

ACER E-ENABLING SERVICE BUSINESS INC.

Agenda of 2026 General Shareholders' Meeting

(Translation)

Date : 9 a.m., May 28th, 2026

Venue : Meeting room at 17F, No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City, Taiwan

Disclaimer

This is a translation of the 2026 General Shareholders' Meeting Agenda of ACER E-ENABLING SERVICE BUSINESS INC. (the "Company"). The translation is intended for reference only and nothing else, the Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the Agenda shall govern any and all matters related to the interpretation of the subject matter stated herein.

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Meeting Agenda

Date : 9:00 a.m., Thursday, May 28th, 2026

Venue : Meeting room at 17F, No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City, Taiwan

Meeting Type : Hybrid Shareholder' Meeting (Physical shareholder's meeting with assistance of video conferencing)

Video conference Platform : The eService Platform of Taiwan Depository Clearing Corporation (Website: <https://stockservices.tdcc.com.tw>)

1. Report Items

- (1) Business Report for the Year 2025
- (2) Audit Committee's Review Report
- (3) Report on the Distribution of Cash Dividend, the Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2025

2. Election Item

To Elect Seven Directors (Including Four Independent Directors) of the Company

3. Proposed Items for Ratification and Discussion

- (1) Ratification Proposal of the Financial Statements, Business Report and Proposal of Profit Appropriation for the Year 2025
- (2) To Release Non-Compete Restrictions on the Newly-Elected Directors and their legal Representatives

4. Extemporary Motion

5. Meeting Adjourned

1. Report Items

(1) Business Report for the Year 2025

Explanatory Notes: Please refer to Attachment 1, pages 9 to 11.

(2) Audit Committee's Review Report

Explanatory Notes: Please refer to Attachment 2, page 12.

(3) To report on the Distribution of Cash Dividend, the Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2025

Explanatory Notes:

a. Distribution of Cash Dividend:

- i. Pursuant to Article 24 of the Article of Incorporation, the distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.
- ii. Cash dividend distribution has been resolved by the Board of Directors on March 10, 2026, according to which the Company will distribute the cash dividend of NT\$435,214,500 to the Shareholders whose names and respective shares are in these Shareholders' register on the ex-dividend record date, at a preliminary ratio of NT\$10.5 per share. Rounded down to NT\$1 and the residue will be calculated and booked as the Company's other income.
- iii. Prior to the ex-dividend date for the distribution, should the cash distribution ratio require any adjustment due to amendment of laws or regulations, request by competent authorities, or any change of the numbers of the issued and outstanding shares, it is to authorize the Chairman with full power to adjust the distribution ratio.
- iv. The record date for ex-dividend is temporarily set on July 3, 2026, and the distribution date is set on July 23, 2026. Should the dates above be adjusted due to the amendment of laws or regulations, or request by competent authorities, the Chairman is authorized with full power to adjust accordingly.

b. The Board of Directors approved the proposal of employees' 2025 profit sharing bonus and Board Directors' compensation on March 10, 2026. The employees' profit-sharing bonus and Board Directors' compensation are to be distributed in cash.

- i. The total amount of employees' 2025 profit sharing bonus is NT\$85,000,000.
- ii. The total amount of Board Directors' 2025 compensation is NT\$980,000.

2. Election Item

Proposal: To Elect Seven Directors (Including Four Independent Directors) of the Company.
(Proposed by the Board of Directors)

Explanatory Notes:

- (1) Since the tenure of all current seven directors of the Company (including four independent directors) will expire in June 2026, it is to re-elect all directors (including three ordinary directors and four independent directors) at the General Shareholders' Meeting this year in accordance with the Company's Articles of Incorporation. The tenure of directors to be elected will be three years from the election date of May 28, 2026 (estimated to expire on the date of 2029 shareholders' general meeting for re-election) and are eligible for re-election. The Audit Committee will be constituted by all the independent directors, upon the election and assumption of office by the newly elected directors, the original directors shall be dismissed accordingly.
- (2) The candidate nomination system is adopted in accordance with the Articles of Incorporation of the Company, and directors shall be elected by the General Shareholders' Meeting from the list of candidates. For the list of candidates for directors (including independent directors), please refer to Attachment 3, pages 13 to 15

Voting Result:

3. Proposed Items for Ratification and Discussion

Item 1

Proposal: Ratification Proposal of the Financial Statements, Business Report and Proposal of Profit Appropriation for the Year 2025. (Proposed by the Board of Directors)

Explanatory Notes:

- (1) The Company's Financial Statements for the year 2025, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flow, have been audited by CPA Wei-Ming Shih and CPA Ching-Wen Kao of KPMG.
- (2) The Business Report for the year 2025, the forementioned Financial Statements and the statements of profit appropriation are attached hereto as Attachment 1, pages 9 to 11, Attachment 4 and 5, pages 16 to 37, which have been approved by the Audit Committee and by the Board of Directors via resolution.
- (3) Please ratify.

Resolution:

Item 2

Proposal: To Release Non-Compete Restrictions on the Newly-Elected Directors and their legal Representatives. (Proposed by the Board of Directors)

Explanatory Notes:

- (1) Pursuant to Article 209 of the Company Act, a director engaging, either for himself or on behalf of another person, in activities that are within the scope of the Company's business, shall explain to the Shareholders' Meeting the essential contents of such activities and obtain its approval for conducting such activities.
- (2) It is proposed to request the General Shareholders' Meeting to release the non-compete restrictions on newly-elected directors or their legal representatives, who if participate in the operations of another company that engages in the same or similar business scope as the Company.
- (3) Please refer to Attachment 6, pages 38 to 42, for the Concurrent Positions of Director and Independent Director Candidates nominated by the Board of Directors.
- (4) Please discuss.

Resolution:

4. Extemporany Motion

5. Meeting Adjourned

Business Report

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 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. AEB 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

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

Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and the Proposal for Profit Appropriation. The CPA Steven Shih and Lilian Kao from KPMG were retained to audit AEB's Financial Statements and have issued an audit report relating to the Financial Statements. The said Business Report, Financial Statements, and Proposal for Profit Appropriation have been reviewed and determined to be correct and accurate by the Audit Committee of Acer E-Enabling Service Business Inc. in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this Report.

Acer E-Enabling Service Business Inc.

Convener of the Audit Committee: H.T. Chou

March 10th, 2026

Attachment 3

Acer E-Enabling Service Business Inc.

List of Director and Independent Director Candidates

Type	Name	Academic Background	Experience	All Current Position	Shareholdings (Note 1)
Independent Director	H.T. Chou	National Chengchi University Entrepreneur Class Graduated	<p>Remuneration Committee of Bothhand Enterprise Inc.</p> <p>Independent Director of Bothhand Enterprise Inc.</p> <p>Supervisor of Gudeng Precision Industrial Co., Ltd.</p> <p>CFO of Userjoy Technology Co., Ltd.</p>	None	0
Independent Director	M.C. Tzeng	Master of Institute of Applied Chemistry, Chung Yuan University	<p>Deputy General Manager of Operation/Partnership Factory, Mainstream Technology Division, Taiwan Semiconductor Manufacturing Co., Ltd.</p> <p>Associate Manager of Northern Plant of Taiwan Semiconductor Manufacturing Co., Ltd.</p> <p>Assistant Manager of Second Factory of Taiwan Semiconductor Manufacturing Co., Ltd.</p>	None	0

Independent Director	David Yeh	Master of Electrical Engineering, University of Michigan, Ann Arbor	General Manager, Greater China Ecosystem and Partner Department, Amazon Web Services (AWS Amazon Web Services) Vice President and General Manager of Amazon (China) Global Store Business Division Senior Director of Asia Pacific and Greater China, Microsoft (China) Co., Ltd. Asia Pacific Technical Support Center	None	0
Independent Director	Michael Wang	Bachelor of Mechanical Engineering, National Taiwan University	Special Assistant to the Chairman of Taiwan Taxi Co., Ltd. Director /Deputy General Manager of Acer Business Group General Manager of Third Wave of Information Corp. Vice President of Systems&Technology Corp. Vice President of Xieneng Technology Corp.	None	0
Regular Director	ACER BEINGWARE HOLDING INC. Legal Representative: Jason Chen	MS in Business Administration, Missouri Columbia University	Corporate President and CEO, Acer Inc. Senior Vice President of Worldwide Sales and Marketing, TSMC Vice President of Corporate Development, TSMC Vice President of Sales and Marketing, Intel	<ol style="list-style-type: none"> 1. Chairman and CEO, Acer Inc. 2. Director, FocalTech Systems Co., Ltd. 3. Independent Director, Powerchip Semiconductor Manufacturing Corp 4. Director, Pecer Bio-Medical Technology Incorporated 5. Chairman, Mu-Jin Investment Co., Ltd 6. Chairman, Mu-Shi Investment Co., Ltd. 7. Director or Manger, Acer Group 	25,697,000 shares

Regular Director	ACER BEINGWARE HOLDING INC. Legal Representative: Maverick Shih	Ph.D. in Electrical Engineering, University of Southern California	Acer BYOC General Manager	<ol style="list-style-type: none"> 1. Director, Acer Inc. 2. Chairman, SATORO TAIWAN INC. 3. Chairman, MAVs LAB. Inc. 4. Director, Allxon Inc. 5. Director, Rongxin Management Consultants Co., Ltd. 6. Director or Manger, Acer Group 	25,697,000 shares
Regular Director	ACER BEINGWARE HOLDING INC. Legal Representative: Meggy Chen	Business Administration Master, UCLA Anderson School of Management	AVP of Acer Global Treasury	<ol style="list-style-type: none"> 1. Corp. CFO, Acer Inc. 2. Director, Supervisor or Manger, Acer Group 	25,697,000 shares

Note1: Number of shares held as of March 30, 2026

Attachment 4

Independent Auditors' Report

To the Board of Directors of ACER E-ENABLING SERVICE BUSINESS INC.:

Opinion

We have audited the consolidated balance sheets, consolidated statements of comprehensive income, consolidated statements of changes in equity, and consolidated statements of cash flows for the years ended December 31, 2025 and 2024, and the notes to the consolidated financial statements (including a summary of significant accounting policies), of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries. In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries as of December 31, 2025 and 2024, and their financial performance and cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretations Announcements endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for the audit opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants. Our responsibilities under those regulations are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We were independent of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries in accordance with the Norms of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 consolidated financial statements of the Company and its subsidiaries. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. The key audit matters to be communicated in the audit report are as follows:

I. Revenue recognition

For the accounting policy for revenue recognition, please refer to Note IV (XIV), "Revenue from contracts with customers," in the consolidated financial statements; for the description of the judgment involved in the timing of revenue recognition, please refer to Note V.

Description of Key Audit Matters:

Sales of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries are recognized as sales revenue when control of the product is transferred to the customer. According to the needs of individual customers, the products agreed upon and the trading conditions are different, resulting in different timing of fulfilling the performance obligations, which often requires individual evaluation to determine the appropriate timing of revenue recognition. As revenue recognized near the balance sheet date may not be properly recorded in the correct period, there is a risk that revenue may be recognized in an inappropriate period. Therefore, whether revenue is recognized in the appropriate period is important to our audit of the financial statements.

The corresponding audit procedures:

Our main audit procedures for the above key audit matters include testing the sales and collection cycle and internal controls over financial reporting; performing revenue item tests, reading the relevant sales contracts or purchase orders, and checking various documents to ensure that performance obligations are satisfied and the timing of revenue recognition is correct; and selecting samples of sales transactions in a period around the balance sheet date to assess whether the timing of revenue recognition is appropriate.

Other matters

We have audited the parent-company-only financial statements of ACER E-ENABLING SERVICE BUSINESS INC. for the years 2025 and 2024, for which we have issued an unqualified opinion.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretations Announcements endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is also responsible for assessing the ability of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries or to cease operations, or has no realistic alternative but to do so. Those charged with governance (including the Audit Committee) are responsible for overseeing the financial reporting process of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries.

Auditors' responsibilities for auditing the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. We exercise professional judgment and professional skepticism during an audit in accordance with the Standards on Auditing. We also perform the following tasks:

- I. We identify and evaluate the risks of material misstatements in the consolidated financial statements due to fraud or error, design and implement applicable responses to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- II. Obtain an understanding of internal control relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the internal control of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries.

- III. We evaluated the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and relevant disclosures made by the management.
- IV. We draw a conclusion about the appropriateness of management's use of the going concern basis of accounting and whether events or circumstances exist that may cast significant doubt on ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries' ability to continue as a going concern. If we believe that there is a material uncertainty in such events or circumstances, we shall remind users of the consolidated financial statements to pay attention to the related disclosures in the consolidated financial statements in our audit report, or modify our audit opinion if such disclosures are inadequate. Our conclusion is based on the audit evidence obtained as of the date of this audit report. However, future events or conditions may cause ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries to no longer continue as a going concern.
- V. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the relevant notes) and whether or not the consolidated financial statements represent the relevant transactions and events in a fair manner.
- VI. Obtain sufficient and appropriate audit evidence for the financial information of entities within the Group in order to express an opinion on the consolidated financial statements. We are responsible for guiding, supervising and performing the audit of the Group and for forming an audit opinion for the Group.

The matters about which we communicated with the governance unit include the planned audit scope and timing, as well as major audit findings (including the significant deficiencies of internal control identified during the audit).

We also provided a declaration of independence to the governance unit, which assures that we complied with the requirements related to independence in the Norm of Professional Ethics for Certified Public Accountant, and communicated all relationships and other matters (including relevant protective measures) which we deemed to be likely to impact the independence of CPAs to the governance unit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 2025 consolidated financial statements and are therefore the key audit matters. Unless public disclosure of certain matters were prohibited by related laws or regulations or if, in very exceptional circumstances, we determine not to include such matters in the audit report, as we could reasonably expect that the negative impact of the disclosure would be greater than the public interest brought thereby, we specify such matters in the audit report.

The engagement partners on the audit resulting in this independent auditors' report are Wei-Ming Shih and Ching Wen Kao.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2026

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

Assets		2025.12.31		2024.12.31	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (Note VI (I))	\$ 916,290	15	965,983	16
1140	Contract assets - current (Note VI (XVII) and VII)	65,270	1	77,752	1
1170	Notes and accounts receivable, net (Note VI (IV) and (XVII))	2,658,712	42	2,497,192	41
1180	Accounts receivable - Related parties (Note VI (IV), (XVII) and VII)	27,873	1	29,045	1
1206	Other receivables - Other	66	-	99	-
1210	Other receivables - Related parties (Note VII)	88	-	14	-
1300	Inventories (Note VI (V))	524,446	8	450,390	7
1410	Prepayments and other current assets	5,245	-	4,966	-
Total current assets		4,197,990	67	4,025,441	66
Non-current assets:					
1517	Financial assets measured at fair value through profit or loss - non-current (Note VI (III))	28,567	-	24,725	-
1550	Investment under equity method (Note VI (VI))	13,432	-	10,308	-
1600	Property, plant and equipment (Note VI (VII) and VII)	1,797,304	29	1,774,464	29
1755	Right-of-use assets (Note VI (VIII))	1,401	-	2,730	-
1780	Intangible assets (Note VI (IX))	2,435	-	2,885	-
1840	Deferred income tax assets (Note VI (XIV))	42,177	1	40,301	1
1920	Refundable deposits	162,300	3	188,321	3
1990	Other non-current assets (Note VI (X) and IX)	12,058	-	28,252	1
Total non-current assets		2,059,674	33	2,071,986	34
Total assets		\$ 6,257,664	100	6,097,427	100

(continued on next page)

(Please refer to the attached notes to consolidated financial statements)

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Balance Sheet (Continued)
December 31, 2025 and 2024

Unit: NTD thousand

		<u>2025.12.31</u>		<u>2024.12.31</u>	
		Amount	%	Amount	%
Liabilities and equity					
Current liabilities:					
2124	Financial liabilities at fair value through profit or loss - current (Note VI (II))	\$ -	-	2,103	-
2100	Short-term borrowing (Note VI (XI))	-	-	250,000	4
2130	Contract liabilities (Note VI (XVII) and VII)	1,761,344	28	1,769,869	29
2170	Accounts payable	1,361,741	22	1,188,375	20
2180	Accounts payable - Related parties (Note VII)	104,584	2	93,616	2
2200	Other payables (Note VI (XVII))	386,619	6	354,146	6
2220	Other payables - Related parties (Note VII)	13,109	-	4,033	-
2230	Current income tax liabilities	85,125	1	65,495	1
2280	Lease liabilities - current (Note VI (XII))	1,348	-	1,328	-
2399	Other current liabilities	56,949	1	74,358	1
	Total of current liabilities	<u>3,770,819</u>	<u>60</u>	<u>3,803,323</u>	<u>63</u>
Non-current liabilities:					
2580	Lease liabilities - non-current (Note VI (XII))	74	-	1,422	-
2640	Net defined benefit liabilities (Note VI (XIII))	125,227	2	129,912	2
2645	Guarantee deposits	4,480	-	3,668	-
	Total non-current liabilities	<u>129,781</u>	<u>2</u>	<u>135,002</u>	<u>2</u>
	Total liabilities	<u>3,900,600</u>	<u>62</u>	<u>3,938,325</u>	<u>65</u>
Equity (Note VI (XV)):					
3110	Common stock	414,490	7	414,490	7
3200	Capital reserve	628,098	10	628,098	10
	Retained earnings:				
3310	Legal reserve	230,514	4	176,618	3
3320	Special reserves	36,433	1	46,395	1
3350	Undistributed earnings	1,087,368	17	929,934	15
3400	Other equity	(39,839)	(1)	(36,433)	(1)
	Total equity	<u>2,357,064</u>	<u>38</u>	<u>2,159,102</u>	<u>35</u>
	Total liabilities and equity	<u>\$ 6,257,664</u>	<u>100</u>	<u>6,097,427</u>	<u>100</u>

(Please refer to the attached notes to consolidated financial statements)

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues (Notes VI (XVII), VII and XIV)	\$ 9,661,000	100	8,687,665	100
5000 Operating costs (Notes VI (V), (IX), (XIII), (XVIII), VII, and XII)	(8,458,040)	(88)	(7,565,890)	(87)
Gross profit	1,202,960	12	1,121,775	13
5920 Unrealized gross profit from sales	(492)	-	-	-
Realized gross profit	1,202,468	12	1,121,775	13
Operating expenses (Notes VI (IV), (VII), (VIII), (IX), (XII), (XIII), (XVII), VII and XII)				
6100 Sales promotion expenses	(295,295)	(3)	(312,245)	(4)
6200 Administrative expenses	(98,314)	(1)	(98,163)	(1)
6300 R&D expenses	(68,121)	-	(60,208)	(1)
6450 Expected credit (impairment loss) reversal gains	(97)	-	3,799	-
Total operating expenses	(461,827)	(4)	(466,817)	(6)
Operating profit	740,641	8	654,958	7
Non-operating income and expenses (Note VI (VI), (XII) and (XIX) and VII):				
7100 Interest income	7,226	-	10,016	-
7010 Other income	1,882	-	260	-
7020 Other gains and losses	(189)	-	6,367	-
7050 Financial costs	(4,317)	-	(7,996)	-
7770 Share of profit or loss of associates and joint ventures accounted for using the equity method	(126)	-	1,677	-
Total non-operating income and expenses	4,476	-	10,324	-
Net income before tax	745,117	8	665,282	7
7950 Less: Income tax expenses (Note VI (XIV))	(149,983)	(2)	(126,318)	(1)
Net income for the period	595,134	6	538,964	6
Other comprehensive income (Note VI (XIV) and (XV)):				
8310 Items not reclassified into profit or loss				
8311 Re-measurement of defined benefit plan	(7,899)	-	4,460	-
8316 Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income	2,402	-	4,625	-
8349 Income tax related to items not subject to reclassification	1,580	-	(892)	-
Total of items not reclassified into profit or loss	(3,917)	-	8,193	-
8360 Items that may be reclassified subsequently to profit or loss				
8361 Exchange differences on translation of financial statements of foreign operations	511	-	1,769	-
8399 Income tax related to items that may be reclassified	-	-	-	-
Total items that may be reclassified subsequently to profit or loss	511	-	1,769	-
Other comprehensive income in the current period	(3,406)	-	9,962	-
Total comprehensive income for the period	\$ 591,728	6	548,926	6
Earnings per share (Unit: NTD, Note VI (XVI))				
9750 Basic earnings per share	\$	14.36	\$	13.00
9850 Diluted earnings per share	\$	14.20	\$	12.90

(Please refer to the attached notes to consolidated financial statements)

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Equity attributable to owners of the parent company						Other equity			
	Common stock	Capital reserve	Legal reserve	Special reserves	Undistributed earnings	Total	Exchange differences on translation of financial statements of foreign operations	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Re-measurement of defined benefit plan	Total equity
Balance as of January 1, 2024	\$ 414,490	628,098	126,485	37,867	801,947	966,299	29	(11,670)	(34,754)	1,962,492
Profit for the period	-	-	-	-	538,964	538,964	-	-	-	538,964
Other comprehensive income for the period	-	-	-	-	-	-	1,769	4,625	3,568	9,962
Total comprehensive income for the period	-	-	-	-	538,964	538,964	1,769	4,625	3,568	9,962
Appropriation and distribution of earnings:										
Appropriation of legal reserve	-	-	50,133	-	(50,133)	-	-	-	-	-
Provision of special reserve	-	-	-	8,528	(8,528)	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(352,316)	(352,316)	-	-	-	(352,316)
Balance as of December 31, 2024	414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(7,045)	(31,186)	2,159,102
Profit for the period	-	-	-	-	595,134	595,134	-	-	-	595,134
Other comprehensive income for the period	-	-	-	-	-	-	511	2,402	(6,319)	(3,406)
Total comprehensive income for the period	-	-	-	-	595,134	595,134	511	2,402	(6,319)	(3,406)
Appropriation and distribution of earnings:										
Appropriation of legal reserve	-	-	53,896	-	(53,896)	-	-	-	-	-
Reversal of special reserves	-	-	-	(9,962)	9,962	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(393,766)	(393,766)	-	-	-	(393,766)
Balance as of December 31, 2025	\$ 414,490	628,098	230,514	36,433	1,087,368	1,354,315	2,309	(4,643)	(37,505)	2,357,064

(Please refer to the attached notes to consolidated financial statements)

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ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	2025	2024
Cash flow from operating activities:		
Profit before tax for the period	\$ 745,117	665,282
Adjustments:		
Income and expenses		
Depreciation expense	23,550	16,923
Amortization expense	4,667	5,931
Expected credit loss (reversal)	97	(3,799)
Interest expense	4,317	7,996
Interest income	(7,226)	(10,016)
Dividend income	(1,199)	-
Gains (losses) from investment under equity method	126	(1,677)
Unrealized sales profit	492	-
Net loss (gain) from financial liabilities measured at fair value through profit	(2,103)	2,103
or loss		
Total income and expense	22,721	17,461
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	12,482	16,457
Notes and accounts receivable	(161,679)	(333,725)
Accounts receivable - related parties	1,172	14,257
Other receivables	(63)	-
Other receivables - Related parties	(74)	(14)
Inventory	(74,056)	(155,641)
Prepayments and other current assets	(279)	1
Total net changes in assets related to operating activities	(222,497)	(458,665)
Net changes in liabilities related to operating activities:		
Notes and accounts payable	173,366	114,013
Accounts payable - related parties	10,968	(23,756)
Other payables	32,615	(80,755)
Other payables - Related parties	1,988	(3,928)
Contract liabilities	(8,525)	(6,648)
Other current liabilities	(17,409)	41,917
Net defined benefit liability	(5,496)	(4,362)
Total net changes in liabilities related to operating activities	187,507	36,481
Total net changes in assets and liabilities related to operating activities	(34,990)	(422,184)
Total adjustment items	(12,269)	(404,723)
Cash inflow from operations	732,848	260,559
Interest received	7,322	10,665
Interest paid	(4,459)	(7,854)
Income tax paid	(130,649)	(133,302)
Net cash inflow from operating activities	605,062	130,068

(continued on next page)

(Please refer to the attached notes to consolidated financial statements)

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Statements of Cash Flows (continued)
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	2025	2024
Cash flow from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,440)	-
Acquisition of investments under equity method	(4,080)	-
Acquisition of property, plant and equipment	(27,174)	(1,785,683)
Acquisition of intangible assets	(4,217)	(6,283)
Increased refundable deposits	-	(894)
Decrease in refundable deposits	26,021	-
Increased other non-current assets:	(1,686)	(28,252)
Dividends received	1,537	1,107
Net cash outflow from investing activities	(11,039)	(1,820,005)
Cash flow from financing activities:		
Increased short-term borrowings	-	250,000
Decreased in short-term borrowings	(250,000)	-
Lease principal repayment	(1,328)	(1,300)
Increase in guarantee deposits	812	822
Distribution of cash dividends	(393,766)	(352,316)
Net cash outflow from financing activities	(644,282)	(102,794)
Effect of exchange rate changes on cash and cash equivalents	566	1,766
Decrease in cash and cash equivalents in the current period	(49,693)	(1,790,965)
Cash and cash equivalents at beginning of period	965,983	2,756,948
Cash and cash equivalents at end of period	\$ 916,290	965,983

(Please refer to the attached notes to consolidated financial statements)

Independent Auditors' Report

To the Board of Directors of ACER E-ENABLING SERVICE BUSINESS INC.:

Opinion

We have audited the parent-company-only financial statements, which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements (including a summary of significant accounting policies), of ACER E-ENABLING SERVICE BUSINESS INC.

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

Basis for the audit opinion

We conducted the audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants. Our responsibilities under those regulations are further described in the Auditors' Responsibilities for the Audit of the parent-company-only financial statements section. We were independent of ACER E-ENABLING SERVICE BUSINESS INC. in accordance with the Norms of Professional Ethics for Certified Public Accountants and fulfilled all other responsibilities thereunder. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 parent-company-only financial statements. These matters were addressed in the context of our audit of the parent-company-only financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. The key audit matters to be communicated in the audit report are as follows:

I. Revenue recognition

For the accounting policy for revenue recognition, please refer to the parent-company-only financial statement Note IV (XIV) “Revenue from contracts with customers,” in the parent-company-only financial statements; for the description of the judgment involved in the timing of revenue recognition, please refer to the parent-company-only financial statement Note V.

Description of Key Audit Matters:

Sales of ACER E-ENABLING SERVICE BUSINESS INC. are recognized as revenue when control of the product is transferred to the customer. According to the needs of individual customers, the products agreed upon and the trading conditions are different, resulting in different timing of fulfilling the performance obligations, which often requires individual evaluation to determine the appropriate timing of revenue recognition. As revenue recognized near the balance sheet date may not be properly recorded in the correct period, there is a risk that revenue may be recognized in an inappropriate period. Therefore, whether revenue is recognized in the appropriate period is important to our audit of the financial statements.

The corresponding audit procedures:

Our main audit procedures for the above key audit matters include testing the sales and collection cycle and internal controls over financial reporting; performing revenue item tests, reading the relevant sales contracts or purchase orders, and checking various documents to ensure that performance obligations are satisfied and the timing of revenue recognition is correct; and selecting samples of sales transactions in a period around the balance sheet date to assess whether the timing of revenue recognition is appropriate.

Responsibilities of management and those charged with governance for the parent-company-only financial statements

Management is responsible for the preparation and fair presentation of the parent-company-only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and such internal control as is necessary for the preparation of parent-company-only financial statements that are free from

material misstatement, whether due to fraud or error.

In preparing the parent-company-only financial statements, management is also responsible for assessing the ability of ACER E-ENABLING SERVICE BUSINESS INC. to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate ACER E-ENABLING SERVICE BUSINESS INC. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the financial reporting process of ACER E-ENABLING SERVICE BUSINESS INC.

Auditors' responsibilities for auditing the Parent-company-only Financial Statements

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

We exercise professional judgment and professional skepticism during an audit in accordance with the Standards on Auditing. We also perform the following tasks:

- I. We identify and evaluate the risks of material misstatements in the parent-company-only financial statements due to fraud or error, design and implement applicable responses to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- II. Obtain an understanding of internal control relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of ACER E-ENABLING SERVICE BUSINESS INC.
- III. We evaluated the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and relevant disclosures made by management.
- IV. We draw a conclusion about the appropriateness of management's use of the going concern basis of accounting and whether events or circumstances exist that may cast significant doubt on ACER E-ENABLING SERVICE BUSINESS INC.'s ability to continue as a going concern. If we believe that there is a material uncertainty in such events or

circumstances, we shall remind users of the parent-company-only financial statements to pay attention to the related disclosures in the parent-company-only financial statements in our audit report, or modify our audit opinion if such disclosures are inadequate. Our conclusion is based on the audit evidence obtained as of the date of this audit report. However, future events or circumstances may cause ACER E-ENABLING SERVICE BUSINESS INC. to no longer continue as a going concern.

- V. Evaluate the overall presentation, structure and content of the parent-company-only financial statements (including the relevant notes), and whether the parent-company-only financial statements represent the relevant transactions and events in a fair manner.
- VI. Obtain sufficient and appropriate audit evidence for the financial information of the investees accounted for using the equity method to express an opinion on the parent-company-only financial statements. We are responsible for guiding, supervising, and performing the audit and for forming an audit opinion on ACER E-ENABLING SERVICE BUSINESS INC.

The matters about which we communicated with those charged with governance include the planned audit scope and timing, as well as major audit findings (including the significant deficiencies of internal control identified during the audit).

We also provided a declaration of independence to those charged with governance, which assures that we complied with the requirements related to independence in the Norms of Professional Ethics for Certified Public Accountant, and communicated all relationships and other matters (including relevant protective measures) which we deemed to be likely to affect the independence of CPAs to those charged with governance.

We determined the key audit matters to be communicated in our audit report for ACER E-ENABLING SERVICE BUSINESS INC.'s parent-company-only financial statements for 2025 based on the matters communicated with those charged with governance. Unless public disclosure of certain matters is prohibited by related laws or regulations or if, in very exceptional circumstances, we determine not to include such matters in the audit report, as we could reasonably expect that the negative impact of the disclosure would be greater than the public interest brought thereby, we specify such matters in the audit report.

The engagement partners on the audit resulting in this independent auditors' report are Wei-Ming Shih and Ching Wen Kao.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2026

ACER E-ENABLING SERVICE BUSINESS INC.

Balance Sheet

December 31, 2025 and 2024

Unit: NTD thousand

Assets		2025.12.31		2024.12.31	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (Note VI (I))	\$ 825,825	13	882,884	15
1140	Contract assets - current (Note VI (XVII) and VII)	65,270	1	77,752	1
1170	Notes and accounts receivable, net (Note VI (IV) and (XVII))	2,613,184	42	2,459,048	41
1180	Accounts receivable - Related parties (Note VI (IV), (XVII) and VII)	41,199	1	67,642	1
1206	Other receivables - Other	3	-	99	-
1210	Other receivables - Related parties (Note VII)	88	-	14	-
1300	Inventories (Note VI (V))	514,316	8	446,612	7
1410	Prepayments and other current assets	3,318	-	4,245	-
	Total current assets	4,063,203	65	3,938,296	65
Non-current assets:					
1517	Financial assets measured at fair value through profit or loss - non-current (Note VI (III))	28,567	-	24,725	1
1550	Investment under equity method (Note VI (VI))	126,769	2	83,583	1
1600	Property, plant and equipment (Note VI (VII) and VII)	1,797,149	29	1,774,385	29
1755	Right-of-use assets (Note VI(VIII))	1,401	-	2,730	-
1780	Intangible assets (Note VI (IX))	2,435	-	2,885	-
1840	Deferred income tax assets (Note VI (XIV))	42,177	1	40,301	1
1920	Refundable deposits	162,300	3	188,321	3
1990	Other non-current assets (Note VI (X))	12,058	-	28,252	-
	Total non-current assets	2,172,856	35	2,145,182	35
	Total assets	\$ 6,236,059	100	6,083,478	100

(continued on next page)

(Please refer to the attached Notes to the parent-company-only financial statements)

ACER E-ENABLING SERVICE BUSINESS INC.

Balance Sheet (Continued)

December 31, 2025 and 2024

Unit: NTD thousand

		<u>2025.12.31</u>		<u>2024.12.31</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Liabilities and equity					
Current liabilities:					
2123	Financial liabilities at fair value through profit or loss - current (Note VI (II))	\$ -	-	2,103	-
2100	Short-term borrowing (Note VI (XI))	-	-	250,000	4
2130	Contract liabilities (Note VI (XVII) and VII)	1,760,661	28	1,769,869	29
2170	Notes and accounts payable	1,350,183	22	1,183,411	20
2180	Accounts payable - Related parties (Note VII)	104,584	2	90,377	2
2200	Other payables (Note VI(XVII))	377,223	6	349,108	6
2220	Other payables - Related parties (Note VII)	13,109	-	4,033	-
2230	Current income tax liabilities	84,631	1	65,495	1
2280	Lease liabilities - current (Note VI (XII))	1,348	-	1,328	-
2399	Other current liabilities	57,475	1	73,650	1
	Total of current liabilities	<u>3,749,214</u>	<u>60</u>	<u>3,789,374</u>	<u>63</u>
Non-current liabilities:					
2580	Lease liabilities - non-current (Note VI (XII))	74	-	1,422	-
2640	Net defined benefit liabilities (Note VI (XIII))	125,227	2	129,912	2
2645	Guarantee deposits	4,480	-	3,668	-
	Total non-current liabilities	<u>129,781</u>	<u>2</u>	<u>135,002</u>	<u>2</u>
	Total liabilities	<u>3,878,995</u>	<u>62</u>	<u>3,924,376</u>	<u>65</u>
Equity (Note VI (XV)):					
3110	Common stock	414,490	7	414,490	7
3200	Capital reserve	628,098	10	628,098	10
	Retained earnings:				
3310	Legal reserve	230,514	4	176,618	3
3320	Special reserves	36,433	1	46,395	1
3350	Undistributed earnings	1,087,368	17	929,934	15
3400	Other equity	(39,839)	(1)	(36,433)	(1)
	Total equity	<u>2,357,064</u>	<u>38</u>	<u>2,159,102</u>	<u>35</u>
	Total liabilities and equity	<u>\$ 6,236,059</u>	<u>100</u>	<u>6,083,478</u>	<u>100</u>

(Please refer to the attached Notes to the parent-company-only financial statements)

ACER E-ENABLING SERVICE BUSINESS INC.

Comprehensive Income Statement

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Note VI (XVII) and VII)	\$ 9,496,245	100	8,572,335	100
5000	Operating costs (Notes VI (V), (IX), (XIII), (XVIII), VII, and XII)	(8,322,907)	(88)	(7,476,436)	(87)
	Gross profit	1,173,338	12	1,095,899	13
5920	Unrealized gross profit from sales	(521)	-	(110)	-
	Realized gross profit	1,172,817	12	1,095,789	13
	Operating expenses (Notes VI (IV), (VII), (VIII), (IX), (XII), (XIII), (XVIII), VII and XII)				
6100	Sales promotion expenses	(284,005)	(3)	(306,491)	(4)
6200	Administrative expenses	(89,281)	(1)	(88,873)	(1)
6300	R&D expenses	(68,121)	-	(60,209)	(1)
6450	Expected credit impairment loss reversal gains	853	-	3,801	-
	Total operating expenses	(440,554)	(4)	(451,772)	(6)
	Operating profit	732,263	8	644,017	7
	Non-operating income and expenses (Note VI (VI), (XII) and (XIX) and VII):				
7100	Interest income	7,007	-	9,689	-
7190	Other income	1,882	-	260	-
7020	Other gains and losses	(2,748)	-	7,357	-
7050	Financial cost	(4,317)	-	(7,996)	-
7375	Share of profit or loss of associates and joint ventures accounted for using the equity method	10,029	-	11,287	-
	Total non-operating income and expenses	11,853	-	20,597	-
	Net income before tax	744,116	8	664,614	7
7950	Less: Income tax expenses (Note VI (XIV))	(148,982)	(2)	(125,650)	(1)
	Net income for the period	595,134	6	538,964	6
	Other comprehensive income (Note VI (XIV) and (XV)):				
8310	Items not reclassified into profit or loss				
8311	Re-measurement of defined benefit plan	(7,899)	-	4,460	-
8316	Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income	2,402	-	4,625	-
8349	Income tax related to items not subject to reclassification	1,580	-	(892)	-
	Total of items not reclassified into profit or loss	(3,917)	-	8,193	-
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of financial statements of foreign operations	511	-	1,769	-
8399	Income tax related to items that may be reclassified	-	-	-	-
	Total items that may be reclassified subsequently to profit or loss	511	-	1,769	-
	Other comprehensive income in the current period	(3,406)	-	9,962	-
	Total comprehensive income for the period	<u>\$ 591,728</u>	<u>6</u>	<u>548,926</u>	<u>6</u>
	Earnings per share (Unit: NTD, Note 6(16))				
9750	Basic earnings per share	<u>\$ 14.36</u>		<u>13.00</u>	
9850	Diluted earnings per share	<u>\$ 14.20</u>		<u>12.90</u>	

(Please refer to the attached Notes to the parent-company-only financial statements)

ACER E-ENABLING SERVICE BUSINESS INC.
Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Retained earnings:				Total	Exchange differences on translation of financial statements of foreign operations	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Re-measurement of defined benefit plan	Total	Total equity
	Common stock	Capital reserve	Legal reserve	Special reserves						
Balance as of January 1, 2024	\$ 414,490	628,098	126,485	37,867	801,947	966,299	29	(34,754)	(46,395)	1,962,492
Profit for the period	-	-	-	-	538,964	538,964	-	-	-	538,964
Other comprehensive income for the period	-	-	-	-	-	-	1,769	4,625	3,568	9,962
Total comprehensive income for the period	-	-	-	-	538,964	538,964	1,769	4,625	3,568	9,962
Appropriation and distribution of earnings:										
Appropriation of legal reserve	-	-	50,133	-	(50,133)	-	-	-	-	-
Provision of special reserve	-	-	-	8,528	(8,528)	-	-	-	-	-
Common stock cash dividends	-	-	-	(352,316)	(352,316)	-	-	-	-	(352,316)
Balance as of December 31, 2024	\$ 414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(31,186)	(36,433)	2,159,102
Profit for the period	-	-	-	-	595,134	595,134	-	-	-	595,134
Other comprehensive income for the period	-	-	-	-	-	-	511	2,402	(6,319)	(3,406)
Total comprehensive income for the period	-	-	-	-	595,134	595,134	511	2,402	(6,319)	(3,406)
Appropriation and distribution of earnings:										
Appropriation of legal reserve	-	-	53,896	-	(53,896)	-	-	-	-	-
Reversal of special reserves	-	-	-	(9,962)	9,962	-	-	-	-	-
Common stock cash dividends	-	-	-	(393,766)	(393,766)	-	-	-	-	(393,766)
Balance as of December 31, 2025	\$ 414,490	628,098	230,514	36,433	1,087,368	1,354,315	2,309	(37,505)	(39,839)	2,357,064

Profit for the period
Other comprehensive income for the period
Total comprehensive income for the period
Appropriation and distribution of earnings:
 Appropriation of legal reserve
 Provision of special reserve
 Common stock cash dividends
Balance as of December 31, 2024
Profit for the period
Other comprehensive income for the period
Total comprehensive income for the period
Appropriation and distribution of earnings:
 Appropriation of legal reserve
 Reversal of special reserves
 Common stock cash dividends
Balance as of December 31, 2025

(Please refer to the attached Notes to the parent-company-only financial statements)

ACER E-ENABLING SERVICE BUSINESS INC.

Statement of Cash Flow

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	2025	2024
Cash flow from operating activities:		
Profit before tax for the period	\$ 744,116	664,614
Adjustments:		
Income and expenses		
Depreciation expense	23,496	16,882
Amortization expense	4,667	5,931
Expected credit loss (reversal)	(853)	(3,801)
Net loss (gain) from financial liabilities measured at fair value through profit or loss	(2,103)	2,103
Interest expense	4,317	7,996
Interest income	(7,007)	(9,689)
Dividend income	(1,199)	-
Share of profit of subsidiaries and associates accounted for using the equity method	(10,029)	(11,287)
Unrealized gross profit from sales	521	110
Total income and expense	11,810	8,245
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	12,482	16,457
Notes and accounts receivable	(153,283)	(308,059)
Accounts receivable - related parties	26,443	(19,295)
Other receivables - Related parties	(74)	(14)
Inventory	(67,704)	(154,539)
Prepayments and other current assets	927	547
Total net changes in assets related to operating activities	(181,209)	(464,903)
Net changes in liabilities related to operating activities:		
Accounts payable	166,772	114,054
Accounts payable - related parties	14,207	(26,995)
Other payables	28,257	(83,237)
Other payables - Related parties	1,988	(3,928)
Contract liabilities	(9,208)	(6,648)
Other current liabilities	(16,175)	41,265
Net defined benefit liability	(5,496)	(4,362)
Total net changes in liabilities related to operating activities	180,345	30,149
Total net changes in assets and liabilities related to operating activities	(864)	(434,754)
Total adjustment items	10,946	(426,509)
Cash inflow from operations	755,062	238,105
Interest received	7,103	10,338
Interest paid	(4,459)	(7,854)
Income tax paid	(130,142)	(132,671)
Net cash inflow from operating activities	627,564	107,918

(continued on next page)

(Please refer to the attached Notes to the parent-company-only financial statements)

ACER E-ENABLING SERVICE BUSINESS INC.

Statement of Cash Flow (continued)

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	<u>2025</u>	<u>2024</u>
Cash flow from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,440)	-
Acquisition of investments under equity method	(33,505)	(16,285)
Acquisition of property, plant and equipment	(27,051)	(1,785,652)
Acquisition of intangible assets	(4,217)	(6,283)
Increased refundable deposits	-	(894)
Decrease in refundable deposits	26,021	-
Increased other non-current assets:	(1,686)	(28,252)
Dividends received	1,537	1,107
Net cash outflow from investing activities	<u>(40,341)</u>	<u>(1,836,259)</u>
Cash flow from financing activities:		
Increased (decreased) short-term borrowings	(250,000)	250,000
Lease principal repayment	(1,328)	(1,300)
Increase in guarantee deposits	812	822
Distribution of cash dividends	(393,766)	(352,316)
Net cash outflow from financing activities	<u>(644,282)</u>	<u>(102,794)</u>
Decrease in cash and cash equivalents in the current period	(57,059)	(1,831,135)
Cash and cash equivalents at beginning of period	882,884	2,714,019
Cash and cash equivalents at end of period	<u>\$ 825,825</u>	<u>882,884</u>

(Please refer to the attached Notes to the parent-company-only financial statements)

Attachment 5

Acer E-Enabling Service Business Inc. 2025 Statement of Profit Appropriation

	Unit: NT\$
Beginning Balance of Un-appropriated Retained Earnings	492,234,642
Plus: 2024 Net Income after Tax	595,133,680
Deduct: Legal Reserve	(59,513,368)
Deduct: Reversal of special surplus reserves	(3,405,128)
Accumulative earnings available for appropriation	<u>1,024,449,826</u>
Appropriation Items:	
Cash dividends to shareholders	(435,214,500)
Ending Balance of Un-appropriated Retained Earnings	<u><u>589,235,326</u></u>

Note: Cash dividends were approved by the Board of Directors and shall be reported in the shareholders' Meetings.

President	Manager	Head of Accounting Department
Jason Chen	Sandy Chou	Kevin Cheng

Attachment 6

Acer E-Enabling Service Business Inc.

Concurrent Positions of Director and Independent Director Candidates

Type	Name	concurrently serving as the name of companies	Positions
Director	Jason Chen	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		

Type	Name	concurrently serving as the name of companies	Positions
		Acer BeingWare Holding Inc.	Chairman
		Acer Medical Inc.	Director
		Acer Cloud Technology (Taiwan) Inc.	Director
		Acer e-Enabling Service Business Inc.	Chairman
		Acer Soft Capital 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

Type	Name	concurrently serving as the name of companies	Positions
Director	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 INC.	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	Vice Chairman

Type	Name	serving as the name of companies	Positions
Director	Meggy Chen	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 for establishment in progress)	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
		WELLIFE INC	Director
		Acer Cyber Security Incorporated	Director
		StarVR Corporation	Director
		Acer Cloud Technology (Chongqing) Ltd.	Director
		Acer Market Services Limited	Chairman
Acer Synergy Manpower Corp.	Director		
Acer ITS Inc.	Director		

Type	Name	serving as the name of companies	Positions
		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
		Acer Foundation	Director
		Acer Incorporated	Global CFO
Independent Director	H.T. Chou	None	None
Independent Director	M.C. Tzeng	None	None
Independent Director	David Yeh	None	None
Independent Director	Michael Wang	None	None

Acer E-Enabling Service Business Inc.

Articles of Incorporation

CHAPTER I – GENERAL PROVISIONS

- Article 1 The Company shall be incorporated in accordance with the Company Law, and its name shall be 宏碁資訊服務股份有限公司 in the Chinese language, and Acer E-Enabling Service Business Inc. in the English language.
- Article 2 The scope of business of the Company shall include the following:
- (1) F113050 Wholesale of Computing and Business Machinery Equipment;
 - (2) F118010 Wholesale of Computer Software;
 - (3) F218010 Retail Sale of Computer Software
 - (4) F401010 International Trade;
 - (5) I199990 Other Consulting Service
 - (6) I301010 Information Software Services
 - (7) I301020 Data Processing Services
 - (8) I301030 Electronic Information Supply Services
 - (9) IZ09010 Management System Certification
 - (10) J399010 Software Publishing
 - (11) F119010 Wholesale of Electronic Materials
 - (12) F219010 Retail Sale of Electronic Materials
 - (13) F213030 Retail Sale of Computers and Clerical Machinery Equipment
 - (14) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company may, for its business operations or other investment matters, make endorsements or issue guarantees.
- Article 4 The total amount of investment made by the Company shall be exempt from the restriction under Article 13 of the Company Law.
- Article 5 The headquarters of the Company shall be located in Taipei City, Taiwan, R.O.C. If the Company considers it necessary, it may, by a resolution adopted at a meeting by the board of directors, set up branch offices in Taiwan or abroad.
- Article 6 Public announcements of the Company shall be made in accordance with the Company Law and other relevant rules and regulations of the R.O.C.

CHAPTER II – CAPITAL STOCK

Article 7 The total amount of this Company capital stock is NT\$ six hundred (600) million divided into sixty (60) million shares at par value of NT\$10 per share, within which the board of directors is authorized to issue shares in installments.

NT sixty (60) million of the aforesaid total capital stock, divided into six (6) million shares, is reserved and authorized to the Board of Directors to issue for exercising employee stock options.

In case the Company issues employee stock options, transfer treasury stock to employees, issues new shares reserved for subscription by employees, and issues restricted stock for employees, the employees of subsidiaries of the Company may be included. Qualification requirements of the employees who are entitled to receive it may be set and specified by the Board of Director.

Article 8 After approval for registration, the share certificates of the Company shall be issued in registered form, signed by, and affixed with the seals of, the represented directors of the Company, and authenticated by the competent registrar.

The Company may not print its physical share certificate; however, the Company shall register the issued shares with a centralized securities depository enterprise, same as when the Company issues its securities.

Article 9 All matters concerning shares shall be handled in accordance with the regulations of the competent authority except as otherwise provided by law.

CHAPTER III – SHAREHOLDERS’ MEETINGS

Article 9 Shareholders’ meetings of this Company are classified into (1) regular meetings and (2) special meetings. The board of directors shall convene regular meetings within six months after the close of each fiscal year. Special meetings shall be convened, whenever deemed necessary in accordance with the law. A notice to convene a meeting of shareholders and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the consent from the shareholders. For the shareholders who own less the one thousand (1,000) shares of the Company, such notice may be given by a public notice.

The shareholders’ meeting can be held by means of visual communication

network or other methods promulgated by the central competent authority, and the Company shall be subject to prescriptions provided for by the competent authority in charge of securities affairs, including the prerequisites, procedures, and other compliance matters.

The convening and noticing of the shareholders’ meeting of the Company shall be executed in accordance with the Article 172 of the Company Law.

Article 11 Where a shareholder is unable to attend a meeting; such shareholder may appoint a proxy by using the proxy form, which shall specify the scope of proxy and be signed and sealed by the shareholder, in accordance with relevant rules and regulations of the R.O.C.

Article 12 Unless otherwise regulated by law, each shareholder of the Company owns one vote per share.

After the Company becomes an OTC/listed company, it shall provide electronic voting mechanism as one of the options for shareholders to exercise their voting rights in accordance with relevant rules and regulations of the R.O.C.

Article 13 Except as otherwise provided by the Company Law, a resolution may be adopted by the holders of a simple majority of the votes of the issued and outstanding capital stock represented at a shareholders' meeting at which the holders of a majority of issued and outstanding capital stock are present.

CHAPTER IV – DIRECTORS AND COMMITTEE

Article 14 This Company shall have five (5) ~ nine (9) directors, to be elected from the nominees listed in the roster of director with the candidate nomination system, in accordance with Article 192-1 of the Company Law. The term of office for directors and supervisors shall be three (3) years. The directors are eligible for re-election. To comply with Article 14-2 of the Securities and Exchange Act, the Company shall establish at least three (3) independent directors, occupying equal to /exceeding seats of one-third of the elected directors, to be included in the number of directors designated in the preceding paragraph. The profession qualifications of independent directors, and their holding shares number, non-competition limitation, nomination, election and other items requiring compliance shall be ascertained referring to regulations of the security authority.

The Company may buy the Responsibility Insurance for the Directors who have to be responsible for the damages caused by their duties.

The directors election of the Company is proceed with cumulative voting system, per share has election rights to elect the number of directors that should be elected, the votes may be focus on one nominator or dispatch to several nominators. The nominators who have majority of votes shall be elected as director.

The Company shall establish Audit Committee. The Audit Committee and its

member shall practice the liabilities of the supervisors specified in the Company Law, the Security and Exchange Act, and relevant rules and regulations of the R.O.C.

Article 15 The Board of Directors shall consist of directors of the company, and the chairman of the Board of Directors shall be elected by a majority of directors in attendance at a meeting attended by over two-thirds of the Board of Directors. The chairman of the Board of Directors shall represent this Company in external matters. The Board of Directors shall place any kinds of committee includes and so on.

Unless otherwise specified in the Company Law, meetings of the Board of Directors shall be convened by the chairman of the Board of Directors. For convening a meeting of the Board of Directors, a notice shall set forth therein the subject(s) to be discussed at the meeting, such notice shall be given to each director no later than seven (7) days prior to the scheduled meeting date. The notice of the convening a meeting of the Board of Directors may be delivered by means of written letter, electronic mail, or facsimile transmission to each director.

Article 16 Where the chairman of the board of directors is on leave or cannot exercise his powers or perform his duties for any reason, an acting chairman shall be designated in accordance with the Company Law.

Where a director is unable to attend the meeting of the board of directors, he may appoint another director as his proxy to attend the meeting by issuing a letter of proxy. Each director can act as a proxy for only one other director.

The meeting of the Board of Directors may be proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 17 Unless otherwise provided for in the Company Law, resolutions of the board of directors shall be adopted by one-half of the directors at a meeting attended by one-half of the directors.

Article 18 For the purpose of the operations of the Company, the Board of Directors may establish functional committee. The establishment and the duties of any relevant committee shall apply to the relevant rules and regulations of the authorities.

Article 19 The Board of Directors is authorized to determine the compensation recommended by the Remuneration Committee for the directors, taking into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas, no matter whether the Company has profit or suffered loss.

CHAPTER V – MANAGERS

Article 20 The Company may have one president and several vice presidents. The Appointment, removal, and compensation of the president and vice presidents

shall be made in accordance with Article 29 of the Company Law.

CHPATER VI – ACCOUNTING

Article 21 At the end of each business fiscal year, the following reports shall be prepared by the board of directors, and shall be submitted to the shareholders' meeting for approval:

- (1) Business Report;
- (2) Financial Report;
- (3) Proposal of Appropriation of Net Profit or the Covering of Losses.

Article 22 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) and may allocate no more than 8/1000 for the remuneration of directors.

The employees' compensation in the previous section may be distributed in the form of either cash or stock bonus, and may be distributed to the employees of subsidiaries of this Company. Qualification requirements of the employees who are entitled to receive the employees' compensation may be specified by the Board of Directors.

Article 23 Where this Company has earnings at the end of the fiscal year, after paying all relevant taxes, making up losses of previous year, this Company shall first set aside ten percent (10%) of said earnings as legal reserve, except that such legal reserve amounts to the total paid-in capital. Thereafter, this Company shall set aside or reverse a special reserve in accordance with the applicable laws and regulations. The remainder together with previous year amount, after an amount is reserved for operation needs, shall be allocated to shareholders as bonuses.

Article 24 The dividend policy of the Company depends on the current and future development plan, investment environments, concerning the interest of shareholders, etc.: therefore, share or cash dividends of the Company shall be distributed at least ten percent (10%) of yearly dividends. For the purpose of having a balance and steady dividend policy, the cash dividends shall not less than ten percent (10%) o the total dividend amount when distributing the dividend to the shareholders, except as otherwise the dividend is decided not to distribute with a consent adopted by the meeting of the Board of Directors and also approved by the shareholders' meeting. Provided the Company has no earning of the fiscal year, the Company shall not distribute share or cash dividends; however, in consideration of the financial, business and operational situations of the Company, the Company may distribute partial or all the legal reserve and the capital reserve in accordance with the regulations or rules of the relevant authorities.

The distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

CHAPTER VII – SUPPLEMENTARY PROVISIONS

Article 22 The Company Law and related regulations shall govern any matter not provided in the Articles of Incorporation.

Article 23 These Articles of Incorporation were approved on February 8, 2012

The first amendment was approved on October 6, 2014

The second amendment was approved on November 6, 2015

The third amendment was approved on June 5, 2017

The fourth amendment was approved on March 5, 2019

The fifth Amendment was approved on November 6, 2019

The sixth amendment was approved on May 26, 2020

The seventh amendment was approved on December 4, 2020

The eighth amendment was approved on June 14, 2022

The ninth amendment was approved on June 4, 2025

Appendix 2

Acer E-Enabling Service Business Inc.

Regulations for the Conduct of Shareholders' Meeting

1. This Regulations shall govern the conduct of Shareholders' Meetings of the Company.
2. Each shareholders or his/her/its proxy attending the Shareholders' Meeting shall sign the attendance card for their attendance. The number of shares in attendance of the Shareholders' Meeting shall be calculated based upon the number of shares signed in according to the attendance cards so submitted.

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

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

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

3. The attendance and votes at the Shareholders' Meeting shall be based upon the number of shares in attendance. The shares in attendance shall be calculated according to the shares indicated by the attendance book and attendance card handed in, and the shares checked in on the virtual meeting platform, plus the shares exercising voting right by the way of electronic transmission.

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

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares

represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

4. The Shareholders' Meeting shall be held at the location of the Company, or a place which is convenient for the shareholders to attend and proper for holding such meeting. The Shareholders' Meeting shall be held no earlier than 9 a.m. and no later than 3 p.m. on the designated meeting date. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

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

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

5. The Shareholders' Meeting shall be called by the Board of Directors. The chairman of the Board of Directors shall preside over the meeting. If the chairman of the Board of Directors takes a leave or is not available for the meeting then the vice-chairman of the Board of Directors shall act on his/her behalf to preside over the meeting. If neither the chairman nor the vice-chairman of the Board of Directors is available for the meeting, or no vice-chairman is elected, the chairman shall designate a director of the Board of Directors to act on his/her behalf to preside over the meeting. The Board of Directors shall elect a director to act on the chairman's behalf if the chairman does not appoint a designee.

In the event that a Shareholders' Meeting is called by a person other than the Board of Directors who is entitled by law to call a Shareholders' Meeting, that person shall preside over the meeting.

6. The Company may designate attorneys, certified-public-accountants, or relevant personnel to attend the Shareholders' Meeting.
7. The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

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

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

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

8. The person who presides over the Shareholders' Meeting shall call the meeting in session at the designated time of the meeting. However, such person may announce a postponement of the meeting if at the designated time shares in attendance fail to exceed half of the total issued and outstanding shares of the Company. Such a postponement of meeting shall not be made more than two times, with postponement(s) limiting to one hour in aggregate. If, after second such postponement, shares in attendance are less than a quorum but more than one-thirds of the total issued and outstanding shares, the shareholders may proceed with such meeting pursuant to Article 175 of the Company Law to adopt provisional resolutions.

Before the meeting is adjourned, if shares in attendance have reached a required quorum, the person presiding over the meeting may, pursuant to Article 174 of the Company Law, submit those provisional resolutions so adopted for a final resolution at the meeting.

9. If Shareholders' Meeting is called by the Board of Directors, the Board of Directors shall set the agenda of the meeting. The meeting shall proceed in accordance with the agenda so set by the Board of Directors unless otherwise changed by a resolution adopted at the meeting. During the meeting, the person presiding over the meeting may allocate an appropriate amount of time for recess. Unless otherwise adopted by a resolution, the person presiding over the meeting may not adjourn the meeting prior to the end of the agenda of the meeting. If the person presiding over the meeting declares the adjournment of the meeting in a manner in violation of the applicable rules governing the proceedings of meetings, a new chairman of the meeting may be elected by a resolution adopted by a majority of the voting rights represented by the shareholders attending said meeting to continue the proceeding of the meeting.
10. A shareholder in attendance who wishes to make an oral statement at the Shareholders' Meeting shall first submit an oral statement form, stating the gist of his/her statement, his/her name and shareholder's account number. The person presiding over the meeting

shall determine the order to make such oral statements.

Shareholder in attendance who submits an oral statement form but fail to make an oral statement shall be deemed to have not made any statement. In the event of any conflict between the contents of the oral statement form and the actual oral statement, the actual oral statement shall prevail.

No shareholders shall interfere with the shareholder who is making oral statement in any way unless the chairman of the meeting or the speaking shareholder gives his/her consent. The person presiding over the meeting shall stop any such interference.

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

11. Unless otherwise approved by the person presiding over the meeting, each shareholder may make oral statements only twice for a same proposal or addressing matter under deliberation; and the length each oral statement shall not exceed 5 minutes. Otherwise, the person presiding over the meeting may stop the shareholder from making further statements.
12. A legal entity acting as a proxy for a shareholder to attend the meeting may appoint only one representative to attend the meeting. If more than one representatives are appointed by such legal entity to attend the meeting, only one person elected among them may make oral statements on the same proposal.
13. The person presiding over the meeting may reply to the oral statements, or may designate appropriate person to reply to the oral statements made by shareholders in attendance.
14. The person presiding over the meeting may declare the suspension of discussing of a proposal as he/she may deem appropriate and may submit the proposal for adopting a resolution.
15. The person presiding over the meeting shall appoint persons among the shareholders in attendance to supervise the voting process. The results of the voting shall be announced on-site at the meeting, and a record made of the vote.

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

16. Unless otherwise provided for in the Company Law or the Company's Articles of

Incorporation, a proposal may be adopted as a resolution by a majority of the shares in attendance voting in favor thereof. A resolution shall be deemed adopted if no opposition is raised when the person presiding over the meeting makes an oral inquiry to the shareholders concerning the acceptance of the same, and such resolution shall have the same effect as a voting by ballot.

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

17. The person presiding over the meeting shall determine the order of voting on amendment proposals or substituted proposals accompanying with their original proposals. As soon as one of those proposals is adopted as a resolution, other proposals in conflict regarding the same matter shall be deemed denied and shall require no further voting.
18. The person presiding over the meeting may direct monitors (or security guards) to maintain order at the meeting. Monitors (or security guards) shall wear a badge marked "SECURITY" or "MONITOR" when performing their duties at the meetings.
19. In the event of force majeure during the meeting, the person presiding over the meeting may suspend a meeting and may announce at a later time when the meeting shall be resumed as he/she deems appropriate; or the shareholders shall make a resolution at the meeting to resume the meeting within 5 days without the need to make any further written notices or published announcements to shareholders.

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

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

For a meeting to be postponed or resumed as described under the second paragraph, shareholders who have registered to participate in the affected shareholders meeting online and accomplished the process of registration without participating such postponed or resumed meetings, the attendance and votes, the rights of voting and election, shall be adopted in such postponed or resumed meetings.

For a meeting to be postponed or resumed as described in the preceding paragraph, the voting and results, and the election results which is announced the elected directors or supervisors shall not be rediscussed and resolved.

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

For a meeting to be resumed as described in the preceding paragraph, shareholders attending the virtual shareholders meeting online, the attending of shares shall be adopted in the amount of the total attendance of shares in such meeting; however, shall be deemed to waive the voting rights of all items.

20. The applicable provisions of the Company Act, the relevant regulations and the Company's Articles of Incorporation shall govern any matter not provided herein.
21. This Regulations and any amendments thereto, shall become effective upon approval by the shareholders.
22. This Regulations was approved by the Extraordinary Shareholders' Meeting held on November 6, 2019.

First Amendment was approved by the General Shareholders' Meeting held on June 14, 2022.

Appendix 3

Acer E-Enabling Service Business Inc. Regulations Governing Election of Directors

- Article 1 Unless otherwise prescribed by the Company Law, relevant laws and regulations, or the Company's Articles of Incorporation, these Regulations shall govern the election of the Company's directors.
- Article 2 Company's directors shall be elected pursuant to the Article 192-1 of the Company Law.
- Article 3 Company's directors shall be elected through cumulative voting. When electing the Company's directors, each share shall be entitled to one vote for each director to be elected.
- Article 4 In the event that the Company has independent directors, the candidates for independent directors or non-independent directors who receive the most votes for the position of director, with voting rights separately calculated for independent and non-independent director positions, shall win the election separately, and such number shall be in compliance with the number of positions for director provided for in the Articles of Incorporation. In the event two or more candidates receive the same number of votes beyond a quota, the winner shall be determined by drawing lots. One lot may be drawn by the chairman for each of the absentees.
- Article 5 The board of directors shall, upon preparing the ballots, prepare ballots equal to the number of directors to be elected, add the number of voting rights, and distribute the ballots to shareholder attending the shareholder meeting. The board of directors may, upon preparing the ballots, replace the voters' name with the voters' number of attendance card.
- Article 6 During the election, the chairman shall appoint vote inspectors and vote counters from among the shareholders in attendance to take charge of inspecting and counting the votes. A ballot box shall be provided by the board of directors and shall be kept in public view by the monitor before the vote.
- Article 7 Voters shall fill in candidate's name and number given by the Board of Director. In the event the government or a legal entity is a candidate, voters may fill in the full registered name of the government or the legal entity or add the name of its legal representative. In the event that the government or the legal entity has multiple legal representatives, the name of its legal representatives shall be filled in the ballot
- Article 8 A ballot shall be null and void if such ballot:
1. Is not dropped into the ballot box;
 2. Is not on a ballot prepared by the board of directors;

3. Is not filled out by voter and is blank;
4. Contains a candidate's name and or number given by the Board of Directors that is inconsistent after verification.
5. Contains any words other than the candidate's name or number given by the Board of Directors;
6. Contains any alteration to the candidate's name or number given by the Board of Directors;
7. Contains words or marks which are illegible or unrecognizable; or
8. Contains a candidate's name that is the same with other shareholder, but fails to contain the candidate's number given by the Board of Directors that is inconsistent after verification.

Article 9 The Company shall count the votes immediately after shareholders finish voting. The vote inspector and vote counter shall monitor the opening of the ballots, and the chairman shall announce the results promptly thereafter, including the list of the candidates winning the election and the number of vote they receive.

The Company shall keep the ballot of directors' election of preceding paragraph at least one year after it is sealed and signed by the vote inspector. However, in the event any shareholder files a lawsuit pursuant to Article 189 of the Company Law, the Company shall keep the ballot of the election until the legal proceedings of the foregoing lawsuit have been concluded.

Article 10 These Regulations and any amendments hereto shall enter into force when approved by a resolution at a Shareholders' Meeting.

Article 11 These regulations were enacted on November 6, 2019
The first amendment was made on December 4, 2020

Appendix 4

Acer E-Enabling Service Business Inc. Shareholdings of All Directors as of March 30, 2026

Title	Name	Number of Shares
Chairman	ACER BEINGWARE HOLDING INC. Legal Representative: Jason Chen	25,697,000
Director	ACER BEINGWARE HOLDING INC. Legal Representative: Meggy Chen	25,697,000
Director	ACER BEINGWARE HOLDING INC. Legal Representative: Maverick Shih	25,697,000
Independent Director	H.T. Chou	0
Independent Director	Michael Wang	0
Independent Director	M.C. Tzeng	0
Independent Director	David Yeh	0
Total		25,697,000 (Note)

Note: (1) The current number of issued shares in the Company as of March 30, 2026: 41,449,000 common shares.

- (2) Given that the independent directors of the Company exceed one-half of the total director seats and an audit committee has been established legally, the provisions on the minimum percentage requirements for the shareholding respectively of all directors and supervisors shall not apply.