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> <p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p> <p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (also filled in items (2) and (3) below).</p> | <p>Taipower, with green electricity supply commencing on January 1, 2025.</p> <p>7. AEB does not currently use internal carbon pricing; this will be planned in the future based on company strategy and operational needs.</p> <p>8. AEB follows Acer Group’s sustainability targets, committing to achieve net-zero emissions by 2050 and to achieve 100% renewable electricity by 2035, integrating existing and new business units to formulate a low-carbon sustainable business strategy, creating ESG value and transforming it into competitive advantage. To achieve the 2050 net-zero target, the Company has adopted Science Based Targets (SBT) to reduce operational carbon emissions (Scope 1 and 2) by 25% from the base year of 2022 by 2030, in line with the Paris Agreement’s 1.5°C temperature control target. AEB has implemented multiple carbon reduction measures and signed a small-scale renewable energy purchase and sale agreement with Taipower. From January 2025, a total of 9,876 kWh of green electricity was supplied and 10 renewable energy certificates were obtained.</p> <p>Other carbon reduction target activities covered include:</p> <p>8-1. Reducing greenhouse gas emissions: direct emissions (primarily from company vehicles) and indirect emissions (e.g., carbon emissions from electricity or other energy use for daily operations).</p> <p>8-2. Energy efficiency improvement: Reducing energy consumption through energy-saving measures and equipment upgrades.</p> <p>8-3. Resource circular utilization: Promoting effective resource recycling — such as the rainwater recycling system in the new Nangang office — and continuously promoting waste reduction and resource recycling.</p> <p>8-4. Climate risk management: Establishing monitoring and reporting mechanisms to determine annual progress and achievement. Conducting regular measurements and assessments, and adjusting action plans based on actual progress. This information will help the Company determine climate-related targets and formulate corresponding action plans.</p> <p>9. AEB's greenhouse gas inventory, verification status, reduction targets, strategies, and specific action plans are detailed in the following sections.</p> |

(2) Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Fiscal Years

A. Information of Greenhouse Gas Inventory

| Issue                      | Indicator  | 2025               |  | 2024   |  |
|----------------------------|--|--------------------|--|--------|--|
| I. Environmental Dimension |  | Data               | Data Scope   | Data   | Data Scope   |
| Greenhouse Gas Emissions   | Direct Greenhouse Gas Emissions (Scope 1) (metric tons CO2e)                 | 1.53               | Including parent and subsidiary companies in consolidated financial statements | 1.5    | Including parent and subsidiary companies in consolidated financial statements |
|                            | Energy Indirect (Scope 2) (metric tons CO2e)                                 | 249.10             | Including parent and subsidiary companies in consolidated financial statements | 267.03 | Including parent and subsidiary companies in consolidated financial statements |
|                            | Other Indirect (Scope 3) (metric tons CO2e)                                  | Under verification | Including parent and subsidiary companies in consolidated financial statements | 263.08 | Including parent and subsidiary companies in consolidated financial statements |
|                            | Greenhouse Gas Emission Intensity (metric tons CO2e / NT\$1 million revenue) | 0.026              | Scope 1 + 2  | 0.031  | Scope 1 + 2  |

Note 1: Direct emissions (Scope 1 refers to direct emissions from sources owned or controlled by the Company); energy indirect emissions (Scope 2 refers to indirect greenhouse gas emissions from purchased electricity, heat, or steam); and other indirect emissions (Scope 3 refers to emissions generated by company activities that are not energy indirect emissions but originate from sources owned or controlled by other companies).

Note 2: The data scope for direct emissions and energy indirect emissions shall comply with the timelines prescribed under Article 10, Paragraph 2 of these principles; other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (Greenhouse Gas Protocol, GHG Protocol) or International Organization for Standardization (International Organization for Standardization, ISO) standards. ISO 14064-1; 2026 Data is still being verified; the verification declaration shall prevail.

Note 4: Greenhouse gas emission intensity may be calculated per unit of product, service, or revenue; at minimum, data calculated based on revenue (NT\$ millions) must be stated.

B. Information of Greenhouse Gas Assurance

AEB participates in the Acer Group's greenhouse gas inventory, conducts annual greenhouse gas inventories, and commissions a third-party verification body accredited by Taiwan's Environmental Protection Administration to verify Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, obtaining ISO 14064-1:2018 greenhouse gas verification declarations. In 2024, 's verified operational carbon emissions (Scope 1 and

2) were 268.53 metric tons; 2025 the complete verification information for the fiscal year will be disclosed on the Market Observation Post System and in the sustainability report upon completion of verification.

### (3) Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

#### A. Corporate Greenhouse Gas Emission Reduction Targets

As a member of the Acer Group, AEB responds to the Group's nine strategies across three dimensions, committed to advancing across three areas — sustainable operations, products and services, and the value chain — through nine key approaches: reducing energy consumption, using renewable energy, carbon offsetting, low-carbon products and services, using renewable materials, investing in smart, circular, and green energy applications, carbon reduction targets and commitments, green manufacturing and logistics, and practicing a low-carbon circular economy — to comprehensively reduce the carbon footprint. Following the Science Based Targets initiative (SBTi) process, AEB commits to setting reduction targets consistent with the 1.5°C carbon reduction pathway, with the expectation of achieving a 25% reduction in Scope 1 + Scope 2 carbon emissions by 2030 compared to the 2022 base year.

#### B. Corporate Strategy for Addressing Climate Change and Greenhouse Gas Management

AEB is in the IT services industry; greenhouse gas emission sources are all indirect, primarily from electricity for office air conditioning and lighting, employee commuting, and outsourced waste disposal. In addition to participating in the Acer Group's integrated energy and climate change strategy, AEB continuously prioritizes optimizing energy efficiency at each operating location and is progressively increasing the proportion of green electricity used. The Company fulfills its environmental protection commitments by complying with environmental regulations, and is dedicated to energy conservation, resource recycling and reuse, green procurement, and other environmentally beneficial policies and measures, while committing to pollution prevention and continuous improvement.

#### C. Budget and Plan for Corporate Greenhouse Gas Emission Reduction

AEB's greenhouse gas emissions are primarily from electricity use. Energy-saving and carbon reduction measures and other measures to reduce environmental impact are described as follows:

##### ① Energy-Saving Design:

(A) Air Conditioning: New buildings with green building certification use independent air conditioning systems that can be switched on/off and temperature-set by zone, operating based on actual user needs to achieve "use only what you need." Indoor

units are promoted to be set at a temperature of 26–28°C degrees, combined with automatic control to schedule the main unit and indoor units on/off, achieving the goal of reducing air conditioning electricity consumption.

(B)Lighting: Energy-saving fixtures are used (consuming half the electricity of conventional fluorescent lights), reducing lighting electricity consumption. Combined with zone-based light switch placement, only lights in the area being used are turned on, achieving the goal of energy conservation.

## ②Energy Conservation Measures

(A)Office locations are chosen near MRT stations to facilitate employees' commuting and client visits by MRT, increasing the use of public transportation and simultaneously achieving the goal of reducing greenhouse gas emissions.

(B)Employees are encouraged to use public transportation and participate in the EasyCard Company's "My Carbon Reduction Savings Book" program.

(C)Video conferencing software is provided to encourage employees to hold virtual meetings with clients or vendors, improving efficiency and reducing business trips, thereby reducing vehicle use and achieving the goal of reducing greenhouse gas emissions.

(D) Using environmentally certified paper to reduce harm from deforestation of primary forests and indirectly mitigate the greenhouse effect.

(E) Using environmentally certified cleaning products to reduce harm to the environment and water resources.

(F) Prioritizing equipment with energy efficiency labels when procuring equipment, achieving energy conservation during use.

(G) Using hand dryers instead of paper towels to reduce single-use paper consumption.

## ③Resource Recycling and Reuse

(A)Recyclable waste: Recycling bins are placed according to resource categories; employees are educated to sort and recycle, and cleaning staff collect materials for disposal by qualified waste vendors to achieve reuse, reduce waste, and lower environmental impact.

(B)Waste paper: Single-sided waste paper collection boxes are placed next to each printer; employees are encouraged to print on single-sided waste paper. Confidential paper documents are collected every six months and sent to a confidential document destruction vendor for wet pulping, and the resulting waste paper pulp is reused to produce other paper products, achieving circular economy benefits.

#### ④ Renewable Energy Procurement

- (A) To achieve 2035 RE100 and realize the carbon neutrality target, AEB continuously conducts energy inventories of its office locations — including current electricity usage, future electricity projections, and distribution of electricity usage sites — to comprehensively understand energy data and evaluate and plan renewable energy procurement strategies.
- (B) Since 2025, the Company has participated in Taipower's small-scale green energy purchase plan, purchasing 10,000 kWh of renewable energy (solar energy) this fiscal year, with supply commencing in January 2025, accounting for approximately 2% of that year's total electricity consumption. AEB will subsequently adopt a "hybrid procurement strategy" to diversify risks and costs, and adjust the procurement mix based on the characteristics of different electricity usage sites. By annually consolidating electricity data, adjusting procurement quantities, or optimizing procurement methods, the strategy evolves in step with actual needs.

(VI) Ethics Management Performance and Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons

| Evaluation Item  | Implementation Status (Notes) |    |   | Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|---|--|
|  | Yes                           | No | Summary   |  |
| I. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures  |                               |    |   |  |
| (I) Has the Company formulated a Board-approved policy related to code of ethics and business Conduct? Are the Company’s guidelines on corporate conduct and ethics provided in internal policies and disclosed publicly? Have the Board of Directors and the top management team demonstrated their commitments to implement the policies?  | V                             |    | (I) AEB formulated the "Integrity Management Operating Procedures and Code of Conduct" at the Board of Directors meeting on March 11, 2021, and has been implementing it in accordance with the guidelines.   | No material discrepancy  |
| (II) Has the company established any evaluation system for analyzing its business activities periodically to avoid unethical conducts, and strengthen the preventive measures, when establishing appropriate preventive measures at least against the acts listed in Paragraph 2 of Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies or other higher potential unethical conducts in the relevant policies? | V                             |    | (II) AEB has formulated the "Integrity Management Code," "Integrity Management Operating Procedures and Code of Conduct," and "Code of Ethical Conduct," and conducts integrity management policy awareness campaigns for new employees upon joining and for existing employees annually. | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |   | Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|---|--|
|   | Yes                           | No | Summary   |  |
| (III) Has the company established relevant policies for preventing any unethical conduct? Are the implementation of the relevant procedures, guidelines and training mechanism provided in the policies and review the abovementioned policies regularly? | V                             |    | (III) AEB has established effective internal control and accounting systems, and periodically reviews them to ensure that their design and implementation remain continuously effective, thereby preventing dishonest business conduct. The Company also has relevant provisions in its "Personnel Management Rules" regarding disciplinary and complaint systems for employee violations. These are incorporated into new employee training, and the internal audit unit conducts periodic audits to enhance overall awareness, detect potential misconduct, and monitor compliance, in order to implement integrity management. | No material discrepancy  |
| II. Corporate Conduct and Ethics Compliance Practice  |                               |    |   |  |
| (I) Has the company conducted investigation regarding unethical records with whomever the Company doing business with, and included business conduct and ethics related clauses in the business contracts?  | V                             |    | (I) For customers and vendors with whom AEB has business dealings, the finance department conducts credit reviews and ratings, and the legal department is consulted for opinions on contract terms with counterparties, to avoid conducting transactions with parties that have a record of dishonest conduct.   | No material discrepancy  |
| (II) Has the Company set up dedicated unit in charge of promotion and execution of the company’s corporate conduct and ethics, and the dedicated unit shall report to the board regularly (at least once every year)?                                     | V                             |    | (II) Under the oversight of the Board, the finance, human resources, and internal audit units jointly promote corporate integrity management, urging all employees and relevant parties to comply accordingly. The CFO reports on implementation at Board meetings to concretely advance corporate integrity. A report on 2025  | No material discrepancy  |

| Evaluation Item  | Implementation Status (Notes) |    | Summary   | Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|---|--|
|  | Yes                           | No |   |  |
| (III) Has the Company established policies to prevent conflicts of interest and provided appropriate communication and complaint channels? | V                             |    | <p>implementation was presented at the Board meeting on March 10, 2026, with key highlights as follows: 2025</p> <ol style="list-style-type: none"> <li>1. Integrating integrity and ethical values into AEB's business strategy, and formulating relevant measures to ensure integrity management in accordance with laws and regulations.</li> <li>2. Conducting employee awareness campaigns on the "Company Integrity Policy" to increase employees' attention and vigilance regarding company integrity.</li> <li>3. When engaging in transactions with major suppliers, requiring suppliers to sign an "Integrity and CSR Commitment Letter" upon contract execution, or including an integrity commitment in the relevant contracts.</li> <li>4. To effectively verify that AEB's internal operating procedures are all conducted in accordance with applicable laws, the internal audit unit conducts regular internal control audits each year, establishing a system of mutual oversight and checks and balances.</li> </ol> <p>(III) AEB's "Integrity Management Code" and "Integrity Management Operating Procedures and Code of Conduct" expressly set out policies to prevent conflicts of interest, and provide open channels for employees to express their opinions.</p> | No material discrepancy  |

| Evaluation Item   | Implementation Status (Notes) |    |   | Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|---|-------------------------------|----|---|--|
|   | Yes                           | No | Summary   |  |
| (IV) Has the Company established effective accounting and internal control systems for the implementation of policies? Besides, has the Company appointed internal auditor to draw up an audit plan based on the risk assessment for preventing from the unethical behaviors, or assigned CPA to audit? | V                             |    | (IV) The implementation of AEB's accounting and internal control systems is audited by internal auditors in accordance with the audit plan, with external CPAs also engaged to conduct audits.  | No material discrepancy  |
| (V) Does the Company provide training regarding ethic compliance practice regularly?  | V                             |    | (V) AEB's "Integrity Management Code," "Integrity Management Operating Procedures and Code of Conduct," and "Code of Ethical Conduct" serve as the highest standards of conduct for all employees in carrying out business activities. Employees and new recruits are required to undergo training and are expected to comply with these standards without exception. In May 2025, a 1-hour online awareness course on "Occupational Safety Prevention: Strategies for Preventing Workplace Sexual Harassment" was held, with 278 participants. In July 2025, a 1.5-hour compliance training course was held, with 298 participants, covering topics including "Anti-Trust," "Anti-Bribery and Anti-Corruption Policy," and "Prohibition of Insider Trading." | No material discrepancy  |
| III. Channels for reporting any ethical irregularities<br>(I) Has the Company established policy and channels in terms of reporting ethical   | V                             |    | (I) AEB's "Integrity Management Code," "Integrity Management Operating Procedures and Code of Conduct," and "Code of Ethical  | No material discrepancy  |

| Evaluation Item  | Implementation Status (Notes) |    |  | Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons |
|--|-------------------------------|----|--|--|
|  | Yes                           | No | Summary  |  |
| irregularities and designated competent personnel to handle such matters?<br><br>(II) Has the Company established policy and security mechanisms regarding the procedures for responding to the reports of ethical irregularities, follow-up measures after the investigation is completed, and related confidentiality mechanisms?<br><br>(III) Has the Company established measures to protect the identity of the informer?   | V                             |    | Conduct" include specific whistleblowing and reward systems, and a dedicated unit designates appropriate responsible persons to handle reports based on the nature of each report.<br><br>(II) AEB has standard investigation procedures and relevant confidentiality mechanisms for handling whistleblowing matters.<br><br>(III) AEB has taken measures to protect whistleblowers from unfair treatment as a result of whistleblowing. | No material discrepancy<br><br>No material discrepancy   |
| IV. Information Disclosure<br>Has the Company published information relating to the Company’s corporate conduct and ethics on its website or Market Observation Post System?   | V                             |    | AEB has established a website and disclosed the content of its "Integrity Management Code" and "Integrity Management Operating Procedures and Code of Conduct," and promptly announces and updates relevant information on the Market Observation Post System.   | No material discrepancy  |
| V. If the company has established corporate governance policies based on TSE Corporate Conduct and Ethics Best Practice Principles, please describe any discrepancy between the policies and their implementation: AEB has formulated its "Integrity Management Code" and "Integrity Management Operating Procedures and Code of Conduct" with reference to the "Integrity Management Best Practice Principles for TWSE/TPEX Listed Companies" and taking into account AEB's practical operations, and has been faithfully implementing integrity management in accordance with applicable laws and regulations, to govern the matters that Company personnel should observe when carrying out their duties. |                               |    |  |  |
| VI. Other important information to facilitate better understanding of the company’s corporate conduct and ethics compliance practices: AEB complies with applicable laws and regulations and internal control systems, and strictly prohibits dishonest conduct or conduct in violation of laws and regulations.   |                               |    |  |  |

(VII) If the company has formulated corporate governance codes and related rules, their method of inquiry should be disclosed: Please refer to the Company's website <https://www.aceraeb.com> and the Market Observation Post System <https://mops.twse.com.tw>.

(VIII) Other important information helpful for understanding the Company's corporate governance operations:

The specific outcomes of Acer E-Enabling Service Business Inc.'s efforts to promote corporate governance are as follows:

1. The 2025 shareholders' meeting was held both in-person and with video conferencing assistance.
2. Received the "Silver Award for 2025 Outstanding Healthy Workplace — Health Innovation Award" from the Health Promotion Administration, Ministry of Health and Welfare.
3. Received the "Sports Enterprise Certification Mark" from the Sports Administration, Ministry of Sports.
4. The Company's office received the "Excellent" Lactation Room Certification from the Taipei City Government Department of Health.
5. For the fourth consecutive year, joined the "TALENT, in Taiwan" alliance and deepened technical talent development through the "AI Rising Stars Program," fulfilling talent development commitments.

In addition, the continuing education completed by the Company's directors and corporate governance officer in 2025 is listed as follows:

| Title                | Name         | Training Date |            | Organizer                                | Course Name   | Train<br>ing<br>Hours | Total<br>Annual<br>Training<br>Hours |
|----------------------|--------------|---------------|------------|--|---|-----------------------|--------------------------------------|
|                      |              | From          | To         |  |   |                       |                                      |
| Independent Director | Honda Chou   | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | Global Sustainability Regulatory Trends and Climate-Related Disclosures   | 3                     | 6.0                                  |
|                      |              | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | IFRS 18 — Presentation and Disclosure of Financial Statements and Sustainability "Innovation": Legal Response to Societal Changes and Building Differentiated Innovation Strategies | 3                     |                                      |
| Independent Director | David Yeh    | 2025/10/15    | 2025/10/15 | Project Management Association of Taiwan | Listed Company Director Training Course — Applications of Generative AI and ChatGPT   | 3                     | 6.0                                  |
|                      |              | 2025/06/16    | 2025/06/16 | Taiwan Investor Relations Association    | Securities Regulations and Corporate Governance   | 3                     |                                      |
| Independent Director | Michael Wang | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Analysis of the Global Economic Situation Following Trump's Election  | 3                     | 6.0                                  |
|                      |              | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Securities Regulations and Corporate Governance   | 3                     |                                      |

| Title                                | Name            | Training Date |            | Organizer                                | Course Name   | Training Hours | Total Annual Training Hours |
|--------------------------------------|-----------------|---------------|------------|--|---|----------------|-----------------------------|
|                                      |                 | From          | To         |  |   |                |                             |
| Independent Director                 | Meng-Chao Tseng | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Analysis of the Global Economic Situation Following Trump's Election  | 3              | 6.0                         |
|                                      |                 | 2025/06/16    | 2025/06/16 | Taiwan Investor Relations Association    | Securities Regulations and Corporate Governance   | 3              |                             |
| Representative of Corporate Director | Jason Chen      | 2025/09/16    | 2025/09/16 | Securities and Futures Institute         | Corporate Integrity Management and Fraud Forensics Practice (Including Gender Equality)   | 3              | 12.0                        |
|                                      |                 | 2025/09/16    | 2025/09/16 | Securities and Futures Institute         | AI Development and Cybersecurity Risks  | 3              |                             |
|                                      |                 | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Securities Regulations and Corporate Governance   | 3              |                             |
|                                      |                 | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Analysis of the Global Economic Situation Following Trump's Election  | 3              |                             |
| Representative of Corporate Director | Maverick Shih   | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | IFRS 18 — Presentation and Disclosure of Financial Statements and Sustainability "Innovation": Legal Response to Societal Changes and Building Differentiated Innovation Strategies | 3              | 6.0                         |
|                                      |                 | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Securities Regulations and Corporate Governance   | 3              |                             |
| Representative of Corporate Director | Meggy Chen      | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | IFRS 18 — Presentation and Disclosure of Financial Statements and Sustainability "Innovation": Legal Response to Societal Changes and Building Differentiated Innovation Strategies | 3              | 12.0                        |
|                                      |                 | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | Global Sustainability Regulatory Trends and Climate-Related Disclosures   | 3              |                             |
|                                      |                 | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Securities Regulations and Corporate Governance   | 3              |                             |
|                                      |                 | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Analysis of the Global Economic Situation Following Trump's Election  | 3              |                             |
| Corporate Governance Officer         | Kevin Cheng     | 2025/10/22    | 2025/10/22 | Project Management Association of Taiwan | Data Analytics in Practice: The Scientific Basis for Executive Decision-Making  | 3              | 18.0                        |
|                                      |                 | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | IFRS 18 — Presentation and Disclosure of Financial Statements and Sustainability "Innovation": Legal Response to Societal Changes and Building Differentiated Innovation            | 3              |                             |

| Title | Name | Training Date |            | Organizer                                | Course Name   | Train<br>ing<br>Hours | Total<br>Annual<br>Training<br>Hours |
|-------|------|---------------|------------|--|---|-----------------------|--------------------------------------|
|       |      | From          | To         |  |   |                       |                                      |
|       |      |               |            |  | Strategies  |                       |                                      |
|       |      | 2025/08/15    | 2025/08/15 | Chinese Corporate Governance Association | Global Sustainability Regulatory Trends and Climate-Related Disclosures | 3                     |                                      |
|       |      | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Securities Regulations and Corporate Governance                         | 3                     |                                      |
|       |      | 2025/08/14    | 2025/08/14 | Chinese Corporate Governance Association | Analysis of the Global Economic Situation Following Trump's Election    | 3                     |                                      |
|       |      | 2025/06/16    | 2025/06/16 | Taiwan Investor Relations Association    | Securities Regulations and Corporate Governance                         | 3                     |                                      |

At the Board meeting on November 5, 2024, the Company resolved to appoint CFO Kevin Cheng to concurrently serve in corporate governance manager, leading the corporate governance team responsible for corporate governance matters. The key duties performed in 2025 are listed below:

1. Assisting independent directors and general directors in carrying out their duties, providing necessary materials, and arranging director training:
  - (1) Tracking developments in amendments to corporate governance-related laws and regulations, and keeping board members informed.
  - (2) Compiling and providing board members with sufficient meeting materials, and providing appropriate and timely information and administrative support.
  - (3) Arranging meetings between independent directors and the signing CPAs to understand the Company's financial and operational status; when necessary, assisting in arranging meetings between directors (including independent directors) and the head of internal audit regarding internal control matters.
2. Assisting with the procedural and legal compliance matters of the Board and shareholders' meeting:
  - (1) Reporting to the Board, independent directors, and the Audit Committee on the operational status of corporate governance-related matters.
  - (2) Verifying that the Company's shareholders' meetings and Board meetings are convened in compliance with applicable laws and corporate governance guidelines.

- (3) Assisting and reminding directors to comply with applicable regulations when carrying out their duties or making formal Board resolutions.
  - (4) Responsible after each meeting for attaching and publishing material information from Board resolutions, ensuring the legality and accuracy of the content to protect the equal access of investor trading information.
3. Compiling Board meeting proposals and distributing the agenda notice and required meeting materials seven days in advance; giving advance reminders for matters requiring conflict-of-interest recusal; and completing the Board meeting minutes within twenty days after each meeting.
  4. Overseeing the advance registration for shareholders' meeting dates, preparing meeting notices, agenda booklets, and minutes within the legally prescribed period, and handling the registration of charter amendments.

(IX) Internal Control System Execution Status:

1. A Statement on Internal Control

Please refer to the Market Observation Post System (MOPS) <https://mops.twse.com.tw> > Single Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement. Enter the year and company code to search for the internal control statement announcement.

2. Where an independent CPA has been engaged to review the internal control system, the CPA's review report should be disclosed: None.

(X) Important Resolutions of the Shareholders' Meeting and Board of Directors for the Most Recent Fiscal Year up to the Date of Annual Report Publication:

1. Important Board Resolutions

| Date       | Meeting Name                 | Important Resolutions  |
|------------|------------------------------|--|
| 2025.03.11 | 2025<br>1st<br>Board Meeting | (I) Approved the distribution of director and employee compensation for 2024<br>(II) Approved the Business Report and Financial Statements for 2024<br>(III) Approved the earnings distribution plan for 2024<br>(IV) Approved the "Statement of Internal Control System" for 2024<br>(V) Approved the scope of base-level employees<br>(VI) Approved amendments to the Articles of Incorporation and internal regulations<br>(VII) Approved amendments to the Internal Control System<br>(VIII) Approved the appointment of CPAs for financial statement audits<br>(IX) Approved the Company's application for credit facilities from financial institutions<br>(X) Approved the convening of the 2025 Annual General Meeting<br>(XI) Approved the 2024 target bonus settlement for managers<br>(XII) Approved the 2025 salary adjustment recommendation for managers |
| 2025.05.06 | 2025<br>2nd<br>Board Meeting | (I) Approved the Q1 2025 consolidated financial report<br>(II) Approved participation in the cash capital increase of Shuang Rong Yi Co., Ltd.<br>(III) Approved a capital increase for the Vietnam subsidiary<br>(IV) Approved the 2024 employee and manager compensation distribution recommendation   |
| 2025.08.05 | 2025<br>3rd<br>Board Meeting | (I) Approved the Q2 2025 consolidated financial report<br>(II) Approved the change of the Company's registered address<br>(III) Approved the prepared Sustainability Report<br>(IV) Approved the renewal of credit facility agreements with financial institutions   |
| 2025.11.04 | 2025<br>4th<br>Board Meeting | (I) Approved the Q3 2025 consolidated financial report<br>(II) Approved the acquisition of shares of Acer AI Cloud Inc. from Acer BeingWare Holding Inc.<br>(III) Approved participation in the cash capital increase of DATASITTER INFORMATION SERVICE INC.<br>(IV) Approved the 2026 annual business plan and budget<br>(V) Approved the 2026 annual audit plan<br>(VI) Approved and promoted ESG-related targets<br>(VII) Approved amendments and revisions to internal regulations<br>(VIII) Approved the establishment of the Risk Management and Sustainability Development Committee<br>(IX) Approved borrowing from the parent company and renewal of credit facility agreements with financial institutions   |

| Date       | Meeting Name                    | Important Resolutions   |
|------------|---------------------------------|---|
|            |                                 | (X) Approved the 2026 target bonus budget and performance indicator recommendations for managers<br>(XI) Approved the 2026 salary adjustment plan and budget  |
| 2026.03.10 | 2026<br>1st<br>Board<br>Meeting | (I) Approved the distribution of director and employee compensation for 2025<br>(II) Approved the Business Report and Financial Statements for 2025<br>(III) Approved the earnings distribution plan for 2025<br>(IV) Approved the "Statement of Internal Control System" for 2025<br>(V) Approved the full re-election of seven directors (including independent directors) and nomination of director (including independent director) candidates<br>(VI) Proposed that the shareholders' meeting exempt newly elected directors and their legal representatives from non-competition restrictions<br>(VII) Approved the appointment of signing CPAs for 2026 financial statement audits<br>(VIII) Approved the Company's application for credit facilities from financial institutions<br>(IX) Approved the convening of the 2026 Annual General Meeting<br>(X) Approved the 2025 target bonus settlement for managers<br>(XI) Approved the 2026 salary adjustment recommendation for managers |

## 2. Shareholders' Meeting Resolutions and Implementation Status

| Date       | Meeting Name                      | Resolution   | Implementation Status   |
|------------|-----------------------------------|--|---|
| 2025.06.04 | 2025<br>Annual General<br>Meeting | Ratified the Business Report and Financial Statements for 2024 | Approved as proposed by the shareholders' meeting   |
|            |                                   | Ratified the Earnings Distribution Plan for 2024               | The ex-dividend record date was set as July 10, 2025, the payment date as July 29, 2025, with a cash dividend of NT\$9.5 per share. |
|            |                                   | Discussed amendment of the Articles of Incorporation           | Approved as proposed by the shareholders' meeting, and registration with the competent authority has been completed.                |

Note: No shareholder questions were raised at this year's shareholders' meeting.

(XI) Directors or supervisors with dissenting opinions (with recorded minutes or written statements) regarding important resolutions passed by the Board of Directors for the most recent fiscal year up to the date of annual report publication: None.

#### IV. CPA Fee Information

(I) Audit fees and non-audit fees paid to the signing CPAs, their affiliated firms, and related enterprises, and the nature of non-audit services:

Unit: NT\$ thousands

| CPA Firm Name | CPA Name      | Audit Period | Audit Fees | Non-Audit Fees | Total | Remarks |
|---------------|---------------|--------------|------------|----------------|-------|---------|
| KPMGTaiwan    | Wei-Ming Shih | 2025         | 2,590      | 295 (Note)     | 2,885 | None    |
|               | Ching-Wen Kao |              |            |                |       |         |

Note: Non-audit fees primarily consist of tax certification and review services for full-time employee salary information verification forms for non-managerial positions.

(II) Where audit fees paid in the year of a CPA firm change are lower than the prior year, disclose the audit fee amounts, percentage change, and reasons before and after the change: N/A.

(III) Where audit fees decreased by 10% or more from the prior year, disclose the amount, percentage, and reasons for the decrease: None.

#### V. Information on Change of CPAs:

(I) Regarding the Predecessor CPA

|  |  |     |                                    |
|--|--|-----|------------------------------------|
| Date of Changes  | Approved at the Board meeting on March 10, 2026  |     |                                    |
| Reasons for and Description of Change  | Following the internal rotation within the CPA firm, the signing CPAs were changed from Wei-Ming Shih and Ching-Wen Kao to Chun-Yi Chang and Jun-Bin Lin from the first quarter of 2026. |     |                                    |
| Describe whether the principal or the CPA terminated or declined the engagement  | Party Circumstance   | CPA | Principal                          |
|  | Voluntary termination of engagement  | N/A | N/A                                |
|  | No longer accepting (continuing) engagement  | N/A | N/A                                |
| Audit opinions other than unqualified opinions issued within the past two years and reasons therefor                                       | None   |     |                                    |
| Whether there were any disagreements with the issuer   | Yes  |     | Accounting principles or practices |
|  |  |     | Disclosure of financial reports    |
|  |  |     | Scope or procedures of audit       |
|  |  |     | Other                              |
|  | None   | ✓   |                                    |
|  | Description  |     |                                    |
| Other Disclosure Matters (Matters required to be disclosed pursuant to Article 10, Paragraph 6, Items 1-4 through 1-7 of these Principles) | None   |     |                                    |

(II) Regarding the Successor CPA

|  |   |
|--|---|
| Firm Name  | KPMG Taiwan                                     |
| Accounting Firm Name   | Chun-Yi Chang and Jun-Bin Lin                   |
| Engagement Date  | Approved at the Board meeting on March 10, 2026 |
| Matters consulted and results regarding specific transactions' accounting treatments or accounting principles and opinions that may be issued on financial reports prior to engagement | None  |
| Written opinions from the successor CPA regarding matters on which the predecessor CPA had disagreements   | None  |

(III) Response from predecessor CPA regarding Article 10, Paragraph 6, Item 1 and Items 1-2 and 3 of these Principles: None.

VI. Whether the Chairman, President, or managers responsible for financial or accounting affairs have been employed by the signing CPA firm or its affiliated enterprises within the past year: None.

VII. Changes in shareholding transfers and pledge of shares by directors, supervisors, managers, and shareholders holding more than 10% of shares for the most recent fiscal year up to the date of annual report publication:

(I) Changes in shareholding and share pledges by directors, supervisors, managers, and shareholders holding more than 10% of shares

Please refer to the Market Observation Post System (MOPS);

【Share Transfers: MOPS > Single Company > Share Changes/Securities Issuance > Share Transfer Data Query > Insider Shareholding Change Report (Post-Event); URL: [https://mops.twse.com.tw/mops/#/web/query6\\_1](https://mops.twse.com.tw/mops/#/web/query6_1)

【Changes in Share Pledges: MOPS > Single Company > Share Changes/Securities Issuance > Insider Share Pledge/Release > Insider Share Pledge/Release Announcement; URL: [https://mopsov.twse.com.tw/mops/web/STAMAK03\\_1](https://mopsov.twse.com.tw/mops/web/STAMAK03_1)】, search by company code.

(II) Information on shareholding transfers by directors, supervisors, managers, and shareholders holding more than 10% of shares where the counterparty is a related party: None.

(III) Information on share pledges by directors, supervisors, managers, and shareholders holding more than 10% of shares where the counterparty is a related party: None.

VIII. Information on whether the top-10 shareholders by shareholding percentage are related parties or have spousal or within-second-degree kinship relationships with each other:

March 30, 2026; Unit: shares; %

| Name  | Shares Held by Self |       | Shares Held by Spouse and Minor Children |       | Shares Held Nominally Through Others |       | Names and Relationships of Top-10 Shareholders Who Are Related Parties or Have Spousal or Within-Second-Degree Kinship Relationships with Each Other |               | Remarks |
|---|---------------------|-------|--|-------|--------------------------------------|-------|--|---------------|---------|
|   | Shares              | Ratio | Shares                                   | Ratio | Shares                               | Ratio | Name (or Individual Name)  | Relationship  |         |
| Acer BeingWare Holding Inc.<br>Representative: Jason Chen   | 25,697,000          | 62%   | 0  | 0     | 0                                    | 0     | Mu-Shi Investment Co., Ltd.-   | Same Chairman | -       |
|   | 3,852               | 0.01% | 0  | 0     | 283,312                              | 0.68% | -  | -             | -       |
| Mega Securities Co., Ltd.<br>Representative: Chen Pei-Chun  | 713,000             | 1.72% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
|   | 0                   | 0     | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Li Liang-Ping   | 669,000             | 1.61% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Hung-Jung Investment Co., Ltd.<br>Representative: Yeh Tzu-Hua   | 518,933             | 1.25% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
|   | 0                   | 0     | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Delta Capital Co., Ltd.<br>Representative: Liu Liang-Fu   | 414,000             | 1.00% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
|   | 0                   | 0     | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Cathay Century Insurance Co., Ltd.<br>Representative: Tsai Chen-Chiu                                    | 334,000             | 0.81% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
|   | 0                   | 0     | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Hongcheng Venture Capital Co., Ltd.<br>Representative: Hung Chia-Tsung                                  | 272,000             | 0.66% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
|   | 0                   | 0     | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Sandy Chou  | 250,000             | 0.60% | 0  | 0     | 0                                    | 0     | -  | -             | -       |
| Mu-Shi Investment Co., Ltd.<br>Representative: Jason Chen   | 250,000             | 0.60% | 0  | 0     | 0                                    | 0     | Acer BeingWare Holding Inc.  | Same Chairman | -       |
|   | 3,852               | 0.01% | 0  | 0     | 283,312                              | 0.68% | -  | -             | -       |
| Taipei Fubon Commercial Bank Co., Ltd., Custodian for Nomura High-Tech Securities Investment Trust Fund | 21,9000             | 0.53% | 0  | 0     | 0                                    | 0     | -  | -             | -       |

IX. Shareholdings in the same investee held by the Company, its directors, supervisors, managers, and enterprises directly or indirectly controlled by the Company, with aggregate shareholding percentage calculated:

March 30, 2026; Unit: shares

| Investee   | Company's Investment |                    | Investment by Directors, Supervisors, Managers, and Directly or Indirectly Controlled Enterprises |                    | Aggregate Investment |                    |
|--|----------------------|--------------------|---|--------------------|----------------------|--------------------|
|  | No. of Shares        | Shareholding Ratio | No. of Shares   | Shareholding Ratio | No. of Shares        | Shareholding Ratio |
| DATASITTER INFORMATION SERVICE INC.                      | 1,366,000            | 19.16%             | 0   | 0                  | 1,366,000            | 19.16%             |
| Acer Information Technology (Shanghai) Co., Ltd.         | Co., Ltd.            | 100%               | 0   | 0                  | Co., Ltd.            | 100%               |
| ACER E-ENABLING SERVICE BUSINESS VIETNAM COMPANY LIMITED | Co., Ltd.            | 100%               | 0   | 0                  | Co., Ltd.            | 100%               |

### III. Fundraising

#### I. Capital and Shares

##### (I) Sources of Capital

##### 1. Share Formation History

Unit: NT\$ ; shares

| Year / Month | Issue Price | Authorized Capital |             | Paid-in Capital |             | Remarks   |   |        |
|--------------|-------------|--------------------|-------------|-----------------|-------------|---|---|--------|
|              |             | No. of Shares      | Amount      | No. of Shares   | Amount      | Source of Capital   | Non-cash Property Used to Pay Share Capital | Other  |
| 2012.02      | NT\$10      | 25,000,000         | 250,000,000 | 25,000,000      | 250,000,000 | Initial capital upon incorporation 250,000,000                    | None  | Note 1 |
| 2016.09      | NT\$10      | 60,000,000         | 600,000,000 | 60,000,000      | 600,000,000 | Cash capital increase of NT\$350,000,000                          | None  | Note 2 |
| 2017.08      | NT\$10      | 60,000,000         | 600,000,000 | 53,660,400      | 536,604,000 | Capital reduction by split 63,396,000                             | None  | Note 3 |
| 2017.10      | NT\$10      | 60,000,000         | 600,000,000 | 56,660,400      | 566,604,000 | Cash capital increase of NT\$30,000,000                           | None  | Note 4 |
| 2017.12      | NT\$10      | 60,000,000         | 600,000,000 | 53,562,534      | 535,625,340 | Capital reduction to cover losses 30,978,660                      | None  | Note 5 |
| 2018.04      | NT\$10      | 60,000,000         | 600,000,000 | 47,677,534      | 476,775,340 | Capital reduction — refund of capital to shareholders 58,850,000  | None  | Note 6 |
| 2018.11      | NT\$10      | 60,000,000         | 600,000,000 | 32,000,000      | 320,000,000 | Capital reduction — refund of capital to shareholders 156,775,340 | None  | Note 7 |
| 2019.09      | NT\$10      | 60,000,000         | 600,000,000 | 36,449,000      | 364,490,000 | Employee stock options exercised for NT\$44,490,000               | None  | Note 8 |
| 2022.08      | NT\$10      | 60,000,000         | 600,000,000 | 41,449,000      | 414,490,000 | Cash capital increase of NT\$50,000,000                           | None  | Note 9 |

Note 1: Approved by Taipei City Government Letter No. 10181137210, February 22, 2012.

Note 2: Approved by Ministry of Economic Affairs Letter No. 10501232900, September 26, 2016.

Note 3: Approved by Taipei City Government Letter No. 10658310310, September 21, 2017.

Note 4: Approved by Ministry of Economic Affairs Letter No. 10601148190, October 24, 2017.

Note 5: Approved by Ministry of Economic Affairs Letter No. 10701003020, January 19, 2018.

Note 6: Approved by Taipei City Government Letter No. 10748484010, May 1, 2018.

Note 7: Approved by Taipei City Government Letter No. 10755944000, November 23, 2018.

Note 8: Approved by Taipei City Government Letter No. 10854582310, October 9, 2019.

Note 9: Approved by Taipei City Government Letter No. 11152373600, August 31, 2022.

##### 2. Types of Shares

March 30, 2026; Unit: shares

| Share Type    | Authorized Capital |                 |            | Remarks                    |
|---------------|--------------------|-----------------|------------|----------------------------|
|               | Shares Outstanding | Unissued Shares | Total      |                            |
| Common Shares | 41,449,000         | 18,551,000      | 60,000,000 | TPEX-listed company shares |

##### 3. Information on securities publicly offered by the issuer under the shelf registration system:

None.

## (II) List of Major Shareholders

March 30, 2026; Unit: shares; %

| Name of Major Shareholder   | Shares | Shares Held | Shareholding Ratio |
|---|--------|-------------|--------------------|
| Acer BeingWare Holding Inc.   |        | 25,697,000  | 62.00%             |
| Mega Securities Co., Ltd.   |        | 713,000     | 1.72%              |
| Li Liang-Ping   |        | 669,000     | 1.61%              |
| Hung-Jung Investment Co., Ltd.  |        | 518,933     | 1.25%              |
| Delta Capital Co., Ltd.   |        | 414,000     | 1.00%              |
| Cathay Century Insurance Co., Ltd.  |        | 334,000     | 0.81%              |
| Hongcheng Venture Capital Co., Ltd.   |        | 272,000     | 0.66%              |
| Sandy Chou  |        | 250,000     | 0.60%              |
| Mu-Shi Investment Co., Ltd.   |        | 250,000     | 0.60%              |
| Taipei Fubon Commercial Bank Co., Ltd., Custodian<br>for Nomura High-Tech Securities Investment Trust<br>Fund |        | 219,000     | 0.53%              |

## (III) Dividend Policy and Implementation

### 1. Dividend Policy Stipulated in the Articles of Incorporation

Pursuant to AEB's Articles of Incorporation, if there is a surplus in the annual financial settlement, taxes shall first be paid and prior losses made up; then 10% shall be set aside as statutory surplus reserve, unless the statutory surplus reserve has already reached the total paid-in capital. Special surplus reserve shall then be allocated or reversed as required by applicable laws or competent authority regulations. The remaining balance, together with undistributed earnings from prior years, may be submitted by the Board of Directors as a profit distribution proposal to the shareholders' meeting for resolution.

AEB's dividend policy takes into account current and future development plans, the investment environment, capital needs, domestic and international competition, and shareholder interests. At least 10% of distributable earnings shall be distributed as dividends to shareholders each year, payable in the form of shares or cash. To maintain a balanced and stable dividend policy, cash dividends shall account for no less than 10% of the total dividends distributed; however, this requirement does not apply if the Board resolves not to distribute dividends and the resolution is approved by the shareholders' meeting. If the Company has no surplus, no dividends or bonuses may be distributed; however, taking into account financial, business, and operational factors, the statutory surplus reserve or capital surplus, in whole or in part, may be distributed in accordance with applicable laws or competent

If the distribution of dividends and bonuses, capital surplus, or statutory surplus reserve (in whole or in part) is to be made in cash, the Board of Directors is authorized to make the resolution by a vote of a majority of directors present at a meeting attended by at least two-thirds of all directors, and to report this to the shareholders' meeting.

## 2. Current Year's Proposed (or Resolved) Dividend Distribution

The Board of Directors, pursuant to the authorization granted under the Company's Articles of Incorporation, resolved on the dividend distribution for fiscal year 2025 as follows:

The Company's retained earnings at the beginning of fiscal year 2025 were NT\$492,234,642. Adding the after-tax net income of NT\$595,133,680 for fiscal year 2025, and after deducting the statutory reserve and reversal of special reserve as required by law, the distributable earnings for the current period amount to NT\$1,024,449,826. The Company proposes to distribute NT\$435,214,500 as dividends to shareholders, with retained earnings of NT\$589,235,326 at the end of the period to be retained for future distribution.

Shareholders' dividends shall be distributed entirely in cash based on their shareholding proportion as recorded in the shareholder register as of the ex-dividend date. The cash dividend per share is provisionally set at NT\$10.5 per share (calculated to the nearest dollar for each shareholder, with any fractional amounts rounded down and credited to the Company's other income).

Prior to the ex-dividend date, should any changes in laws and regulations, requirements from competent authorities, or changes in outstanding shares result in adjustments to the cash dividend distribution ratio that require modification, the Board of Directors hereby authorizes the Chairman to handle such matters at his/her full discretion.

The ex-dividend date for the aforementioned earnings distribution is provisionally set as July 3, 2026, and the payment date is provisionally set as July 23, 2026. Should changes in laws and regulations, actions by competent authorities, or other circumstances require modification of the above schedule, the Board of Directors hereby grants full authority to the Chairman to make such adjustments.

## (IV) Impact of the Current Year's Proposed Free Distribution of Shares on the Company's Operating Performance and Earnings Per Share

The 2025 earnings distribution plan approved by the Board on March 10, 2026 did not include a stock dividend distribution; therefore, this is not applicable.

## (V) Employee, Director, and Supervisor Compensation

### 1. Percentage or Range of Employee, Director, and Supervisor Compensation Stipulated in the Articles of Incorporation

If the Company earns a profit in any fiscal year, after first setting aside an amount to cover accumulated losses, no less than 2% of the remaining balance shall be allocated as employee compensation, of which no less than 1% shall be allocated as base-level employee compensation; and up to 0.8% of the remaining balance may be additionally allocated as director compensation.

The employee compensation under the preceding paragraph may be distributed in cash or shares. Recipients may include employees of a controlling or subsidiary company meeting certain conditions, as determined by the Board of Directors.

2. Basis for Estimating Employee, Director, and Supervisor Compensation; Basis for Calculating Shares for Stock-form Employee Compensation; and Accounting Treatment When the Actual Amount Distributed Differs from the Estimated Amount

AEB uses pre-tax net income before deducting employee and director compensation, multiplied by the applicable percentage, as the basis for estimating such compensation, which is recorded as operating expenses. If the actual amount distributed in the following year differs from the estimated amount, the difference is treated as a change in accounting estimate and recognized in profit or loss for the following year.

3. Board-Approved Compensation Distribution

(1) Amount of employee and director/supervisor compensation distributed in cash or shares. If it differs from the estimated amount recognized as an expense, disclose the difference, reason, and handling.

The Board resolved at its March 10, 2026 meeting to distribute in cash 2025 employee compensation of NT\$85,000 thousand and director/supervisor compensation of NT\$980 thousand, with no discrepancy from the estimated amount.

(2) Ratio of stock-form employee compensation to after-tax net income and total employee compensation

All employee compensation for 2025 was distributed in cash; no stock-form employee compensation was distributed.

4. Actual distribution of employee, director, and supervisor compensation for the prior fiscal year (including number of shares, amount, and share price); where discrepancies exist with recognized compensation, disclose the difference, reason, and handling.

The 2024 employee and director/supervisor compensation distributions were reported at the shareholders' meeting on June 4, 2025. Employee compensation of NT\$81,000 thousand and director/supervisor compensation of NT\$880 thousand were distributed in cash. There were no discrepancies between estimated and actual amounts distributed.

(VI) Status of Share Buybacks

AEB has not applied to repurchase its own shares in any of the three most recent fiscal years up to the date of annual report publication.

II. Corporate Bonds (Including Overseas Corporate Bonds): None.

III. Preferred Shares: None.

IV. Overseas Depositary Receipts: None.

V. Employee Stock Options: None.

VI. Restricted New Shares Issued to Employees: None.

VII. New Shares Issued for Mergers and Acquisitions or Share Acquisitions: None.

VIII. Implementation of Capital Utilization Plans: Please refer to the Market Observation Post System (MOPS); [MOPS > Single Company > Share Changes/Securities Issuance > Fundraising > Capital Utilization Plan Execution, URL: [https://mopsov.twse.com.tw/mops/web/bfhtm\\_q2](https://mopsov.twse.com.tw/mops/web/bfhtm_q2)], search by company code.

## IV. Operations Overview

### I. Business Description

#### (I) Business Scope

##### 1. Main Business Items

Acer E-Enabling Service Business Inc. primarily provides government and enterprise clients with professional IT services related to digital transformation solutions leveraging AI, data science, machine learning, cloud technologies, and other emerging technologies. Business items are as follows:

| Category  | Business Scope / Product Content   |
|---|--|
| Cloud and Volume Software Services                  | Providing government agencies, state-owned enterprises, and private enterprise clients with the cloud and on-premises commercial software services they need for operations and transformation, through consulting, product sales, and value-added integration, to meet client needs.  |
| Application Development and Other Software Services | Based on the core needs of users, through the end-to-end process of requirements confirmation, system analysis, development and testing, and implementation and go-live, and system operation and maintenance, using a holistic customized development solution approach complemented by comprehensive project management, to help government and enterprise clients enhance operational efficiency through digital transformation technologies.   |
| Value-Added Products                                | In the process of assisting clients in adopting digital technologies, in addition to providing professional licensing purchase consulting and recommendations, the Company also performs value-added development services beyond the original software product architecture and specifications according to individual client needs — for example, sales revenue from anti-virus, anti-hacking, and backup/disaster recovery brands such as TrendMicro, Nutanix, COMMVAULT, Quest, etc.) solution sales revenue. |

##### 2. Revenue Breakdown by Major Product(Operating Revenue Ratio)

Unit: NT\$ thousands; %

| Product Name  | Year | 2024              |         | 2025              |         |
|---|------|-------------------|---------|-------------------|---------|
|   |      | Operating Revenue | Ratio   | Operating Revenue | Ratio   |
| Cloud and Volume Software Services                  |      | 5,923,273         | 68.18%  | 6,443,200         | 66.69%  |
| Application Development and Other Software Services |      | 1,595,793         | 18.37%  | 1,814,930         | 18.79%  |
| Value-Added Products                                |      | 1,168,599         | 13.45%  | 1,402,870         | 14.52%  |
| Total   |      | 8,687,665         | 100.00% | 9,661,000         | 100.00% |

### 3. Current Main Products/Services

Founded in 2012, Acer E-Enabling Service Business Inc. positions itself as "the cloud company that understands on-premises best — an AI Service Provider," aiming to leverage advanced domestic and international IT solutions combined with industry on-the-ground experience to help clients undergo digital transformation and enhance their overall competitiveness. Over the years, the Company has deepened its presence across Taiwan's industries, spanning the public sector, high-tech, financial services, retail, manufacturing, healthcare, and arts and culture, through its expertise in software licensing planning, technical services consulting, application development and implementation, and system O&M management, and integrating emerging technologies such as cloud computing, AI (generative and agentic), machine learning, data governance, voice recognition, AR/VR, blockchain, digital asset protection, and more, the Company provides the following IT services to government and enterprise clients:

#### (1) Cloud and Volume Software Services

Emerging digital technologies such as artificial intelligence, machine learning, smart IoT, data governance and analytics, and robotics are ushering us into the Fourth Industrial Revolution, reshaping how enterprises interact with clients and the world. However, some companies may only implement ERP or use various software to access data, simply "digitizing" their operations and adding digital tools to support remote work — such as using instant messaging for internal communication — but this does not constitute true digital transformation. True digital transformation requires enterprises to understand and harness data through AI, Big Data, machine learning, and related data technologies, providing powerful real-time insights and even building AI agent systems to become what are known as Frontier Enterprises, thereby innovating business models and optimizing operational efficiency, customer service, and workflows. Leveraging these emerging technologies requires substantial computing and storage capacity, making public cloud services indispensable: with their flexible, subscription-based models and powerful language models, enterprises can adjust data collection and computing resources on demand, and make effective decisions. For enterprises, the key challenge is how to invest in cloud software and service license procurement within a reasonable IT budget, while managing overall software assets effectively.

Acer E-Enabling Service Business Inc. obtained the Microsoft LSP qualification (Licensing Solution Partner) in 2016, possessing the qualifications to enhance software asset utilization for large enterprise clients, and providing flexible software service configurations and licensing plans tailored to enterprise development needs. Beyond Microsoft, Acer E-Enabling Service Business Inc. also serves as an enterprise license contract reseller for international vendors including Adobe and Autodesk, helping clients optimize software license purchasing and asset management for effective cost control.

However, Acer E-Enabling Service Business Inc. is not merely a reseller. Building on original manufacturer software, the Company layers consulting, value-added product integration, application system development and implementation, and O&M services to provide clients with professional cloud services that deliver measurable results. In early 2021, the Company obtained Microsoft's highest-tier cloud certification — the Microsoft Azure Expert MSP (AE MSP) — making it the first company in Taiwan to simultaneously hold AE MSP, LSP, and CSP qualifications, delivering a one-stop solution from on-premises to cloud.

Following the global spread of generative AI technologies and applications, Acer E-Enabling Service Business Inc. has also actively engaged in related development. Beyond being one of the few IT service providers in Taiwan with actual Azure OpenAI success stories, the Company was invited by Microsoft to join the "Microsoft Copilot Jumpstart Program" as one of the earliest Copilot promotion partners in Taiwan, gaining firsthand Copilot experience and in-depth exchanges with Microsoft's global Copilot R&D team, strengthening Acer E-Enabling Service Business Inc.'s Azure Foundry and Copilot core technical capabilities in the AI domain.

Acer E-Enabling Service Business Inc. has cultivated Microsoft technologies for over 20 years, backed by outstanding technical capabilities and numerous client success stories. The Company leads the industry with Taiwan's most comprehensive technical certification portfolio, including Solution Partner (six specialist domains), AE MSP, AI Platform ASP, and Security ASP — and is the first to obtain the M365 Copilot JumpStart Ready Tier Partner designation. Recognition from Microsoft demonstrates that Acer E-Enabling Service Business Inc. is a trusted partner for world-class software and cloud service vendors entering the Taiwan market, and a pioneer in enterprise cloud services and technologies.

To help clients realize their digital transformation vision, the Acer E-Enabling Service Business Inc. cloud consulting team carries out three critical technical planning tasks: first, assessing the client's on-premises environment to ensure migration consistency; second, migrating systems from on-premises to the cloud; and third, enabling enterprises to leverage "Cloud Managed Services" to fully resolve cloud migration pain points — especially valuable for enterprises lacking in-house IT O&M capabilities.

From the initial cloud strategy and resource assessment, Acer E-Enabling Service Business Inc. provides enterprise-need-centered professional consulting, enabling rapid deployment of critical IT services through cloud computing while maintaining stable operations. Based on enterprise needs, the Company partners with world-class software partners to build dedicated, high-availability cloud service platforms. The "Three-Movement" service offering is summarized as follows:

## A. Cloud Backup and Redundancy Services

For enterprises and government agencies, in addition to private cloud deployments, public cloud backup architectures can be planned using public cloud resources and flexible infrastructure to ensure continuity of critical internal and external services at rational cost. Having long served enterprise on-premises IT systems, Acer E-Enabling Service Business Inc. deeply understands client needs and helps clients review and redefine all aspects of data security and process management — from on-premises to cloud and back — demonstrating meticulous cloud architecture design and implementation capabilities.

## B. Cloud Migration (Moving to Cloud) Services

Whether a client's cloud migration involves extending on-premises services, migrating OA systems to the cloud, or achieving data automation and service miniaturization, Acer E-Enabling Service Business Inc. leverages cloud software platforms and products backed by its consulting team to provide the corresponding support.

In terms of big data, Acer E-Enabling Service Business Inc. can efficiently and securely migrate on-premises data to the cloud, selecting appropriate storage media based on cost optimization or I/O performance requirements. Using technical tools, the Company cleanses data, filters unnecessary attributes, applies labels, selects viable models, and converts them into BI dashboards to surface hidden trends — or integrates algorithms for AI model training. Clients can continuously train models and adjust parameters to select the highest-accuracy model and export it as a Web Service or Container, further embedding it into on-premises systems or chips — establishing standardized AI microservices that execute real-time judgments on-site and enabling AIoT application scenarios.

## C. Cloud Managed Services

For small-to-medium and micro enterprises lacking in-house IT O&M capabilities, or for large enterprises seeking to optimize cloud usage and costs, Acer E-Enabling Service Business Inc. also provides Cloud Managed Services, using its dedicated intelligent cloud management platform to offer enterprises a one-stop solution that helps them:

- (A) Conduct intelligent monitoring: maintain cloud security and provide real-time usage monitoring and anomaly alert services.
- (B) Provide resource health checks: optimize operational performance, elastically adjust usage, and effectively manage costs.
- (C) Up to 7x24hr technical support, professional system environment managed hosting, and architecture and application optimization solutions.

To deliver the convenience and real-time capabilities of cloud managed services while meeting hybrid cloud needs, Acer E-Enabling Service Business Inc. has independently developed the iCMP Intelligent Cloud Management Platform. The platform primarily provides:

- A. Management of primary and secondary operations across private cloud, public cloud, and hybrid cloud.
- B. Self-service, automated, efficient, and flexible management and optimization of service provisioning, delivery, and resource deployment.
- C. Rapid, visual, and effective management of critical data including costs, workloads, and resource acquisition and utilization.
- D. Financial management capabilities enabling monitoring of cloud service expenditure through dynamic dashboards; intelligent forecasting for effective cost control.

In addition to the above cloud and software services, Acer E-Enabling Service Business Inc. has accumulated years of industry experience to build digital service platforms offered via PaaS (Platform as a Service) with subscription-based, profit-sharing, and flexible cooperation models, enabling clients to enjoy the convenience of digital technology. The PaaS service offerings are listed below::

- A.eBook service platform: Provides users with various magazine content, including over 100 categories of Chinese-language magazines and over 3,000 foreign-language magazines, serving tens of thousands of registered individual users domestically and internationally, as well as over one hundred schools, libraries, and enterprises. It is one of the largest and most comprehensive magazine-type reading platform service providers in Taiwan.
- B.ePayment service platform: Targeting banks, retail and distribution companies, and service providers, the platform processes over NT\$20 billion in transactions annually. A leader in the industry, it provides various payment-related innovative applications to complete the last mile of transaction enablement, serving as a trusted payment platform for banks and the broader industry.
- C.eTicketing service platform: The largest online ticketing platform technology service provider in Taiwan, the platform facilitates nearly NT\$3 billion in annual ticket sales, with a user and member base exceeding several million people. Service recipients span talent agencies, performance venues, sports, entertainment, and transportation facilities.

## (2) Application Development and Other Software Services

Acer E-Enabling Service Business Inc. has long cultivated the digital applications technology field, providing software system application development project services to public and private sector organizations with extensive experience. For government agencies, for example, the Company has developed numerous national-level systems including the Judicial Yuan's court system, the Ministry of Economic Affairs' Bureau of Commerce e-Commerce Administration Service System, and the Ministry of Examination's National Examination Online Registration Information System, earning strong government recognition. Domestically, the Company has received awards including the Information Month Outstanding Information Application and Product Award and the inaugural Taiwan World-Class Information Application Award. Internationally, from 2020 to 2022, it won the Grand Prize of WITSA's "Global IT Excellence Award" for three consecutive years (in 2020 for the Taiwan CDC's Hospital Infection Control and Antibiotic Resistance Monitoring System; in 2021 for the Sports Administration's i-Sport Information Platform; in 2022 for the Ministry of Culture's Arts Events Management and Registration System). In 2023, it also won the ASOCIO "Outstanding Education Technology EdTech Award" for the Ministry of Examination's National Examination Digital Operations Platform. In the private sector, beyond consistently receiving Supplier Sustainability Excellence Awards from Fubon Financial, Taiwan Mobile, and KGI Financial, in 2024 the Company also won WITSA's "Best Technology Workplace" Global Grand Prize for Quanta's Digital Employee project, and ASOCIO's "Outstanding Technology Organization Award" Global Grand Prize for Inventec's Smart Factory Cloud Architecture Upgrade project.

In addition, based on a survey of over 600 Taiwan CIOs conducted in November 2025 by CIO Manager Magazine, Acer E-Enabling Service Business Inc. was honored with the "2026 Elite Vendor" designation for the fifth consecutive year, and was simultaneously rated "Elite Vendor" by CIOs in two newly established categories: "Cybersecurity and Identity Governance" and "Cloud and Platform Engineering." This high recognition from Taiwan's industry CIOs as the most trusted IT partner demonstrates that Acer E-Enabling Service Business Inc. is a reliable partner for both government and enterprise clients.

Acer E-Enabling Service Business Inc. provides diverse digital services for enterprise digital transformation — from requirements confirmation, system and program development, integration testing, system implementation, and database migration to software O&M — across the full end-to-end journey. The Company provides forward-looking application development technologies and value-added product integration with practical best practices and comprehensive project management, helping government and enterprise clients leverage cloud services, AI, Big Data, VR/AR, Edge Computing, AIoT, Blockchain, and other innovations

across fields including smart epidemic prevention, smart government, smart healthcare, and smart manufacturing.

As the business environment continues to evolve, Acer E-Enabling Service Business Inc. also provides software O&M services, offering clients long-term post-sale technical support to ensure consistent, high-quality information services, maintaining software system security and stability, and thereby strengthening enterprise operational resilience.

### (3) Value-Added Products

Acer E-Enabling Service Business Inc. is a long-term partner of numerous international vendors, helping enterprise clients deploy solutions such as TrendMicro, COMMMVAULT, VMWare, Quest, Nutanix, PA and other software systems. In addition to professional procurement consulting, during deployment the Company performs value-added development beyond the original software specifications to meet client needs in backup and redundancy, anti-virus, and anti-hacking requirements. Following design and planning by the Acer E-Enabling Service Business Inc. professional team, comprehensive enterprise solutions are provided to clients in need.

## 4. Planned New Products/Services

### (1) Continued Enhancement of MDR Cybersecurity Managed Services

Cybersecurity has become a critical issue in the era of digital transformation, especially as AI technology rapidly advances and hacking techniques evolve accordingly. To provide clients with a safe digital transformation path, Acer E-Enabling Service Business Inc. has invested resources to integrate multiple internationally recognized EDR endpoint solutions, including those from Microsoft, Trend Micro, and Palo Alto. Based on the NIST CSF 2.0 framework, the Company has built a dedicated, practical, and comprehensive MDR cybersecurity managed service providing round-the-clock monitoring and rapid response to security incidents at all stages, along with incident consulting and solutions. Acer E-Enabling Service Business Inc. will continue to expand endpoint EDR technology integration to help enterprises simplify complexity and continuously optimize their cybersecurity strategies.

### (2) Building an AI Agent System — Combining Generative AI, Agentic AI, and Data Governance-Related Intelligent Services

Acer E-Enabling Service Business Inc. is actively developing data utilization and integration in high-tech manufacturing, retail, and healthcare process integration. As OpenAI/ChatGPT technology becomes increasingly widespread, the Company will combine its experience with Microsoft Azure Foundry, Copilot, and related technologies, along with expertise in data governance and data middle platform — including data mining, labeling, and statistical engineering — to train AI models through data processing and algorithmic computation. This enables information systems to become AI agent systems that not only suggest accurate and intelligent information to users through generative interfaces, but also execute tasks through the agent system, improving work productivity and accuracy, and thereby building overall digital resilience for enterprise clients.

### (3) Digital Asset Protection Solutions

As enterprises become increasingly digitalized and ransomware continues to evolve, the protection and recovery of digital assets has become a lifeline for continuous operations. Enterprises and governments need to establish robust defense mechanisms and proactively deploy comprehensive backup and disaster recovery systems. In addition to continuing to build its own cybersecurity team, Acer E-Enabling Service Business Inc. will also collaborate with affiliate enterprise DATASITTER INFORMATION SERVICE INC. to integrate years of experience in data security and storage solutions including Commvault, Citrix, Dell Technologies, Pure Storage, and Quantum, addressing industry pain points with professional, customized advice and services, and ensuring enterprises have a reliable and comprehensive security backstop when managing critical data.

## (II) Industry Overview

### 1. Current Industry Status and Development

Since the launch of ChatGPT, generative AI has been a hot enterprise topic over the past two years and a focal point for global tech giants and enterprise users, with heavy investment to capture the first wave of AI dividends. In 2025, generative AI quickly stepped back from the spotlight as Agentic AI rapidly rose to prominence. Gartner listed "Agentic AI" as the top strategic technology trend of 2025, predicting that by 2028, 33% of enterprise software will incorporate Agentic AI and 15% of day-to-day work decisions will be completed autonomously. Unlike traditional AI, Agentic AI possesses reasoning, planning, and autonomous action capabilities, enabling it to improve efficiency and reshape workflows.

IDC further predicts that Agentic AI is gradually becoming a strategic inflection point, forecasting that by 2030, 45% of organizations globally will coordinate AI agents at scale and embed them into every business function. Agentic AI will evolve from isolated pilots to enterprise-level orchestration, fundamentally transforming decision-making, operations, and competitiveness across all sectors of the global economy.

IDC simultaneously forecasts five major trends for Taiwan's ICT market in 2026: (1) Composite AI architecture has taken shape; (2) the age of the agent economy has arrived — Agentic AI will be deployed at scale in 2026, with Taiwan's share of Agentic AI spending projected to reach 17% of total AI expenditure by 2029, becoming a key driver of enterprises' next wave of transformation, and driving Taiwan's AI Platform spending from US\$134.32 million in 2025 to US\$608.41 million in 2029; (3) AI-enabled connected technologies are on the rise — IDC predicts that by 2027, 80% of enterprises running AI workloads will use ultra-high-bandwidth and low-latency network architectures for infrastructure resource optimization; (4) demand for machine identity management is heating up — with global IAM's share of the cybersecurity market projected to rise from 20.2% in 2025 to 23.2% by 2029; and (5) Edge AI drives hybrid architectures and creates new

opportunities for industrial applications — IDC projects that by 2030, half of enterprise AI inference workloads will be processed at the edge or on endpoints.

The rise of AI agents has brought structural disruption to the overall software industry. The steep decline of the S&P North American Software Index in early 2026 is not simply a market correction, but reflects the capital market beginning to question the long-term sustainability of traditional software industry business models — especially the SaaS model. While the market has long viewed software companies as possessing strong moats and user stickiness, the rapid iteration of generative AI and the dramatically lowered barrier to AI application are gradually eroding this long-held consensus.

As the AI economy gradually takes shape — particularly with the rapid development of Agentic AI — IT service providers are simultaneously experiencing unprecedented growth opportunities and facing severe transformation pressure. While IT service providers help enterprises across industries drive AI-centric digital transformation to strengthen enterprise operational resilience, they themselves are inevitably at the forefront of the same wave of change and must simultaneously respond to fundamental shifts in the industry environment and technological paradigm. Accordingly, against the backdrop of the rapidly forming AI economy (especially Agentic AI), IT service providers must strengthen and optimize their value positioning and business models, gradually transitioning from the past model centered on "labor-oriented, project-oriented, and system implementation-oriented" operations to an "AI capability-oriented, scenario-oriented, and outcome-oriented" approach.

## 2. Industry Upstream, Midstream, and Downstream Relationships

Acer E-Enabling Service Business Inc. positions itself as "the cloud company that understands on-premises best," serving as an "Enterprise Generative AI Accelerator and AI Service Provider," with a mission to integrate global solutions and facilitate enterprise digital transformation. The Customer Success Team of Acer E-Enabling Service Business Inc. collaborates with over 200 top-tier technology partners worldwide to provide enterprise clients with forward-looking and practically actionable solutions. The key upstream, midstream, and downstream industry relationships are as follows::

- (1) Upstream: Acer E-Enabling Service Business Inc. Upstream partners span both domestic and international organizations, primarily comprising relevant software and product development companies and hardware and software resellers, which have significant influence over market requirements related to applications, technologies, specifications, standards, and functionality.

- (2) Downstream: Acer E-Enabling Service Business Inc.'s downstream enterprise clients exceed 2,000, spanning large, medium, and small enterprises in industries including government, high-tech, financial services, retail, manufacturing, arts and entertainment, education, and transportation. The Company has long cultivated deep client relationships, helping enterprises deploy relevant information systems to improve profitability and competitiveness.

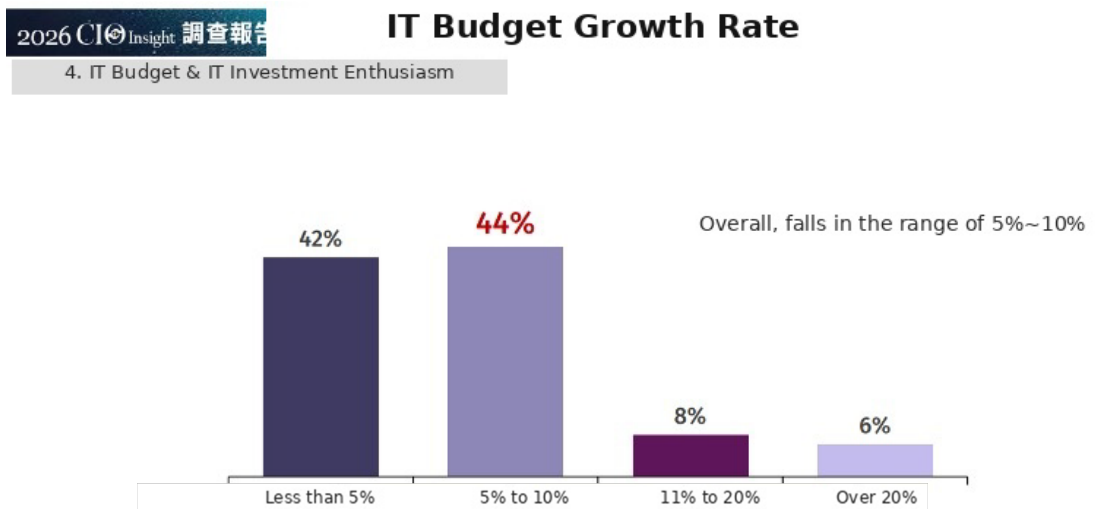
### 3. Product Development Trends and Competitive Landscape

Digital transformation — including leveraging emerging technologies such as artificial intelligence to transform the enterprise constitution — stems from keeping pace with changes in information technology and, through phased integration application progressively adjusts the enterprise's constitution. In practice, since enterprises operate in different industries and face different competitive challenges, they generate different digital transformation needs, which can be broadly categorized into the following four types:

- (1) Operational efficiency improvement: Enterprises leverage digital technologies for various forms of data collection and process integration to significantly enhance labor management efficiency and reduce management costs. For example, manufacturers deploy Industry 4.0 smart production management initiatives; hospitals establish data platforms to facilitate integration of backend hospital information systems, medical record data, imaging system data, nursing information systems, and more.
- (2) Customer experience optimization: Enterprises adopt a customer-centric mindset and, through the integration of information technology, transform to provide increasingly personalized and customized products and services, omni-channel customer experiences, seamless O2O integration, and in-store customer experiences. For example, large retailers deploy positioning beacon devices to track consumers' shopping trajectories, understand their product preferences, and — combined with consumers' past purchase records and browsing history — send data-driven personalized promotional messages to increase purchase intent. Similarly, e-commerce companies, telecom operators, and financial institutions deploy text robots for instant response services integrated with customer service systems, providing increasingly competitive inbound and outbound marketing to deliver products and services with greater efficiency.
- (3) Business model reinvention: This type of digital transformation tends to apply to large multinational enterprises, with impacts spanning product functionality, organizational structure, channel strategy, and corporate culture, driving enterprises to seek opportunities in new domains and create new revenue streams. Examples include Amazon's reinvention of the Washington Post from near-bankruptcy, and Acer E-Enabling Service Business Inc.'s strategic partner Microsoft under CEO Satya Nadella shifting from selling packaged software and opposing open-source software development to embracing open-source architecture — enabling software systems from various vendors to run in the Microsoft cloud environment — and developing its Azure cloud service software portfolio: all examples of business model reinvention.

(4)Ecosystem building: The competitive and collaborative dynamics of industries undergo qualitative changes due to digital transformation — for example, telecom companies expanding their enterprise ICT (information and communications technology) system deployment businesses and building ecosystems with e-commerce, streaming media, gaming and entertainment, and other products and services; and hospitals integrating with care institutions, eldercare facilities, and health centers, enabling data exchange and utilization across different institutions.

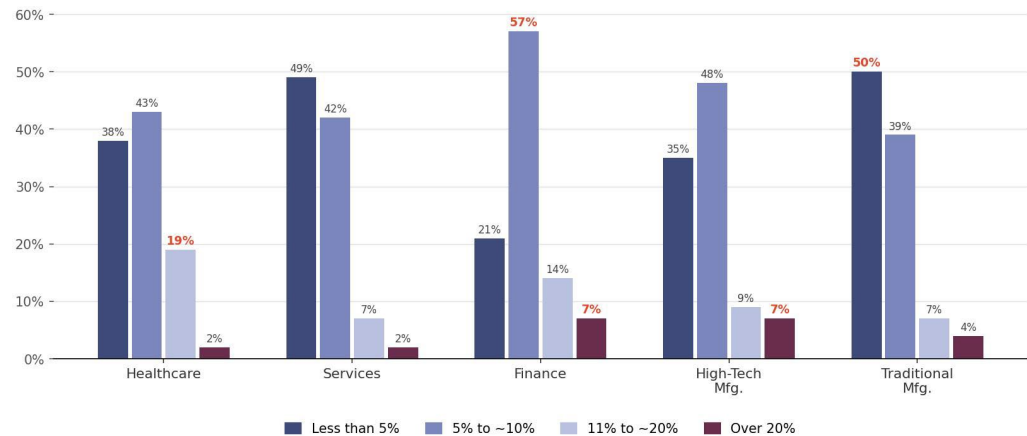
Regardless of the objective with which enterprises pursue digital transformation, they must leverage emerging technologies to embark on and map out their transformation journey. According to a survey of 623 CIOs and top IT executives at medium-to-large Taiwanese enterprises conducted by the authoritative Taiwan IT publication CIO Manager Magazine in November 2025 — covering five major industries including traditional manufacturing, high-tech manufacturing, services, financial services, and healthcare — IT budgets across all five industries showed growth trends in 2025, with overall growth rates of approximately 5%–10%. By industry, the growth rates in financial services and high-tech manufacturing exceeded those in services and traditional manufacturing.



**2026 CIO Insight Survey** IT Budget Growth Rate Distribution by Industry

IV. IT Budget & IT Investment Enthusiasm

Using the overall industry 5%–10% as a baseline, service industries and traditional manufacturing have lower IT budget growth rates than the overall industry average.

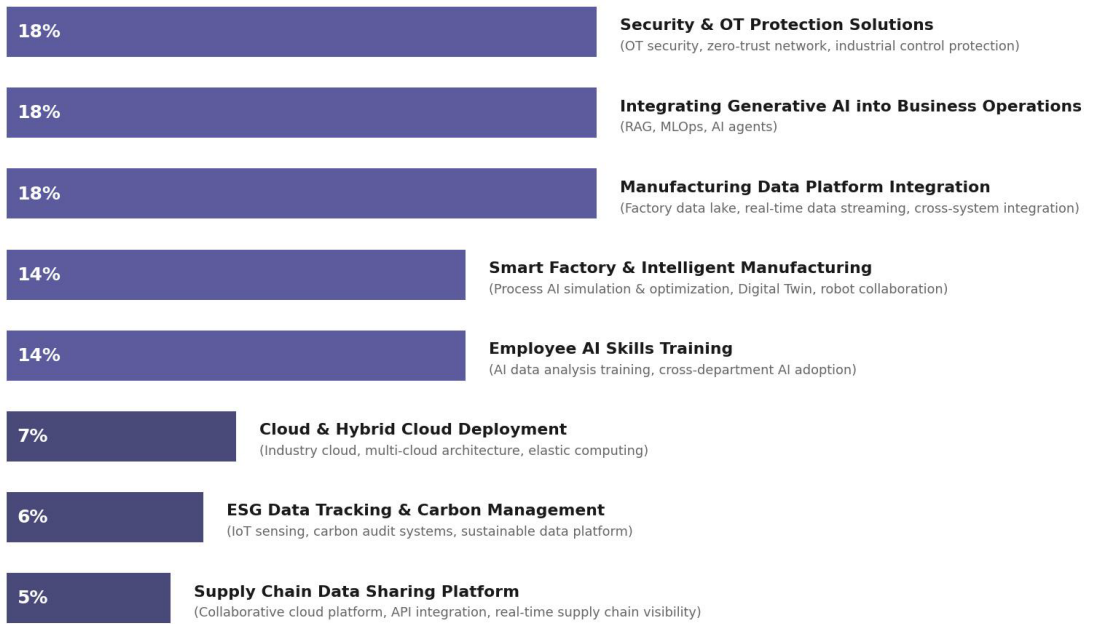


Further analysis of enterprise IT department budget allocation reveals that while digital transformation priorities vary across industries, investment in AI and cybersecurity has become a universally prominent focus across all industries. Taking high-tech manufacturing — a key industry for Acer E-Enabling Service Business Inc. — as an example, the top three IT priorities through 2026 are: IT-OT cybersecurity integration, AI adoption in core enterprise operational processes, and production data governance and integration, each accounting for approximately 18% of total IT investment, indicating that high-tech manufacturing is simultaneously focused on operational security, process intelligence, and data governance and integration.

In comparison, traditional manufacturing remains focused on the modernization and upgrade of core enterprise systems such as ERP; the services sector is clearly investing resources in leveraging AI to improve customer service capabilities and operational efficiency. The healthcare and medical industry places particular emphasis on cybersecurity deployment and implementation due to stringent regulatory requirements — a trend also observed in the financial industry; however, the financial industry, beyond cybersecurity investment, is also actively adopting generative AI technology to enhance overall employee productivity and internal operational efficiency.

**2026 CIO Insight Survey** What projects is your organization's IT department most actively investing in?

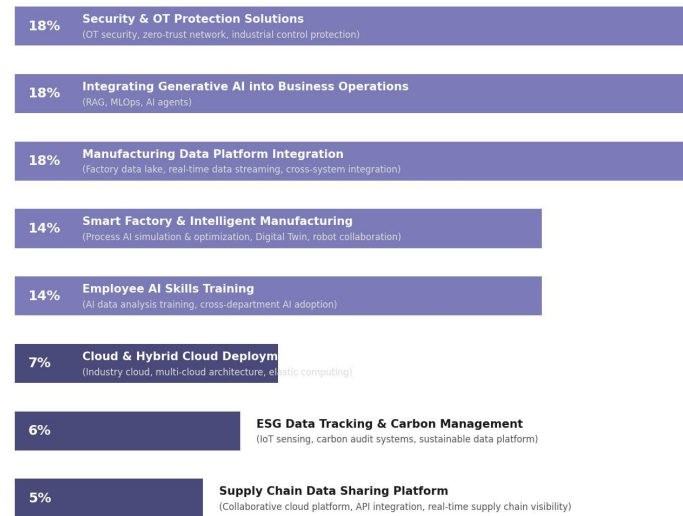
VIII. Industry Special Topic — **High-Tech Manufacturing**



CIO Taiwan 72

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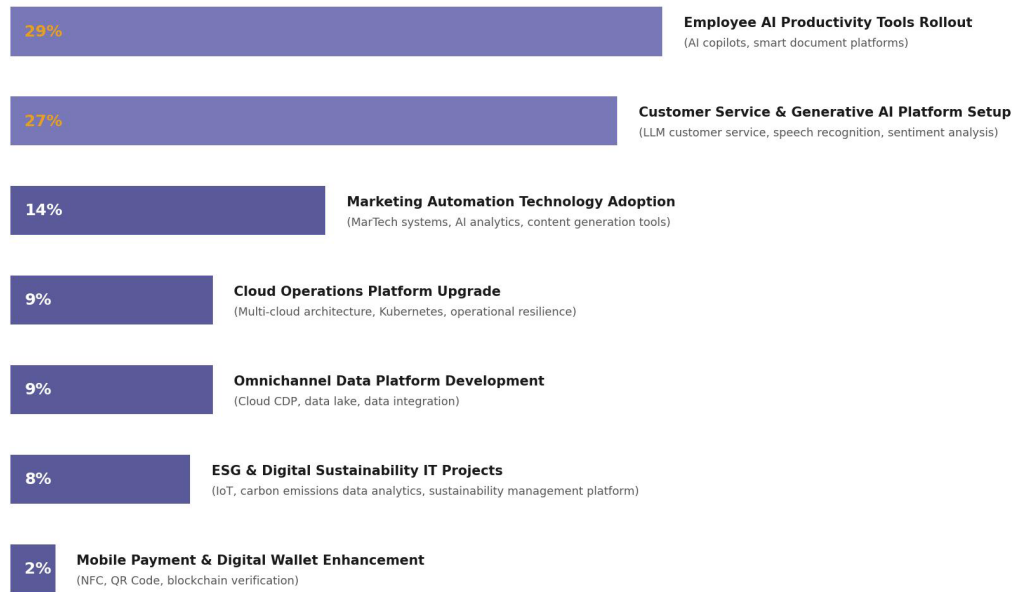
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CIO Taiwan 72

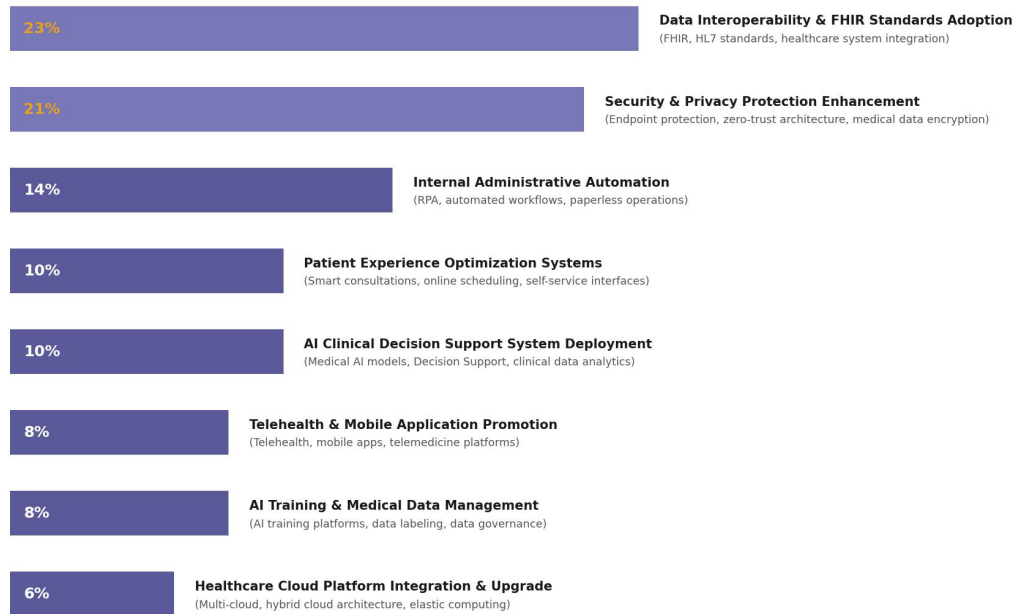
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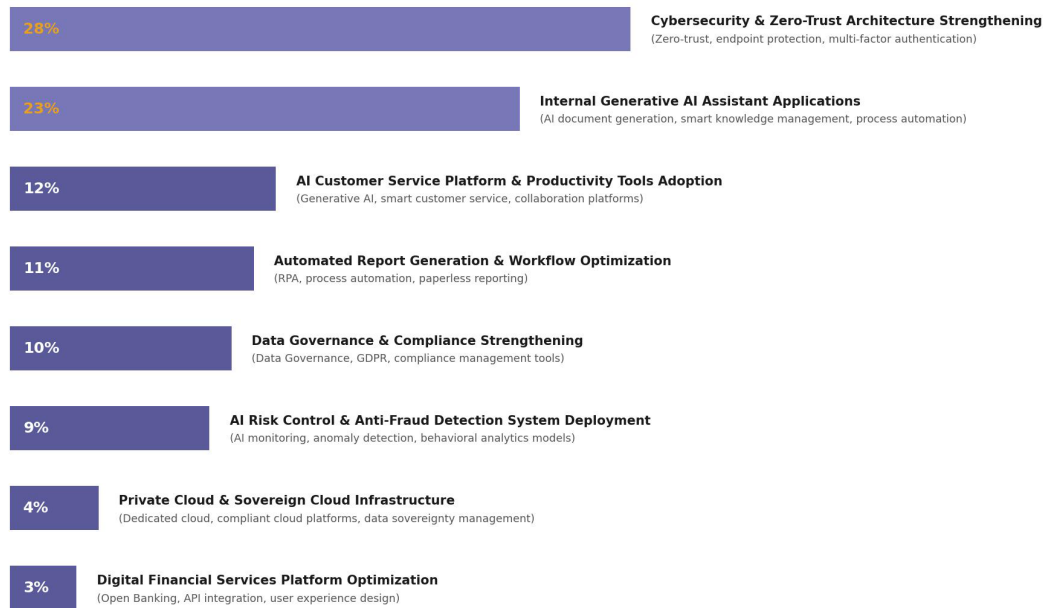
VIII. Industry Special Topic — **Services**



### What projects is your organization's IT department most actively investing in?

VIII. Industry Special Topic — **Healthcare**





Based on the data from CIO Survey Report, the industry transformation and paradigm shift triggered by the COVID-19 pandemic in 2022 have not stopped; rather, driven by the subsequent advancement of artificial intelligence technology, enterprise digital transformation has accelerated. New AI applications — especially the potential benefits of Agentic AI — along with virtual technologies, remote technologies, precision technologies, green energy applications, and data applications, will bring even more challenges and opportunities to Taiwan's IT services industry.

Regarding industry competitive dynamics, while various research studies indicate that Taiwan's IT services market still has considerable room for growth, Taiwan's industry sits within the sphere of international geopolitical impact, combined with the intertwining effects of the overall domestic political and economic environment, regulatory systems, and other factors, Taiwan's overall IT services market remains highly volatile. As Taiwan enterprises increasingly adopt production relocation as a key business strategy, while the domestic market faces competition from numerous vendors, IT service providers that fail to offer differentiated products and services or enhance their own technical capabilities will face increasingly severe price competition among peers. This will cause large, high-quality IT service providers to gradually widen the gap with small-to-medium vendors, making the "winner-takes-more" development trend increasingly pronounced.

Looking further at product competitive dynamics, given the enormous business opportunities in cloud adoption and artificial intelligence, it is anticipated that more startups will invest in developing SaaS or other cloud-based IT services. With the emergence of DeepSeek in early 2025 and the subsequent proliferation of open-source software, major public cloud providers may adopt open-source models to offer clients more price-competitive options, or further open their platforms to more technology startups for the development of new applications — significantly reducing the speed and cost of developing new IT services, thereby facilitating startups' entry into the cloud services space and offering enterprise users more diverse, and potentially lower-cost, choices. However, enterprise users face far greater complexity in selecting

IT services than individual users; beyond cost and speed, whether a partner can provide long-term and reliable professional services to support enterprise growth remains a critical consideration.

Acer E-Enabling Service Business Inc. has long cultivated the Taiwan market, and its unique brand positioning and professional IT services have earned it the prestigious "Elite Vendor" designation from CIO Manager Magazine for five consecutive years. In the most recent survey of Taiwan enterprise CIOs, the Company was recognized not only as a trusted Elite Vendor by Taiwan CIOs, but was also specifically selected as a trusted supplier in both cybersecurity and cloud engineering — serving as a stable and long-term IT partner for enterprises.

From an overall business perspective, Acer E-Enabling Service Business Inc. has been ranked among the top 10 Taiwan IT service companies in the Common Wealth Magazine Top 2000 survey for two consecutive years. By providing enterprises with "cloud technology platforms, services, and products" and "application system development and platform services," the Company helps enterprise clients leverage new technologies including cloud computing, big data applications, smart IoT, generative AI, virtual reality, and blockchain to carry out critical digital transformations and achieve tangible operating results.

### (III) Technology and R&D Overview

#### 1. Business Technology Level and Research & Development

Acer E-Enabling Service Business Inc., grounded in its solid IT software service experience, possesses over a decade of professional expertise in software system development and implementation, value-added digital service development and integration, internet technology application and management, IT and communications product applications, technology and service application platforms, and other software-related outsourcing services.

Acer E-Enabling Service Business Inc. has long cultivated and managed government and enterprise clients, maintaining close proximity and rapid understanding of client needs across the public sector, telecom, manufacturing, healthcare, arts and culture, and other industries. Through professional planning, consulting, software application development and implementation, and system security O&M, the Company provides clients with comprehensive software application solutions. Having obtained CMMI Level 3, ISO 27001, and ISO 27701 certifications, the Company operates under standardized procedures to meet clients' diverse requirements and ensure that information systems go live and are maintained at a consistent, high-quality level.

Responding to the empowerment needs of the new AI era and the flourishing growth of cloud services, Acer E-Enabling Service Business Inc. leverages Microsoft's cloud collaboration platforms to provide enterprise clients with instant communication, video, meetings, document sharing, co-editing, and seamless, location-independent work environments, while also helping clients enhance their services with Copilot intelligent assistant capabilities. Through the Company's integrated development capabilities on public cloud platforms, it provides customized intelligent robot service components, automated workflow components, remote secure connection interface management, online meeting room management, work dispatch management, announcements, notifications, surveys, file security, and file encryption/decryption mechanisms, supporting an entirely new model of uninterrupted enterprise operations.

With the deepening of Agentic AI technology and the support of government industry AI initiatives, the core functions of many large systems are being replaced by AI Agent services. In response to the accelerating development of AI Agent services, Acer E-Enabling Service Business Inc. provides value-added services through its AI Application Management Platform, helping clients implement proper configurations for AI adoption in enterprise operations, and positioning itself as a comprehensive "AI Service Provider" to grow and transform together with clients. At the same time, in response to growing demand for AI services and enterprise systems moving to the cloud, value-added cybersecurity services have become indispensable. The Acer E-Enabling Service Business Inc. cybersecurity team continuously deepens its MDR service value-add for clients and is advancing toward XDR services to expand the scope of

cybersecurity service offerings.

## 2. R&D Expenses for the two Fiscal Years

Unit: NT\$ thousands ; %

| Item   | Year      |           |
|--|-----------|-----------|
|  | 2024      | 2025      |
| R&D Expenses (A)                                   | 60,208    | 68,121    |
| Net Operating Revenue (B)                          | 8,687,665 | 9,661,000 |
| R&D Expenses as % of Net Operating Revenue (A)/(B) | 0.69%     | 0.71%     |

## 3. Technologies or Products Successfully Developed in the Most Recent Fiscal Year

| Case Name                 | Scenario Description   | Development Outcomes  |
|---------------------------|--|---|
| Customer Service Robot    | Departments across all industries today often need to provide customer service support staff for product-related and business service communications. However, given that customer service personnel face enormously diverse and ever-changing service demands, training and development costs are excessively high, and managing round-the-clock shift-based staffing is difficult to sustain. By developing a customer service robot through an AI training platform to meet various communication needs, reliance on large volumes of customer service manpower can be effectively reduced.   | Assists with the digital transformation of customer service systems across industries; designs cloud-based intelligent customer service robots for text and voice, improving customer service handling efficiency, reducing the time customer service staff spend on repetitive issues and duplicate solution searches, and integrating the experience of internal technical or business consulting staff into a knowledge base to achieve technical resource sharing.  |
| Data Middle Platform Case | Enterprises often build numerous management and business systems at different times — such as ERP, CRM, SCM, and MES — which, while individually functioning well, maintain independent data silos that are difficult to interconnect. Data sharing and processing are confined to individual business units, making it difficult to perform integrated analysis and forecasting across the entire company, thereby missing opportunities to realize data value. By designing a new cloud platform architecture that integrates dispersed data from across various systems — including heterogeneous data from channels such as online, offline, POS, and logistics — and leveraging a data middle platform to improve data quality, optimize data insights, and enable advance forecasting, enterprises can achieve a precision marketing strategy. | Resolves the fragmentation of independent applications and data silo issues; performs unified collection, computing, and storage of massive data volumes using consistent data governance standards to process all enterprise data into standardized data, thereby mining the most valuable data for the enterprise. This solution can build a proprietary enterprise data asset repository and develop required functional components that are more easily shared, combined, and reused, giving enterprises greater flexibility to adjust at any time in response to rapidly changing circumstances. In this case:<br>1. Data processing time can be reduced by 30%; leveraging cloud-based big data enables more efficient processing of massive datasets.<br>2. Using tools for computation, the average computation time is 4 hours; building data models through digital learning and new computational technologies improves data quality and computation speed; and optimizing the enterprise end-user experience.<br>3. Marketing precision improved by 5%; through AI-based prediction, executing more effective marketing plans based on the right person, time, and place. |
| Cloud Managed Platform    | Helps enterprise clients leverage cloud advantages to migrate information systems from client data centers to public cloud platforms in a more secure, stable, and efficient manner. Also provides architectures for rapidly scaling system performance, full-time system monitoring and managed hosting, cloud cost optimization consulting, and managed value-added services for information systems and business process digitalization. The planned platform enhancements will provide cross-public-cloud billing reports, integrated monitoring dashboards, accelerated usage anomaly notification, comprehensive optimization monthly reports, and AEB Marketplace — meeting the Information Operation Center management needs of clients after cloud migration.   | Performs cross-cloud platform resource integration on commonly used public cloud platforms and provides a single-interface cloud management platform supporting information system services and management:<br>1. Multi-tenant management<br>2. Metering, billing, and optimization management<br>3. Self-service portal for users<br>4. Automated deployment management<br>5. Container service management<br>6. System operations and performance monitoring management<br>7. Network and cybersecurity protection management<br>8. Reporting services<br>9. Integrated monitoring interactive dashboard<br>10. Accelerated usage anomaly notification mechanism  |

| Case Name   | Scenario Description  | Development Outcomes   |
|---|---|--|
|   |   | 11. AEB Marketplace<br>12. Centralized IT Operation Center management for clients  |
| AI Accelerator Platform                           | <p>In response to the breakthrough development and rapid proliferation of OpenAI ChatGPT in generative AI — and how through continuous research and innovative technology, information service systems can be enabled to possess capabilities partially similar to those of humans — translating human thinking and judgment on various issues and topics into interactive subscription-based platforms through data collection, labeling, aggregation, classification, modeling, training, business intelligence interactive presentation, and AI service model development, while using computer computation to replace some of the wasted human effort and time in decision-making processes and obtain more efficient and predictable results. The planned platform enhancements will provide powerful knowledge management, search, summarization, and generation capabilities, enabling users to easily build hierarchical knowledge bases and rapidly import internal documents and scenario-related data, with support for access control using RBAC (Role-Based Access Control) to protect information security. The sensitive question filtering function allows users to set their own sensitive keywords; a cost management tool controls the Token limit per Q&amp;A session; usage cost assessments can be conducted by user and department; and the system maintains complete records of all Q&amp;A interactions to achieve comprehensive audit management.</p> | <p>Provides a generative AI training platform on Azure’s public cloud, enabling cross-cloud platform data integration and offering a single-interface platform for generative AI data cleansing, training, and Q&amp;A training to enhance enterprise operational efficiency.</p> <ol style="list-style-type: none"> <li>1. Assists in clarifying AI scenarios and related data sources</li> <li>2. Provides data management, training, and Q&amp;A access control management</li> <li>3. Provides data upload and aggregation mechanisms</li> <li>4. Provides data cleansing services</li> <li>5. Provides preliminary data training and deep vector training with RAG (Retrieval- Augmented Generation )mechanism</li> <li>6. Provides a Q&amp;A training platform and Prompt Engineering training</li> <li>7. Assists with application system integration and interfacing after generative AI output</li> <li>8. Provides usage metering dashboards and reports for various post-generative-AI output models</li> </ol>   |
| (2) Managed Detection and Response (MDR) Platform | <p>In response to the breakthrough development and rapid proliferation of generative AI, many cybersecurity products have begun incorporating AI capabilities — particularly endpoint security protection management mechanisms. Some vendors may partner with SOC services to enhance service content, but overall cybersecurity protection capabilities still depend on whether the client’s security equipment is sufficient and capable of rapid response. The MDR platform, combined with cloud platforms, can help clients’ information environments easily block threats and defend against unknown attacks, and can also provide a security event and information management platform that allows clients to query and understand security incidents occurring in their environments at any time. Importantly, MDR can be deployed with minimal impact on the existing architecture, and combined with cloud platforms to execute protection.</p>   | <p>Building on Acer E-Enabling Service Business Inc.’s existing cybersecurity product sales foundation, the MDR platform provides an active management approach to endpoint device monitoring and management, proactively assisting clients with the following endpoint cybersecurity monitoring and management services:</p> <ol style="list-style-type: none"> <li>1. Displays currently unhandled events for monitored units.</li> <li>2. After handling an event, the handler determines whether follow-up tracking of subsequent handling status for the client is needed; if so, the subsequent status is recorded in this function.</li> <li>3. Allows monitoring personnel to query closed cases for each client, providing handling references for personnel dealing with similar events.</li> <li>4. Configures client-related information, including notification recipient data, monitoring service start and end dates, API Key data, and other settings.</li> <li>5. Add, modify, and delete account information.</li> <li>6. Configure access permissions for each account, including the ability to view client data.</li> <li>7. Configure the recipient information for monthly reports and the monthly report delivery date.</li> <li>8. Configure the date for the system to automatically send notifications, so that the system can send preliminary notifications outside of business hours.</li> <li>9. Enables monitoring personnel to input threat intelligence-related information so that intelligence information can be generated in monthly reports.</li> <li>10. Configure event types and categories.</li> <li>11. Establish event rules applicable to designated clients; when a client triggers the rule conditions, relevant personnel are notified in real time.</li> <li>12. Establish event rules for individual clients; when a specific client triggers the rule conditions, relevant personnel are notified in real time.</li> </ol> |
| AI Application Management                         | <p>In response to the rapid development of the AI Agent ecosystem, this platform provides enterprises with a centralized, scalable, and secure AI service governance</p>  | <p>Assists enterprise clients in managing and integrating custom-developed AI application services within projects with the AI Agent services that clients have</p>  |

| Case Name | Scenario Description   | Development Outcomes   |
|-----------|--|--|
| Platform  | environment. The platform can integrate multiple AI Agents, models, and application services, helping enterprises deploy, monitor, collaborate, and manage resources through a unified interface. Through standardized architecture and APIs, the platform effectively supports cross-system integration, workflow automation, access control, and service orchestration, enabling enterprises to rapidly build and manage complex AI application scenarios. | already deployed or plan to procure and implement. The platform's main functions are listed below:<br>1. AI Agent lifecycle integrated management<br>2. Multi-model and service integration.<br>3. Task and workflow scenario integration.<br>4. Access control and security governance.<br>5. Monitoring and management.<br>6. Parameter and system management. |

#### (IV) Short- and Long-term Business Development Plans

##### 1. Short-term Development Plans

###### (1) Enhancing Professional Consulting and Technical Teams to Provide AI-Ready Strategy and Solution Consulting

Strengthening enterprise IT strategy consulting capabilities, using high-tech and financial industries as model industries to build professional pre-sales, in-sales, and post-sales service teams; cultivating high-quality core technical talent; increasing project management talent to meet the demands of large-scale projects; and developing cutting-edge core technical capabilities in alignment with short- and medium-term competitive strategies and medium- and long-term growth strategies.

###### (2) Strengthening Internal Risk Management and Reducing Enterprise Risk

Strengthening internal operations management to reduce business and project risks and ensure the Company's operating performance. Risk management encompasses client credit review, client transactions, project management, contract management, inventory management, and accounts receivable management. All management areas will be progressively implemented and supported by information systems to ensure the Company's profitability and sustainable competitive advantage.

###### (3) Adopting AI Applications to Implement Lean Management

Using AI-powered IT information systems as a foundation for enterprise operations and staying ahead of the competition, Acer E-Enabling Service Business Inc. continues to plan the integration of AI into relevant operations management systems, customer management systems, supplier management systems, and enterprise operations information, to enhance its own efficiency, create value, and strengthen overall resilience.

###### (4) Expanding Platform R&D Team Size to Accelerate Value-Added Platform Services and Optimization Service Launch Timelines

Increasing R&D staffing, accelerating the optimization and version updates of existing platforms to strengthen client connectivity and deepen service content; for new development platforms, enhancing AI-empowered functionality planning and integration capabilities to provide procedural assistance for client AI transformation and accelerate application scenario deployment.

## 2. Long-term Development Plans

### (1) Multi-Industry Solutions Aligned with Clients' Core Needs

Expanding market penetration in the financial services, healthcare, and manufacturing industries, providing small and medium-sized enterprises with high-value, cost-effective services; addressing comprehensive information integration needs across all dimensions; deepening key client relationships; and becoming a trusted IT consulting partner for enterprise clients.

### (2) Cultivating Forward-Looking Technical Talent and Building an Integrated Service Team

Training core technical talent in areas such as Agentic AI, database, and cloud system engineering, while increasing AI and high-performance computing talent and providing professional training and skills enhancement for business, technical, and consulting staff.

### (3) Continuously Promoting Sales Value-Add and Service Transformation

Planning and designing information infrastructure and application solutions that align with strategic requirements and deliver value based on client industry needs; providing integrated trend technology services in response to continuously emerging technologies and market trends.

### (4) Continuously Developing and Promoting the Agentic AI System from the Inside Out

In 2025, Acer E-Enabling Service Business Inc. leveraged hackathon activities to promote internal AI application capabilities, using technologies such as Copilot and Azure to optimize the day-to-day work needs of finance, logistics, and business departments, and to improve process and operational efficiency. The Company will continue to promote related AI applications and compile feasible intelligent scenarios into service categories, using its own experience to bring these to clients — helping clients undergo AI empowerment training using their proprietary data and processes, and providing suitable AI transformation solutions with deployment support.

## II. Market and Production/Sales Overview

### (I) Market

#### 1. Primary Product/Service Sales (Provision) Regions

Unit: NT\$NT\$ thousands; %

| Region | Year | 2024              |        | 2025              |        |
|--------|------|-------------------|--------|-------------------|--------|
|        |      | Operating Revenue | Ratio  | Operating Revenue | Ratio  |
| Taiwan |      | 8,163,365         | 93.96  | 9,184,170         | 95.06  |
| China  |      | 429,800           | 4.95   | 301,357           | 3.12   |
| Other  |      | 94,500            | 1.09   | 175,473           | 1.82   |
| Total  |      | 8,687,665         | 100.00 | 9,661,000         | 100.00 |

## 2. Market Share

Since its establishment, Acer E-Enabling Service Business Inc. has been dedicated to serving government and enterprise clients, consistently providing information systems and services critical to operational performance and industry competitiveness to government agencies, state-owned enterprises, and key Taiwan industries. Through consulting, value-added product integration, application system development and implementation, and O&M services, AEB provides clients with comprehensive and actionable application solutions. Based on the latest revenue statistics published by the Ministry of Economic Affairs Statistics Department, Taiwan's computer and information services industry revenue in 2025 amounted to NT\$659.6 billion. The Company's net operating revenue for 2025 was NT\$9,661 million,, representing approximately 1.46% of the total. The Company will continue to increase its market share through strategies including deepening its client base and expanding its product lines.

## 3. Future Market Supply/Demand Conditions and Growth Potential

Overall business environment challenges — such as geopolitical economic and military conflicts, Trump tariff and policy uncertainty, extreme climate change, population aging, and rapidly changing consumer behavior — are causing enterprises to rely increasingly on information technology to strengthen their own operational resilience and capture sustainable business opportunities. On the demand side, the IT services industry is currently one of the most closely watched industries in the world. Over the past few years, various emerging IT technologies such as Agentic AI, generative AI, data science, and cloud computing have all gained enterprise favor, driving continued expansion in information system and service investment. As related applications mature across industries — for example, smart healthcare, smart retail, smart factories, and intelligent customer service — actual deployment cases have emerged in these fields, strengthening enterprises' confidence in adopting related applications and driving sustained business opportunities in the IT services industry. Regarding the currently prominent AI development, a report by the globally renowned McKinsey & Company indicates that generative AI could add US\$2.6 trillion to US\$4.4 trillion to global GDP annually — equivalent to adding an entirely new country with a productivity scale comparable to the United Kingdom. However, this figure represents a 15%–40% increase over McKinsey's 2017 estimates, due to the rapid adoption of generative AI tools by both large and small enterprises and the continuously growing number of potential use cases. McKinsey also regards Agentic AI as a technology catalyst, noting that as industries accelerate toward automation, it also unlocks the potential of human workers in innovation and value creation, and may transform the way the business world operates and competes.

This AI wave will generate positive demand growth for Acer E-Enabling Service Business Inc.’s focus on the public cloud services market. According to the latest forecast released by international research firm Gartner in early 2026, global spending on artificial intelligence (AI) will continue to grow, reaching US\$2.5 trillion by 2026. This wave of AI investment is expected to benefit cloud computing services, advanced chips, and related software vendors. Gartner further predicts that global IT spending in 2026 will reach US\$6.15 trillion, a 10.8% increase over 2025. While investors and industry participants harbor concerns about an AI bubble, AI infrastructure continues to grow rapidly, with AI-related hardware and software spending continuing to climb. Demand from hyperscale cloud providers will also continue to drive investment in servers optimized for AI workloads. In the software forecast, despite some downward revisions by Gartner, software spending retains the second-highest growth potential, with generative AI model spending projected to grow 80.8% in 2026. Generative AI models will continue to grow strongly, with their share of the software market expected to increase by 1.8% in 2026.

Table 1: Global IT Spending Forecast (Unit: Million USD)

|                             | 2025 Expenditure | 2025 Growth Rate (%) | 2026 Expenditure | 2026 Growth Rate (%) |
|-----------------------------|------------------|----------------------|------------------|----------------------|
| Data Center Systems         | 496,231          | 48.9                 | 653,403          | 31.7                 |
| Equipment                   | 788,335          | 9.1                  | 836,417          | 6.1                  |
| Software                    | 1,249,509        | 11.5                 | 1,433,633        | 14.7                 |
| IT Services                 | 1,717,590        | 6.4                  | 1,866,856        | 8.7                  |
| Telecommunications Services | 1,303,651        | 3.8                  | 1,365,184        | 4.7                  |
| Total IT Expenditure        | 5,555,316        | 10.3                 | 6,155,493        | 10.8                 |

Data Source: Gartner (February, 2026)

On the supply side, the oligopolistic concentration of the cloud market remains pronounced. Aggregating data from various research surveys, the global cloud market is projected to exceed US\$1 trillion in 2025–2026, with annual growth rates exceeding 15%. Driven by AI technology (generative AI) and enterprise digital transformation, the market scale is expected to reach approximately US\$1.38 trillion by 2031. The market exhibits an "oligopoly" structure, with the top three vendors holding close to 70% of market share: AWS leads with approximately 31%, Microsoft Azure holds 24%, and Google Cloud ranks third with approximately 11%.

Beyond cloud services’ supply side continuing to grow due to the explosion in demand — providing greater space for computing power support and the development of more cloud services and applications — the launch of DeepSeek’s open-source AI model from mainland China in early 2025 also warrants observation for its impact on the IT services industry’s supply side. Although DeepSeek’s cybersecurity assurance and actual costs remain uncertain factors, DeepSeek has shaken the US-dominated position in AI hardware and software development, proving that competition in AI technology no longer relies solely on computing power and data scale — optimization of algorithms and resource efficiency can also chart a different course. For the IT services industry, more importantly, DeepSeek’s open-source strategy has not only

lowered the barrier to AI application adoption and attracted global developers and enterprises, but has also further promoted collaboration and innovation among the global developer community, making it more feasible for AI solutions to be rapidly deployed and developed.

Summarizing the above, the growth potential on the demand side of IT services is evident, and the supply side is also exhibiting flourishing development trends driven by the advancement of artificial intelligence. On the cloud supply side, public cloud vendors will continue to launch various IaaS, PaaS, and SaaS cloud services to meet the digital transformation needs of various types of organizations. The ecosystems of these large cloud service providers will also become increasingly diversified and generate more active innovation momentum; more startups will leverage the technology platforms of large cloud service providers to develop SaaS or PaaS services in various business domains — including customer relationship management (CRM), supply chain management (SCM), and enterprise productivity-related services such as HR management, remote collaboration, cloud office, and video conferencing. This development will benefit enterprise users and customer-centric IT service providers with more cloud product and service choices, but may also lead to increasingly fierce market and bid competition due to the growing number of competitors.

#### 4. Competitive Advantages

##### (1) Broad and Deep-Rooted Client Base with a Comprehensive Customer Journey

Acer E-Enabling Service Business Inc. serves clients across numerous industries including government, high-tech, financial services, and traditional industries, with all client relationships serving as strategic growth partnerships. This solid client base is rooted in the Company's core principle of centering on enterprise needs and applications, providing clients with an end-to-end service journey through solution delivery to meet client needs, improve operating performance, and deliver competitive innovative technologies.

This extensive and deep-rooted client base has also cultivated Acer E-Enabling Service Business Inc.'s distinctive client understanding capabilities and industry-specific professional know-how, enabling the Company to build enduring, accomplished partnerships with clients through its comprehensive customer success team and complete customer journey.

##### (2) Unique Position as a "Software Economy Ecosystem and Platform Economy Operator"

Acer E-Enabling Service Business Inc. adopts a strategy of broad alliances, partnering with 200 of the world's top software vendors and excellent domestic solution partners to provide over 2,000 domestic enterprises with digital transformation-related software planning, development and implementation, and

application and value-added integration services. With a mission as a driver of ecosystem operations, and inspired by the founding spirit of Acer founder Stan Shih's distinctive "Jing Wang" (King's Way) philosophy of profit sharing, the Company finds innovative application value for technology partners' products and digital technology solutions for client needs within the ecosystem formed by clients and partners. This operating model has established a long-term, mutually trusted business foundation between clients and partners, serving as the Company's competitive niche in Taiwan's IT services industry.

Furthermore, AEB is also a platform economy driver, leveraging the PaaS (Platform as a Service) model to launch subscription-based, low-investment-threshold services including the iCMP Intelligent Cloud Management Platform, ePayment platform, and eTicketing platform, enabling numerous enterprises to quickly and with low overhead enjoy the operational and competitive advantages that digital technology delivers.

### (3) A Leading Vendor with Deep Expertise in Microsoft Technologies and Services

Acer E-Enabling Service Business Inc. has a long and deep cooperative relationship with Microsoft, the world's leading enterprise IT service provider. In 2023, the Company received Microsoft Taiwan's "Partner of the Year" award; in 2024, it received the "Taiwan Microsoft Copilot Partner," "Taiwan Microsoft Modern Work Partner," and "Copilot for Microsoft 365 Partner Sales Excellence Competition Runner-Up" awards. In 2025, leading the industry, the Company obtained Taiwan's most comprehensive technical certification portfolio, including Solution Partner (six specialist domains), AE MSP, AI Platform ASP, and Security ASP — and is the first vendor to obtain the M365 Copilot JumpStart Ready Tier Partner designation. Acer E-Enabling Service Business Inc. has also obtained MAICPP multi-domain qualifications as a cloud service provider from Microsoft, and remains Taiwan's only vendor simultaneously holding all four Microsoft certification qualifications (CSP, LSP, MSP and ASP), possessing technical capabilities aligned with global standards.

### (4) Deep Strategic Alliances with International Partners

In addition to its broad client base, and beyond Microsoft, AEB has also formed alliances with internationally renowned partners, obtaining reseller qualifications for services such as AWS and GCP. This gives the Company the capability and capacity to provide enterprises with hybrid cloud and multi-cloud services. The Company has established win-win partnerships with over 200 excellent international technology partners, introducing world-class best solutions and deploying them in the Taiwan market — further creating growth opportunities for Taiwan enterprises to align with international standards and advance together.

## (5) Professional and Stable Technical Service Team

Acer E-Enabling Service Business Inc. has long cultivated the Taiwan market, with a solid team consistently completing client deliverables with quality. The technical team provides comprehensive services including consulting, value-added services, development and implementation, and O&M services — spanning from foundational network applications, office automation, and enterprise operating system platforms to cross-cloud platforms, big data applications, smart IoT, and AR/VR. The team is capable of executing national-level government projects, multinational enterprise hybrid cloud implementations, SME digitalization platform services, enterprise cloud office environments, and remote collaboration. Acer E-Enabling Service Business Inc. continuously invests in its professional service team, constantly improving quality and scale, building a persistently advancing professional core capability.

## 5. Favorable and Unfavorable Factors for Future Development and Response Measures

### (1) Favorable Factors

- A. The development of emerging technologies such as cloud services, Agentic AI, generative AI, smart IoT, and big data is driving innovative operating models including AI ecosystems, platform economies, touchless economies, and points economies, along with enterprise cloud adoption and digitalization demands. AEB has long cultivated enterprise clients, possessing software planning, value-added applications, system development, and platform service experience and capabilities, enabling it to rapidly meet client needs and assist in building information systems that create value and differentiation.
- B. Acer E-Enabling Service Business Inc. is a platform economy driver, having successfully operated PaaS (Platform as a Service) services in the market for many years — including the iCMP Intelligent Cloud Management Platform, MDR Managed Service Platform, eBook platform, ePayment platform, and eTicketing platform — using subscription and profit-sharing business models that provide the Company with long-term, stable revenue.
- C. Acer E-Enabling Service Business Inc. has long been deeply rooted in the IT field, with services spanning Taiwan's major industries and enterprises, possessing technical teams capable of integrating technology with domain know-how for application development, implementation, and management.

D. Allied with globally renowned leading software vendors, with service capabilities and technologies repeatedly certified by leading domestic and international vendors, offering diversified products and services that cause clients to choose Acer E-Enabling Service Business Inc. as their long-term intelligent information development partner.

## (2) Unfavorable Factors and Response Measures

### A. Unfavorable Factors

(A) The IT services market has grown rapidly in recent years, attracting numerous vendors to compete. Combined with the limited size of Taiwan's domestic market, this has led to rapid market saturation, intensified competition, reduced product differentiation, and price-cutting as a key competitive tool, thereby reducing overall margins.

(B) New system R&D capabilities are mostly held by international vendors, on the one hand making it difficult for Taiwan IT service providers to improve their value-add, and on the other hand making it difficult to accumulate core application know-how.

(C) Technical talent is difficult to cultivate, and developing professionals who possess both technical and industry domain expertise is increasingly challenging. As IT services industry demand grows, talent requirements increase, while current software talent supply in Taiwan is insufficient, making it ever more difficult to attract, develop, and retain talent, with enterprise labor costs continuously rising.

### B. Response Measures

(A) Deepening resale product expertise, increasing overall service value through value-added applications, actively integrating related software and application development experience, developing proprietary software services, and promoting them across different industries via PaaS. This innovative business model both makes digital transformation easier for enterprises and creates long-term, stable revenue for Acer E-Enabling Service Business Inc.

(B) Actively accelerating R&D in relevant emerging technologies (Agentic AI, generative AI, AIoT, big data, data middle platform, blockchain, AR/VR, etc.), accumulating experience in practicing innovative operating models and data utilization by helping enterprises adopt these technologies for digital transformation or cloud migration, thereby entering new core enterprise application areas and creating higher value-add.

(C) Accelerating overseas market expansion, including strategic alliances, extension of service locations, and overseas deployment of proprietary products/services; pursuing regional and international operations to break through local market growth bottlenecks while creating greater space for talent attraction, development, and retention.

(D) Establishing a talent evaluation and rotation system by role and function to create pressure and motivation for employees to learn different knowledge and skills, cultivating experts with multiple capability domains, supported by comprehensive employee learning and development, combined with reasonable and competitive compensation and incentive systems.

## (II) 2. Key Uses and Production Process of Major Products/Services

### 1. Key Uses of Major Products/Services

| Revenue Breakdown by Major Product                  | Key Uses   |
|---|--|
| Cloud and Volume Software Services                  | Providing government agencies, state-owned enterprises, and private enterprise clients with the cloud and on-premises commercial software services they need for operations and transformation, through consulting, product sales, and value-added integration, to meet client needs.  |
| Application Development and Other Software Services | Based on clients' core needs, from requirements confirmation, system: development and testing, implementation and deployment, database migration and go-live through to system operation and maintenance, using a holistic customized development solution approach complemented by comprehensive project management, to help government and enterprise clients enhance operational efficiency through digital transformation technologies.  |
| Value-Added Products                                | In the process of assisting clients in adopting digital technologies, in addition to providing professional licensing purchase consulting and recommendations, the Company also performs value-added development services beyond the original software product architecture and specifications according to individual client needs — for example, sales revenue from anti-virus, anti-hacking, and backup/disaster recovery brands such as TrendMicro, Nutanix, COMMVAULT, Quest, etc.) solution sales revenue. |

### 2. Production Process of Major Products/Services

Acer E-Enabling Service Business Inc. primarily engages in software planning, development, implementation, and application service value-add and integration, system management and O&M, and consulting, providing government and enterprise clients with one-stop, end-to-end software application solutions. IT hardware and software products are resold from well-known domestic and international vendors; AEB does not manufacture its own products.

(III) Primary Raw Material Supply Conditions

Acer E-Enabling Service Business Inc. primarily engages in software planning, development, implementation, application service value-add and integration, system management and O&M, and consulting. AEB does not manufacture its own products; accordingly, there are no raw material supply matters to disclose.

(IV) Names of Suppliers/Customers Accounting for 10% or More of Total Purchases/Sales in Either of the Past Two Fiscal Years, the Respective Purchase/Sales Amounts and Percentages, and Description of the Reasons for Increases or Decreases

1. Suppliers Accounting for 10% or More of Total Purchases in Either of the Past Two Fiscal Years, the Respective Purchase Amounts and Percentages

Unit: Unit: NT\$ thousands ; %

| Item | 2024 Year     |           |                           |                               | 2025          |           |                           |                               |
|------|---------------|-----------|---------------------------|-------------------------------|---------------|-----------|---------------------------|-------------------------------|
|      | Name          | Amount    | % of Net Annual Purchases | Relationship with the Company | Name          | Amount    | % of Net Annual Purchases | Relationship with the Company |
| 1    | Company A     | 5,353,264 | 72.68                     | None                          | Company A     | 5,923,817 | 73.02                     | None                          |
|      | Other         | 2,012,298 | 27.32                     | -                             | Other         | 2,188,945 | 26.98                     | -                             |
|      | Net Purchases | 7,365,562 | 100                       | -                             | Net Purchases | 8,112,762 | 100                       | -                             |

Reasons for Increases/Decreases:

Due to 2025 revenue growth compared to the prior year, procurement amounts from suppliers also increased accordingly.

2. Customers Accounting for 10% or More of Total Sales in Either of the Past Two Fiscal Years, the Respective Sales Amounts and Percentages: AEB had no single customer exceeding 10% of total sales in either of the past two fiscal years; accordingly, N/A.

III. Employee Headcount for the Past Two Fiscal Years and Data

Unit: HC ; %

| Fiscal Year                  |                          | 2024   | 2025   | 31, March, 2026 |
|------------------------------|--------------------------|--------|--------|-----------------|
| Employee                     | Management               | 42     | 42     | 42              |
|                              | Marketing and Sales      | 52     | 54     | 52              |
|                              | Customer Service         | 148    | 130    | 126             |
|                              | Research and Development | 37     | 42     | 42              |
|                              | Administrative Support   | 38     | 37     | 38              |
|                              | Total                    | 317    | 305    | 300             |
| Average Age                  |                          | 42.3   | 43.4   | 43.4            |
| Average Years of Service     |                          | 5.18   | 6.39   | 6.64            |
| Education Level Distribution | Doctoral                 | 0.31%  | 0      | 0               |
|                              | Master's                 | 22.08% | 22.95% | 23.00%          |
|                              | College/University       | 76.66% | 76.07% | 76.00%          |
|                              | High School or Below     | 0.95%  | 0.98%  | 1.00%           |

#### IV. Environmental Protection Expenditure Information

- (I) Status of Application, Payment, or Establishment for Those Required by Law to Apply for Pollution Facility Installation Permits or Pollution Discharge Permits, Pay Pollution Prevention Fees, or Establish Dedicated Environmental Protection Personnel:

AEB primarily engages in software planning, development, implementation, application service value-add and integration, system management and O&M, and consulting. IT hardware and software products are resold from well-known domestic and international vendors, and the Company does not engage in manufacturing. Accordingly, there is no requirement to apply for pollution facility installation permits, pollution discharge permits, pay pollution prevention fees, or establish dedicated environmental protection personnel.

- (II) Investment in Major Equipment Related to Environmental Pollution Prevention and Other Uses and Potential Benefits: N/A.
- (III) Description of Losses Incurred from Environmental Pollution in the Most Recent Fiscal Year up to the Date of Annual Report Publication (including compensation and environmental inspection violations; for each violation, the penalty date, penalty reference number, violated regulatory provision, content of the violation, and penalty content shall be listed), along with disclosure of estimated amounts for past and potential future occurrences and response measures (if a reasonable estimate cannot be made, describe the facts that preclude a reasonable estimate) : None.

#### V. Labor-Management Relations

- (I) Description of the Company's Various Employee Welfare Measures, Education and Training, Retirement System and Implementation Status, and Labor-Management Agreements and Employee Rights Protection Measures.

1. Employee Welfare Measures — Key Items are summarized as follows:

- (1) Acer E-Enabling Service Business Inc. provides employees with a comfortable working environment, high-quality employee benefits, and open communication channels to motivate employees, enhance creativity, and improve productivity.
- (2) In addition to legally establishing an employee welfare Committee and providing legally mandated benefits, the Company also provides employees with various benefits including group medical insurance, wedding/funeral/birth allowances, emergency assistance funds, holiday gift bonuses, birthday allowances, annual e-gift vouchers, employee travel subsidies, and health examination programs.
- (3) In conjunction with various festivals and international holidays, AEB organizes related activities to enrich employees' leisure lives and foster camaraderie.

- (4) The Company organizes various sports competitions, family days, arts and culture lectures, club activities, health examinations, and health promotion programs, and provides employee leisure facilities including a gym, friendly rest areas, and a premium-grade nursing room, to relieve employee work stress and promote physical and mental health.
- (5) In partnership with a professional psychological counseling organization, AEB provides an "Employee Assistance Program," offering employees professional counseling advisory services for personal and work-related issues.

## 2. Employee Education and Training Status

- (1) Diversified learning and development: Acer E-Enabling Service Business Inc. is people-oriented and places great importance on talent development. In alignment with strategic development needs and departmental requirements, AEB arranges internal training courses and ad hoc external training programs, including job category-specific professional technical skills and manager training courses at all levels, balancing individual growth with company development and providing employees with a complete education and training system.
- (2) New employee training: Upon joining, new employees are immediately provided with onboarding orientation training to help them quickly understand basic operating procedures and the office environment. A dedicated mentor is assigned to each new employee to help them quickly integrate into the team. After joining, a dedicated new employee training plan is arranged so that new employees develop a more comprehensive understanding of company regulations, brand and corporate culture, employee code of conduct, environmental health and safety education, information security policies, and more.

## 3.3. Retirement System and Implementation Status

Due to personnel transfers between affiliated enterprises, AEB has recognized the seniority accrued by transferred employees under the defined benefit plans of the original affiliated enterprises, and has transferred the corresponding employee retirement fund liabilities to a dedicated account at the Company, to protect the labor retirement rights of such transferred employees.

In addition, in accordance with the Labor Standards Act and the Labor Pension Act, AEB contributes no less than 6% of each employee's monthly salary to their individual labor pension account each month, and handles retirement matters in accordance with the Labor Pension Act and the Company's personnel management regulations.

#### 4. Labor-Management Agreements and Employee Rights Protection Measures

Acer E-Enabling Service Business Inc. has formulated various management regulations in accordance with applicable laws and regulations, clearly specifying employee rights, obligations, and benefits to protect employee rights and interests. Since its establishment, the Company has actively established two-way and open communication channels, implementing quarterly labor-management meetings and communicating directly face-to-face with employee representatives at each office location, actively responding to employee concerns, and striving to maintain harmonious labor-management relations. To date, no labor-management disputes or company losses have occurred.

- (II) Losses Incurred from Labor-Management Disputes in the Most Recent Fiscal Year up to the date of annual report publication, along with Disclosure of Estimated Amounts for Past and Potential Future Occurrences and Response Measures (if a reasonable estimate cannot be made, describe the facts): None.

#### VI. Cybersecurity Management

- (I) Description of the Cybersecurity Risk Management Framework, Cybersecurity Policy, Specific Management Programs, and Resources Invested in Cybersecurity Management

##### 1. Cybersecurity Risk Management Framework

The highest-level organization for the AEB's information security management and personal data protection management is the "Information Security and Personal Data Protection Committee," convened by the General Manager, with Committee members drawn from first-level managers. Reporting to the Committee are the "Information Security Promotion and Operations Team," "Personal Data Protection Execution Team," "Emergency Response Team," and "Audit Team," all supervised and managed in day-to-day operations by the Chief Information Security Officer.

##### 2. Cybersecurity Policy

(1) Committed to maintaining the confidentiality, integrity, and availability of the Company's and clients' information assets.

(2) Enhancing employees' information security skills and awareness to build the Company's trustworthy image.

(3) Building a comprehensive information security management system to achieve internationally recognized information security management standards.

(4) Continuously adopting advanced technologies to provide comprehensive, high-security information security monitoring and management mechanisms.

##### 3. Specific Management Programs and Resources Invested in Cybersecurity Management

The "Information Security and Personal Data Protection Committee" convenes a regular annual management review meeting to ensure implementation of the AEB's information security and personal data protection-related operations.

Based on enhancing data protection and equipment use security, and strengthening information security awareness among Company employees, through actively implementing relevant information security management measures and conducting risk assessments — thereby indirectly protecting shareholders' rights and interests — AEB has adopted specific management programs and key response measures, described as follows:

- (1) AEB has established cybersecurity inspection and control procedures in the computer information cycle of its internal control system as a compliance reference for employees, while periodically reviewing the effectiveness of internal controls to further strengthen and implement them.
- (2) The audit team conducts annual audits of the Company's information security management to understand the state of cybersecurity operations, assess whether risk controls and anomaly improvement measures for all items are being properly implemented, and reduce and prevent related cybersecurity risks.
- (3) Strengthening the promotion of information security awareness among employees, enhancing employees' awareness of defending against external malicious attacks, while also reducing risks caused by operational habits, providing security assurance for the Company's day-to-day operations management. In May of the current year, the Company conducted 3-hour online cybersecurity education and training for all employees, with 287 participants; and in December 2025, conducted a social engineering phishing email test.
- (4) To ensure data protection and confidentiality, all relevant system logins and access require appropriate approval and authorization to prevent the risk of confidential data leakage.
- (5) To ensure the security of employee account and password usage and strengthen connection authentication management mechanisms, AEB has deployed a next-generation account and password usage supervision mechanism and has mandated the activation of multi-factor authentication management.
- (6) To ensure the security of employee device usage, AEB has deployed an endpoint behavior monitoring system for devices in use, and conducts centralized O&M management in conjunction with the aforementioned account and password supervision mechanism.

#### 4. Third-Party Certification Records

AEB has obtained the following international information security standard certifications, and has completed the ISO 27001:2022 version upgrade certification in July of the current year, continuously maintaining certificate validity. The current certificate is valid through August 16, 2026.

- (1) ISO 27001:2022 Information Security Management Certification
- (2) ISO 27701:2019 Personal Information Protection Management Certification

- (II) Losses Incurred from Cybersecurity Incidents in the Most Recent Fiscal Year up to the Date of Annual Report Publication, Possible Impacts, and Response Measures (if a reasonable estimate cannot be made, describe the facts): None.

## VII. Material Contracts

| Contract Type                             | Counterparty                               | Contract Period  | Main Content  | Restrictive Clauses                             |
|---|--|--|---|---|
| Distribution Agreement                    | Company A1                                 | October 3, 2025 for a period of 12 months                          | Product/Service Supplier Agreement                            | Non-transferable, etc.                          |
| Distribution Agreement                    | Company A2                                 | October 1, 2019, until occurrence of contract termination events   | Product Reseller Agreement                                    | Confidentiality clauses; non-transferable, etc. |
| Distribution Agreement                    | Company A1                                 | September 6, 2019, until occurrence of contract termination events | Product/Service Supplier Agreement                            | Confidentiality clauses; non-transferable, etc. |
| Distribution Agreement                    | Company B                                  | February 17, 2016, until occurrence of contract termination events | Product Reseller Agreement                                    | Confidentiality clauses; non-transferable       |
| Real Property Purchase and Sale Agreement | Lipolee International Industry             | January 3, 2024~   | Purchase of real property for NT\$1,805,770 thousand          | Confidentiality clauses                         |
| Credit Facility Agreement                 | SME Bank of Taiwan, Jianguo Branch         | January 14, 2025 to January 14, 2026                               | Credit limit of NT\$400 million                               | Non-transferable                                |
| Credit Facility Agreement                 | Taiwan Cooperative Bank                    | January 23, 2026 to November 24, 2026                              | Credit limit of NT\$400 million                               | Non-transferable                                |
| Credit Facility Agreement                 | Taishin International Bank, Jianbei Branch | July 18, 2025 to May 31, 2026                                      | Credit limit of NT\$449.5 million                             | Non-transferable                                |
| Credit Facility Agreement                 | Bank SinoPac                               | March 18, 2025 to March 17, 2026                                   | Credit limit of NT\$532.7 million                             | Non-transferable                                |
| Credit Facility Agreement                 | CTBC Bank                                  | August 19, 2025 to August 31, 2026                                 | Credit limit of NT\$304.35 million                            | Non-transferable                                |
| Credit Facility Agreement                 | Hua Nan Commercial Bank                    | February 11, 2026 to February 11, 2027                             | Credit limit of NT\$215.25 million                            | Non-transferable                                |
| Credit Facility Agreement                 | Taipei Fubon Commercial Bank               | April 13, 2025 to April 13, 2026                                   | Credit limit of US\$1 million                                 | Non-transferable                                |
| Other Agreement                           | Acer Incorporated                          | November 17, 2025 to November 16, 2026                             | Affiliated enterprise lending credit limit of NT\$300 million | -   |

## VIII. Intellectual Property Management

AEB is an important strategic asset of the Acer Group in the IT services industry and the digital cloud trend, with a long-standing focus on B2B IT application services, helping enterprises move from on-premises operations to the cloud, and deploying big data, AI, and other emerging technologies in practice. The Company's three major product categories are cloud and IT software services, application system development, implementation and O&M, and value-added product integration services, comprehensively providing government and enterprise clients with digital transformation-related solutions. Since its establishment, AEB has centered on client needs, focused on its core business, complied with applicable laws and regulations, and strengthened internal management mechanisms and improved management

quality and performance to maintain an excellent brand image. To protect and respect the Company's own and others' intellectual property rights, AEB has formulated an intellectual property management plan linked to operating objectives as follows:

#### (I) Patent Management

After a business unit submits a patent application proposal, it is forwarded to relevant departments for evaluation. Those meeting application requirements and having practical value will be filed, to protect the Company's intellectual achievements and ensure market positioning for new products or services.

#### (II) Trademark Management

In terms of trademark management, in addition to ensuring the correct use and presentation of the Company's and vendors' trademarks in marketing to avoid infringing third-party rights, to build client recognition and identification with the Company's brand and consolidate product market advantages, trademark applications are submitted by business units, reviewed jointly with relevant departments for design, search, and evaluation, and then filed after planning the application items, content, and geographic scope, to maximize the effectiveness of the Company's brand and product identification.

#### (III) Copyright Management

To protect the Company's project development and creation outcomes, and comply with relevant vendor licensing regulations, for all types of software licensing, maintenance, and implementation projects, copyright ownership is clarified and negotiated with clients at the initial consultation and contract signing stage, with license content, scope, and duration clearly defined, and dispute resolution methods agreed upon to protect all parties' rights and interests and reduce risks.

#### (IV) Trade Secret Management

Company employees are required to sign an employment contract and confidentiality-related documents upon joining. The relevant measures and regulations are as follows:

1. Employees bear confidentiality obligations for the business they personally handle and company trade secrets.
2. Employees shall not disclose or use trade secrets of their former employers.
3. Employees shall not disclose any trade secrets during or after their employment; otherwise, the Company has the right to terminate the employment contract and will pursue legal action for damages.
4. Employees must sign a confidentiality undertaking upon resignation.

#### (V.)Implementation Status

AEB places great importance on intellectual property rights and regularly updates its practices in line with relevant legal changes and business adjustments. The implementation status is as follows:

1. New employees receive intellectual property training courses upon joining, including promotion of relevant confidentiality obligation regulations.
2. Based on company and employee needs, experts are periodically invited to conduct intellectual property education and training to effectively strengthen business employees' relevant concepts and risk awareness.
3. Periodically distributing employee code of conduct mini-lessons, including intellectual property rights promotion topics such as: correct handling of IP disputes.
4. Managing intellectual property-related contracts and important documents through an electronic legal system.
5. AEB reported to the Board of Directors at the November 4, 2025 Board meeting of the current year on the intellectual property management plan and implementation status.

## V. Review and Analysis of Financial Condition, Financial Performance, and Risk Matters

### I. Financial Condition

(I) Financial Condition — International Financial Reporting Standards (Consolidated Financial Report):

Unit: NT\$ thousands; %

| Item  | Year | 2024      | 2025      | Variance                         |              |
|---|------|-----------|-----------|----------------------------------|--------------|
|   |      |           |           | Increase<br>(Decrease)<br>Amount | Change Ratio |
| Current Assets  |      | 4,025,441 | 4,197,990 | 172,549                          | 4.29%        |
| Non-current Assets  |      | 2,071,986 | 2,059,674 | (12,312)                         | (0.59%)      |
| Total Assets  |      | 6,097,427 | 6,257,664 | 160,237                          | 2.63%        |
| Current Liabilities   |      | 3,803,323 | 3,770,819 | (32,504)                         | (0.85%)      |
| Non-current Liabilities   |      | 135,002   | 129,781   | (5,221)                          | (3.87%)      |
| Total Liabilities   |      | 3,938,325 | 3,900,600 | (37,725)                         | (0.96%)      |
| Common Share Capital  |      | 414,490   | 414,490   | -                                | -            |
| Capital Surplus   |      | 628,098   | 628,098   | -                                | -            |
| Retained Earnings   |      | 1,152,947 | 1,354,315 | 201,368                          | 17.47%       |
| Other Equity  |      | (36,433)  | -39,839   | (3,406)                          | 9.35%        |
| Total Equity  |      | 2,159,102 | 2,357,064 | 197,962                          | 9.17%        |
| Description of Material Changes (changes of NT\$10,000 thousand or more and change ratio of 20% or more): None. |      |           |           |                                  |              |

(II) Future Response Plans for Material Changes: The above changes have no material impact on the Company's financial condition or business operations.

## II. Financial Performance

(I) Financial Performance — International Financial Reporting Standards (Consolidated Financial Report):

Unit: NT\$ thousands

| Item   | Year | 2024      | 2025      | Variance |          |
|--|------|-----------|-----------|----------|----------|
|  |      |           |           | Amount   | %        |
| Operating Revenue  |      | 8,687,665 | 9,661,000 | 973,335  | 11.20%   |
| Cost of Revenue  |      | 7,565,890 | 8,458,040 | 892,150  | 11.79%   |
| Gross Profit   |      | 1,121,775 | 1,202,468 | 80,693   | 7.19%    |
| Operating Expenses   |      | 466,817   | 461,827   | (4,990)  | (1.07%)  |
| Operating Income (Loss)  |      | 654,958   | 740,641   | 85,683   | 13.08%   |
| Non-operating Income and Expenses  |      | 10,324    | 4,476     | (5,848)  | (56.64%) |
| Income (Loss) Before Tax   |      | 665,282   | 745,117   | 79,835   | 12.00%   |
| Income Tax Expense (Benefit)   |      | 126,318   | 149,983   | 23,665   | 18.73%   |
| Net Income (Loss)  |      | 538,964   | 595,134   | 56,170   | 10.42%   |
| Total Comprehensive Income   |      | 548,926   | 591,728   | 42,802   | 7.80%    |
| Description of Material Changes (changes of NT\$10,000 thousand or more and change ratio of 20% or more):  |      |           |           |          |          |
| 1. Non-operating income and expenses: Due to a decrease in foreign exchange gains and an increase in net gains on financial liabilities measured at fair value through profit or loss. |      |           |           |          |          |

(II) Projected Sales Volume and Other Bases, and Their Possible Impact and Response Plans for the Company's Future Financial Condition and Business Operations

1. AEB does not issue financial forecasts; accordingly, projected sales volume and other bases are not applicable. AEB will continue to provide high-quality services to meet the needs of government and enterprise clients, ensuring steady and stable growth in business performance and an increasingly sound and stable financial structure.
2. Possible impact on and response plans for the Company's future financial condition and business operations: AEB will strive to effectively utilize its capacity and financial resources to meet business growth needs. For current industry conditions and developments, please refer to the "V.II. Market Overview and Sales and Production Conditions" section of this annual report.

### III. Cash Flow

#### (I) Analysis of Cash Flow Changes for the Most Recent Fiscal Year (2025)

Unit: NT\$ thousands

| Category  | Year | 2024        | 2025      | Increase (Decrease) |                |
|---|------|-------------|-----------|---------------------|----------------|
|   |      |             |           | Amount              | Percentage (%) |
| Cash Inflows (Outflows) from Operating Activities |      | 130,068     | 605,062   | 474,994             | 365.19%        |
| Cash Inflows (Outflows) from Investing Activities |      | (1,820,005) | (11,039)  | 1,808,966           | (99.39%)       |
| Cash Inflows (Outflows) from Financing Activities |      | (102,794)   | (644,282) | (541,488)           | 526.77%        |

Analysis of Cash Flow Changes for the Most Recent Fiscal Year:

1. Operating activities: Primarily due to business growth in 2025, which led to an increase in amounts payable to suppliers and thus higher accounts payable compared to 2024, combined with a higher collection of accounts receivable at year-end 2025 compared to year-end 2024. These combined factors resulted in increased cash inflows from operating activities in 2025.
2. Investing activities: Primarily due to the acquisition of office premises and increased property, plant, and equipment purchases in 2024, which resulted in greater cash outflows from investing activities in that year; no such transactions occurred in 2025.
3. Financing activities: Primarily due to the repayment of short-term borrowings from 2024, with no short-term borrowings outstanding at year-end 2025, resulting in increased net cash outflows from financing activities in 2025.

(II) Plans to Improve Cash Liquidity Shortfalls: AEB has no cash liquidity shortage at this time.

#### (III) Cash Liquidity Analysis for the Coming Year (2026)

Unit: NT\$ thousands

| Opening Cash Balance (1) | Annual Net Cash Flow from Operating Activities (2) | Annual Net Cash Flow from Investing and Financing Activities (3) | Cash Surplus (Deficit) Amount (1)+(2)+(3) | Cash Deficit Amount Remedial Measures |                            |
|--------------------------|--|--|---|---------------------------------------|----------------------------|
|                          |  |  |   | Investment Plans                      | Financial Management Plans |
| 916,290                  | 570,658  | (386,550)  | 1,100,398                                 | -                                     | -                          |

1. Estimated changes in cash flows for the current year:

- A. Operating activities: Primarily due to procurement payments and operating expenditures to meet operational needs.
- B. Investing and financing activities: Primarily due to cash dividend distributions and short-term borrowings for operational needs.

2. Remedial measures for projected cash deficits: Ample working capital is expected throughout the year; no cash deficit is anticipated.

IV. Impact of Major Capital Expenditures on Financial and Business Operations in the Most Recent Fiscal Year:

(I) Application of Major Capital Expenditures and Sources of Funds: None.

(II) Projected Benefits and Impact on Financial Condition and Business Operations: None.

V. Investment Policy, Major Reasons for Gains or Losses, Improvement Plans, and Investment Plans for the Coming Year

(I) Investment Policy

For operational purposes, AEB has made equity investments in DATASITTER INFORMATION SERVICE INC. — a supplier of backup and disaster recovery solutions — to strengthen its competitive advantage and deepen the cooperative relationship between the two parties. To more directly and effectively provide the products, services, and technical support needed in mainland China and Vietnam, and to transition from its former outsourced client service model, AEB established subsidiaries in Shanghai and Vietnam to provide services directly to clients. AEB follows the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" issued by the competent authority, and has formulated "Procedures for the Acquisition and Disposal of Assets" as the basis for its equity investment activities, so as to grasp the relevant business and financial conditions.

(II) Principal Reasons for Investment Gains or Losses and Improvement Plans

| Name of Investee  | Original Investment Amount | 2025 Recognized Investment Income (Loss) | Principal Reasons for Gains or Losses   |
|---|----------------------------|--|---|
| DATASITTER INFORMATION SERVICE INC.                     | 14,205                     | (126)                                    | DATASITTER INFORMATION SERVICE INC. primarily engages in backup and disaster recovery solution business. As the degree of enterprise digitalization continues to increase, demand for backup and disaster recovery solutions has grown correspondingly.   |
| Acer Information Technology (Shanghai) Co., Ltd.        | 47,124<br>(USD1,500)       | 7,303                                    | Acer Information Technology (Shanghai) Co., Ltd. provides a comprehensive client journey covering consulting, value-added services, development and implementation, and O&M services in mainland China, helping enterprises leverage cloud products, generative AI, big data, VR/AR/MR, blockchain, smart IoT, and other new technologies to drive digital transformation.  |
| ACER E-ENABLING SERVICEBUSINESS VIETNAM COMPANY LIMITED | 45,710<br>(USD1,500)       | 2,852                                    | AEB established a subsidiary in Vietnam, which commenced operations in 2025 and primarily provides software licensing and related product technical services to clients in Vietnam. Benefiting from the gradual relocation of Taiwanese manufacturers' supply chains to Vietnam, local demand for IT hardware, software, and system services has continued to grow, effectively driving subsidiary business growth and enabling profitability in the first year of formal operations. |

(III) Investment Plans for the Coming Year: None.

(IV) Other Important Matters: None.

VI. Analysis and Assessment of Risk Factors in the Most Recent Fiscal Year and Up to the Publication Date

(I) Impact of Changes in Interest Rates, Foreign Exchange Rates, and Inflation on the Company's Profit or Loss, and Future Response Measures

1. Impact of Changes in Interest Rates on the Company's Profit or Loss, and Future Response Measures

AEB maintains good relationships and close contact with its banking partners to gather relevant information on interest rate changes and assess future interest rate trends, adjusting loan rates appropriately. The Company will also adjust its fund utilization in a timely manner in response to future changes in financial interest rates.

## 2. Impact of Changes in Foreign Exchange Rates on the Company's Profit or Loss, and Future Response Measures

AEB's purchases and sales are primarily denominated in New Taiwan Dollars; accordingly, changes in foreign exchange rates are unlikely to have a material impact on the Company's profit or loss. The Company will continue to maintain close contact with financial institutions, monitor and collect foreign exchange rate information, keep a firm grasp of international exchange rate trends and changes, and make appropriate use of hedging instruments to reduce risks arising from foreign exchange rate changes.

## 3. Impact of Inflation on the Company's Profit or Loss, and Future Response Measures

AEB's products are not sold directly to general consumers; accordingly, inflation does not have a direct and immediate impact on the Company. The Company will continue to closely monitor market price fluctuations and changes in price indices, maintain good relationships with clients and suppliers, and appropriately adjust its sales strategies in response to the impact of inflation, so as to minimize its effect on the Company's profit or loss.

## (II) Policies on Engaging in High-Risk, High-Leverage Investments; Lending Funds to Others; Endorsements and Guarantees; and Derivatives Transactions; Principal Reasons for Gains or Losses; and Future Response Measures

Acer E-Enabling Service Business Inc. focuses on its core business, maintaining conservative and prudent principles in financial planning and operations. The Company does not engage in high-risk or high-leverage investments. The Company has formulated "Procedures for Lending Funds to Others, Procedures for Endorsements and Guarantees," and "Procedures for Acquisition and Disposal of Assets" as the basis for compliance in conducting such activities. Up to the date of annual report publication, the Company has not engaged in high-risk or high-leverage investments, lending funds to others, or endorsements and guarantees. In addition, the Company engages in forward foreign exchange contracts to hedge against the foreign exchange risk arising from sales denominated in US dollars. All counterparties are financial institutions with good credit standing, and credit risk is minimal. Up to the date of annual report publication, the Company has no outstanding derivatives.

### (III) Future Research and Development Plans and Projected R&D Expenditures

#### 1. Research Topics

##### (1) Data Governance and Digital Asset Protection Service Platform

In response to the deepening focus on cybersecurity management, data governance and digital asset protection have become the last mile of enterprise-wide cybersecurity defense for operational resilience. As public cloud platforms continue to rapidly evolve, the options for data governance and digital asset protection have grown increasingly diverse — ranging from conventional primary/secondary site backup and redundancy, to hybrid cloud-on-premises backup solutions, to the cross-border distributed encrypted management mechanisms now being promoted to strengthen enterprise resilience. AEB aims to develop a one-stop data governance and digital asset protection service platform centered on client operational needs, combining data governance tools on cloud platforms with represented or resold digital asset protection products, and continuously developing an operations service platform that delivers end-to-end management in a single click. The currently planned platform enhancements will provide clients with a unified data map visualization, data classification and labeling, and policy definition and management platform — extracting value from business operations information, managing the visibility and policy governance of data assets across the entire information environment, protecting sensitive data across clouds, application systems, and devices, and enabling the identification of data risks and management of regulatory compliance requirements.

##### (2) Managed Detection and Response (MDR) Platform

In response to the breakthroughs and rapid proliferation of generative AI, many cybersecurity products have begun to incorporate AI capabilities — particularly endpoint security protection management mechanisms. Some vendors may partner with SOC services to enhance service content, but overall cybersecurity protection capabilities still depend on whether the client's security equipment is sufficient and capable of rapid response. The MDR platform, combined with cloud platforms, can help clients' information environments easily block threats and defend against unknown attacks, and can also provide a security event and information management platform that allows clients to query and understand security incidents occurring in their environments at any time. Importantly, MDR can be deployed with minimal impact on the existing architecture, and combined with cloud platforms to execute protection.

### (3) Edge Computing and AI Agent Development

As enterprises' demand for efficiency and automation becomes increasingly urgent — particularly in the face of labor shortage challenges — they hope to deeply integrate AI technology into every operational segment. From a cost perspective, the advantages of reasoning language models in terms of cost (relative to general large language models) and performance are driving technology companies to actively develop smaller or specialized models and accelerating the on-the-ground application and commercial development of AI agents. In short, this provides more economical and precise AI solutions, driving widespread AI agent adoption across industries. This is also driving a shift in AI demand: enterprises are no longer satisfied with "single-point AI services," but are increasingly focused on solutions that integrate "automated decision-making and execution" capabilities. The ultimate goal is to enable AI to operate independently — this is the key driving force behind the rise of AI Agents.

Acer E-Enabling Service Business Inc. will continue to leverage high-quality, domain-specific datasets paired with the development of reasoning models. AI Agents not only lower the barrier to AI adoption, but can also transform complex AI models into user-friendly interfaces, automatically handle repetitive tasks, and significantly improve enterprises' operational efficiency and decision-making processes. As more and more enterprises adopt AI Agents, AI applications will increasingly approximate human thinking and action, expanding to broader organizational and user groups. This is expected to drive continued growth in enterprise demand for AI integration services.

#### 1.2. Research Expenditures

Acer E-Enabling Service Business Inc. is committed to providing cloud services to help enterprise clients undergo digital transformation. In 2025, AEB invested NT\$68,121 thousand in R&D expenses, representing 0.71% of annual operating revenue. The Company will continue to invest in relevant R&D plans and technology, personnel, and IT software products and other related expenses to ensure the Company's competitive advantage. In particular, to continuously expand its existing competitive advantages in hybrid cloud and public cloud managed service technology development, AEB plans to continue investing in recruiting and training R&D talent related to public cloud technology and cloud managed services, and will allocate budget to expand its MSP cloud managed service platform capabilities, AI application management platform, and related services, with the aim of continuously delivering technologically advanced cloud managed and AI application management services that meet the needs of clients across different industries, and to enhance its core competitiveness to become a technology leader in cloud platform services.

(IV) Impact of Important Domestic and International Policy and Legal Changes on the Company's Financial Condition and Business Operations, and Response Measures

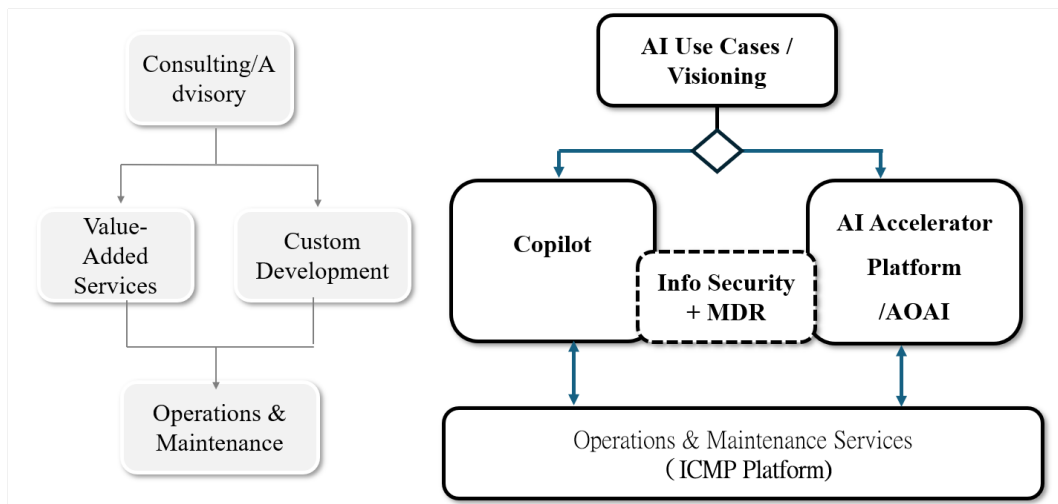
Acer E-Enabling Service Business Inc.'s routine operations are conducted in compliance with relevant domestic and international laws and regulations at all times. AEB monitors trends in important domestic and international policy developments and regulatory changes, collects relevant information for management reference, and adopts appropriate response strategies to address changes in the market environment. In the most recent fiscal year up to the date of annual report publication, no important domestic or international policy or legal changes have had any material adverse impact on the Company's financial condition or business operations.

(V) Impact of Technological Changes (Including Cybersecurity Risks) and Industry Changes on the Company's Financial Condition and Business Operations, and Response Measures

Acer E-Enabling Service Business Inc. provides service solutions to government and enterprise clients through consulting, value-added product integration, application system development and implementation, and software O&M services — covering cloud computing, enterprise application system development, product value-added utilization, software procurement consulting and management, and more. AEB places great importance on cybersecurity management. To control cybersecurity risks, the Company has established cybersecurity policies and related standard operating procedures, and implements cybersecurity risk management measures, company-wide cybersecurity training, and internal cybersecurity audits, so as to verify the overall level of cybersecurity implementation and risk controllability, and conduct timely reviews and responses to various emerging cybersecurity risks. In addition, AEB has deployed various cybersecurity defense and control solutions, including network firewalls, web application firewalls, antivirus systems, and endpoint detection and response systems, ensuring that cybersecurity risks are kept within an acceptable scope and that the Company maintains the high quality and stability of its professional services, with service levels and client interests protected.

Acer E-Enabling Service Business Inc. addresses clients' core needs by introducing suitable products and services, facilitating and accelerating client transformation outcomes. Rather than launching large-scale initiatives at the outset, AEB adopts a "begin with the end in mind" strategy, accumulating a series of small-scale successes to ultimately achieve overall success — which is the more common approach when dealing with complex technology applications. Guided by its generative AI accelerator platform as a foundation, the Company continuously refines and develops its AI Application Management Platform value-added services to help enterprises accelerate AI adoption in their operations. Through its MDR cybersecurity service platform, AEB ensures information security management throughout the industry AI transformation process, gradually advancing toward becoming a comprehensive "AI Service Provider," with the

aim of helping enterprises and government agencies accelerate AI adoption in all its dimensions while incorporating cybersecurity infrastructure as an integral part of the process. The diagram below illustrates the transformation journey the Company uses to assist clients in navigating technological change.



AEB monitors technology and industry changes at all times, keeps abreast of market trends and competitor information, and adjusts its product mix in a timely manner to meet market demand and maintain its competitiveness. In the most recent fiscal year up to the date of annual report publication, no significant technological changes or industry developments have had a material adverse impact on the Company's financial condition or business operations.

**(VI) Impact of Changes in Corporate Image on Crisis Management, and Response Measures**

Since its establishment, Acer E-Enabling Service Business Inc. has focused on its core business, complied with applicable laws and regulations, and actively strengthened internal management and improved management quality and performance to maintain an excellent corporate image and increase client trust. In the most recent fiscal year up to the date of annual report publication, no corporate image changes have caused any operational crisis for the Company. However, as corporate crises can cause substantial harm to enterprises, the Company will continue to implement corporate governance requirements to reduce the likelihood and impact of such risks.

**(VII) Projected Benefits, Possible Risks, and Response Measures for Mergers and Acquisitions**

AEB has no merger or acquisition plans in the most recent fiscal year up to the date of annual report publication. However, should any such plans arise in the future, in addition to complying with applicable laws and regulations, AEB will adopt a prudent assessment approach and give full consideration to merger synergies, so as to genuinely safeguard the Company's interests and shareholders' rights and interests.

## (VIII) Projected Benefits, Possible Risks, and Response Measures for Facility Expansions

As an IT software services company, Acer E-Enabling Service Business Inc. has no need for facility expansion. AEB purchased office premises for its own use in 2024 for operational planning and centralized management purposes, consolidating two Taipei office locations and reducing rental expenses. The funding came from the Company's own resources, so there is no material impact on the Company's financial condition or business operations.

## (IX) Risks and Response Measures from Purchase or Sales Concentration

### 1.1. Procurement:

Acer E-Enabling Service Business Inc. has concentrated procurement from its major supplier. AEB is the first IT services provider in Taiwan to hold all four Microsoft certification qualifications (CSP, LSP, MSP, and ASP), and has also obtained MAICPP qualifications across multiple domains. Over the years, it has repeatedly received sales awards, demonstrating the close partnership between the two parties. Furthermore, the Company's contracts with its major supplier partners stipulate that, absent special circumstances such as violations of laws or contracts by either party, the contracts will remain effective, ensuring no risk of supply interruption.

In summary, although AEB has concentrated procurement from its major supplier, this is attributable to the nature of the industry and the supplier's own business considerations. The supplier is a world-class software company, and the Company is one of its strategic partners, which should ensure that there is no risk of supply interruption. In addition, beyond software licensing and cloud services, the Company is actively expanding its application development and management services, as well as products or services from other vendors, to reduce dependence on a single vendor. Accordingly, the procurement concentration risk does not have a material impact on the Company.

### 2.2. Sales:

AEB serves clients across diverse industries, with a client base spanning government agencies and enterprise clients in sectors including high-technology, financial services, retail, manufacturing, arts and entertainment, education, and healthcare. There is no sales concentration risk.

## (X) Impact on the Company, Risks, and Response Measures Arising from the Bulk Transfer of Shares or Changes in Shareholding by Directors, Supervisors, or Shareholders Holding More Than 10% of Shares:

In the most recent fiscal year up to the date of annual report publication, no directors of the Company or shareholders holding more than 10% of shares have transferred any shares of the Company.

(XI) Impact on the Company, Risks, and Response Measures from Changes in Control

In the most recent fiscal year up to the date of annual report publication, there have been no changes in control of the Company.

(XII) Litigation and Non-Litigation Matters

1. Any significant litigation, non-litigation, or administrative dispute proceedings involving the Company in the most recent fiscal year up to the date of annual report publication, whether concluded by final judgment or still pending, whose outcome may have a material impact on shareholders' equity or securities prices, shall disclose the facts in dispute, the amount in controversy, the date litigation commenced, the main parties involved, and the current status: None.
2. Directors, supervisors, president, de facto responsible persons, shareholders holding more than 10% of shares, and subsidiaries of the Company, in the most recent fiscal year up to the date of annual report publication, whether concluded by final judgment or still pending, whose outcome may have a material impact on the Company's shareholders' equity or securities prices:
  - (1) Acer sometimes receives notices from third parties asserting that Acer has infringed certain patents or demands Acer obtain certain patents licenses. Although Acer does not expect that outcome of the notices, individually or collectively, will have a material adverse effect on Acer's financial position or operation, given the outcome of legal proceedings are difficult to foresee, relevant settlements may affect Acer's result of operation or cash flow in a particular period.
  - (2) Due to the globally fast-changing environment, Acer has faced many kinds of challenges and different interpretation from local tax authorities; therefore, for the tax cases which reach the requirements of liability reserve (including but not limited income tax, withholding tax, and sale tax), Acer has prior-estimated properly accordance with relevant rules. However, tax issues are usually complicated, time-consuming, and unpredictable, thus there would be an influence to Acer's business result or cash flow on specific period.

Based on the above assessments, all of the foregoing matters are civil disputes arising from the ordinary business operations of the ultimate parent company Acer. Upon assessment, there is no significant conduct in violation of laws or the principle of good faith, and these matters are not expected to have any material impact on Acer's future normal operations. They should not affect the Company's financial condition or business operations, and thus should not have any material impact on the Company's shareholders' equity or securities prices.

(XIII) Other Important Risks and Response Measures: None.

VII. Other Important Matters: None.

## **VI. Special Notes**

### **I. Information on Affiliated Enterprises**

Please refer to the Market Observation Post System: [MOPS > Single Company > Electronic Document Download > Affiliated Enterprise Three-Statement Area; URL: [https://mopsov.twse.com.tw/mops/web/t57sb01\\_q10](https://mopsov.twse.com.tw/mops/web/t57sb01_q10)]

### **II. Status of Private Placement of Securities in the Most Recent Fiscal Year and Up to the Publication Date — Including Date Approved by Shareholders' Meeting or Board, Amount, Basis and Reasonableness of Pricing, Method of Selecting Specific Parties, and Necessity of the Private Placement, Qualifications, Subscription Quantity, Relationship with the Company, Participation in Company Management, Actual Subscription (or Conversion) Price and Difference from Reference Price, Impact on Shareholders' Equity, Use of Proceeds, Plan Execution Progress and Effectiveness: None**

### **III. Other Necessary Supplementary Disclosures: None.**

### **IV. Events Having a Material Impact on Shareholders' Equity or Securities Prices as Defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act That Have Occurred in the Most Recent Fiscal Year up to the Date of Annual Report Publication: None.**

**Acer E-Enabling Service Business Inc.**

**Responsible Person: Jason Chen**