Stock Code: 6811

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries

Consolidated Financial Statements

With Independent Auditor's Review Report
For the Three Months Ended March 31, 2026 and 2025 (As Restated)

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Independent Auditors' Review Report

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

Introduction

We have reviewed the accompanying consolidated balance sheets of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries as of March 31, 2026 and 2025 (as restated), and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the three-month periods ended March 31, 2026 and March 31, 2025 (as restated), and the notes to the consolidated financial statements (including a summary of significant accounting policies). 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 International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the Statement of Auditing Standards No. 2410 "Review of Financial Statements." A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries as of March 31, 2026 and March 31, 2025 (as restated), and their consolidated financial performance and consolidated cash flows for the three-month periods ended March 31, 2026 and March 31, 2025 (as restated), in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Emphasis of Matter

As described in Notes IV(II) and XII(III) to the consolidated financial statements, ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries acquired 100% equity interest in Acer AI Cloud Inc., a subsidiary of Acer Beingware Holding Inc. (a subsidiary of the Group's ultimate controlling parent company, ACER INCORPORATED), on January 15, 2026. With reference to the letters issued by the Accounting Research and Development Foundation (ARDF) Interpretation Letter No. 390 (2011) and ARDF Interpretation Letter No. 301 (2012), and the IFRS Q&A "Accounting Treatment Issues for Business Combinations under Common Control" published on October 26, 2018, the transaction constitutes an organizational restructuring under common control and should be accounted for as if the acquisition had occurred from inception. The consolidated financial statements for the first quarter of 2026 and the restated first quarter of 2025 were prepared accordingly. Our review conclusion is not modified in respect of this matter.

KPMG

Taipei, Taiwan (Republic of China)

May 5, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries

Consolidated Balance Sheet

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NTD thousand

		2026.3.31		2025.12.31 (As Restated)		2025.3.31 (As Restated)	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Note VI(I))	979,402	15	944,155	15	617,899	11
1140	Contract assets - current (Note VI(XVI) and VII)	88,054	1	65,270	1	89,966	1
1170	Notes and accounts receivable, net (Note VI(III) and (XVI))	2,969,660	45	2,689,236	42	2,891,867	48
1180	Accounts receivable - Related parties (Note VI(III), (XVI) and VII)	63,817	1	55,712	2	59,443	1
1206	Other receivables - Other	76	-	87	-	27	-
1210	Other receivables - Related parties (Note VII)	46	-	46	-	46	-
1300	Inventories (Note VI(IV))	514,996	8	524,446	8	328,411	5
1410	Prepayments and other current assets	6,969	-	7,039	-	5,474	-
	Total current assets	**4,623,020**	**70**	**4,285,991**	**68**	**3,993,133**	**66**
	Non-current assets:						
1517	Financial assets measured at fair value through other comprehensive income - non-current (Note VI(II))	29,838	-	28,567	-	26,623	-
1550	Investments accounted for using the equity method (Note VI(V))	16,973	-	13,432	-	9,363	-
1600	Property, plant and equipment (Note VI(VI) and VII)	1,791,514	27	1,797,304	28	1,777,012	29
1755	Right-of-use assets (Note VI(VII))	1,069	-	1,401	-	2,398	-
1780	Intangible assets (Note VI(VIII))	3,110	-	2,435	-	4,176	-
1840	Deferred income tax assets	42,177	1	42,177	1	40,301	1
1920	Refundable deposits	150,856	2	163,967	3	178,352	3
1990	Other non-current assets (Note VI(IX) and IX)	12,620	-	12,058	-	38,056	1
	Total non-current assets	**2,048,157**	**30**	**2,061,341**	**32**	**2,076,281**	**34**
	Total assets	**$ 6,671,177**	**100**	**6,347,332**	**100**	**6,069,414**	**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)

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NTD thousand

		2026.3.31		2025.12.31 (As Restated)		2025.3.31 (As Restated)	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (Note VI(X))	200,000	3	-	-	80,000	1
2130	Contract liabilities (Note VI(XVI) and VII)	1,842,371	28	1,784,012	28	1,655,976	27
2170	Accounts payable	1,110,957	17	1,403,122	22	1,078,983	18
2180	Accounts payable - Related parties (Note VII)	128,828	2	87,627	1	73,197	1
2200	Other payables (Note VI(XVII))	806,522	12	396,782	6	358,529	6
2220	Other payables - Related parties (Note VII)	9,578	-	13,297	-	154,231	3
2230	Current income tax liabilities	140,362	2	85,125	1	108,795	2
2280	Lease liabilities - current (Note VI(XI))	1,087	-	1,348	-	1,333	-
2399	Other current liabilities	174,131	2	60,333	2	75,827	1
	Total current liabilities	**4,413,836**	**66**	**3,831,646**	**60**	**3,586,871**	**59**
	Non-current liabilities:						
2580	Lease liabilities - non-current (Note VI(XI))	-	-	74	-	1,087	-
2640	Net defined benefit liabilities	124,962	2	125,227	2	125,567	2
2645	Guarantee deposits	4,228	-	4,480	-	3,556	-
	Total non-current liabilities	**129,190**	**2**	**129,781**	**2**	**130,210**	**2**
	Total liabilities	**4,543,026**	**68**	**3,961,427**	**62**	**3,717,081**	**61**
	Equity (Note VI(XIV)):						
3110	Common stock	414,490	6	414,490	7	414,490	7
3200	Capital reserve	630,999	10	628,098	10	628,098	10
	Retained earnings:						
3310	Legal reserve	230,514	3	230,514	4	176,618	3
3320	Special reserves	36,433	1	36,433	1	46,395	1
3350	Undistributed earnings	850,956	13	1,087,368	17	1,096,193	18
3400	Other equity	(35,241)	(1)	(39,839)	(1)	(33,329)	-
	Equity attributable to owners of the parent	**2,128,151**	**32**	**2,357,064**	**38**	**2,328,465**	**39**
35XX	Equity attributable to former owner of business combination under common control (Note VII and XII)	-	-	28,841	-	23,868	-
	Total equity	**2,128,151**	**32**	**2,385,905**	**38**	**2,352,333**	**39**
	Total liabilities and equity	**$ 6,671,177**	**100**	**6,347,332**	**100**	**6,069,414**	**100**

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

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries

Consolidated Statement of Comprehensive Income

For the three months ended March 31 2026 and 2025

Unit: NTD thousand

		For the three months ended March 31			
		2026		2025 (As Restated)	
		Amount	%	Amount	%
4000	**Operating revenues (Notes VI(XVI), VII and XIV)**	2,956,867	100	2,579,141	100
5000	**Operating costs (Notes VI(IV), (VIII), (XII), (XVII), VII and XII)**	(2,590,974)	(88)	(2,269,136)	(88)
5920	**Realized gross profit from sales**	492	-	-	-
	Gross profit	366,385	12	310,005	12
	Operating expenses (Notes VI(III), (VI), (VII), (VIII), (XI), (XII), (XVII), VII and XII)				
6100	Selling expenses	(74,441)	(3)	(63,386)	(2)
6200	Administrative expenses	(25,372)	(1)	(24,289)	(1)
6300	Research and development expenses	(18,708)	-	(15,640)	(1)
6450	Reversal of expected credit impairment losses	1,226	-	3,576	-
	Total operating expenses	(117,295)	(4)	(99,739)	(4)
	Operating profit	249,090	8	210,266	8
	Non-operating income and expenses (Note VI(V), (XI), (XVIII) and VII):				
7100	Interest income	326	-	1,029	-
7010	Other income	163	-	185	-
7020	Other gains and losses	5,413	-	403	-
7050	Finance costs	(345)	-	(1,214)	-
7770	Share of profit or loss of associates and joint ventures accounted for using the equity method	337	-	(945)	-
	Total non-operating income and expenses	5,894	-	(542)	-
	Net income before tax	254,984	8	209,724	8
7950	Less: Income tax expenses (Note VI(XIII))	(56,182)	(2)	(42,267)	(2)
	Net income for the period	198,802	6	167,457	6
	Other comprehensive income (Note VI(XIV)):				
8310	Items not reclassified into profit or loss				
8316	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	1,271	-	1,898	-
8349	Income tax related to items not subject to reclassification	-	-	-	-
	Total of items not reclassified into profit or loss	1,271	-	1,898	-
8360	Items that may be reclassified subsequently to profit or loss				

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

8361	Exchange differences on translation of financial statements of foreign operations	3,327	-	1,206	-
8399	Income tax related to items that may be reclassified	-	-	-	-
	Total items that may be reclassified subsequently to profit or loss	3,327	-	1,206	-
	Other comprehensive income for the period	4,598	-	3,104	-
	Total comprehensive income for the period	**$ 203,400**	**6**	**170,561**	**6**
	Net income for the period attributable to:				
8610	Owners of the parent	198,802	6	166,259	6
	Profit attributable to former owner of business combination under common control	-	-	1,198	-
		$ 198,802	**6**	**167,457**	**6**
	Total comprehensive income attributable to:				
8710	Owners of the parent	203,400	6	169,363	6
	Profit attributable to former owner of business combination under common control	-	-	1,198	-
		$ 203,400	**6**	**170,561**	**6**
	Earnings per share (Unit: NTD, Note VI(XV))				
9750	Basic earnings per share				
	Owners of the parent	$ 4.80		4.01	
	Former owner of business combination under common control	-		0.03	
	Basic earnings per share	**$ 4.80**		**4.04**	
9850	Diluted earnings per share				
	Owners of the parent	$ 4.74		3.98	
	Former owner of business combination under common control	-		0.03	
	Diluted earnings per share	**$ 4.74**		**4.01**	

(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 March 31, 2026 and 2025

Unit: NTD thousand

	Equity attributable to owners of the parent company											
			Retained Earnings				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 attributable to former owner of business combination under common control	Total Equity
Balance as of January 1, 2025	414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(7,045)	(31,186)	(36,433)	-	2,159,102
Retrospective adjustment for equity attributable to former owner from organizational restructuring under common control	-	-	-	-	-	-	-	-	-	-	22,670	22,670
Balance as of January 1, 2025 (as restated)	414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(7,045)	(31,186)	(36,433)	22,670	2,181,772
Net income for the period	-	-	-	-	166,259	166,259	-	-	-	-	1,198	167,457
Other comprehensive income for the period	-	-	-	-	-	-	1,206	1,898	-	3,104	-	3,104
Total comprehensive income for the period	-	-	-	-	166,259	166,259	1,206	1,898	-	3,104	1,198	170,561
Balance as of March 31, 2025 (as restated)	**414,490**	**628,098**	**176,618**	**46,395**	**1,096,193**	**1,319,206**	**3,004**	**(5,147)**	**(31,186)**	**(33,329)**	**23,868**	**2,352,333**
Balance as of January 1, 2026	414,490	628,098	230,514	36,433	1,087,368	1,354,315	2,309	(4,643)	(37,505)	(39,839)	-	2,357,064
Retrospective adjustment for equity attributable to former owner from organizational restructuring under common control	-	-	-	-	-	-	-	-	-	-	28,841	28,841
Balance as of January 1, 2026 (as restated)	414,490	628,098	230,514	36,433	1,087,368	1,354,315	2,309	(4,643)	(37,505)	(39,839)	28,841	2,385,905
Net income for the period	-	-	-	-	198,802	198,802	-	-	-	-	-	198,802
Other comprehensive income for the period	-	-	-	-	-	-	3,327	1,271	-	4,598	-	4,598
Total comprehensive income for the period	-	-	-	-	198,802	198,802	3,327	1,271	-	4,598	-	203,400
Appropriation and distribution of earnings:												
Common stock cash dividends	-	-	-	-	(435,214)	(435,214)	-	-	-	-	-	(435,214)
Changes in associates accounted for using equity method	-	2,712	-	-	-	-	-	-	-	-	-	2,712
Organizational restructuring deemed as combination from inception	-	189	-	-	-	-	-	-	-	-	(28,841)	(28,652)
Balance as of March 31, 2026	**414,490**	**630,999**	**230,514**	**36,433**	**850,956**	**1,117,903**	**5,636**	**(3,372)**	**(37,505)**	**(35,241)**	**-**	**2,128,151**

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

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries
Consolidated Statements of Cash Flows
January 1 to March 31, 2026 and 2025

Unit: NTD thousand

	For the three months ended March 31	
	2026	**2025 (As Restated)**
Cash flows from operating activities:		
Profit before tax for the period	$ 254,984	209,724
Adjustments:		
Income and expenses		
Depreciation expense	6,247	5,352
Amortization expense	960	1,275
Reversal of expected credit losses	(1,226)	(3,576)
Interest expense	345	1,214
Interest income	(326)	(1,029)
Share of loss (profit) of associates accounted for using the equity method	(337)	945
Realized sales profit	(492)	-
Net gain from financial liabilities measured at fair value through profit or loss	-	(2,103)
Total income and expense	5,171	2,078
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	(22,784)	(12,214)
Notes and accounts receivable	(279,229)	(368,749)
Accounts receivable - related parties	(8,105)	(10,886)
Other receivables	(2)	-
Other receivables - Related parties	-	(46)
Inventory	9,450	121,979
Prepayments and other current assets	70	307
Total net changes in assets related to operating activities	(300,600)	(269,609)
Net changes in liabilities related to operating activities:		
Notes and accounts payable	(292,165)	(131,069)
Accounts payable - related parties	41,201	(16,956)
Other payables	(25,775)	(11,651)
Other payables - Related parties	(3,719)	100
Contract liabilities	58,359	(130,167)
Other current liabilities	113,798	341
Net defined benefit liability	(265)	(4,345)
Total net changes in liabilities related to operating activities	(108,566)	(293,747)
Total net changes in assets and liabilities related to operating activities	(409,166)	(563,356)
Total adjustment items	(403,995)	(561,278)
Cash outflow from operations	(149,011)	(351,554)
Interest received	339	1,121
Interest paid	(44)	(1,306)
Income tax (paid) refunded	(945)	1,033
Net cash outflow from operating activities	**(149,661)**	**(350,706)**

(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 March 31, 2026 and 2025

Unit: NTD thousand

	Q1 2026	Q1 2025 (As Restated)
Cash flows from investing activities:		
Acquisition of property, plant and equipment	$ (120)	(7,566)
Acquisition of intangible assets	(1,635)	(2,566)
Decrease in refundable deposits	13,111	12,219
Increase in other non-current assets	(562)	(9,804)
Net cash inflow (outflow) from investing activities	10,794	(7,717)
Cash flows from financing activities:		
Increase in short-term borrowings	200,000	-
Decrease in short-term borrowings	-	(170,000)
Lease principal repayment	(335)	(330)
Decrease in guarantee deposits	(252)	(112)
Increase in other payables - related parties	-	150,000
Cash flows related to former owner of business combination under common control	(28,652)	-
Net cash inflow (outflow) from financing activities	170,761	(20,442)
Effect of exchange rate changes on cash and cash equivalents	3,353	1,204
Increase (decrease) in cash and cash equivalents in the current period	35,247	(377,661)
Cash and cash equivalents at beginning of period	944,155	995,560
Cash and cash equivalents at end of period	**$ 979,402**	**617,899**

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

I. Company history

ACER E-ENABLING SERVICE BUSINESS INC. (hereinafter referred to as the "Company") was established on February 22, 2012 with the approval of the Ministry of Economic Affairs. The registered address is 18F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City. The Group positions itself as "the cloud company that best comprehends on-premise requirements, an accelerator of generative AI for enterprises." Having assisted more than 2,000 corporate clients, the Company has an extensive track record of working closely with organizations in the high-tech, government, finance, and manufacturing sectors. The Group provides a range of services that adhere to global benchmarks and meet enterprise-level requirements. These services include the construction of information system infrastructure, customized software development, project planning, application value-added services, and the provision of system maintenance and backup solutions. Generative AI, Copilot applications, cloud applications and managed services, and data governance and optimization are among the AI-driven products and services that the Group integrates. These initiatives accelerate the adoption of digital and cloud technologies by enterprise users, thereby enhancing enterprise customers' operational resilience in the midst of uncertainty. The Company is ultimately controlled by ACER INCORPORATED.

II. Date and procedure for approving the financial statements

The consolidated financial statements were approved by the Board of Directors for release on May 5, 2026.

III. Application of new and revised standards and interpretations

(I) The impact of the International Financial Reporting Standards ("IFRS") endorsed by the Financial Supervisory Commission (hereinafter referred to as the "FSC") which have already been adopted.

The Group began to apply the following newly amended IFRSs on January 1, 2026, and there was no significant impact on the consolidated financial statements.

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17 "Insurance Contracts"
- Amendments to IFRS 9 and IFRS 7 "Classification and Measurement of Financial Instruments"
- Annual improvement of IFRS
- Amendments to IFRS 9 and IFRS 7, "Contracts Referencing Nature-dependent Electricity"

(II) The impacts of IFRS endorsed by the FSC but not yet effective

The standards and interpretations that have been issued and revised by the International Accounting Standards Board (IASB) but have not yet been endorsed by the FSC and may be relevant to the Group are as follows:

Application of new and revised standards and interpretations	Description of main amendment	Effective date announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	The new standard introduces three categories of income and expenses, two subtotals of income statement, and one single note about the management performance measurement (MPM). These three amendments and enhancements provide a guide for how to disaggregate information in financial statements, and lay a foundation to provide users with better and more consistent information, and will affect all companies. • The more structured income statement: pursuant to the current standard, a company uses different formats to present its operating results, so that investors cannot easily compare the financial performance of different companies. The new standard uses a more structured income statement, and introduces the subtotal "operating profits" newly defined, while specifying all income and expenses are classified into three new categories based on the Company's main business activities. • Management Performance Measurement (MPMs): The new standard introduces the definition of management performance measurement, and requires companies to provide the information on each measurement indicator in a single note to the financial statements, explaining why the indicator provides useful information, how to calculate, and how to reconcile between the MPMs and the amount recognized by the IFRS accounting standards. • More disaggregated information: the new standard includes the guidance to enhance the information grouping in the financial statements. This includes whether information should be included in the main financial statements or further disaggregated in the notes.	January 1, 2027. Note: On September 25, 2025, the FSC issued a press release announcing that Taiwan will align with IFRS 18 starting from the 2028 fiscal year. If a company has a need for early adoption, it may elect to adopt IFRS 18 early upon obtaining the FSC's approval.

The Group is currently evaluating the impact of the above standards and interpretations on its financial position and operating performance and will disclose relevant impacts when completing the evaluation.

The Group expects the other following new and amended standards that have not yet been approved by the FSC to have no significant impact on the consolidated financial statements.

- Amendments to IFRS 10 and IAS 28 regarding "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" and Amendments to IFRS 19
- Amendments to IAS 21, "Translation to a Hyperinflationary Presentation Currency"

IV. Summary of material accounting policies

(I) Statement of compliance

The accompanying consolidated financial statements have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" (the "Regulations") and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC. The consolidated financial statements do not include all the information required in a complete set of annual financial statements prepared in accordance with the IFRSs, IASs, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (collectively referred to as "Taiwan-IFRSs").

Except as described below, the significant accounting policies adopted in the consolidated financial statements are consistent with those applied in the 2025 annual consolidated financial statements. For related information, please refer to Note IV of the 2025 annual consolidated financial statements.

(II) Basis of preparation

Organizational restructuring under common control

On January 15, 2026, the Company acquired 100% equity interest in Acer AI Cloud Inc., a subsidiary of Acer Beingware Holding Inc. (a subsidiary of the Group's ultimate parent company, ACER INCORPORATED). With reference to the letters issued by Accounting Research and Development Foundation (ARDF) Interpretation Letter No. 390 (2011) and ARDF Interpretation Letter No. 301 (2012), and the IFRS Q&A "Accounting

Treatment Issues for Business Combinations under Common Control" published on October 26, 2018, the transaction constitutes an organizational restructuring under common control and should be recorded at the carrying amount held by the transferor. The subsidiary is accounted for as if it had been acquired from inception, and the prior period comparative consolidated financial statements have been retrospectively restated. The equity attributable to the former owner prior to the acquisition under common control is presented as "Equity attributable to former owner of business combination under common control" under equity in the consolidated financial statements. The profit or loss attributable to the former owner under common control is presented as "Profit attributable to former owner of business combination under common control" in the consolidated statement of comprehensive income.

(III) Basis of consolidation

The principles of preparation of consolidated financial statements are consistent with those applied in the 2025 annual consolidated financial statements. For related information, please refer to Note IV(II) of the 2025 annual consolidated financial statements.

1. Subsidiaries included in the consolidated financial statements

Investment Company	Name of subsidiary	Nature of business	Percentage of equity held			Description
			2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)	
The Company	Acer e-Enabling Service Business (Shang-Hai) Ltd (EBSH)	An AI application service provider offering integrated cloud and digital application solutions.	100.00%	100.00%	100.00%	
The Company	ACER E-ENABLING SERVICE BUSINESS VIETNAM COMPANY LIMITED (EBVN)	An AI application service provider offering integrated cloud and digital application solutions.	100.00%	100.00%	100.00%	
The Company	Acer AI Cloud Inc.	An AI application service provider offering integrated cloud and digital application solutions.	100.00%	100.00%	100.00%	Note

Note: On January 15, 2026, the Company acquired 100% equity interest in Acer AI Cloud Inc. from Acer Beingware Holding Inc. (a subsidiary of the Group's ultimate parent company, ACER INCORPORATED) and obtained control. The transaction constitutes an organizational restructuring under common control and should be recorded at the carrying amount held by the transferor. The subsidiary is accounted for as if it had been acquired from inception, and the prior period comparative consolidated financial statements have been retrospectively restated.

2. Subsidiaries not included in the consolidated financial statements: None.

(IV) Employee benefits

The pension costs for the defined benefit plan during the interim period are calculated based on the pension cost rate determined actuarially at the end of the preceding fiscal year, calculated on a year-to-date basis, and adjusted for any significant market fluctuations after the reporting date, as well as significant curtailments, settlements, or other significant one-time events.

(V) Income tax

The Group measures and discloses income tax expenses for the interim period in accordance with paragraph B12 of IAS 34 "Interim Financial Reporting".

Income tax expense is measured by multiplying the pre-tax net income for the interim reporting period by management's best estimate of the expected effective annual tax rate, and is fully recognized as current income tax expense.

Income tax expense recognized directly in equity or other comprehensive income is measured at the applicable tax rate expected at the time of realization or settlement, based on the temporary differences between the carrying amounts of the related assets and liabilities for financial reporting purposes and their tax bases.

V. Critical accounting judgment, estimates, and assumptions uncertainty

When preparing the consolidated financial statements in accordance with the Regulations and IAS 34 "Interim Financial Reporting" endorsed by the FSC, the management is required to make judgments and estimates for the

future (including climate-related risks and opportunities). These judgments, estimates, and assumptions may affect the application of accounting policies adopted and amounts of assets, liabilities, income, and expense reported. Actual results may differ from these estimates.

The significant judgments made by management in applying the Group's accounting policies and the key sources of estimation uncertainty are consistent with those described in Note V of the 2025 annual consolidated financial statements.

VI. Description of significant accounting items

Except as described below, the description of significant accounting items in the consolidated financial statements does not differ significantly from the 2025 annual consolidated financial statements. For related information, please refer to Note VI of the 2025 annual consolidated financial statements.

(I) Cash and cash equivalents

		2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Cash	$	24	24	-
Demand deposits and checking deposits		960,080	890,723	587,181
Time deposits with original maturity date of less than three months		19,298	53,408	30,718
	$	**979,402**	**944,155**	**617,899**

(II) Financial assets measured at fair value through other comprehensive income - non-current

		2026.3.31	2025.12.31	2025.3.31
Equity instruments measured at fair value through other comprehensive income:				
Listed (OTC) company stocks	$	26,773	26,174	25,441
Unlisted (OTC) company stock		3,065	2,393	1,182
	$	**29,838**	**28,567**	**26,623**

The above equity instrument investments held by the Group are not held for trading purposes and have been designated as financial assets at fair value through other comprehensive income.

(III) Notes and accounts receivable - measured at amortized cost

		2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Notes receivable	$	15,045	4,232	25,098
Accounts receivable		2,960,341	2,691,925	2,870,156
Less: Loss allowance		(5,726)	(6,921)	(3,387)
		2,969,660	2,689,236	2,891,867
Accounts receivable - related parties		63,817	55,712	59,443
	$	**3,033,477**	**2,744,948**	**2,951,310**

The Group applies the simplified approach to estimate expected credit losses for all notes and accounts receivable, i.e., using lifetime expected credit losses for measurement, and has incorporated forward-looking information. The expected credit loss of the Group's notes and accounts receivable is analyzed as follows:

	2026.3.31		
	Book value of notes and accounts receivable	Weighted average ECL	ECL during the duration of loss allowance
Current	$ 2,692,179	0.03%	942
Past due 1 to 30 days	245,378	0.81%	1,976
Past due 31 to 60 days	32,671	2.47%	806
Past due 61 to 90 days	2,389	4.48%	107
Past due 91 to 180 days	1,520	42.89%	652
Past due for more than 181 days	1,249	99.52%	1,243
	$ 2,975,386		**5,726**

	2025.12.31 (Restated)		
	Book value of notes and accounts receivable	Weighted average ECL	ECL during the duration of loss allowance
Current	$ 2,574,769	0.03%	866
Past due 1 to 30 days	86,759	0.91%	791
Past due 31 to 60 days	10,539	2.96%	312
Past due 61 to 90 days	10,597	9.29%	984
Past due 91 to 180 days	12,005	21.06%	2,528
Past due for more than 181 days	1,488	96.77%	1,440
	$ 2,696,157		**6,921**

	2025.3.31 (Restated)		
	Book value of notes and accounts receivable	Weighted average ECL	ECL during the duration of loss allowance
Current	$ 2,788,426	0.04%	1,052
Past due 1 to 30 days	89,299	0.54%	486
Past due 31 to 60 days	14,399	1.72%	247
Past due 61 to 90 days	362	3.31%	12
Past due 91 to 180 days	1,567	24.82%	389
Past due for more than 181 days	1,201	100.00%	1,201
	$ 2,895,254		**3,387**

The Group's trade receivables from related parties as of March 31, 2026, December 31, 2025 and March 31, 2025 had no expected credit loss and are analyzed as follows:

	2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Current	$ 62,643	54,923	58,039
Past due 1 to 30 days	1,035	789	1,284
Past due 31 to 60 days	5	-	120
Past due 61 to 90 days	134	-	-
	$ 63,817	**55,712**	**59,443**

Movements of the allowance for notes and accounts receivable were as follows:

	2026.3.31	2025.3.31 (Restated)
Opening balance	$ 6,921	6,963
Reversal of impairment losses recognized	(1,226)	(3,576)
Foreign exchange gains or losses	31	-
Closing balance	**$ 5,726**	**3,387**

(IV) Inventories

	2026.3.31	2025.12.31	2025.3.31
Merchandise inventory	**$ 514,996**	**524,446**	**328,411**

The inventory related expenses recognized in the current period recognized in the cost of goods sold are as follows:

	2026.3.31	2025.3.31 (Restated)
Cost of inventories sold	$ 2,501,318	2,202,132
Loss (gain) on inventory valuation	473	(1,824)
	$ 2,501,791	**2,200,308**

The inventory valuation losses were due to the write-down of ending inventories to net realizable value. The gain on reversal of inventory valuation losses was due to the fact that the inventories for which an allowance for valuation losses had been provided at the beginning of the period was sold, resulting in a decrease in the amount of allowance for valuation losses recognized.

(V) Investments accounted for using the equity method

	2026.3.31	2025.12.31	2025.3.31
Book value of equity in affiliated companies atthe ending	**$ 16,973**	**13,432**	**9,363**

The Group acquired a 20% equity interest in Datasitter Information Service Inc. for NTD 10,125 thousand on October 20, 2022, and further participated in its cash capital increase in 2025 for NTD 4,080 thousand. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group held 19.16%, 19.16% and 20% of the equity interest, respectively, and has significant influence over the investee through its representation on the board of directors. The summarized financial information below represents the amounts included in the Company's financial statements.

	For the three months ended March 31,	
	2026	2025
Share attributable to the Company:		
Current profit or loss	$ 337	(945)
Other comprehensive income	-	-
Total comprehensive income/loss	**$ 337**	**(945)**

(VI) Property, plant and equipment

The details of changes in the cost and accumulated depreciation of the Group's property, plant and equipment are as follows:

	Land	Buildings and improvements	Transportation equipment	Office equipment	Other equipment	Total
Cost:						
Balance as of January 1, 2026 (restated)	$ 1,031,866	785,590	658	16,892	14,378	1,849,384
Additions	-	-	-	120	-	120
Effect of other reclassifications and exchange rate changes	-	-	-	9	-	9
Balance on March 31, 2026	$ 1,031,866	785,590	658	17,021	14,378	1,849,513
Balance as of January 1, 2025 (restated)	$ 1,031,866	747,963	658	15,422	9,135	1,805,044
Additions	-	262	-	1,539	5,765	7,566
Effect of other reclassifications and exchange rate changes	-	-	-	3	-	3
Balance on March 31, 2025 (restated)	$ 1,031,866	748,225	658	16,964	14,900	1,812,613

Accumulated Depreciation:						
Balance as of January 1, 2026 (restated)	$ -	30,384	658	13,370	7,668	52,080
Current depreciation	-	4,719	-	786	410	5,915
Effect of other reclassifications and exchange rate changes	-	-	-	4	-	4
Balance as of March 31, 2026	$ -	35,103	658	14,160	8,078	57,999
Balance as of January 1, 2025 (restated)	$ -	12,693	658	10,503	6,726	30,580
Current depreciation	-	4,048	-	740	232	5,020
Effect of other reclassifications and exchange rate changes	-	-	-	1	-	1
Balance on March 31, 2025 (restated)	$ -	16,741	658	11,244	6,958	35,601
Balance on March 31, 2026	$ 1,031,866	750,487	-	2,861	6,300	1,791,514
Balance on January 1, 2026 (restated)	$ 1,031,866	755,206	-	3,522	6,710	1,797,304
Balance on March 31, 2025 (restated)	$ 1,031,866	731,484	-	5,720	7,942	1,777,012

(VII) Right-of-use assets

The details of changes in the cost and accumulated depreciation of the Group's leased buildings and improvements are as follows:

	Buildings and improvements
Cost of right-of-use assets:	
Balance as of January 1, 2026 (i.e. balance at March 31, 2026)	**$ 3,987**
Balance as of January 1, 2025 (i.e. balance at March 31, 2025)	**$ 3,987**
Accumulated depreciation of right-of-use assets:	
Balance as of January 1, 2026	$ 2,586
Depreciation	332
Balance as of March 31, 2026	**$ 2,918**
Balance as of January 1, 2025	$ 1,257
Depreciation	332
Balance as of March 31, 2025	**$ 1,589**
Carrying amounts:	
March 31, 2026	**$ 1,069**
January 1, 2026	**$ 1,401**
March 31, 2025	**$ 2,398**

(VIII) Intangible assets

Changes in the cost and accumulated amortization of the Group's intangible assets are as follows:

	Computer software	**Others**	**Total**
Cost:			
Balance as of January 1, 2026 (restated)	$ 24,316	13	24,329
Additions	1,635	-	1,635
Balance as of March 31, 2026	**$ 25,951**	**13**	**25,964**
Balance as of January 1, 2025 (restated)	$ 30,394	13	30,407
Additions	2,566	-	2,566
Balance as of March 31, 2025 (restated)	**$ 32,960**	**13**	**32,973**
Accumulated amortization:			
Balance as of January 1, 2026 (restated)	$ 21,881	13	21,894
Amortization	960	-	960
Balance as of March 31, 2026	**$ 22,841**	**13**	**22,854**
Balance as of January 1, 2025 (restated)	$ 27,509	13	27,522
Amortization	1,275	-	1,275
Balance as of March 31, 2025 (restated)	**$ 28,784**	**13**	**28,797**
Carrying amounts:			

March 31, 2026	**$ 3,110**	**-**	**3,110**
January 1, 2026 (restated)	**$ 2,435**	**-**	**2,435**
March 31, 2025 (restated)	**$ 4,176**	**-**	**4,176**

The amortization expense of intangible assets is presented in the following items in the statement of comprehensive income:

	For the three months ended March 31,	
	2026	**2025**
Operating cost	$ 37	-
Operating expenses	923	1,275
	$ 960	**1,275**

(IX) Other non-current assets

	2026.3.31	**2025.12.31**	**2025.3.31**
Prepayment for interior decoration equipment	$ -	-	27,682
Prepayment for buildings and land	12,620	12,058	10,372
Others	-	-	2
	$ 12,620	**12,058**	**38,056**

(X) Short-term borrowings

	2026.3.31	**2025.12.31**	**2025.3.31**
Unsecured bank borrowings	**$ 200,000**	**-**	**80,000**
Unused facilities	**$ 2,000,000**	**2,200,000**	**1,620,000**
Interest rate interval	**1.82%~1.84%**	**-**	**1.87%**

(XI) Lease liabilities

1. The carrying amount of the Group's lease liabilities were as follows:

	2026.3.31	**2025.12.31**	**2025.3.31**
Current	**$ 1,087**	**1,348**	**1,333**
Non-current	**$ -**	**74**	**1,087**

Please refer to Note VI(XX) Financial Risk Management for maturity analysis.

2. The amounts recognized in profit and loss are as follows:

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Interest on lease liabilities	**$ 5**	**10**
Expenses relating to leases of low-value assets	**$ 39**	**86**
Expenses relating to short-term leases	**$ 147**	**441**

3. The amounts recognized in the statement of cash flows are as follows:

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Total cash outflow for leases	**$ 526**	**867**

4. Important lease terms:

The Group leases buildings and structures for a period of 1 to 5 years. In addition, the Group leased some of the offices with a lease term of less than one year, and the leases were short-term leases; in addition, some of the offices and miscellaneous equipment rented were in line with low-value leases; therefore, these leases were exempted from recognition of its related right-of-use assets and lease liabilities.

(XII) Employee benefits

1. Defined benefit plan

As there were no significant market fluctuations, significant curtailments, settlements, or other significant one-time events after the end of the preceding fiscal year, the Group adopted the pension cost rate determined actuarially as of December 31, 2025 and 2024 to measure and disclose the pension cost for the interim period.

The pension expenses under the Group's defined benefit plan are as follows:

	For the three months ended March 31,	
	2026	**2025**
Operating cost	$ 194	273
Operating expenses	462	477
	$ **656**	**750**

2. Defined contribution plan

The pension expenses under the Group's defined contribution plan are as follows:

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Operating cost	$ 1,380	1,443
Operating expenses	3,038	2,629
	$ **4,418**	**4,072**

(XIII) Income tax

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Current income tax expense	**$ 56,182**	**42,267**

1. The Group had no income tax expense recognized in equity or other comprehensive income for the three-month periods ended March 31, 2026 and 2025.

2. Status of income tax assessments

The income tax returns of the Company's profit-seeking business have been audited and approved by the tax authorities up to 2023.

(XIV) Capital and other equity

1. Common stock capital

The Company's authorized capital amounted to NTD 600,000 thousand at NTD 10 par value per share as of March 31, 2026, December 31, 2025 and March 31, 2025. The Company had 41,449 thousand shares issued, all of which were common shares.

The adjustment table for the outstanding common shares of the Company is as follows (expressed in thousand shares):

	For the three months ended March 31,	
	2026	**2025**
Beginning balance (i.e. end balance)	**41,449**	**41,449**

2. Capital reserve

		2026.3.31	2025.12.31	2025.3.31
Issued stock premium	$	621,914	621,725	621,725
Employee share warrants		6,373	6,373	6,373
Changes in associates accounted for using equity method		2,712	-	-
	$	**630,999**	**628,098**	**628,098**

Pursuant to the Company Act, capital reserves shall be first used to offset losses before issuing new shares or distributing cash in proportion to the original shareholding ratio from realized capital reserves. The realized capital reserve mentioned in the preceding paragraph includes share premium in excess of par value and amounts received from donations. According to the Regulations Governing the Offering and Issuance of Securities by Issuers, the total amount of capital reserve for capitalization each year shall not exceed 10% of the Company's paid-in capital.

3. Retained earnings and dividend policy

(1) Earnings distribution

Pursuant to the Company's Articles of Incorporation, if there is a profit for the year, tax shall be paid first, prior losses shall be covered, and then 10% shall be appropriated as a legal reserve. However, when the legal reserve amounts to the total paid-in capital, this limitation shall not apply. After the appropriation or reversal of the special reserve in accordance with the laws or regulations or the requirements of the competent authority, the remaining retained earnings together with the undistributed earnings of the prior years shall be prepared by the Board of Directors as an earnings distribution proposal and may be submitted to the shareholders' meeting for approval.

(2) Legal reserve

Pursuant to the Company Act, when the Company has no losses, the Company may, upon resolution of the shareholders' meeting, distribute new shares or cash out of the legal reserve, provided that such reserve exceeds 25% of the paid-in capital.

(3) Special reserves

According to the regulations of the FSC, when the Company distributes the earnings available for distribution, for the net amount debited to other shareholders' equity in the current year, the net profit after tax of the current period plus the item other than the net profit of the current period is included in the undistributed earnings of the current period and the prior undistributed earnings are appropriated as special reserve. If the deduction in shareholders' equity is accumulated in the prior periods, the same amount of special reserve shall be appropriated from the prior undistributed earnings and shall not be distributed. If the amount debited to other shareholders' equity is reversed afterwards, the reversed amount may be distributed as earnings.

(4) Dividend policy

The Company's dividend policy is based on the current and future development plans, the investment environment, capital needs, domestic and international competition, and the interests of shareholders. Each year, no less than 10% of the distributable earnings shall be appropriated. Shareholders' bonus may be distributed in the form of shares or cash. In order to achieve a balanced and stable dividend policy, cash dividends shall not be less than 10% of the total dividends, unless the Board of Directors resolves not to distribute dividends and such resolution is approved by the shareholders' meeting.

When the Company has no earnings, it shall not distribute dividends and bonuses. However, based on the Company's financial, business, and operational considerations, all or part of the legal reserve and capital reserve may be distributed according to laws or regulations or as required by the competent authorities.

According to the amended Articles of Incorporation of the Company approved on June 4, 2025, where the Company distributes dividends and bonuses, or all or part of capital reserve or legal reserve, in cash, such distribution is authorized to be resolved by the Board of Directors with the attendance of at least two-thirds of the directors and the approval of a majority of the directors present, and shall be reported to the shareholders' meeting.

The Company's Board of Directors resolved on March 10, 2026 and the shareholders' meeting held on June 4, 2025 respectively resolved the amount of dividends to be distributed from the earnings for 2025 and 2024 as follows:

	2025		2024	
	Dividends per share (NTD)	Amount	Dividends per share (NTD)	Amount
Dividends distributed to common stock shareholders:				
Cash	$ 10.50	435,214	9.50	393,766

For information on earnings distribution, please refer to the Market Observation Post System.

4. Other equity (net amount after tax)

	Unrealized profit/loss from FVOCI financial assets	Exchange differences on translation of foreign operations	Remeasurement of defined benefit plan	Total
Balance as of January 1, 2026	$ (4,643)	2,309	(37,505)	(39,839)
Changes in fair value of FVOCI financial assets	1,271	-	-	1,271
Exchange differences on translation of foreign operations	-	3,327	-	3,327
Balance as of March 31, 2026	**$ (3,372)**	**5,636**	**(37,505)**	**(35,241)**

	Unrealized profit/loss from FVOCI financial assets	Exchange differences on translation of foreign operations	Remeasurement of defined benefit plan	Total
Balance as of January 1, 2025	$ (7,045)	1,798	(31,186)	(36,433)
Changes in fair value of FVOCI financial assets	1,898	-	-	1,898
Exchange differences on translation of foreign operations	-	1,206	-	1,206
Balance as of March 31, 2025	**$ (5,147)**	**3,004**	**(31,186)**	**(33,329)**

(XV) Earnings per share

1. Basic earnings per share

	For the three months ended March 31,	
	2026	2025 (Restated)
Net profit attributable to the Company's common stock shareholders	$ 198,802	166,259
Profit attributable to former owner of business combination under common control	-	1,198
Net income for the period	**$ 198,802**	**167,457**
Weighted average number of outstanding common stock (shares in thousands)	**41,449**	**41,449**
Basic EPS - owners of the parent (NTD)	$ 4.80	4.01
Basic EPS - former owner under common control (NTD)	-	0.03
Basic earnings per share (NTD)	**$ 4.80**	**4.04**

2. Diluted earnings per share

	For the three months ended March 31,	
	2026	2025 (Restated)
Net profit attributable to the Company's common stock equity holders	$ 198,802	166,259
Profit attributable to former owner of business combination under common control	-	1,198
Net income for the period	$ **198,802**	**167,457**
Weighted average number of common shares outstanding (basic) (thousand shares)	41,449	41,449
Effect of employees' remuneration	475	339

Weighted average number of common shares outstanding (diluted) (thousand shares)		**41,924**	**41,788**
Diluted EPS - owners of the parent (NTD)	$	4.74	3.98
Diluted EPS - former owner under common control (NTD)		-	0.03
Diluted earnings per share (NTD)	**$**	**4.74**	**4.01**

(XVI) Revenue from customer contracts

1. Breakdown of revenue

		For the three months ended March 31,	
		2026	**2025 (Restated)**
Main product/service lines:			
Cloud services and a large number of software services	$	2,002,028	1,729,005
Application development and other software services		512,328	473,685
Value-added products		442,511	376,451
	$	**2,956,867**	**2,579,141**

2. Contract balance

		2026.3.31	**2025.12.31 (Restated)**	**2025.3.31 (Restated)**
Notes and accounts receivable (including related party)	$	3,039,203	2,751,869	2,954,697
Less: Loss allowance		(5,726)	(6,921)	(3,387)
	$	**3,033,477**	**2,744,948**	**2,951,310**
Contract assets	**$**	**88,054**	**65,270**	**89,966**
Contract liabilities	**$**	**1,842,371**	**1,784,012**	**1,655,976**

Please refer to Note VI(III) for the disclosure of notes and accounts receivable and the impairment thereof.

Changes in contract assets and contract liabilities are mainly due to the difference between the time when the Group transfers goods or services to customers to meet performance obligations and when the customer makes payment.

(XVII) Remuneration to employees and directors

According to the Company's Articles of Incorporation as amended on June 4, 2025, if the Company has profit for the year, after retaining an amount to offset accumulated losses, no less than 2% of the remaining balance shall be appropriated as employees' remuneration, of which no less than 1% shall be appropriated for entry-level employees, and no more than 0.8% may be appropriated as directors' remuneration. The employees' remuneration in the preceding paragraph may be paid in cash or shares, and the recipients may include the employees of the controlling or subordinate companies who meet certain criteria. Under the Articles of Incorporation prior to amendment, if the Company has annual profit, after setting aside a portion to offset accumulated losses, no less than 2% of the remaining amount shall be appropriated as employees' remuneration, and no more than 0.8% may be appropriated as directors' remuneration. The employees' remuneration in the preceding paragraph may be paid in cash or shares, and the recipients may include the employees of the controlling or subordinate companies who meet certain criteria.

The Company's employees' remuneration for Q1 2026 and Q1 2025 are estimated at NTD 25,200 thousand and NTD 25,332 thousand, respectively; the estimated amount of directors' remuneration is both NTD 0 thousand, and are calculated based on the amount of pre-tax profit before deducting employees' and directors' remuneration, multiplied by the respective appropriation percentages proposed by the Company, and are reported as operating expenses for each period. If there is a discrepancy between the actual amount distributed and the estimated amount in the following year, it shall be treated as a change in accounting estimates and recognized as profit or loss in the following year.

The Company's 2025 and 2024 employees' remuneration amounts are estimated at NTD 85,000 thousand and NTD 81,000 thousand, respectively; the estimated amount of directors' remuneration is NTD 980 thousand and NTD 880 thousand, respectively. There is no discrepancy between the estimated amount of the aforementioned

remuneration and the amount resolved by the Company's board of directors, and all were paid in cash. Relevant information is available on the Market Observation Post System.

(XVIII) Non-operating income and expenses

1. Interest revenue

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Interest on bank deposits	$ 325	1,029
Other interest income	1	-
	$ 326	**1,029**

2. Other income

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Rent income (Note VII)	**$ 163**	**185**

3. Other gains and losses

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Net foreign exchange gains (losses)	$ 4,202	(2,019)
Net gain (loss) from financial liabilities measured at FVTPL	-	2,103
Government grant income	1,155	-
Others	56	319
	$ 5,413	**403**

4. Financial costs

	For the three months ended March 31,	
	2026	**2025 (Restated)**
Interest on bank borrowings	$ 340	1,174
Interest on lease liabilities	5	10
Other financial expenses (Note VII)	-	30
	$ 345	**1,214**

(XIX) Fair value of financial instruments

1. Types of financial instruments

(1) Financial assets

	2026.3.31	**2025.12.31 (Restated)**	**2025.3.31 (Restated)**
Financial assets measured at FVOCI	$ 29,838	28,567	26,623
Financial assets measured at amortized cost:			
Cash and cash equivalents	979,402	944,155	617,899
Notes and accounts receivable (including related party)	3,033,477	2,744,948	2,951,310
Other receivables (including related parties)	122	133	73
Refundable deposits	150,856	163,967	178,352
	$ 4,193,695	**3,881,770**	**3,774,257**

(2) Financial liabilities

		2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Financial liabilities measured at amortized cost:				
Short-term borrowings	$	200,000	-	80,000
Accounts payable (including related parties)		1,239,785	1,490,749	1,152,180
Other payables (including related parties)		816,100	410,079	512,760
Lease liabilities (including current and non-current)		1,087	1,422	2,420
Guarantee deposits		4,228	4,480	3,556
	$	**2,261,200**	**1,906,730**	**1,750,916**

2. Fair value information

(1) Financial instruments not measured at fair value

The management of the Group believes that the carrying amount of the financial assets and financial liabilities measured at amortized cost in the financial report approximates their fair value.

(2) Financial instruments measured at fair value

The following financial instruments are measured at fair value on a recurring basis. The table below analyzes the financial instruments measured at fair value subsequent to initial recognition, grouped into Levels 1 to 3 based on the degree to which the fair value is observable. The different levels have been defined as follows:

A. Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

B. Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

C. Level 3: inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

	2026.3.31			
	Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value through profit or loss:				
Listed (OTC) company stocks	$ 26,773	-	-	26,773
Unlisted (OTC) company stock	-	-	3,065	3,065
	$ 26,773	**-**	**3,065**	**29,838**

	2025.12.31			
	Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value through profit or loss:				
Listed (OTC) company stocks	$ 26,174	-	-	26,174
Unlisted (OTC) company stock	-	-	2,393	2,393
	$ 26,174	**-**	**2,393**	**28,567**

	2025.3.31			
	Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value through profit or loss:				
Listed (OTC) company stocks	$ 25,441	-	-	25,441
Unlisted (OTC) company stock	-	-	1,182	1,182
	$ 25,441	**-**	**1,182**	**26,623**

There were no transfers among fair value hierarchies for the three months ended March 31, 2026 and 2025.

(3) Movement in financial assets included in Level 3 fair value hierarchy:

	Financial assets measured at fair value through profit or loss	
	For the three months ended March 31,	
	2026	2025
Opening balance	$ 2,393	1,182
Total profit or loss:		
Recognized in other comprehensive income	672	-
Closing balance	**$ 3,065**	**1,182**

The total profit or loss referred to above is reported in "Unrealized gain or loss on financial assets measured at fair value through other comprehensive income". The assets still held as of March 31, 2026 and 2025 are as follows:

	For the three months ended March 31,	
	2026	2025
Total profit or loss		
Recognized in OCI (reported under "Unrealized gain or loss on FVOCI financial assets")	**$ 672**	**-**

(4) Valuation techniques and inputs applied to financial instruments measured at fair value

A. For financial assets with standard terms and conditions that are traded in active markets, the fair value is determined by reference to market quotes, such as stocks of TWSE/TPEX listed companies.

B. The fair value of the stocks of Level 3 unlisted companies is estimated by the market method, and the determination is based on recent fund-raising activities, the evaluation of companies of the same type, market conditions and other economic indicators. In addition, the significant unobservable input is mainly the liquidity discount. However, as the possible change of the liquidity discount will not result in significant potential financial impact, it is not intended to disclose its quantitative information.

(XX) Financial risk management

The Group is exposed to credit risk, liquidity risk and market risk (including exchange rate risk, interest rate risk, and other price risk) due to its business activities. The Group's risk exposure information, the Group's policies and procedures for measuring and managing these risks, and the quantitative disclosure are disclosed in this note.

1. Credit risk

(1) Amount of maximum credit risk exposure

Credit risk is the risk of financial loss to the Group if a customer or counterparty of a financial instrument fails to meet its contractual obligations, and arises principally from the Group's cash and cash equivalents, receivables from customers, other receivables and refundable deposits. The maximum exposure to credit risk is equal to the carrying amount of the Group's financial assets and contract assets.

(2) Concentration of credit risk

The Group's cash is deposited in different financial institutions, and the credit risk exposed to each financial institution is controlled. As of March 31, 2026, December 31, 2025 and March 31, 2025, 25%, 33% and 36%, respectively, of the outstanding accounts receivable balances were concentrated in five major customers. The Group has established a credit policy, and analyzes the credit status of each customer individually to determine the credit limit according to the policy. It also regularly evaluates customers' financial status and uses insurance to reduce credit risks.

(3) Credit risk from receivables

For credit risk exposure information on notes receivable and accounts receivable, please refer to Note VI(III). Other financial assets measured at amortized cost include other receivables and refundable deposits. The above are all financial assets with low credit risk. Therefore, the allowance loss for the period is measured by the 12-month expected credit loss amount (for the description of how the Group determines low credit risk, please refer to Note

IV(VII) of the 2025 annual consolidated financial statements). The other receivables and refundable deposits as of March 31, 2026, December 31, 2025 and March 31, 2025 were assessed to have no expected credit losses.

2. Liquidity risk

Liquidity risk is the risk that the Group may not be able to deliver cash or other financial assets to settle financial liabilities and fail to fulfill related obligations. The Group regularly monitors current and expected mid-term and long-term funding requirements, and manages liquidity risk by maintaining sufficient cash and cash equivalents and bank financing facilities. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group had unused borrowing facilities amounting to NTD 2,000,000 thousand, NTD 2,200,000 thousand and NTD 1,620,000 thousand, respectively.

The following table explains the period analysis for the Group's financial liabilities with agreed repayment periods, which are based on the earliest date on which the Group may be required to repay and it is compiled based on the undiscounted cash flows.

	Contract cash flow	Within 1 year	1-2 years	2-5 years
March 31, 2026				
Non-derivative financial liabilities:				
Short-term borrowings	$ 200,311	200,311	-	-
Accounts payable (including related parties)	1,239,785	1,239,785	-	-
Other payables (including related parties)	816,100	816,100	-	-
Lease liabilities	1,094	1,094	-	-
Guarantee deposits	4,228	2,958	349	921
	$ 2,261,518	**2,260,248**	**349**	**921**

	Contract cash flow	Within 1 year	1-2 years	2-5 years
December 31, 2025 (Restated)				
Non-derivative financial liabilities:				
Accounts payable (including related parties)	$ 1,490,749	1,490,749	-	-
Other payables (including related parties)	410,079	410,079	-	-
Lease liabilities	1,434	1,360	74	-
Guarantee deposits	4,480	2,670	1,000	810
	$ 1,906,742	**1,904,858**	**1,074**	**810**

	Contract cash flow	Within 1 year	1-2 years	2-5 years
March 31, 2025 (Restated)				
Non-derivative financial liabilities:				
Short-term borrowings	$ 80,119	80,119	-	-
Accounts payable (including related parties)	1,152,180	1,152,180	-	-
Other payables (including related parties)	512,760	512,760	-	-
Lease liabilities	2,454	1,360	1,094	-
Guarantee deposits	3,556	2,085	558	913
	$ 1,751,069	**1,748,504**	**1,652**	**913**

The Group does not expect the maturity analysis of cash flows will be significantly early or the actual amount will be significantly different.

3. Market risk

Market risk refers to the risk that changes in market prices, such as exchange rates, interest rates and equity instrument price changes, will affect the Group's income or the value of financial instruments. The objective of market risk management is to control market risk exposure within the tolerable range and to optimize investment returns.

(1) Exchange rate risk

The Group is exposed to the exchange rate risk arising from the sales and purchase transactions denominated in non-functional currency.

A. Exchange rate risk exposure

The carrying amounts of the Group's monetary assets and liabilities that are not denominated in the functional currency on the reporting date are as follows:

	2026.3.31			2025.12.31(Restated)			2025.3.31(Restated)		
	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD
Financial assets									
Monetary items									
USD	$ 5,429	32.051	174,005	6,477	31.416	203,481	2,197	33.182	72,901
Financial liabilities									
Monetary items									
USD	193	32.051	6,186	1,254	31.416	39,396	409	33.182	13,571

B. Sensitivity analysis

The Group's exchange rate risk mainly comes from the cash, cash equivalents and accounts receivable (payable) (including related parties) which are denominated in foreign currencies, with the resulting foreign currency exchange gains and losses. For the three months ended March 31, 2026 and 2025, when the NTD depreciated/appreciated 1% against USD, and all other factors remained constant, the pre-tax net profit would have increased/decreased by NTD 1,678 thousand and NTD 593 thousand, respectively. The analysis of the two periods is based on the same basis.

(2) Interest rate risk

The bank borrowings of the Group are based on floating interest rates. The countermeasures of the Group to the risk of interest rate changes are mainly to regularly evaluate the interest rate of borrowings provided by bank and by currencies, and maintain good relationships with financial institutions to obtain lower financing costs. Meanwhile, the Group strengthens the management of working capital, to reduce the dependence on bank borrowings, and diversify the risk of interest rate changes. In addition, the Group's borrowings from related parties bear interest at fixed interest rates.

The sensitivity analysis is determined based on the exposure to interest rates on bank borrowings calculated at floating interest rates at the reporting date. The analysis assumes that the outstanding borrowings at the reporting date remain outstanding throughout the entire year. The change in interest rates used by the Group in reporting to key management personnel is an increase or decrease of 1% in annual interest rates, which also represents management's assessment of the reasonably possible range of changes in interest rates.

If the annual interest rate had increased/decreased by 1%, with all other variables held constant, the Group's profit before tax for the three months ended March 31, 2026 and 2025 would have decreased/increased by NTD 500 thousand and NTD 200 thousand, respectively.

(3) Other price risk

The Group is exposed to equity price risk arising from investments in equity securities of listed companies. The Group manages the investments based on fair value and actively monitors the investment performance. The equity securities of unlisted companies held by the Group are strategic investments, and the Group does not actively trade such investments. The sensitivity analysis of the price risk of equity instruments is based on the fair value changes on the reporting date. If the equity instrument price increased/decreased by 5%, other comprehensive income would increase/decrease by NTD 1,492 thousand and NTD 1,331 thousand for the three months ended March 31, 2026 and 2025, respectively.

(XXI) Capital management

The Group's capital management objectives, policies and procedures are consistent with those disclosed in the

2025 annual consolidated financial statements. For related information, please refer to Note VI(XXII) of the 2025 annual consolidated financial statements.

(XXII) Investment and financing activities of non-cash transactions

1. Please refer to Note VI(VII) for the right-of-use assets acquired by lease the three months ended March 31, 2026 and 2025.

2. The adjustment of liabilities from financing activities is as follows:

	2026.1.1	Cash flow	Non-cash changes: Increase/ decrease in lease liabilities	2026.3.31
Short-term borrowings	$ -	200,000	-	200,000
Lease liabilities	1,422	(335)	-	1,087
Guarantee deposits	4,480	(252)	-	4,228
Total liabilities from financing activities	**$ 5,902**	**199,413**	**-**	**205,315**

	2026.1.1	Cash flow	Non-cash changes: Increase/ decrease in lease liabilities	2026.3.31
Short-term borrowings	$ 250,000	(170,000)	-	80,000
Lease liabilities	2,750	(330)	-	2,420
Guarantee deposits	3,668	(112)	-	3,556
Other payables - related parties	-	150,000		150,000
Total liabilities from financing activities	**$ 256,418**	**(20,442)**	**-**	**235,976**

VII. Related party transactions

(I) Parent company and ultimate controller

The parent company of the Company is Acer Beingware Holding Inc. which held 61.99%, 61.99% and 63.46% of the outstanding common shares of the Company as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively. In addition, ACER INCORPORATED is the ultimate controller of the Group. ACER has prepared consolidated financial statements for public use.

(II) Names of related parties and their relationships

The related parties who have transactions with the Group during the period of the consolidated financial statements are as follows:

Name of related party	Relationship with the Company
Acer Incorporated (AI)	The ultimate controller of the group to which the Company belongs
Acer Beingware Holding Inc. (ABH)	Parent company of the Company
Datasitter Information Service Inc.	Associates
Acer (Chongqing) Ltd. (ACCQ)	Other related party (a subsidiary of AI)
Acer Computer (Shanghai) Co., Ltd. (ACCN)	Other related party (a subsidiary of AI)
Acerpure Inc. (API)	Other related party (a subsidiary of AI)
Acer Medical Inc. (AMED)	Other related party (a subsidiary of AI)
Acer Gadget Inc. (AGT)	Other related party (a subsidiary of AI)
Aopen Inc. (AOPEN)	Other related party (a subsidiary of AI)
Acer Cyber Security Inc. (ACSI)	Other related party (a subsidiary of AI)
Weblink International Inc. (WLII)	Other related party (a subsidiary of AI)
Acer Being Communication Inc. (ABC)	Other related party (a subsidiary of AI)
Acer ITS Inc. (ITS)	Other related party (a subsidiary of AI)
Acer e-Enabling Data Center Inc. (EDC)	Other related party (a subsidiary of AI)

Acer Third Wave Software (Beijing) Co. Ltd	Other related party (a subsidiary of AI)
Highpoint Service Network Corporation (HSNC)	Other related party (a subsidiary of AI)
Acer Gaming Inc. (AGM)	Other related party (a subsidiary of AI)
Acer Healthcare Inc. (AHC)	Other related party (a subsidiary of AI)
Bluechip Infotech Incorporated	Other related party (a subsidiary of AI)
Acer Synergy Manpower Corp. (ASM)	Other related party (a subsidiary of AI)
Acer Fashion Inc. (AFS)	Other related party (a subsidiary of AI)
Acer Mobile Power System Inc. (MPS)	Other related party (a subsidiary of AI)
WINCOMM CORPORATION (WCC)	Other related party (a subsidiary of AI)
Aspire Service & Development Inc. (ASDI)	Other related party (a subsidiary of AI)
Altos Computing Inc. (ALT)	Other related party (a subsidiary of AI)
Portwell, Inc. (PWTW)	Other related party (a subsidiary of AI) (Note 1)
Solming Green Energy Corp. (SGE)	Other related party (related to AI)
Shine Passion Engineering Co., Ltd (SPE)	Other related party (related to AI) (Note 2)
Chao-Chi Property Management Consulting Co., Ltd.	Other related party (related to AI) (Note 3)
Apacer Technology Inc.	Other related party (related to AI)

Note 1: Originally an affiliate of AI, it became a subsidiary of AI on July 7, 2025.

Note 2: Originally a subsidiary of AI, it became an affiliate of AI on July 24, 2025.

Note 3: It became a subsidiary of AI on February 19, 2025, and then became an affiliate of AI on December 17, 2025.

(III) Significant transactions with related parties:

1. Operating revenue

	For the three months ended March 31,	
	2026	**2025(Restated)**
The ultimate controller	$ 72,289	100,110
Associates	304	163
Other related party	14,020	15,502
	$ 86,613	**115,775**

The Group's selling prices and transaction conditions to the above-mentioned related parties are not significantly different from ordinary transactions, except that there is no ordinary transaction price for comparison due to the different specifications of some products.

2. Purchases

	For the three months ended March 31,	
	2026	**2025(Restated)**
The ultimate controller	$ 1,374	1,067
Associates	10,758	9,588
Other related party	194,047	99,777
	$ 206,179	**110,432**

Except that the specifications of some products are different and there is no general transaction price to compare the purchase prices of the Group to the related parties, the rest are subject to the general purchase conditions, and there is no significant difference from the general manufacturers.

3. Operating costs and expenses

The Group's operating costs and expenses incurred as a result of the related parties providing management services, project manpower support, and system maintenance services are as follows:

		For the three months ended March 31,	
Items accounted for	**Category of related party**	**2026**	**2025 (Restated)**
Operating cost	The ultimate controller	$ 1	27
Operating cost	Other related party	331	947
Operating expenses	The ultimate controller	1,789	2,092
Operating expenses	Other related party	456	580
		$ 2,577	**3,646**

4. Borrowings from related parties

The Group borrowed NTD 150,000 thousand from the ultimate controlling party, ACER, in Q1 2025, bearing interest at a fixed rate of 1.85%. Interest expense for the period from January 1 to March 31, 2025 was NTD 30 thousand. As of March 31, 2025, the outstanding balance of NTD 150,000 thousand is recorded under other payables.

5. Leases

The Group leases offices and other assets from ACER. These leases are short-term leases or low-value lease assets, and the Group chooses to waive the recognition requirements and does not recognize its related right-of-use assets and lease liabilities. The rent expense for the three months ended March 31, 2026 and 2025 was NTD 17 thousand and NTD 354 thousand, respectively. As of March 31, 2026, the relevant payables of NTD 3 thousand are listed under other payables. As of March 31, 2025, the relevant payments are fully made.

The Group leased office space to other related parties, and rental income for the three months ended March 31, 2026 and 2025 were both NTD 132 thousand. As of March 31, 2026 and 2025, the relevant receivables of NTD 46 thousand each are listed under other receivables.

6. Receivable from related parties

Items accounted for	Category of related party	2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Accounts receivable - Related parties	The ultimate controller	$ 52,157	49,554	48,407
Accounts receivable - Related parties	Associates	-	7	21
Accounts receivable - Related parties	Other related party	11,660	6,151	11,015
Other receivables - Related parties	Other related party	46	46	46
Contract assets	Other related party	166	505	89
		$ 64,029	**56,263**	**59,578**

7. Payables to related parties

Items accounted for	Category of related party	2026.3.31	2025.12.31 (Restated)	2025.3.31 (Restated)
Accounts payable - related parties	The ultimate controller	$ 990	2,194	1,157
Accounts payable - related parties	Associates	5,803	19,883	252
Accounts payable - related parties	Other related party	122,035	65,550	71,788
Other payables - related parties	The ultimate controller	2,259	5,938	3,975
Other payables - related parties (pension liabilities)	The ultimate controller	7,088	7,088	-
Other payables - related parties (financing)	The ultimate controller	-	-	150,000
Other payables - related parties	Other related party	231	271	256
		$ 138,406	**100,924**	**227,428**

8. Transferred pension liabilities payable to employees

Because employees of the Group were transferred to ACER, the ultimate controlling party, in 2025, and the net defined benefit liability was transferred accordingly, the related payable was recorded under "Other payables - related parties" as shown in the table above, as of March 31, 2026 and December 31, 2025.

9. Contract liabilities

Items accounted for	Category of related party	2026.3.31	2025.12.31	2025.3.31
Contract liabilities	The ultimate controller	$ 21,237	21,896	25,257
Contract liabilities	Other related party	5,633	5,521	6,530
		$ 26,870	**27,417**	**31,787**

10. Property transactions

The Group purchased office equipment from other related parties during the three months ended March 31, 2026 for NTD 120 thousand. As of March 31, 2026, the related payables had been fully settled.

11. Organizational restructuring

As described in Note IV(II) to the consolidated financial statements, on January 15, 2026, the Company acquired 100% equity interest in Acer AI Cloud Inc., a subsidiary of Acer Beingware Holding Inc. (a subsidiary of the Group's ultimate parent company, ACER INCORPORATED). The transaction constitutes an organizational restructuring under common control. For further details, please refer to Note XII(III). The acquisition consideration was NTD 28,652 thousand. As of March 31, 2026, the related payables had been fully settled.

(IV) Remuneration to key management personnel

	For the three months ended March 31,	
	2026	2025
Short-term employee benefits	$ 8,596	8,341
Post-employment benefits	131	131
	$ 8,727	**8,472**

VIII. Pledged assets: None.

IX. Significant contingent liabilities and unrecognized contractual commitments

In response to the operating needs of the Group, the Group signed a purchase agreement with Lien Jade Construction Co., Ltd. on March 27, 2024, to purchase an office building in Taichung area, with a total amount of NTD 33,920 thousand. As of March 31, 2026, NTD 12,620 thousand has been paid and recorded under other non-current assets, and the delivery date is expected to be in 2031.

X. Significant loss from disaster: None.

XI. Significant subsequent events: None.

XII. Others

(I) Employee benefits, depreciation and amortization expenses by function are summarized as follows:

	For the three months ended March 31,			For the three months ended March 31, (Restated)		
By function By nature	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefit expense						
Salaries	40,271	86,716	126,987	41,289	77,534	118,823
Insurance	2,791	6,020	8,811	2,978	5,466	8,444
Pension	1,574	3,500	5,074	1,716	3,106	4,822
Remuneration to directors	-	635	635	-	635	635
Others	1,423	4,704	6,127	1,503	3,242	4,745
Depreciation expense	-	6,247	6,247	-	5,352	5,352
Amortization expense	37	923	960	-	1,275	1,275

(II) The Group's operations are not affected by seasonal or cyclical factors.

(III) Organizational restructuring

On January 15, 2026, the Company acquired 100% equity interest in Acer AI Cloud Inc., a subsidiary of Acer Beingware Holding Inc. (a subsidiary of the Group's ultimate parent company, ACER INCORPORATED). With reference to the IFRS Q&A published by the Accounting Research and Development Foundation (ARDF) and ARDF Interpretation Letter No. 301 (2012), the transaction constitutes an organizational restructuring under common control, which should be accounted for as if the acquisition had occurred from inception, and the prior period comparative consolidated financial statements have been retrospectively restated. The impact on the restated consolidated balance sheets as of December 31, 2025 and March 31, 2025, and the restated consolidated statement of comprehensive income for Q1 2025 is as follows:

Consolidated Balance Sheet as of December 31, 2025

	As previously reported	Impact of restatement	As restated
Current assets	$ 4,197,990	88,001	4,285,991
Non-current assets	2,059,674	1,667	2,061,341
Total assets	**$ 6,257,664**	**89,668**	**6,347,332**
Current liabilities	$ 3,770,819	60,827	3,831,646
Non-current liabilities	129,781	-	129,781
Total liabilities	**3,900,600**	**60,827**	**3,961,427**
Common stock	414,490	-	414,490
Capital reserve	628,098	-	628,098
Legal reserve	230,514	-	230,514
Special reserves	36,433	-	36,433
Undistributed earnings	1,087,368	-	1,087,368
Other equity	(39,839)	-	(39,839)
Equity attributable to owners of the parent	2,357,064		2,357,064
Equity attributable to former owner of business combination under common control	-	28,841	28,841
Total equity	**2,357,064**	**28,841**	**2,385,905**
Total liabilities and equity	**$ 6,257,664**	**89,668**	**6,347,332**

Consolidated Balance Sheet as of March 31, 2025

	As previously reported	Impact of restatement	As restated
Current assets	$ 3,918,836	74,297	3,993,133
Non-current assets	2,074,631	1,650	2,076,281
Total assets	**$ 5,993,467**	**75,947**	**6,069,414**
Current liabilities	$ 3,534,792	52,079	3,586,871
Non-current liabilities	130,210	-	130,210
Total liabilities	**3,665,002**	**52,079**	**3,717,081**
Common stock	414,490	-	414,490
Capital reserve	628,098	-	628,098
Legal reserve	176,618	-	176,618
Special reserves	46,395	-	46,395
Undistributed earnings	1,096,193	-	1,096,193
Other equity	(33,329)	-	(33,329)
Equity attributable to owners of the parent	2,328,465	-	2,328,465
Equity attributable to former owner of business combination under common control	-	23,868	23,868
Total equity	**2,328,465**	**23,868**	**2,352,333**
Total liabilities and equity	**$ 5,993,467**	**75,947**	**6,069,414**

Consolidated Statement of Comprehensive Income for 2025

	For the three months ended March 31		
	As previously reported	Impact of restatement	As restated
Operating revenues	$ 2,525,277	53,864	2,579,141
Operating costs	(2,219,319)	(49,817)	(2,269,136)
Gross profit	305,958	4,047	310,005
Operating expenses	(97,635)	(2,104)	(99,739)
Operating profit	208,323	1,943	210,266
Non-operating income and expenses	(96)	(446)	(542)
Net income before tax	208,227	1,497	209,724
Less: Income tax expenses	41,968	299	42,267
Net income for the period	166,259	1,198	167,457
Other comprehensive income (net of tax)	3,104	-	3,104
Total comprehensive income for the period	**$ 169,363**	**1,198**	**170,561**
Net income for the period attributable to:			
Owners of the parent	$ 166,259	-	166,259
Former owner under common control	-	1,198	1,198
Net income for the period	**$ 166,259**	**1,198**	**167,457**
Total comprehensive income attributable to:			
Owners of the parent	$ 169,363	-	169,363
Former owner under common control	-	1,198	1,198
Total comprehensive income	**$ 169,363**	**1,198**	**170,561**
Basic earnings per share (NTD) (Note)	**$ 4.01**	**0.03**	**4.04**
Diluted earnings per share (NTD) (Note)	**$ 3.98**	**0.03**	**4.01**

Note: Restated earnings per share includes net income attributable to the former owner of business combination under common control.

XIII. Additional disclosures

(I) Information on significant transactions

In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the material transactions to be disclosed by the Group during the three months ended March 31, 2026 are as follows:

1. Loaning of funds to others: None.
2. Endorsements/guarantees for others: None.

3. Marketable securities held at the end of the period (excluding investments in subsidiaries, associates, and joint ventures):

Unit: NTD Thousand/Thousand shares

Company	Types and names of securities	Relationship with the securities issuer	Account	Ending balance				Note
				Shares	Carrying amount	Shareholding ratio	Fair value	
The Company	Taishin Financial Holding Co., Ltd. Class H Preferred Shares (formerly Shin Kong Financial Holding Preferred Shares B)	-	Financial assets measured at FVOCI - non-current	666	26,773	0.30%	26,773	Note 1

Note 1: Taishin Financial Holding Co., Ltd. (stock code: 2887) issued Class H registered special shares 2 (stock code: 2887H) due to its merger with Shin Kong Financial Holding Co., Ltd. (stock code: 2888). The issuance was undertaken in exchange for Shin Kong Financial Holding's Class B special shares, and the related rights and obligations have been effective since September 1, 2020.

4. Total purchases from and sales to related parties which exceed NTD 100 million or 20% of the paid-in capital:

Unit: NTD thousand

Company Name	Related Party	Relationship	Transaction status				Transactions with Terms Different from Others		Notes/Accounts Receivable (Payable)		Note
			Purchases (sales)	Amount	Percentage of Total Purchases (Sales)	Payment Terms	Unit price	Payment Terms	Balance	Percentage of total AP/AR	
The Company	WLII	Other related party	Purchases	174,157	6.98%	EM 60	(Note 1)	(Note 2)	(104,692)	(8.44)%	-

(Note 1): The Company's purchase price and transaction conditions from the related party are not significantly different from those of the general manufacturers, except that there is no general transaction price comparison due to the different specifications of some products.

(Note 2): No significant difference from general transactions.

5. Receivables from related parties reaching NTD 100 million or more than 20% of the paid-in capital: None.

6. Business relationships and significant transactions between the parent company and its subsidiaries: The transaction amounts between the parent company and its subsidiaries did not reach 1% of consolidated total revenue or total assets for sales and accounts receivable; the corresponding purchases and accounts payable are not repeated.

(II) Information on the reinvestment business:

Unit: Thousand shares/NTD thousand

Investment Company	Name of Investee	Location	Main business	Initial investment amount		Holdings at end of period			Profit or loss of the investee for the period	Investment gains and losses recognized in the current period	Note
				End of current period	End of last year	Shares	Ratio	Carrying amount			
The Company	Datasitter Information Service Inc.	Taiwan	Wholesale of computer software packages	14,205	14,205	1,366	19.16%	16,973	1,759	337	
The Company	ACER E-ENABLING SERVICE BUSINESS VIETNAM COMPANY LIMITED	Vietnam	An AI application service provider offering integrated cloud and digital application solutions	45,710	45,710	-	100.00%	50,085	27	27	
The Company	Acer AI Cloud Inc.	Taiwan	An AI application service provider offering integrated cloud and digital application solutions	28,652	-	2,900	100.00%	32,343	3,502	3,502	

(III) Information on investments in Mainland China:

1. The name and main business items of the invested company in Mainland China:

Unit: USD thousand/NTD thousand

Name of investee in Mainland China	Main business	Total Amount of Paid-in Capital	Investment method	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Losses) of Investee	% of Ownership of Direct or Indirect Investment	Investment gains and losses recognized in the current period (Note 1)	Carrying value of investment at the end of the period	Repatriated investment income up to the current period
					outflow	Collected						
Acer Information Technology (Shanghai) Co., Ltd.	An AI application service provider offering integrated cloud and digital application solutions.	48,076 (USD 1,500)	(Note 2)	48,076 (USD 1,500)	-	-	48,076 (USD 1,500)	5,038 (USD 107)	100.00%	5,038 (USD 107)	71,797 (USD 2,240)	-

Note 1: Already eliminated when the consolidated financial statements were prepared.

Note 2: Direct investment in Mainland China companies.

Note 3: Based on the exchange rate USD:NTD = 1:32.051 on March 31, 2026.

Note 4: No information on number of shares as it is a limited company.

Note 5: The investment income or loss was recognized based on the investee company's financial statements reviewed by independent auditors of the Taiwan parent company.

2. Limits on investment in Mainland China:

Unit: USD thousand/NTD thousand

Accumulated Investment in Mainland China as of the end of period	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment Authorized by Investment Commission, MOEA
48,076 (USD 1,500)	96,153 (USD 3,000)	1,276,891

Note: Based on the exchange rate USD:NTD = 1:32.051 on March 31, 2026.

3. Significant transactions with investee companies in Mainland China:

Please refer to the description of "Information on Significant Transactions" for the significant transactions between the Group and the investee companies in Mainland China for the three months ended March 31, 2026, directly or indirectly.

XIV. Segment information

(I) General information

The reportable segment of the Group is the IT software and application development segment. The IT software and application development department is mainly engaged in the sales of IT software and information consulting services. The Group also has other business departments that do not meet the quantitative threshold, mainly engaged in cloud ticketing, e-books and online payment trading platforms.

The operating segments of the Group and the adjustment information are as follows:

	For the three months ended March 31, 2026			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 2,934,905**	**21,962**	**-**	**2,956,867**

	For the three months ended March 31, (Restated) 2025			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 2,550,606**	**28,535**	**-**	**2,579,141**

The Group does not allocate costs, expenses and non-recurring gains and losses to the IT software and application development department and other business segments, because the Group takes into account the long-term comprehensive development strategy, and the profit and loss of its operating segments is mainly measured by sales revenue and as a basis for evaluating performance, the reported amounts are consistent with the information used by the operating decision makers.