

**ACER E-ENABLING SERVICE BUSINESS INC.**  
**MINUTES OF 2026 GENERAL SHAREHOLDERS' MEETING**

*(Translation)*

*The translation is intended for reference only and nothing else. The Chinese text of the Minutes of 2026 General Shareholders' Meeting shall govern any and all matters related to the interpretation of the subject matter stated herein.*

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

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

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>)

Total outstanding shares of ACER E-ENABLING SERVICE BUSINESS INC.: 41,449,000 shares

Total shares represented by shareholders present in person or proxy : 28,051,517 shares

Percentage of shares held by shareholders present in person or proxy : 67.67%

The attendance list of the directors : Five directors were present, including ACER BEINGWARE HOLDING INC. Legal Representative Jason Chen, ACER BEINGWARE HOLDING INC. Legal Representative Maverick Shih, ACER BEINGWARE HOLDING INC. Legal Representative Meggy Chen, independent director H.T Chou, and independent director Michael Wang, constituting a majority of the seven director seats.

Chairman: Jason Chen, the Chairman of the Board of Directors.

Recorder : Kevin Cheng

The aggregate shareholding of the shareholders present in person or proxy constituted a quorum. The Chairman called the meeting to order.

## **1. Report Items**

(1) Business Report for the Year 2025

Explanatory Notes: Please refer to Attachment 1.

(2) Audit Committee's Review Report

Explanatory Notes: Please refer to Attachment 2.

(3) 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:

- (A) 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.
- (B) Cash dividend distribution for 2025 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 the 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.
- (C) 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.
- (D) The record date for ex-dividend is temporarily set on July 3, 2026, and the distribution date 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 Execution of Employees' Profit-Sharing Bonus and Board Directors' Compensation:

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.

(A) The total amount of employees' 2025 profit sharing bonus is NT\$85,000,000.

(B) 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.

**Voting Result :**

Title	Name	Votes Received
Director	ACER Beingware Holding Inc. Representative: Jason Chen	33,458,190
Director	ACER Beingware Holding Inc. Representative: Meggy Chen	26,376,148
Director	ACER Beingware Holding Inc. Representative: Maverick Shih	26,368,428
Independent Director	Michael Wang	26,370,667
Independent Director	M.C. Tzeng	26,362,082
Independent Director	David Yeh	26,358,382
Independent Director	H.T. Chou	26,351,403

**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 and Attachment 4 to 5, which have been approved by the Audit Committee and resolved by the Board of Directors.
3. Please ratify.

**Resolution:**

Shares present at the time of voting: 28,051,517 (including 20,000 votes cast on-site, 28,030,517 votes cast electronically, and 1,000 votes cast via video conferencing)

Voting Results*	% of the total represented share present
Votes in favor : 27,990,289 (votes casted electronically : 27,990,289)	99.78%
Vote against : 5,898 (votes casted electronically : 5,898)	0.02%
Votes invalid or abstained : 55,330 votes cast on-site : 20,000, votes casted electronically : 34,330, votes video conferencing : 1,000 )	0.19%

\*The percentage of each voting result (votes in favor, against and invalid/abstentions) to the total shares represented was round down to two decimal places which may cause the total proportion not equals 100% due to the fraction parts.

RESOLVED, that the above proposal be and hereby was approved as proposed.  
(No questions were raised by any shareholders regarding the item)

## **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 for the Concurrent Positions of Director and Independent Director Candidates nominated by the Board of Directors.
4. Please discuss.

### **Resolution:**

Shares present at the time of voting: 28,051,517 (including 20,000 votes cast on-site, 28,030,517 votes cast electronically, and 1,000 votes cast via video conferencing).

Voting Results*	% of the total represented share present
Votes in favor : 27,482,977 (votes casted electronically : 27,482,977)	97.97%
Vote against : 382,185 (votes casted electronically : 382,185)	1.36%
Votes invalid or abstained : 186,355 (votes cast on-site : 20,000, votes casted electronically : 165,355, votes video conferencing : 1,000 )	0.66%

\*The percentage of each voting result (votes in favor, against and invalid/abstentions) to the total shares represented was round down to two decimal places which may cause the total proportion not equals 100% due to the fraction parts.

RESOLVED, that the above proposal be and hereby was approved as proposed.  
(No questions were raised by any shareholders regarding the item)

**4. Extemporary Motion: None**

(No questions were raised by any shareholders regarding the item)

**5. Meeting Adjourned (9:19 a.m.)**

Note: This document is extracted from the meeting; the details are subject to the audio and video recording.

## 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"> <li>1. Chairman and CEO, Acer Inc.</li> <li>2. Director, FocalTech Systems Co., Ltd.</li> <li>3. Independent Director, Powerchip Semiconductor Manufacturing Corp</li> <li>4. Director, Pecer Bio-Medical Technology Incorporated</li> <li>5. Chairman, Mu-Jin Investment Co., Ltd</li> <li>6. Chairman, Mu-Shi Investment Co., Ltd.</li> <li>7. Director or Manger, Acer Group</li> </ol>	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"> <li>1. Director, Acer Inc.</li> <li>2. Chairman, SATORO TAIWAN INC.</li> <li>3. Chairman, MAVs LAB. Inc.</li> <li>4. Director, Allxon Inc.</li> <li>5. Director, Rongxin Management Consultants Co., Ltd.</li> <li>6. Director or Manger, Acer Group</li> </ol>	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"> <li>1. Corp. CFO, Acer Inc.</li> <li>2. Director, Supervisor or Manger, Acer Group</li> </ol>	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	%
<b>Current assets:</b>					
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	-
<b>Total current assets</b>		<b>4,197,990</b>	<b>67</b>	<b>4,025,441</b>	<b>66</b>
<b>Non-current assets:</b>					
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
<b>Total non-current assets</b>		<b>2,059,674</b>	<b>33</b>	<b>2,071,986</b>	<b>34</b>
<b>Total assets</b>		<b>\$ 6,257,664</b>	<b>100</b>	<b>6,097,427</b>	<b>100</b>

(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	%
<b>Liabilities and equity</b>					
<b>Current liabilities:</b>					
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
<b>Total of current liabilities</b>		<u>3,770,819</u>	<u>60</u>	<u>3,803,323</u>	<u>63</u>
<b>Non-current liabilities:</b>					
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	-
<b>Total non-current liabilities</b>		<u>129,781</u>	<u>2</u>	<u>135,002</u>	<u>2</u>
<b>Total liabilities</b>		<u>3,900,600</u>	<u>62</u>	<u>3,938,325</u>	<u>65</u>
<b>Equity (Note VI (XV)):</b>					
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)
<b>Total equity</b>		<u>2,357,064</u>	<u>38</u>	<u>2,159,102</u>	<u>35</u>
<b>Total liabilities and equity</b>		<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 <b>Operating revenues (Notes VI (XVII), VII and XIV)</b>	\$ 9,661,000	100	8,687,665	100
5000 <b>Operating costs (Notes VI (V), (IX), (XIII), (XVIII), VII, and XII)</b>	(8,458,040)	(88)	(7,565,890)	(87)
<b>Gross profit</b>	<u>1,202,960</u>	<u>12</u>	<u>1,121,775</u>	<u>13</u>
5920 Unrealized gross profit from sales	(492)	-	-	-
<b>Realized gross profit</b>	<u>1,202,468</u>	<u>12</u>	<u>1,121,775</u>	<u>13</u>
<b>Operating expenses (Notes VI (IV), (VII), (VIII), (IX), (XII), (XIII), (XVII), VII and XII)</b>				
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	-
<b>Total operating expenses</b>	<u>(461,827)</u>	<u>(4)</u>	<u>(466,817)</u>	<u>(6)</u>
<b>Operating profit</b>	<u>740,641</u>	<u>8</u>	<u>654,958</u>	<u>7</u>
<b>Non-operating income and expenses (Note VI (VI), (XII) and (XIX) and VII):</b>				
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	-
<b>Total non-operating income and expenses</b>	<u>4,476</u>	<u>-</u>	<u>10,324</u>	<u>-</u>
<b>Net income before tax</b>	<u>745,117</u>	<u>8</u>	<u>665,282</u>	<u>7</u>
7950 <b>Less: Income tax expenses (Note VI (XIV))</b>	<u>(149,983)</u>	<u>(2)</u>	<u>(126,318)</u>	<u>(1)</u>
<b>Net income for the period</b>	<u>595,134</u>	<u>6</u>	<u>538,964</u>	<u>6</u>
<b>Other comprehensive income (Note VI (XIV) and (XV)):</b>				
8310 <b>Items not reclassified into profit or loss</b>				
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)	-
<b>Total of items not reclassified into profit or loss</b>	<u>(3,917)</u>	<u>-</u>	<u>8,193</u>	<u>-</u>
8360 <b>Items that may be reclassified subsequently to profit or loss</b>				
8361 Exchange differences on translation of financial statements of foreign operations	511	-	1,769	-
8399 Income tax related to items that may be reclassified	-	-	-	-
<b>Total items that may be reclassified subsequently to profit or loss</b>	<u>511</u>	<u>-</u>	<u>1,769</u>	<u>-</u>
<b>Other comprehensive income in the current period</b>	<u>(3,406)</u>	<u>-</u>	<u>9,962</u>	<u>-</u>
<b>Total comprehensive income for the period</b>	<u>\$ 591,728</u>	<u>6</u>	<u>548,926</u>	<u>6</u>
<b>Earnings per share (Unit: NTD, Note VI (XVI))</b>				
9750 <b>Basic earnings per share</b>	<u>\$ 14.36</u>		<u>13.00</u>	
9850 <b>Diluted earnings per share</b>	<u>\$ 14.20</u>		<u>12.90</u>	

(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
<b>Balance as of January 1, 2024</b>	\$ 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)
<b>Balance as of December 31, 2024</b>	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)
<b>Balance as of December 31, 2025</b>	\$ 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**

	<b>2025</b>	<b>2024</b>
<b>Cash flow from operating activities:</b>		
<b>Profit before tax for the period</b>	<b>\$ 745,117</b>	<b>665,282</b>
<b>Adjustments:</b>		
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		
<b>Total income and expense</b>	<b>22,721</b>	<b>17,461</b>
<b>Changes in assets and liabilities related to operating activities:</b>		
<b>Net changes in assets related to operating activities:</b>		
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
<b>Total net changes in assets related to operating activities</b>	<b>(222,497)</b>	<b>(458,665)</b>
<b>Net changes in liabilities related to operating activities:</b>		
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)
<b>Total net changes in liabilities related to operating activities</b>	<b>187,507</b>	<b>36,481</b>
<b>Total net changes in assets and liabilities related to operating activities</b>	<b>(34,990)</b>	<b>(422,184)</b>
<b>Total adjustment items</b>	<b>(12,269)</b>	<b>(404,723)</b>
<b>Cash inflow from operations</b>	<b>732,848</b>	<b>260,559</b>
Interest received	7,322	10,665
Interest paid	(4,459)	(7,854)
Income tax paid	(130,649)	(133,302)
<b>Net cash inflow from operating activities</b>	<b>605,062</b>	<b>130,068</b>

**(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
<b>Cash flow from investing activities:</b>		
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
<b>Net cash outflow from investing activities</b>	<b>(11,039)</b>	<b>(1,820,005)</b>
<b>Cash flow from financing activities:</b>		
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)
<b>Net cash outflow from financing activities</b>	<b>(644,282)</b>	<b>(102,794)</b>
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	<b>\$ 916,290</b>	<b>965,983</b>

**(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**

<b>Assets</b>		<b>2025.12.31</b>		<b>2024.12.31</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Current assets:</b>					
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	-
	<b>Total current assets</b>	<b>4,063,203</b>	<b>65</b>	<b>3,938,296</b>	<b>65</b>
<b>Non-current assets:</b>					
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	-
	<b>Total non-current assets</b>	<b>2,172,856</b>	<b>35</b>	<b>2,145,182</b>	<b>35</b>
	<b>Total assets</b>	<b>\$ 6,236,059</b>	<b>100</b>	<b>6,083,478</b>	<b>100</b>

(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>
<b>Liabilities and equity</b>					
<b>Current liabilities:</b>					
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
	<b>Total of current liabilities</b>	<u>3,749,214</u>	<u>60</u>	<u>3,789,374</u>	<u>63</u>
<b>Non-current liabilities:</b>					
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	-
	<b>Total non-current liabilities</b>	<u>129,781</u>	<u>2</u>	<u>135,002</u>	<u>2</u>
	<b>Total liabilities</b>	<u>3,878,995</u>	<u>62</u>	<u>3,924,376</u>	<u>65</u>
<b>Equity (Note VI (XV)):</b>					
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)
	<b>Total equity</b>	<u>2,357,064</u>	<u>38</u>	<u>2,159,102</u>	<u>35</u>
	<b>Total liabilities and equity</b>	<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	<b>Operating revenue (Note VI (XVII) and VII)</b>	\$ 9,496,245	100	8,572,335	100
5000	<b>Operating costs (Notes VI (V), (IX), (XIII), (XVIII), VII, and XII)</b>	(8,322,907)	(88)	(7,476,436)	(87)
	<b>Gross profit</b>	1,173,338	12	1,095,899	13
5920	Unrealized gross profit from sales	(521)	-	(110)	-
	<b>Realized gross profit</b>	1,172,817	12	1,095,789	13
	<b>Operating expenses (Notes VI (IV), (VII), (VIII), (IX), (XII), (XIII), (XVIII), VII and XII)</b>				
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	-
	<b>Total operating expenses</b>	(440,554)	(4)	(451,772)	(6)
	<b>Operating profit</b>	732,263	8	644,017	7
	<b>Non-operating income and expenses (Note VI (VI), (XII) and (XIX) and VII):</b>				
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	-
	<b>Total non-operating income and expenses</b>	11,853	-	20,597	-
	<b>Net income before tax</b>	744,116	8	664,614	7
7950	<b>Less: Income tax expenses (Note VI (XIV))</b>	(148,982)	(2)	(125,650)	(1)
	<b>Net income for the period</b>	595,134	6	538,964	6
	<b>Other comprehensive income (Note VI (XIV) and (XV)):</b>				
8310	<b>Items not reclassified into profit or loss</b>				
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)	-
	<b>Total of items not reclassified into profit or loss</b>	(3,917)	-	8,193	-
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of financial statements of foreign operations	511	-	1,769	-
8399	Income tax related to items that may be reclassified	-	-	-	-
	<b>Total items that may be reclassified subsequently to profit or loss</b>	511	-	1,769	-
	<b>Other comprehensive income in the current period</b>	(3,406)	-	9,962	-
	<b>Total comprehensive income for the period</b>	<u>\$ 591,728</u>	<u>6</u>	<u>548,926</u>	<u>6</u>
	<b>Earnings per share (Unit: NTD, Note 6(16))</b>				
9750	<b>Basic earnings per share</b>	<u>\$ 14.36</u>		<u>13.00</u>	
9850	<b>Diluted earnings per share</b>	<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						
<b>Balance as of January 1, 2024</b>	\$ 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)
<b>Balance as of December 31, 2024</b>	\$ 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)
<b>Balance as of December 31, 2025</b>	\$ 414,490	628,098	230,514	36,433	1,087,368	1,354,315	2,309	(37,505)	(39,839)	2,357,064

**Balance as of January 1, 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

  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
<b>Cash flow from operating activities:</b>		
Profit before tax for the period	\$ 744,116	664,614
<b>Adjustments:</b>		
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)
<b>Net cash inflow from operating activities</b>	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>
<b>Cash flow from investing activities:</b>		
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
<b>Net cash outflow from investing activities</b>	<u>(40,341)</u>	<u>(1,836,259)</u>
<b>Cash flow from financing activities:</b>		
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)
<b>Net cash outflow from financing activities</b>	<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><b>\$ 825,825</b></u>	<u><b>882,884</b></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

<b>Type</b>	<b>Name</b>	<b>concurrently serving as the name of companies</b>	<b>Positions</b>
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