Stock Code: 6811

ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries

Consolidated Financial Statements

With Independent Auditor's Review Report
For the Six Months Ended June 30, 2026 and 2025 (As Restated)

Company Address: 18F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City.
Telephone: (02) 2784-1000

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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 June 30, 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 six months periods ended June 30, 2026 and June 30, 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 June 30, 2026 and June 30, 2025 (as restated), and their consolidated financial performance and consolidated cash flows for the six months ended June 30, 2026 and June 30, 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 second quarter of 2026 and the restated second quarter of 2025 were prepared accordingly. Our review conclusion is not modified in respect of this matter.

KPMG

Taipei, Taiwan (Republic of China)

August 4, 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

June 30, 2026, December 31, 2025 and June 30, 2025

Unit: NTD thousand

		2026.6.30		2025.12.31 (As Restated)		2025.6.30 (As Restated)	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Note VI(I))	$ 1,263,471	18	944,155	15	1,217,531	19
1140	Contract assets - current (Note VI(XV) and VII)	108,272	1	65,270	1	112,745	2
1170	Notes and accounts receivable, net (Note VI(III) and (XV)	3,184,846	44	2,689,236	42	2,624,479	41
1180	Accounts receivable - Related parties (Note VI(III), (XVI) and VII)	41,142	1	55,712	2	47,159	1
1206	Other receivables - Other	71	-	87	-	36	-
1210	Other receivables - Related parties (Note VII)	46	-	46	-	46	-
1220	Current Income Tax Assets	16	-	-	-	16	-
1300	Inventories (Note VI(IV))	568,689	8	524,446	8	353,364	5
1410	Prepayments and other current assets	8,018	-	7,039	-	6,027	-
	Total current assets	**5,174,571**	**72**	**4,285,991**	**68**	**4,361,403**	68
	Non-current assets:						
1517	Financial assets measured at fair value through other comprehensive income - non-current (Note VI(II))	30,659	-	28,567	-	27,310	-
1550	Investments accounted for using the equity method (Note VI(V))	16,713	-	13,432	-	9,751	-
1600	Property, plant and equipment (Note VI(VI) and VII)	1,786,753	25	1,797,304	28	1,803,146	28
1755	Right-of-use assets (Note VI(VII))	737	-	1,401	-	2,066	-
1780	Intangible assets (Note VI(VIII))	2,758	-	2,435	-	3,602	-
1840	Deferred income tax assets	42,177	1	42,177	1	40,301	1
1920	Refundable deposits	157,146	2	163,967	3	161,417	3
1990	Other non-current assets (Note VI(IX) and IX)	13,734	-	12,058	-	13,085	-
	Total non-current assets	2,050,677	28	2,061,341	32	2,060,678	32
	Total assets	**$ 7,225,248**	**100**	**6,347,332**	**100**	**6,422,081**	**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)

June 30, 2026, December 31, 2025 and June 30, 2025

Unit: NTD thousand

			2026.6.30		2025.12.31 (As Restated)		2025.6.30 (As Restated)	
	Liabilities and equity		**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:							
2130	Contract liabilities (Note VI(XV) and VII)	$	1,805,520	25	1,784,012	28	1,678,859	26
2170	Accounts payable		1,737,583	24	1,403,122	22	1,490,604	23
2180	Accounts payable - Related parties (Note VII)		110,976	2	87,627	1	69,828	1
2216	Dividend payable		435,214	6	-	-	393,766	6
2200	Other payables (Note VI(XVI))		402,250	6	396,782	6	379,898	6
2220	Other payables - Related parties (Note VII)		11,138	-	13,297	-	3,476	-
2230	Current income tax liabilities		103,515	1	85,125	1	84,621	1
2280	Lease liabilities - current (Note VI(XI))		750	-	1,348	-	1,338	-
2399	Other current liabilities		165,170	2	60,333	2	87,843	2
	Total current liabilities		**4,772,116**	**66**	**3,831,646**	**60**	**4,190,233**	**65**
	Non-current liabilities:							
2580	Lease liabilities - non-current (Note VI(XI))		-	-	74	-	750	-
2640	Net defined benefit liabilities		125,616	2	125,227	2	122,919	2
2645	Guarantee deposits		3,881	-	4,480	-	4,424	-
	Total non-current liabilities		**129,497**	**2**	**129,781**	**2**	**128,093**	**2**
	Total liabilities		**4,901,613**	**68**	**3,961,427**	**62**	**4,318,326**	**67**
	Equity (Note VI(XIV)):							
3110	Common stock		414,490	6	414,490	7	414,490	6
3200	Capital reserve		630,999	9	628,098	10	628,098	10
	Retained earnings:							
3310	Legal reserve		290,027	4	230,514	4	230,514	4
3320	Special reserves		39,838	-	36,433	1	36,433	1
3350	Undistributed earnings		982,482	14	1,087,368	17	811,659	13
3400	Other equity		(34,201)	(1)	(39,839)	(1)	(43,329)	(1)
	Equity attributable to owners of the parent		**2,323,635**	32	**2,357,064**	**38**	**2,077,905**	**33**
35XX	Equity attributable to former owner of business combination under common control (Note VII and XII)		-	-	28,841	-	25,850	-
	Total equity		**2,323,635**	**32**	**2,385,905**	**38**	**2,103,755**	**33**
	Total liabilities and equity	**$**	**7,225,248**	**100**	**6,347,332**	**100**	**6,422,081**	**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 six months ended June 30, 2026 and 2025

Unit: NTD thousand

		For the three months ended June 30				For the six months ended June 30			
		2026		2025 (As Restated)		2026		2025 (As Restated)	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenues (Notes VI(XV), VII and XIV)**	$ 2,966,930	100	2,627,426	100	5,923,797	100	5,206,567	100
5000	**Operating costs (Notes VI(IV), (VIII), (XI), (XVII), VII and XII)**	(2,597,941)	(88)	(2,298,921)	(87)	(5,188,915)	(88)	(4,568,057)	(88)
5920	**Realized gross profit from sales**	-	-	-	-	492	-	-	-
	Gross profit	368,989	12	328,505	13	735,374	12	638,510	12
	Operating expenses (Notes VI(III), (VI), (VII), (VIII), (X), (XI), (XVI), VII and XII)								
6100	Selling expenses	(82,177)	(3)	(79,883)	(3)	(156,618)	(3)	(143,269)	(3)
6200	Administrative expenses	(24,323)	(1)	(21,193)	(1)	(49,695)	(1)	(45,482)	(1)
6300	Research and development expenses	(19,553)	(1)	(16,864)	(1)	(38,261)	-	(32,504)	-
6450	Reversal of expected credit impairment losses	(3,295)	-	(4,118)	-	(2,069)	-	(542)	-
	Total operating expenses	(129,348)	(5)	(122,058)	(5)	(246,643)	(4)	(221,797)	(4)
	Operating profit	239,641	7	206,447	8	488,731	8	416,713	8
	Non-operating income and expenses (Note VI(V), (X), (XVII) and VII):								
7100	Interest income	3,341	-	3,454	-	3,667	-	4,483	-
7010	Other income	124	-	163	-	287	-	348	-
7020	Other gains and losses	724	-	(12,980)	(1)	6,137	-	(12,577)	-
7050	Finance costs	(158)	-	(388)	-	(503)	-	(1,602)	-
7770	Share of profit or loss of associates and joint ventures accounted for using the equity method	(260)	-	388	-	77	-	(557)	-
	Total non-operating income and expenses	3,771	-	(9,363)	(1)	9,665	-	(9,905)	-
	Net income before tax	243,412	7	197,084	7	498,396	8	406,808	8
7950	Less: Income tax expenses (Note VI(XII))	(48,968)	(1)	(41,936)	(1)	(105,150)	(2)	(84,203)	-2
	Net income for the period	194,444	6	155,148	6	393,246	6	322,605	6
	Other comprehensive income (Note VI(XIII)):								
8310	**Items not reclassified into profit or loss**								
8316	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	821	-	(753)	-	2,092	-	1,145	-
8349	Income tax related to items not subject to reclassification	-	-	-	-	-	-	-	-
	Total of items not reclassified into profit or loss	821	-	(753)	-	2,092	-	1,145	-

(continued on next page)

(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 six months ended June 30, 2026 and 2025

Unit: NTD thousand

		For the three months ended June 30				For the six months ended June 30			
		2026		2025 (As Restated)		2026		2025 (As Restated)	
		Amount	%	Amount	%	Amount	%	Amount	%
8360	**Items that may be reclassified subsequently to profit or loss**								
8361	Exchange differences on translation of financial statements of foreign operations	219	-	(9,207)	-	3,546	-	(8,001)	-
8399	Income tax related to items that may be reclassified	-	-	-	-	-	-	-	-
	Total items that may be reclassified subsequently to profit or loss	219	-	(9,207)	-	3,546	-	(8,001)	-
	Other comprehensive income for the period	1,040	-	(9,960)	-	5,638	-	(6,856)	-
	Total comprehensive income for the period	**$ 195,484**	**6**	**145,188**	**6**	**398,884**	**6**	**315,749**	**6**
	Net income for the period attributable to:								
8610	Owners of the parent	$ 194,444	6	153,166	6	393,246	6	319,425	6
	Profit attributable to former owner of business combination under common control	-	-	1,982	-	-	-	3,180	-
		$ 194,444	**6**	**155,148**	**6**	**393,246**	**6**	**322,605**	**6**
	Total comprehensive income attributable to:								
8710	Owners of the parent	$ 195,484	6	143,206	6	398,884	6	312,569	6
	Profit attributable to former owner of business combination under common control	-	-	1,982	-	-		3,180	-
		$ 195,484	**6**	**145,188**	**6**	**398,884**	**6**	**315,749**	**6**
	Earnings per share (Unit: NTD, Note VI(XIV))								
9750	Basic earnings per share								
	Owners of the parent	$	4.69		3.70		9.49		7.71
	Former owner of business combination under common control		-		0.04		-		0.07
	Basic earnings per share	**$**	**4.69**		**3.74**		**9.49**		**7.78**
9850	Diluted earnings per share								
	Owners of the parent	$	4.66		3.68		9.40		7.65
	Former owner of business combination under common control		-		0.04		-		0.08
	Diluted earnings per share	**$**	**4.66**		**3.72**		**9.40**		**7.73**

(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 June 30, 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	Total equity attributable to owners of the parent company	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	-	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)	2,159,102	22,670	2,181,772
Net income for the period	-	-	-	-	319,425	319,425	-	-	-	-	319,425	3,180	322,605
Other comprehensive income for the period	-	-	-	-	-	-	(8,001)	1,145	-	(6,856)	(6,856)	-	(6,856)
Total comprehensive income for the period	-	-	-	-	319,425	319,425	(8,001)	1,145	-	(6,856)	312,569	3,180	315,749
Appropriation and distribution of earnings:													
Legal reserve appropriated	-	-	53,896		(53,896)	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(9,962)	9,962	-	-	-	-	-	-	-	-
Cash dividends on common stock	-	-	-		(393,766)	(393,766)	-	-	-	-	(393,766)	-	(393,766)
Balance as of June 30, 2025 (as restated)	**$ 414,490**	**628,098**	**230,514**	**36,433**	**811,659**	**1,078,606**	**(6,203)**	**(5,900)**	**(31,186)**	**(43,289)**	**2,077.095**	**25,850**	**2,103,755**
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	-	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)	2,357,064	28,841	2,385,905
Net income for the period	-	-	-	-	393,246	393,246	-	-	-	-	393,246	-	393,246
Other comprehensive income for the period	-	-	-	-	-	-	3,546	2,092	-	5,638	5,638	-	5,638
Total comprehensive income for the period	-	-	-	-	393,246	393,246	3,546	2,092	-	5,638	398,884	-	398,884
Appropriation and distribution of earnings:													
Legal reserve appropriated	-	-	59,513	-	(59,513)	-	-	-	-	-	-	-	-
Special reserve appropriated				3,405	(3,405)	-		-	-	-	-		-
Cash dividends on common stock				-	(435,214)	(435,214)		-	-	-	(435,214)		(435,214)
Changes in associates accounted for using equity method	-	2,712	-	-	-	-	-	-	-	-	2,712	-	2,712
Organizational restructuring deemed as combination from inception	-	189	-	-	-	-	-	-	-	-	189	(28,841)	(28,652)
Balance as of June 30, 2026	**$ 414,490**	**630,999**	**290,027**	**39,838**	**982,482**	**1,312,347**	**5,855**	**(2,551)**	**(37,505)**	**(34,201)**	**2,323,635**	**-**	**2,323,635**

(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 June 30, 2026 and 2025

Unit: NTD thousand

	For the six months ended June 30	
	2026	**2025 (As Restated)**
Cash flows from operating activities:		
Profit before tax for the period	$ 498,396	406,808
Adjustments:		
Income and expenses		
Depreciation expense	12,454	11,107
Amortization expense	1,891	2,435
Reversal of expected credit losses	2,069	542
Interest expense	503	1,602
Interest income	(3,667)	(4,483)
Share of loss (profit) of associates accounted for using the equity method	(77)	557
Realized sales profit	(492)	-
Net gain from financial liabilities measured at fair value through profit or loss	-	(2,103)
Total income and expense	12,681	9,657
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	(43,002)	(34,993)
Notes and accounts receivable	(497,713)	(105,474)
Accounts receivable - related parties	14,570	1,398
Other receivables	(1)	14
Other receivables - Related parties	-	(46)
Inventory	(44,243)	97,026
Prepayments and other current assets	(979)	(246)
Total net changes in assets related to operating activities	(571,368)	(42,321)
Net changes in liabilities related to operating activities:		
Notes and accounts payable	334,461	280,552
Accounts payable - related parties	23,349	(20,325)
Other payables	5,468	9,737
Other payables - Related parties	(2,159)	(625)
Contract liabilities	21,508	(107,284)
Other current liabilities	104,837	12,358
Net defined benefit liability	389	(6,993)
Total net changes in liabilities related to operating activities	487,853	167,420
Total net changes in assets and liabilities related to operating activities	(83,515)	125,099
Total adjustment items	(70,834)	134,756
Cash outflow from operations	427,562	541,564
Interest received	3,684	4,552
Interest paid	(503)	(1,744)
Income tax paid	(86,776)	(65,093)
Net cash inflow from operating activities	**343,967**	**479,279**

(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 June 30, 2026 and 2025

Unit: NTD thousand

	For the six months ended June 30	
	2026	**2025 (As Restated)**
Cash flows from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	$ -	(1,440)
Acquisition of property, plant and equipment	(1,234)	(21,250)
Acquisition of intangible assets	(2,214)	(3,152)
Decrease in refundable deposits	6,821	29,154
Increase in other non-current assets	(1,676)	(2,713)
Net cash inflow (outflow) from investing activities	1,697	599
Cash flows from financing activities:		
Decrease in short-term borrowings	-	(250,000)
Lease principal repayment	(672)	(662)
Increase in guarantee deposits	60	1,372
Decrease in guarantee deposits	(659)	(616)
Cash flows related to former owner of business combination under common control	(28,652)	-
Net cash inflow (outflow) from financing activities	(29,923)	(249,906)
Effect of exchange rate changes on cash and cash equivalents	3,575	(8,001)
Increase (decrease) in cash and cash equivalents in the current period	319,316	221,971
Cash and cash equivalents at beginning of period	944,155	995,560
Cash and cash equivalents at end of period	**$ 1,263,471**	**1,217,531**

(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 August 4, 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 Group has assessed that the following newly amended International Financial Reporting Standards Accounting Standards, which are effective from January 1, 2027, will not have a significant impact on the consolidated financial statements.

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “The Effects of Changes in Foreign Exchange Rates” regarding “Translation to a Hyperinflationary Presentation Currency”

The Group expects to begin applying the following newly issued and amended International Financial Reporting Standards Accounting Standards from January 1, 2028:

1. IFRS 18 “Presentation and Disclosure in Financial Statements”

The new standard introduces three categories of income and expenses, two subtotals in the statement of profit or loss, and a single note on management performance measures. The following three amendments and enhancements to the guidance on how information is disaggregated in the financial statements provide a basis for users to obtain better and more consistent information and will affect all companies.

- More structured statement of profit or loss: Under the current standards, companies use different formats to present their operating results, making it difficult for investors to compare financial performance among different companies. The new standard adopts a more structured statement of profit or loss, introduces a newly defined “operating profit” subtotal, and requires all income and expenses to be classified into three new distinct categories based on the company’s main business activities.
- Management performance measures (MPMs): The new standard introduces a definition of management performance measures and requires companies to explain in a single note to the financial statements why each measure provides useful information, how it is calculated, and how the measure is reconciled to the amounts recognized in accordance with the International Financial Reporting Standards Accounting Standards.
- More disaggregated information: The new standard includes guidance on how companies should enhance the disaggregation of information in the financial statements. This includes guidance on whether information should be presented in the primary financial statements or further disaggregated in the notes.

IAS 7 “Statement of Cash Flows” has been amended in conjunction with the new standard, requiring companies using the indirect method to prepare cash flows from operating activities to use the newly defined “operating profit” subtotal as the starting point. As a result of using the new starting point, some of the adjustment items included in the reconciliation will change. In addition, the related amendments provide specific guidance on the classification of cash receipts and payments for interest and dividends.

The Group is currently continuing to assess the impact of the initial application of the standard on the consolidated financial statements.

2. Amendments to IAS 28 “Fair Value Option for Investments in Associates and Joint Ventures”

The Group has assessed that the application of these newly amended standards will not have a significant impact on the consolidated financial statements.

(III) New and revised standards and interpretations not yet endorsed by the FSC

The Group expects that the following newly issued and amended standards and interpretations that have not yet been endorsed by the FSC will not have a significant impact on the consolidated financial statements.

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”
- IFRS 20 “Regulatory Assets and Regulatory Liabilities”

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
			2026.6.30	2025.12.31 (Restated)	2025.6.30 (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

		2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Cash	$	24	24	23
Demand deposits and checking deposits		1,246,062	890,723	1,153,238
Time deposits with original maturity date of less than three months		17,385	53,408	64,270
	$	**$1,263,471**	**944,155**	**1,217,531**

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

		2026.6.30	2025.12.31	2025.6.30
Equity instruments measured at fair value through other comprehensive income:				
Listed (OTC) company stocks	$	27,639	26,174	25,208
Unlisted (OTC) company stocks		3,020	2,393	2,102
	$	**30,659**	**28,567**	**27,310**

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

		2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Notes receivable	$	25,394	4,232	4,758
Accounts receivable		3,168,476	2,691,925	2,627,221
Less: Loss allowance		(9,024)	(6,921)	(7,500)
		3,184,846	2,689,236	2,624,479
Accounts receivable - related parties		41,142	55,712	47,159
	$	**3,225,988**	**2,744,948**	**2,671,638**

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:

	2026.6.30		
	Book value of notes and accounts receivable	Weighted average ECL	ECL during the duration of loss allowance
Current	$ 2,830,440	0.03%	826
Past due 1 to 30 days	281,905	0.58%	1,621
Past due 31 to 60 days	35,354	2.18%	772
Past due 61 to 90 days	25,321	7.52%	1,903
Past due 91 to 180 days	19,313	12.25%	2,365
Past due for more than 181 days	1,537	100.00%	1,537
	$ 3,193,870		**9,024**

	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**

	2025.6.30 (Restated)		
	Book value of notes and accounts receivable	Weighted average ECL	ECL during the duration of loss allowance
Current	$ 2,506,582	0.05%	1,273
Past due 1 to 30 days	75,445	0.90%	679
Past due 31 to 60 days	34,236	3.55%	1,217
Past due 61 to 90 days	5,632	8.82%	497
Past due 91 to 180 days	8,515	26.60%	2,265
Past due for more than 181 days	1,569	100.00%	1,569
	$ 2,631,979		**7,500**

The Group's trade receivables from related parties as of June 30, 2026, December 31, 2025 and June 30, 2025 had no expected credit loss and are analyzed as follows:

	2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Current	$ 40,624	54,923	45,252
Past due 1 to 30 days	408	789	1,907
Past due 31 to 60 days	105	-	-
Past due 91 to 180 days	5	-	-
	$ 41,142	**55,712**	**47,159**

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

	For the six months ended June 30,	
	2026	2025 (Restated)
Opening balance	$ 6,921	6,963
Reversal of impairment losses recognized	2,069	542
Foreign exchange gains or losses	34	(5)
Closing balance	**$ 9,024**	**7,500**

(IV) Inventories

	2026.6.30	2025.12.31	2025.6.30
Merchandise inventory	**$ 568,689**	**524,446**	**353,364**

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025 (Restated)	2026	2025 (Restated)
Cost of inventories sold	$ 2,517,966	2,221,211	5,019,284	4,423,343
Loss (gain) on inventory valuation	(568)	1,097	(95)	(727)
	$ 2,517,398	**2,222,308**	**5,019,189**	**4,422,616**

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

	2026.6.30	2025.12.31	2025.6.30
Book value of equity in affiliated companies atthe ending	**$ 16,713**	**13,432**	**9,751**

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 June 30, 2026, December 31, 2025 and June 30, 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 June 30		For the six months ended June 30	
	2026	2025	2026	2025
Share attributable to the Company:				
Current profit or loss	$ (260)	388	77	(557)
Other comprehensive income	-	-	-	-
Total comprehensive income/loss	**$ (260)**	**388**	**77**	**(557)**

(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		-	629	-	521	84	1,234
Disposal		-	-	-	(113)	-	(113)
Effect of other reclassifications and exchange rate changes		-	-	-	11	-	11
Balance on June 30, 2026	**$**	**1,031,866**	**786,219**	**658**	**17,311**	**14,462**	**1,850,516**
Balance as of January 1, 2025 (restated)	$	1,031,866	747,963	658	15,422	9,135	1,805,044
Additions		-	13,914	-	1,571	5,765	21,250
Disposal		-	-	-	-	(522)	(522)
Effect of other reclassifications and exchange rate changes		-	17,880	-	(11)	-	17,869
Balance on June 30, 2025 (restated)	**$**	**1,031,866**	**779,757**	**658**	**16,982**	**14,378**	**1,843,641**
Accumulated Depreciation:							
Balance as of January 1, 2026 (restated)	**$**	-	30,384	658	13,370	7,668	52,080
Current depreciation		-	9,449	-	1,518	823	11,790
Disposal		-	-	-	(113)	-	(113)
Effect of other reclassifications and exchange rate changes		-	-	-	6	-	6
Balance as of June 30, 2026	**$**	-	**39,833**	**658**	**14,781**	**8,491**	**63,763**
Balance as of January 1, 2025 (restated)	**$**	-	12,693	658	10,503	6,726	30,580
Current depreciation		-	8,287	-	1,513	643	10,443
disposal		-	-	-	-	(522)	(522)
Effect of other reclassifications and exchange rate changes		-	-	-	(6)	-	(6)
Balance on June 30, 2025 (restated)	**$**	**-**	**20,980**	**658**	**12,010**	**6,847**	**40,495**
Book value							
Balance on June 30, 2026	**$**	**1,031,866**	**746,386**	-	**2,530**	**5,971**	**1,786,753**
Balance on January 1, 2026 (restated)	**$**	**1,031,866**	**755,206**	-	**3,522**	**6,710**	**1,797,304**
Balance on June 30, 2025 (restated)	**$**	**1,031,866**	**758,777**	-	**4,972**	**7,531**	**1,803,146**

(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 June 30, 2026)	**$**	**3,987**
Balance as of January 1, 2025 (i.e. balance at June 30, 2025)	**$**	**3,987**
Accumulated depreciation of right-of-use assets:		
Balance as of January 1, 2026	$	2,586
Depreciation		664
Balance as of June 30, 2026	**$**	**3,250**
Balance as of January 1, 2025	$	1,257
Depreciation		664
Balance as of June 30, 2025	**$**	**1,921**
Carrying amounts:		
June 30, 2026	**$**	**737**
January 1, 2026	**$**	**1,401**
June 30, 2025	**$**	**2,066**

(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		2,214	-	2,214
Charge-offs		(5,390)	-	(5,390)
Balance as of June 30, 2026	**$**	**21,140**	**13**	**21,153**
Balance as of January 1, 2025 (restated)	$	30,394	13	30,407
Additions		3,152	-	3,152
Charge-offs		(10,295)	-	(10,295)
Balance as of June 30, 2025 (restated)	**$**	**23,251**	**13**	**23,264**
Accumulated amortization:				
Balance as of January 1, 2026 (restated)	$	21,881	13	21,894
Amortization		1,891	-	1,891
Charge-offs		(5,390)	-	(5,390)
Balance as of June 30, 2026	**$**	**18,382**	**13**	**18,395**
Balance as of January 1, 2025 (restated)	$	27,509	13	27,522
Amortization		2,435	-	2,435
Charge-offs		(10,295)	-	(10,295)
Balance as of June 30, 2025 (restated)	**$**	**19,649**	**13**	**19,662**
Carrying amounts:				
June 30, 2026	**$**	**2,758**	**-**	**2,758**
January 1, 2026 (restated)	**$**	**2,435**	**-**	**2,435**
June 30, 2025 (restated)	**$**	**3,602**	**-**	**3,602**

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Operating cost	$ 38	9	75	9
Operating expenses	893	1,151	1,816	2,426
	$ 931	**1,160**	**1,891**	**2,435**

(IX) Other non-current assets

The details of the Group's other non-current assets are as follows:

		2026.6.30	2025.12.31	2025.6.30
Prepayment for interior decoration equipment	$	-	-	2,712
Prepayment for buildings and land		13,734	12,058	10,372
Others		-	-	1
	$	**13,734**	**12,058**	**13,085**

(X) Lease liabilities

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

		2026.6.30	2025.12.31	2025.6.30
Current	**$**	**750**	**1,348**	**1,338**
Non-current	**$**	**-**	**74**	**750**

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

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Interest on lease liabilities	**$ 4**	**9**	**9**	**19**
Expenses relating to leases of low-value assets	**$ 54**	**54**	**93**	**140**
Expenses relating to short-term leases	**$ 168**	**126**	**315**	**567**

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

	For the six months ended June 30,	
	2026	2025 (Restated)
Total cash outflow for leases	**$ 1,089**	**1,388**

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 their related right-of-use assets and lease liabilities.

(XI) 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 June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Operating cost	$ 193	222	387	495
Operating expenses	462	530	924	1,007
	$ 655	**752**	**1,311**	**1,502**

2. Defined contribution plan

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Operating cost	$ 1,371	1,337	2,751	2,780
Operating expenses	2,985	2,687	6,023	5,316
	$ 4,356	**4,024**	**8,774**	**8,096**

(XII) Income tax

1. The details of the Group's income tax expense are as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Current income tax expense	**$ 48,968**	**41,936**	**105,150**	**84,203**

2. The Group had no income tax expense recognized in equity or other comprehensive income for the six months periods ended June 30, 2026 and 2025.

3. 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.

(XIII) 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 June 30, 2026, December 31, 2025 and June 30, 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 six months ended June 30,	
	2026	2025
Beginning balance (i.e. ending balance)	**41,449**	**41,449**

2. Capital reserve

The details of the Company's capital surplus are as follows:

	2026.6.30	2025.12.31	2025.6.30
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	2,092	-	-	2,092
Exchange differences on translation of foreign operations	-	3,546	-	3,546
Balance as of June 30, 2026	**$ (2,551)**	**5,855**	**(37,505)**	**(34,201)**

	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	1,145	-	-	1,145
Exchange differences on translation of foreign operations	-	(8,001)	-	(8,001)
Balance as of June 30, 2025	**$ (5,900)**	**(6,203)**	**(31,186)**	**(43,289)**

(XIV) Earnings per share

1. Basic earnings per share

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Net profit attributable to the Company's common stock shareholders	$ 194,444	153,166	393,246	319,425
Profit attributable to former owner of business combination under common control	-	1,982	-	3,180
Net income for the period	**$ 194,444**	**155,148**	**393,246**	**322,605**
Weighted average number of outstanding common stock (shares in thousands)	**41,449**	**41,449**	**41,449**	**41,449**
Basic EPS - owners of the parent (NTD)	$ 4.69	3.70	9.49	7.71
Basic EPS - former owner under common control (NTD)	-	0.04	-	0.07
Basic earnings per share (NTD)	**$ 4.69**	**3.74**	**9.49**	**7.78**

2. Diluted earnings per share

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Net profit attributable to the Company's common stock equity holders	$ 194,444	153,166	393,246	319,425
Profit attributable to former owner of business combination under common control	-	1,982	-	3,180
Net income for the period	**$ 194,444**	**155,148**	**393,246**	**322,605**
Weighted average number of common shares outstanding (basic) (thousand shares)	41,449	41,449	41,449	41,449
Effect of employees' remuneration	240	172	407	285
Weighted average number of common shares outstanding (diluted) (thousand shares)	**41,689**	**41,621**	**41,856**	**41,734**
Diluted EPS - owners of the parent (NTD)	4.66	3.68	9.40	7.65
Diluted EPS - former owner under common control (NTD)	-	0.04	-	0.08
Diluted earnings per share (NTD)	**$ 4.66**	**3.72**	**9.40**	**7.73**

(XV) Revenue from customer contracts

1. Breakdown of revenue

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Main product/service lines:				
Cloud services and a large number of software services	$ 2,229,361	1,835,280	4,231,389	3,564,285
Application development and other software services	392,466	428,354	904,794	902,039
Value-added products	345,103	363,792	787,614	740,243
	$ 2,966,930	**2,627,426**	**5,923,797**	**5,206,567**

2. Contract balance

	2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Notes and accounts receivable (including related party)	$ 3,235,012	2,751,869	2,679,138
Less: Loss allowance	(9,024)	(6,921)	(7,500)
	$ 3,225,988	**2,744,948**	**2,671,638**
Contract assets	**$ 108,272**	**65,270**	**112,745**
Contract liabilities	**$ 1,805,520**	**1,784,012**	**1,678,859**

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.

(XVI) 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 the period from April 1 to June 30 and January 1 to June 30, 2025, and 2026 are estimated at NTD 24,716 thousand, NTD 16,091 thousand, 49,916 thousand and 41,423 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.

(XVII) Non-operating income and expenses

1. Interest revenue

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Interest on bank deposits	$ 3,340	3,452	3,665	4,481
Other interest income	1	2	2	2
	$ 3,341	**3,454**	**3,667**	**4,483**

2. Other income

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Rent income (Note VII)	**$ 124**	**163**	**287**	**348**

3. Other gains and losses

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
Net foreign exchange gains (losses)	$ 710	(13,033)	4,912	(15,052)
Net gain (loss) from financial liabilities measured at FVTPL	-	-	-	2,103
Government grant income	54	-	1209	-
Others	(40)	53	16	372
	$ 724	**(12,980)**	**6,137**	**(12,577)**

4. Financial costs

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest on bank borrowings	$ 154	325	494	1,499
Interest on lease liabilities	4	9	9	19
Other financial expenses (Note VII)	-	54	-	84
	$ 158	**388**	**503**	**1,602**

(XVIII) Fair value of financial instruments

1. Types of financial instruments

(1) Financial assets

	2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Financial assets measured at FVOCI	$ 30,659	28,567	27,310
Financial assets measured at amortized cost:			
Cash and cash equivalents	1,263,471	944,155	1,217,531
Notes and accounts receivable (including related parties)	3,255,988	2,744,948	2,671,638
Other receivables (including related parties)	117	133	82
Refundable deposits	157,146	163,967	161,417
	$ 4,677,381	**3,881,770**	**4,077,978**

(2) Financial liabilities

		2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Financial liabilities measured at amortized cost:				
Accounts payable (including related parties)	$	1,848,559	1,490,749	1,560,432
Dividends payable		435,214	-	393,766
Other payables (including related parties)		413,388	410,079	383,374
Lease liabilities (including current and non-current)		750	1,422	2,088
Guarantee deposits		3,881	4,480	4,424
	$	**2,701,792**	**1,906,730**	**2,344,084**

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).

	2026.6.30			
	Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value through other comprehensive income:				
Listed (OTC) company stocks	$ 27,639	-	-	27,639
Unlisted (OTC) company stocks	-	-	3,020	3,020
	$ 27,639	**-**	**3,020**	**30,659**

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

	2025.6.30			
	Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value through other comprehensive income:				
Listed (OTC) company stocks	$ 25,208	-	-	25,208
Unlisted (OTC) company stocks	-	-	2,102	2,102
	$ 25,208	**-**	**2,102**	**27,310**

There were no transfers among fair value hierarchies for the six months ended June 30, 2026 and 2025.

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

	Financial assets measured at fair value through other comprehensive income	
	For the six months ended June 30,	
	2026	**2025**
Opening balance	$ 2,393	1,182
Total profit or loss:		
Recognized in other comprehensive income	627	(520)
Current-period additions	-	1440
Closing balance	**$ 3,020**	**2,102**

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 June 30, 2026 and 2025 are as follows:

	For the six months ended June 30,	
	2026	**2025**
Total profit or loss		
Recognized in OCI (reported under "Unrealized gain or loss on FVOCI financial assets")	**$ 627**	**(520)**

(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 June 30, 2026, December 31, 2025 (Restated) and June 30, 2025 (Restated), 39%, 33% and 42%, 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 June 30, 2026, December 31, 2025 (Restated) and June 30, 2025 (Restated) 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 June 30, 2026, December 31, 2025 and June 30, 2025, the Group had unused borrowing facilities amounting to NTD 2,200,000 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
June 30, 2026				
Non-derivative financial liabilities:				
Accounts payable (including related parties)	$ 1,848,559	1,848,559	-	-
Dividends payable	435,214	435,214	-	-
Other payables (including related parties)	413,388	413,388	-	-
Lease liabilities	754	754	-	-
Guarantee deposits	3,881	2,953	7	921
	$ 2,701,796	**2,700,868**	**7**	**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
June 30, 2025 (Restated)				
Non-derivative financial liabilities:				
Accounts payable (including related parties)	$ 1,560,432	1,560,432	-	-
Dividends payable	393,766	393,766	-	-
Other payables (including related parties)	383,374	383,374	-	-
Lease liabilities	2,114	1,360	754	-
Guarantee deposits	4,424	2,408	1,205	811
	$ 2,344,110	**2,341,340**	**1,959**	**811**

The Group does not expect the timing of cash flows to be significantly earlier than indicated by the maturity analysis, or the actual amounts to 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:

	2026.6.30			2025.12.31(Restated)			2025.6.30(Restated)		
	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD
Financial assets									
Monetary items									
USD	$ 2,295	31.848	73,091	6,477	31.416	203,481	3,589	29.300	105,158
Financial liabilities									
Monetary items									
USD	1,175	31.848	37,421	1,254	31.416	39,396	1,089	29.300	31,908

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 six months ended June 30, 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 357 thousand and NTD 733 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 Group's measures to manage interest rate risk are mainly to regularly evaluate the interest rates of bank borrowings by currency and maintain good relationships with financial institutions to obtain lower financing costs. Meanwhile, the Group strengthens the management of working capital to reduce its 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 Group's exposure to interest rate risk arising from bank borrowings 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. As of June 30, 2026 and 2025, the Group had no bank deposits or borrowings exposed to interest rate risk.

(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 1,533 thousand and NTD 1,366 thousand for the six months ended June 30, 2026 and 2025, respectively.

(XX) 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.

(XXI) 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 six months ended June 30, 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	2026.6.30
Lease liabilities	$ 1,422	(672)	-	750
Guarantee deposits	4,480	(599)	-	3,881
Total liabilities from financing activities	**$ 5,902**	**(1,271)**	**-**	**4,631**

	2025.1.1	Cash flow	Non-cash changes: Increase/ decrease in lease liabilities	2025.6.30
Short-term borrowings	$ 250,000	(250,000)	-	-
Lease liabilities	2,750	(662)	-	2,088
Guarantee deposits	3,668	756	-	4,424
Total liabilities from financing activities	**$ 256,418**	**(249,906)**	**-**	**6,512**

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 June 30, 2026, December 31, 2025 and June 30, 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)

Name of related party	Relationship with the Company
Acer Cyber Security Inc. (ACSI)	Other related party (a subsidiary of AI)
Weblink International Inc. (WLII)	Other related party (a subsidiary of AI)
Acer ITS Inc. (ITS)	Other related party (a subsidiary of AI)
Acer Synergy Tech Corp.(AST)	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)
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)
ECOM Software Inc.(ECS)	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 June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
The ultimate controller	$ 37,435	57,845	109,724	157,955
Associates	115	1,702	419	1,865
Other related party	9,711	12,579	23,731	28,081
	$ 47,261	**72,126**	**133,874**	**187,901**

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 June 30,		For the six months ended June 30,	
	2026	2025 (Restated)	2026	2025 (Restated)
The ultimate controller	$ 10,470	2,451	11,844	3,518
Associates	10,934	22,875	21,692	32,463
Other related party	126,669	88,721	320,716	188,498
	$ 148,073	**114,047**	**354,252**	**224,479**

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:

Items accounted for	Category of related party	For the three months ended June 30, 2026	For the three months ended June 30, 2025 (Restated)	For the six months ended June 30, 2026	For the six months ended June 30, 2025 (Restated)
Operating cost	The ultimate controller	$109	62	110	89
Operating cost	Other related party	1,214	1,101	1,545	2,048
Operating expenses	The ultimate controller	1,806	2,170	3,595	4,262
Operating expenses	Other related party	321	105	777	685
		$3,450	**3,438**	**6,027**	**7,084**

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 April 1 to June 30, 2025 was NTD 54 thousand and NTD 84 thousand. As of June 30, 2025, all the related payments have been fully repaid.

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 June 30, 2026 and 2025, and six months ended June 30 ,2026 and 2025 was NTD 16 thousand, NTD 55 thousand, NTD 33 thousand, and NTD 409 thousand respectively. As of June 30, 2026 and 2025, the relevant payables of NTD 12 thousand and NTD 9 thousand are under other payables.

The Group leased office space to other related parties, and rental income for the three months and six months ended June 30, 2026 and 2025 was NT$88 thousand, NT$132 thousand, NT$220 thousand and NT$264 thousand, respectively. As of June 30, 2026 and 2025, the relevant receivables of NTD 46 thousand are under other receivables.

6. Receivable from related parties

Items accounted for	Category of related party	2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Accounts receivable - Related parties	The ultimate controller	$ 34,231	49,554	42,613
Accounts receivable - Related parties	Associates	118	7	95
Accounts receivable - Related parties	Other related party	6,793	6,151	4,451
Other receivables - Related parties	Other related party	46	46	46
Contract assets	The ultimate controller	-	-	2,800
Contract assets	Other related party	-	505	227
		$ 41,188	**56,263**	**50,232**

7. Payables to related parties

Items accounted for	Category of related party	2026.6.30	2025.12.31 (Restated)	2025.6.30 (Restated)
Accounts payable - related parties	The ultimate controller	$ 11,431	2,194	2,701
Accounts payable - related parties	Associates	4,014	19,883	10,839
Accounts payable - related parties	Other related party	95,531	65,550	56,288
Other payables - related parties	The ultimate controller	3,317	5,938	3,242
Other payables - related parties (pension liabilities)	The ultimate controller	7,088	7,088	-
Other payables - related parties	The ultimate controller	500	-	-
Other payables - related parties	Other related party	233	271	234
		$ 122,114	**100,924**	**73,304**

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 June 30, 2026 and December 31, 2025.

9. Contract liabilities

Items accounted for	Category of related party	2026.6.30	2025.12.31	2025.6.30
Contract liabilities	The ultimate controller	$ 19,513	21,896	26,338
Contract liabilities	Other related party	5,482	5,521	6,485
		$ 24,995	**27,417**	**32,823**

10. Property transactions

The Group purchased office equipment from the ultimate controller and other related parties during the three months and six months ended June 30, 2026 was NT$170 thousand and NT$290 thousand. As of June 30, 2026, the relevant payables of NTD 90 thousand are under other payables

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 June 30, 2026, the related payables had been fully settled.

(IV) Remuneration to key management personnel

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Short-term employee benefits	$ 6,992	6,975	15,588	15,316
Post-employment benefits	132	132	263	263
	$ 7,124	**7,107**	**15,851**	**15,579**

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 June 30, 2026, NTD 13,734 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 June 30,2026			For the three months ended June 30,2025 (Restated)		
By function / By nature	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefit expense						
Salaries	39,943	85,000	124,943	37,331	76,855	114,186
Insurance	2,402	5,193	7,595	2,488	5,005	7,493
Pension	1,564	3,447	5,011	1,559	3,216	4,775
Remuneration to directors	-	685	685	-	635	635
Others	1,466	4,681	6,147	1,212	4,987	6,199
Depreciation expense	-	6,207	6,207	-	5,755	5,755
Amortization expense	38	893	931	9	1,151	1,160

	For the six months ended June 30,2026			For the six months ended June 30,2025 (Restated)		
By function / By nature	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefit expense						
Salaries	80,214	171,716	251,930	78,620	154,389	223,009
Insurance	5,193	11,213	16,406	5,466	10,471	15,937
Pension	3,138	6,947	10,085	3,275	6,322	9,597
Remuneration to directors	-	1,320	1,320	-	1,270	1,270
Others	2,889	9,385	12,274	2,715	8,229	10,994
Depreciation expense	-	12,454	12,454	-	11,107	11,107
Amortization expense	75	1,816	1,891	9	2,426	2,435

(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 June 30, 2025, and the restated consolidated statement of comprehensive income for the three months and six months ended June 30, 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 June 30, 2025	**As previously reported**	**Impact of restatement**	**As restated**
Current assets	$ 4,286,306	75,097	4,361,403
Non-current assets	2,058,528	2,150	2,060,678
Total assets	**$ 6,344,834**	**77,247**	**6,422,081**
Current liabilities	$ 4,138,836	51,397	4,190,233
Non-current liabilities	128,093	-	128,093
Total liabilities	**4,266,929**	**51,397**	**4,318,326**
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	811,659	-	811,659
Other equity	(43,289)	-	(43,289)
Equity attributable to owners of the parent	2,077,905	-	2,077,905
Equity attributable to former owner of business combination under common control	-	25,850	25,850
Total equity	**2,077,905**	**25,850**	**2,103,755**
Total liabilities and equity	**$ 6,344,834**	**77,247**	**6,422,081**

Consolidated Statement of Comprehensive Income	For the three months ended June 30, 2025		
	As previously reported	Impact of restatement	As restated
Operating revenues	$ 2,577,945	49,481	2,627,426
Operating costs	(2,254,265)	(44,656)	(2,298,921)
Gross profit	323,680	4,825	328,505
Operating expenses	(119,148)	(2,910)	(122,058)
Operating profit	204,532	1,915	206,447
Non-operating income and expenses	(9,926)	563	(9,363)
Net income before tax	194,606	2,478	197,084
Less: Income tax expenses	41,440	496	41,936
Net income for the period	153,166	1,982	155,148
Other comprehensive income (net of tax)	(9,960)	-	(9,960)
Total comprehensive income for the period	**$ 143,206**	**1,982**	**145,188**
Net income for the period attributable to:			
Owners of the parent	$ 153,166	-	153,166
Former owner under common control	-	1,982	1,982
Net income for the period	**$ 153,166**	**1,982**	**155,148**
Total comprehensive income attributable to:			
Owners of the parent	$ 143,206	-	143,206
Former owner under common control	-	1,982	1,982
Total comprehensive income	**$ 143,206**	**1,982**	**145,188**
Basic earnings per share (NTD) (Note)	**$ 3.70**	**0.04**	**3.74**
Diluted earnings per share (NTD) (Note)	**$ 3.68**	**0.04**	**3.72**

Consolidated Statement of Comprehensive Income	For the six months ended June 30, 2025		
	As previously reported	Impact of restatement	As restated
Operating revenues	$ 5,103,222	103,345	5,206,567
Operating costs	(4,473,584)	(94,473)	(4,568,057)
Gross profit	629,638	8,872	638,510
Operating expenses	(216,783)	(5,014)	(221,797)
Operating profit	412,855	3,858	416,713
Non-operating income and expenses	(10,022)	117	(9,905)
Net income before tax	402,833	3,975	406,808
Less: Income tax expenses	83,408	795	84,203
Net income for the period	319,425	3,180	322,605
Other comprehensive income (net of tax)	(6,856)	-	(6,856)
Total comprehensive income for the period	**$ 312,569**	**3,180**	**315,749**
Net income for the period attributable to:			
Owners of the parent	$ 319,425	-	319,425
Former owner under common control	-	3,180	3,180
Net income for the period	**$ 319,425**	**3,180**	**322,605**
Total comprehensive income attributable to:			
Owners of the parent	$ 312,569	-	312,569
Former owner under common control	-	3,180	3,180
Total comprehensive income	**$ 312,569**	**3,180**	**315,749**
Basic earnings per share (NTD) (Note)	**$ 7.71**	**0.07**	**7.78**
Diluted earnings per share (NTD) (Note)	**$ 7.65**	**0.08**	**7.73**

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 six months ended June 30, 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	27,639	0.30%	27,639	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	AI	Parent and subsidiary company	sales	(109,724)	(1.85)%	EM 30	(Note 1)	(Note 3)	34,231	1.06%	-
The Company	WLII	Other related party	Purchases	289,546	5.72%	EM 60	(Note 2)	(Note 3)	(86,077)	(4.66)%	

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

(Note 2): 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 3): 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%	16,713	402	77	
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%	52,221	2,676	2,676	
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%	36,736	7,895	7,895	

(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 June 30, 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.	47,772 (USD 1,500)	(Note **2**)	47,772 (USD 1,500)	-	-	47,772 (USD 1,500)	11,089 (USD 348)	100.00%	11,089 (USD 348)	78,580 (USD 2,467)	-

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 = 1:31.848 on June 30, 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
47,772 (USD 1,500)	95,544 (USD 3,000)	1,394,181

Note: Based on the exchange rate USD:NTD = 1:31.848 on June 30, 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 six months ended June 30, 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 June 30,			
	2026			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 2,933,199**	**33,731**	**-**	**2,966,930**

	For the three months ended June 30, (Restated)			
	2025			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 2,594,965**	**32,461**	**-**	**2,627,426**

	For the six months ended June 30,			
	2026			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 5,868,104**	**55,693**	**-**	**5,923,797**

	For the six months ended June 30, (Restated)			
	2025			
	IT Software and Application Development Department	Other business departments	Adjustments and write-offs	Total
Revenue from external customers	**$ 5,145,571**	**60,996**	**-**	**5,206,567**

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.