

**Listed Code : 6811**

**ACER E-ENABLING SERVICE BUSINESS INC.**

**Agenda of 2025 General Shareholders' Meeting**

(Translation)

Date : 9 a.m., June 4<sup>th</sup>, 2025

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

### ***Disclaimer***

*This is a translation of the 2025 General Shareholders' Meeting Agenda of ACER E-ENABLING SERVICE BUSINESS INC. (the "Company"). The translation is intended for reference only and nothing else, the Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the Agenda shall govern any and all matters related to the interpretation of the subject matter stated herein.*

## **TABLE OF CONTENTS**

### **A. Meeting Agenda**

1. Report Items
2. Proposed Items for Ratification and Discussion
3. Extemporaneous Motion

### **B. Attachment**

1. Business Report for the Year 2024
2. Audit Committee's Review Report
3. Financial Statements for the Year 2024
4. 2024 Statement of Profit Appropriation
5. Comparison table of the amended Articles of Incorporation Articles of the Company

### **C. Appendix**

1. Articles of Incorporation of the Company (Before the revision)
2. Regulations of the Conduct of Shareholders' Meeting
3. Impact of Stock Dividend Issuance on the Company's Business Performance, Earnings per Share and Shareholder Return Rate
4. Shareholdings of All Directors

## Meeting Agenda

Date : 9:00 a.m., Wednesday, June 4th, 2025

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

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

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

### 1. Report Items

- (1) Business Report for the Year 2024
- (2) Audit Committee's Review Report
- (3) Report on the Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2024

### 2. Proposed Items for Ratification and Discussion

- (1) Ratification Proposal of the Business Report and Financial Statements for the Year 2024
- (2) Ratification Proposal of Profit Appropriation for the Year 2024
- (3) Discussion of the amendments to the Articles of Incorporation of the Company

### 3. Extemporaneous Motion

### 4. Meeting Adjourned

## **1. Report Items**

### **(1) Business Report for the Year 2024**

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

### **(2) Audit Committee's Review Report**

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

### **(3) To Report on the Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2024**

Explanatory Notes:

The Board of Directors approved the proposal of employees' 2024 profit sharing bonus and Board Directors' compensation on March 11, 2025. The employees' profit-sharing bonus and Board Directors' compensation are to be distributed in cash.

- i. The total amount of employees' profit sharing bonus is NT\$81,000,000.
- ii. The total amount of Board Directors' compensation is NT\$880,000.

## **2. Proposed Items for Ratification and Discussion**

### Item 1

Proposal: Ratification Proposal of the Business Report and Financial Statements for the Year 2024. (Proposed by the Board of Directors)

Explanatory Notes:

- (1) The Company's Financial Statements for the year 2024, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flow, have been audited by CPA Wei-Ming Shih and CPA Ching-Wen Kao of KPMG.
- (2) The Business Report for the year 2024 and the forementioned Financial Statements are attached hereto as Attachment 1, pages 9 to 11 and Attachment 3, pages 13 to 30, which have been approved by the Audit Committee and by the Board of Directors via resolution.
- (3) Please ratify.

Resolution:

## Item 2

Proposal: Ratification Proposal of Profit Appropriation for the Year 2024. (Proposed by the Board of Directors)

Explanatory Notes:

- (1) The Company's undistributed retained earnings at the beginning of the 2024 are NT\$ 390,970,272. After such amount added the PAT of 2024, set aside the legal reserve and reversed the special reserve according to law, the current distributable retained earnings are NT\$ 886,000,142, among which it is proposed to distribute the dividends of NT\$ 393,765,500 to the Shareholders and the remaining retained earnings of NT\$ 492,234,642 will be reserved for distribution next year.
- (2) All dividends will be distributed to the Shareholders whose names and respective shares are in these Shareholders' register on the ex-dividend record date, at a preliminary ratio of NT\$ 9.5 per share in cash. Rounded down to NT\$1 and the residue will be calculated and booked as the Company's other income.
- (3) Prior to the ex-dividend date for the distribution, should the cash distribution ratio require any adjustment due to amendment of laws or regulations, request by competent authorities, or any change of the numbers of the issued and outstanding shares, it is to authorize the Chairman with full power to adjust the distribution ratio.
- (4) The record date for ex-dividend is temporarily set on July 10<sup>th</sup>, 2025, and the distribution date is set on July 29<sup>th</sup>, 2025. Should the dates above be adjusted due to the amendment of laws or regulations, or request by competent authorities, the Chairman is authorized with full power to adjust accordingly.
- (5) Please refer to the Profit Appropriation Statement for 2024 (Attachment 4, page 31).
- (6) Please ratify.

Resolution:

### Item 3

Discussion of the amendments to the Articles of Incorporation of the Company.  
(Proposed by the Board of Directors)

Explanatory Notes:

1. In response to regulatory changes and to strengthen corporate governance, the Company intends to amend its Articles of Incorporation. Please refer to the comparison table of the amended Articles of Incorporation of the Company. (Attachment 5, page 32 to 36 ).
  - (1) In response to the amendment of Article 14, Paragraph 6 of the Securities and Exchange Act on August 7, 2024, and in alignment with the Financial Supervisory Commission's directive No. 1130385442 issued on November 8, 2024, Article 22, Paragraph 1 is proposed to explicitly state that if the company generates a profit for the year, after retaining the amount necessary to offset accumulated losses, no less than 1% of the remaining balance shall be allocated as compensation for grassroots employees.
  - (2) In accordance with the latest provisions of Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEX-Listed Companies", amended on August 23, 2024, Article 14 is proposed to explicitly state that the number of independent directors shall not be less than one-third of the total number of directors.
  - (3) With reference to the provisions of Article 240, Paragraph 5 and Article 241 of the Company Act, as well as their lawmaking reasons of simplifying the procedures for the Company to pay dividends and bonuses, capital reserve or statutory surplus reserve in cash, and the early determination of payment schedule for the benefit of shareholders, Article 24 is proposed to be amended to expressly stipulate that if all or part of the dividends and bonuses, capital reserve or statutory surplus reserve of the Company will be paid in cash, the Board of Directors may be authorized to resolve it by special resolution and report to the shareholders' meeting accordingly.
  - (4) In accordance with the announcement of the Ministry of Economic Affairs to delete the business items of the telecommunication control radio frequency equipment import business, and the Company has no relevant business development plan for the two business items of medical equipment wholesale business and medical equipment retail business, Article 2 is proposed to delete the aforesaid three business items.
2. Please discuss.

Resolution:



**4. Extemporaneous Motion**

**5. Meeting Adjourned**

## Attachment 1

### Business Report

Dear Shareholders,

Looking back at 2024 on global perspectives, according to data from the International Monetary Fund (IMF), the worldwide economic growth rate reached 3.2%, primarily driven by easing inflation, reduced pressure in the labor market, and increasing demand for artificial intelligence (AI). However, geopolitical risks—such as the ongoing Russia-Ukraine war, escalating tensions in the Middle East, and the intensifying U.S.-China trade conflict—dampened overall economic optimism.

Here in Taiwan according to forecasts from the Taiwan Institute of Economic Research, Taiwan's economy is projected to grow by 4.03% in 2024, mainly fueled by the expansion of AI technologies and the export of electronic products. Benefiting from the rising demand for AI and the advancement of related technologies, AEB has seen increased investment from both enterprise and government clients in cloud and smart transformation initiatives. As a result, our operations in cloud services, cybersecurity, and AI-driven initiatives have expanded, leading to a year-over-year performance growth in 2024.

The rapid advancement of new technologies—especially the continuous emergence of various cloud applications—has made cloud computing an integral part of people's lives and work. This trend has also driven enterprises to actively pursue digital transformation through the cloud, accelerating the adoption of generative AI technologies such as ChatGPT, Gemini, and DeepSeek.

According to internationally renowned research firm IDC, global AI spending is projected to reach USD 227 billion in 2025 and exceed USD 19.9 trillion by 2030, giving rise to an entirely new AI-driven economy. In Taiwan, fueled by the growth of generative AI, IDC estimates that the local AI platform market will grow from USD 88.3 million in 2024 to USD 235 million by 2028, demonstrating robust momentum.

These projections highlight the transformative potential of generative AI, which is expected to bring significant changes across various industries. In response, AEB is proactively positioning itself as an “Enterprise generative AI accelerator,” leveraging digital products and services—including data governance and digitization, mixed and multi cloud integration, and AI applications—to help clients on board the AI transformation journey, enabling deeper and broader digital transformation to enhance business resilience in the face of uncertainty.

Increasing demand for cloud and digital transformation from corporates and the rapid development of generative AI contributed to the growth of AEB's revenue and profits as compared to previous year. The 2024 business results, thanks to the concerted efforts of all our colleagues, are outlined as follows:

Unit: K NT\$

Item		Year		Increase (Decrease)	
		2024	2023	Amount	%
Operation Result	Revenue	8,687,665	7,550,746	1,136,919	15.1%
	Gross Profit	1,121,775	1,035,772	86,003	8.3%
	Operation Income	654,958	606,854	48,104	7.9%
	Net Income	538,964	501,328	37,636	7.5%

Item		Year		2024	2023
Profitability	Return on Assets			9.2%	9.1%
	Return on Equity			26.2%	26.8%
	Operating Income to Equity Ratio			158%	146.4%
	Pre-tax Net Income to Equity Ratio			160.5%	152.5%
	Net Income Ratio			6.2%	6.6%
	Earnings per Share			13.0	12.1

In addition to business achievement, AEB continues to invest resources to build competences in key technologies such as cloud, generative AI, and cybersecurity. These efforts have earned us recognition and certifications from leading global IT vendors, further validating our technical expertise and industry leadership.

AEB receive three prestigious awards from Microsoft Taiwan in 2024: “Copilot Partner,” “Modern Work Partner,” and Second Place in the Copilot for Microsoft 365 Partner Sales Excellence Competition—making us the only partner in Taiwan to earn all three distinctions that year. In addition, AEB was also recognized with excellence or top partner awards from several leading global technology providers, including TrendMicro, Commvault, Veeam, and CyberArk, affirming our strong partnerships and distribution capabilities.

Several digital transformation projects received top honor from global renowned IT organization. For example, AEB supported Inventec in migrating its core ERP systems to Azure cloud as a building block for its AI-driven factory, earning the “2024 Asia-Pacific ICT Alliance (APICTA) Award – Outstanding Tech Enterprise.” Similarly, the project with Quanta Computer to deploy its “AI Digital Workforce” initiative, which won the Global ICT Excellence Awards 2024 – Grand Prize for Best Tech Workplace, is a solid proof that our technological competences and service excellence are widely recognized by both clients and the international community.

In 2025, the global economy will continue to face both significant challenges and emerging opportunities. As major economies begin to cut interest rates, coupled with the recovery of emerging markets and the acceleration of technological innovation—particularly the rapid development of artificial intelligence—global economic growth is expected to rise.

However, unresolved geopolitical risks, along with the potential return of unilateralism under a new Trump administration in the United States, could introduce substantial volatility to global trade, investment, and supply chains.

For Taiwan, several factors will influence export performance, including the policy direction of the U.S. president, monetary policies of central banks around the world, developments in China's real estate market, and ongoing geopolitical tensions.

Nonetheless, driven by advancements in AI and automation technologies within the tech sector, demand for related software and hardware solutions is expected to keep growing. Additionally, digital transformation and green energy investment will remain key drivers of future economic growth. As a result, Taiwan's overall economy is projected to maintain steady growth.

In the information services industry, the trend of enterprises leveraging generative AI and related data technologies for digital transformation to enhance business resilience is expected to remain strong. This is especially true as major public cloud providers continue to establish data centers in Taiwan. Whether it's startups, large enterprises, or state-owned organizations, many are now prioritizing flexible, cloud-native IT environments when upgrading their systems.

Moreover, challenges often bring new opportunities. Rising geopolitical tensions and the emergence of open-source AI models may lead to an increase in cybersecurity incidents, such as cyberattacks and data breaches. This, in turn, is expected to drive growing demand for cybersecurity products and services. These developments will create new opportunities for AEB to leverage its technological strengths in cloud, AI, and cybersecurity, allowing us to further expand our business coverage in this evolving landscape.

With all, AEB will continue to evolve around its positioning as "Smart and Digital Enterprise Enabler" and focus on three main aspects in the future:

- (1) Continue to provide in-depth cloud services and expand the scope of AEB's MSP services, with dual focus on cloud and cybersecurity, addressing clients' technical and security needs in managing multi-cloud and hybrid cloud environments.
- (2) Introduce practical data governance and artificial intelligence services. Offer industry-specific solutions across diverse sectors, support the realization of generative AI and Microsoft Copilot applications, and develop data middle platform with solid governance structure to empower digital transformation.
- (3) Solidify regional business strategies on top of our current subsidiaries in China and Vietnam to provide in-depth and broad services for Taiwanese businesses in that region. At the same time, in response to ongoing supply chain shifts, we will continue to explore opportunity to expand business and service capabilities to other Southeast Asian markets to drive continuous growth in revenue and profitability.

Finally, we are deeply gratified for your unwavering support and encouragement. We sincerely wish you all health and successful in 2025.

Chairman  
Jason Chen

President  
Sandy Chou

Chief Financial Officer  
Kevin Cheng

## **Attachment 2**

### **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2024 Business Report, Financial Statements, and the Proposal for Profit Appropriation. The CPA Steven Shih and Lilian Kao from KPMG were retained to audit AEB's Financial Statements and have issued an audit report relating to the Financial Statements. The said Business Report, Financial Statements, and Proposal for Profit Appropriation have been reviewed and determined to be correct and accurate by the Audit Committee of Acer E-Enabling Service Business Inc. in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this Report.

Acer E-Enabling Service Business Inc.

Convener of the Audit Committee: H.T. Chou

March 11th, 2025

## Attachment 3

### Independent Auditor's Report

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

#### Audit Opinion

Our accounting professionals have audited and finalized the consolidated balance sheets, consolidated statements of comprehensive income, consolidated changes in equity, and consolidated cash flows statement for the period of January 1 to December 31 for 2024 and 2023, and notes to the consolidated financial statements (including a summary of significant accounting policies), of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries.

In our opinion, the consolidated financial statements referred to above are, in all material respects, presented in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretations Announcements endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China and present fairly of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries on December 31, 2024 and 2023, its consolidated financial position as of January 1 to December 31, 2024 and 2023, and its consolidated cash flows.

#### Basis for the audit opinion

We conducted the audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated financial statements section. We were independent of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries in accordance with the Norms of Professional Ethics for Certified Public Accountants and fulfilled all other responsibilities thereunder. We believe that sufficient and appropriate audit evidence has been obtained in order to be served as a basis for presenting our audit opinion.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2024 consolidated financial statements of the Company and its subsidiaries. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon. We do not provide a separate opinion on these matters. The key audit matters determined by our accountants to be communicated in the audit report are as follows:

I. Revenue recognition

For the accounting policy for the revenue recognition, please refer to the consolidated financial statement Note 4 (14) Revenue from contracts with customers; for the description of the judgment involved in the revenue recognition timing, please refer to the consolidated financial statement Note 5.

#### Description of Key Audit Matters:

Sales revenue of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries is recognized as sales revenue when the control of the product is transferred to the customer. According to the needs of individual customers, the products agreed and the trading conditions are different, resulting in different timing of fulfilling the performance obligation, which often requires individual evaluation to determine the appropriate timing of revenue recognition. Therefore, whether revenue is recognized in the appropriate period is important to our audit of the financial statements.

The corresponding audit procedures:

Our main audit procedures for the above key audit matters include testing the sales and collection cycle and internal control over financial reporting; performing revenue item tests, reading the relevant sales contracts or purchase orders, and checking various documents to determine whether or not it satisfies the performance obligation and whether or not the timing of sales revenue recognition is correct; and select a sample of sales transactions in a period around the balance sheet date to assess whether or not the timing of revenue recognition is appropriate.

#### Other matters

We have audited the parent company only financial statements of 2024 and 2023 for ACER E-ENABLING SERVICE BUSINESS INC., for which we have issued an unqualified opinion.

#### Responsibilities of the management and the governing body for the consolidated financial statements

The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, interpretations and announcements endorsed and issued into effect by the Financial Supervisory Commission. The internal control system necessary for the preparation of the report shall ensure that the consolidated financial statements are free of material misstatements caused by fraud or error.

In preparing the consolidated financial statements, the management's responsibilities also include assessing ACER and its subsidiaries' ability to continue as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting. Suspension of business, or no other practicable solution other than liquidation or suspension of business.

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

#### Auditors' Responsibilities for Auditing the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report. Reasonable assurance is a high level of assurance. However, the audit conducted in accordance with the Standards on Auditing cannot guarantee that material misstatements in the consolidated financial statements will be detected. Misstatements can arise from fraud or error. If the individual amount or the aggregate amount of the misstatement can be reasonably expected to affect the economic decision made by the user of the consolidated financial statements, the misstatement is considered material.

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

- I. We identified and evaluated the risk of any misstatements in the consolidated financial statements due to fraud or errors, designed and implemented applicable response measures for the evaluated risks, and acquired sufficient and appropriate audit evidence to base our audit opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- II. Obtaining an understanding of internal control relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries.
- III. We evaluated the appropriateness of the accounting policies adopted by the management and the rationality of the accounting estimates and relevant disclosures made by the management.
- IV. We drew a conclusion about the appropriateness of application of the going concern basis of accounting by the management and whether the event or circumstance which might cause major doubts about ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries' ability of going concern had a material uncertainty. If we believe that there is a material uncertainty in such events or circumstances, we shall remind the users of the consolidated financial statements to pay attention to the related disclosures in the consolidated financial statements in our audit report, or modify our audit opinion when such disclosures are inappropriate. Our conclusion was drawn based on the audit evidence acquired as of the date of this audit report. However, future events or conditions may cause ACER E-ENABLING SERVICE BUSINESS INC. and its subsidiaries to no longer have the ability to continue to operate.
- V. Evaluate the overall expression, structure and content of the consolidated financial statements (including relevant notes) and whether or not the consolidated financial statements represent the relevant transactions and events in a fair manner.
- VI. Obtaining sufficient and appropriate audit evidence for the financial information of entities within the Group in order to express an opinion on the consolidated financial statements. We are responsible for guiding, supervising and performing the audit of the Group and forming an audit opinion for the Group.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 2024 consolidated financial statements and are therefore the key audit matters. Unless public disclosure of certain matters were prohibited by related laws or regulations or if, in very exceptional circumstances, we determined not to cover such matters in the audit report, as we could reasonably expect that the negative impact of the coverage was greater than the public interest brought thereby, we specified such matters in the audit report.

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

KPMG

Taipei, Taiwan (Republic of China)  
March 11, 2025



**ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries**

**Consolidated Balance Sheet**

**December 31, 2024 and 2023**

**Unit: NTD thousand**

<b>Assets</b>		<b>2024.12. 31</b>		<b>2023.12.31</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Current assets:</b>					
1100	Cash and cash equivalents (Note 6(1))	\$ 965,983	16	2,756,948	49
1140	Contract assets - current (Note 6(17) and 7)	77,752	1	94,209	2
1170	Notes and accounts receivable, net (Note 6(4) and (17))	2,497,192	41	2,159,668	38
1180	Accounts receivable - Related parties (Note 6(4), (17) and 7)	29,045	1	43,302	1
1206	Other receivables - Others	99	-	748	-
1210	Other receivables - Related parties (Note 7)	14	-	-	-
1300	Inventories (Note 6(5))	450,390	7	294,749	5
1410	Prepayments and other current assets	4,966	-	4,967	-
<b>Total current assets</b>		<b>4,025,441</b>	<b>66</b>	<b>5,354,591</b>	<b>95</b>
<b>Non-current assets:</b>					
1517	Financial liabilities measured at fair value through profit or loss - non-current (Note 6(3))	24,725	-	20,100	1
1550	Investment under equity method (Note 6(6))	10,308	-	9,738	-
1600	Property, plant and equipment (Note 6(7) and 7)	1,774,464	29	4,381	-
1755	Right-of-use assets (Note 6(8) and 7)	2,730	-	63	-
1780	Intangible assets VII(Note 6(9) and 7)	2,885	-	2,533	-
1840	Deferred income tax assets (Note 6(14))	40,301	1	42,502	1
1920	Refundable deposits	188,321	3	187,427	3
1990	Other non-current assets (Note 6(10) and 9)	28,252	1	-	-
<b>Total non-current assets</b>		<b>2,071,986</b>	<b>34</b>	<b>266,744</b>	<b>5</b>
<b>Total assets</b>		<b>\$ 6,097,427</b>	<b>100</b>	<b>5,621,335</b>	<b>100</b>

(continued on next page)

(See accompanying notes to consolidated financial statements)

**ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries**

**Consolidated Balance Sheet (Continued)**

**December 31, 2024 and 2023**

**Unit: NTD thousand**

		<u>2024.12.31</u>		<u>2023.12.31</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b>Liabilities and equity</b>					
<b>Current liabilities:</b>					
2124	Financial liabilities measured at fair value through profit or loss - current				
	(Note 6(2))	\$ 2,103	-	-	-
2100	Short-term borrowing (Note 6 (11))	250,000	4	-	-
2130	Contract liabilities (Note 6(17) and 7)	1,769,869	29	1,776,517	32
2170	Notes and accounts payable	1,188,375	20	1,074,362	19
2180	Accounts payable - Related parties (Note 7)	93,616	2	117,372	2
2200	Other payables (Note 6(18))	354,146	6	434,759	8
2220	Other payables - Related parties (Note 7)	4,033	-	7,961	-
2230	Current income tax liabilities	65,495	1	73,788	1
2280	Lease liabilities - current (Note 6(12) and 7)	1,328	-	63	-
2399	Other current liabilities	74,358	1	32,441	1
	<b>Total of current liabilities</b>	<b>3,803,323</b>	<b>63</b>	<b>3,517,263</b>	<b>63</b>
<b>Non-current liabilities:</b>					
2580	Lease liabilities - non-current (Note 6(12) and 7)	1,422	-	-	-
2640	Net defined benefit liabilities (Note 6(13))	129,912	2	138,734	2
2645	Guarantee deposits	3,668	-	2,846	-
	<b>Total non-current liabilities</b>	<b>135,002</b>	<b>2</b>	<b>141,580</b>	<b>2</b>
	<b>Total liabilities</b>	<b>3,938,325</b>	<b>65</b>	<b>3,658,843</b>	<b>65</b>
<b>Equity (Note 6(15)):</b>					
3110	Common stock capital	414,490	7	414,490	7
3200	Capital reserve	628,098	10	628,098	12
	Retained earnings:				
3310	Legal reserve	176,618	3	126,485	2
3320	Special reserves	46,395	1	37,867	1
3350	Undistributed earnings	929,934	15	801,947	14
3400	Other equity	(36,433)	(1)	(46,395)	(1)
	<b>Total equity</b>	<b>2,159,102</b>	<b>35</b>	<b>1,962,492</b>	<b>35</b>
	<b>Total liabilities and equity</b>	<b>\$ 6,097,427</b>	<b>100</b>	<b>5,621,335</b>	<b>100</b>

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

**ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries**

**Consolidated Statement of Comprehensive Income**

**January 1 to December 31, 2024 and 2023**

**Unit: NTD thousand**

		<b>2024</b>		<b>2023</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenue (Notes 6(17), 7 and 14)</b>	8,687,665	100	7,550,746	100
5000	<b>Operating costs (Notes 6(5), (9), (13), (18), 7, and 12)</b>	(7,565,890)	(87)	(6,514,974)	(86)
	<b>Gross operating profit</b>	1,121,775	13	1,035,772	14
	<b>Operating expenses (Notes 6(4), (7), (8), (9), (12), (13), (18), 7 and 12)</b>				
6100	Sales promotion expenses	(312,245)	(4)	(285,614)	(4)
6200	Administrative expenses	(98,163)	(1)	(80,314)	(1)
6300	R&D expenses	(60,208)	(1)	(60,107)	(1)
6450	Expected credit (impairment loss) reversal gains	3,799	-	(2,883)	-
	<b>Total operating expenses</b>	(466,817)	(6)	(428,918)	(6)
	<b>Net operating profit</b>	654,958	7	606,854	8
	<b>Non-operating income and expenses (Note 6(6), (12) and (19) and 7):</b>				
7100	Interest income	10,016	-	24,030	-
7010	Other income	260	-	-	-
7020	Other gains and losses	6,367	-	353	-
7050	Financial cost	(7,996)	-	(70)	-
7770	Share of profit of affiliated companies under the equity method	1,677	-	843	-
	<b>Total non-operating income and expenses</b>	10,324	-	25,156	-
	<b>Net income before tax</b>	665,282	7	632,010	8
7950	<b>Less: Income tax expenses (Note 6(14))</b>	(126,318)	(1)	(130,682)	(1)
	<b>Net income for the period</b>	538,964	6	501,328	7
	<b>Other comprehensive income (Note 6(15)):</b>				
8310	<b>Items not reclassified into profit or loss</b>				
8311	Re-measurement of defined benefit plan	4,460	-	(4,706)	-
8316	Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income	4,625	-	(4,792)	-
8349	Income tax related to items not subject to reclassification	(892)	-	941	-
	<b>Total of items not reclassified into profit or loss</b>	8,193	-	(8,557)	-
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of financial statements of foreign operations	1,769	-	29	-
8399	Income tax related to items that may be reclassified	-	-	-	-
	<b>Total items that may be reclassified subsequently to profit or loss</b>	1,769	-	29	-
	<b>Other comprehensive income in the current period</b>	9,962	-	(8,528)	-
	<b>Total comprehensive income for the period</b>	548,926	6	492,800	7
	<b>Earnings per share (Unit: NTD, Note 6(16))</b>				
9750	<b>Basic earnings per share</b>	<b>13.00</b>		<b>12.10</b>	
9850	<b>Diluted earnings per share</b>	<b>12.90</b>		<b>12.00</b>	

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

**ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries**

**Consolidated Statement of Changes in Equity**

**January 1 to December 31, 2024 and 2023**

**Unit: NTD thousand**

	Equity attributable to owners of the parent company										
							Other equity				
							Exchange differences on translation of financial statements of foreign operations	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Re-measurement of defined benefit plan	Total	Total equity
	Common share capital	Capital reserve	Legal reserve	Special reserves	Undistributed earnings	Total					
Balance as of January 1, 2023	\$ 414,490	628,098	82,807	52,846	640,186	775,839	-	(6,878)	(30,989)	(37,867)	1,780,560
Net income for the period	-	-	-	-	501,328	501,328	-	-	-	-	501,328
Other comprehensive income in the current period	-	-	-	-	-	-	29	(4,792)	(3,765)	(8,528)	(8,528)
Total comprehensive income for the period	-	-	-	-	501,328	501,328	29	(4,792)	(3,765)	(8,528)	492,800
Appropriation and distribution of earnings:											
Appropriation of legal reserve	-	-	43,678	-	(43,678)	-	-	-	-	-	-
Reversal of special reserves	-	-	-	(14,979)	14,979	-	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(310,868)	(310,868)	-	-	-	-	(310,868)
Balance as of December 31, 2023	414,490	628,098	126,485	37,867	801,947	966,299	29	(11,670)	(34,754)	(46,395)	1,962,492
Net income for the period	-	-	-	-	538,964	538,964	-	-	-	-	538,964
Other comprehensive income in the current period	-	-	-	-	-	-	1,769	4,625	3,568	9,962	9,962
Total comprehensive income for the period	-	-	-	-	538,964	538,964	1,769	4,625	3,568	9,962	548,926
Appropriation and distribution of earnings:											
Appropriation of legal reserve	-	-	50,133	-	(50,133)	-	-	-	-	-	-
Provision of special reserve	-	-	-	8,528	(8,528)	-	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(352,316)	(352,316)	-	-	-	-	(352,316)
Balance as of December 31, 2024	\$ 414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(7,045)	(31,186)	(36,433)	2,159,102

(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 December 31, 2024 and 2023**

**Unit: NTD thousand**

	<u>2024</u>	<u>2023</u>
<b>Cash flow from operating activities:</b>		
Net income before tax for the period	\$ 665,282	632,010
<b>Adjustments:</b>		
Income and expenses		
Depreciation expense	16,923	20,411
Amortization expense	5,931	5,837
Expected credit impairment (reversal gains) loss	(3,799)	2,883
Interest expense	7,996	70
Interest income	(10,016)	(24,030)
Gains from investment under equity method	(1,677)	(843)
Net loss from financial liabilities measured at fair value through profit or loss	2,103	-
Total income and expense	17,461	4,328
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	16,457	(18,293)
Notes and accounts receivable	(333,725)	(224,800)
Accounts receivable - related parties	14,257	4,312
Other receivables - Related parties	(14)	4,500
Inventory	(155,641)	144,056
Prepayments and other current assets	1	(1,999)
Total net changes in assets related to operating activities	(458,665)	(92,224)
Net changes in liabilities related to operating activities:		
Notes and accounts payable	114,013	(137,525)
Accounts payable - related parties	(23,756)	13,652
Other payables	(80,755)	15,544
Other payables - Related parties	(3,928)	(2,653)
Contract liabilities	(6,648)	158,956
Other current liabilities	41,917	12,945
Net defined benefit liability	(4,362)	(8,229)
Total net changes in liabilities related to operating activities	36,481	52,690
Total net changes in assets and liabilities related to operating activities	(422,184)	(39,534)
Total adjustment items	(404,723)	(35,206)
Cash inflow from operations	260,559	596,804
Interest received	10,665	24,574
Interest paid	(7,854)	(70)
Income tax paid	(133,302)	(123,818)
<b>Net cash inflow from operating activities</b>	<b>130,068</b>	<b>497,490</b>

**(continued on next page)**

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

**ACER E-ENABLING SERVICE BUSINESS INC. and Subsidiaries**  
**Consolidated Statements of Cash Flows (continued from previous page)**  
**January 1 to December 31, 2024 and 2023**

Unit: NTD thousand

	<u>2024</u>	<u>2023</u>
<b>Cash flow from investing activities:</b>		
Acquisition of property, plant and equipment	(1,785,683)	(4,473)
Acquisition of intangible assets	(6,283)	(4,673)
Increased refundable deposits	(894)	(3,137)
Decrease of other financial assets	-	200,000
Increased other non-current assets:	(28,252)	-
Dividends received	1,107	1,890
<b>Net cash (outflow) inflow from financing activities</b>	<u>(1,820,005)</u>	<u>189,607</u>
<b>Cash flow from financing activities:</b>		
Increased short-term borrowings	250,000	-
Lease principal repayment	(1,300)	(18,938)
Increase in guarantee deposits	822	370
Distribution of cash dividends	(352,316)	(310,868)
<b>Net cash outflow from financing activities</b>	<u>(102,794)</u>	<u>(329,436)</u>
Effect of exchange rate changes on cash and cash equivalents	1,766	29
Increase (decrease) in cash and cash equivalents in the current period	(1,790,965)	357,690
Cash and cash equivalents at beginning of period	2,756,948	2,399,258
Cash and cash equivalents at end of period	<u><b>\$ 965,983</b></u>	<u><b>2,756,948</b></u>

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

## **Independent Auditor's Report**

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

### **Audit Opinion**

Our accounting professionals have audited and finalized the balance sheets, consolidated statements of comprehensive income, changes in equity, and cash flows for the period of January 1 to December 31 for 2024 and 2023, and notes to the individual financial statements (including a summary of significant accounting policies), of ACER E-ENABLING SERVICE BUSINESS INC.

In our opinion, the parent company only financial statements referred to above are, in all material respects, presented in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and present fairly of ACER E-ENABLING SERVICE BUSINESS INC., Ltd. on December 31, 2024 and 2023. its financial position as of January 1 to December 31, 2024 and 2023, and its cash flows.

### **Basis for the audit opinion**

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

### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters. The key audit matters determined by our accountants to be communicated in the audit report are as follows:

#### **I. Revenue recognition**

For the accounting policy for the revenue recognition, please refer to the parent company only financial statement Note 4 (14) Revenue from contracts with customers; for the description of the judgment involved in the revenue recognition timing, please refer to the parent company only financial statement Note 5.

#### Description of Key Audit Matters:

Sales revenue of ACER E-ENABLING SERVICE BUSINESS INC. is recognized as sales revenue when the control of the product is transferred to the customer. According to the needs of individual customers, the products agreed and the trading conditions are different, resulting in different timing of fulfilling the performance obligation, which often requires individual evaluation to determine the appropriate timing of revenue recognition. Therefore, whether revenue is recognized in the appropriate period is important to our audit of the financial statements.

The corresponding audit procedures:

Our main audit procedures for the above key audit matters include testing the sales and collection cycle and internal control over financial reporting; performing revenue item tests, reading the relevant sales contracts or purchase orders, and checking various documents to ensure that whether or not it satisfies the performance obligation and whether or not the timing of sales revenue recognition is correct; and select a sample of sales transactions in a period around the balance sheet date to assess whether or not the timing of revenue recognition is appropriate.

#### **Responsibilities of the management level and the governing body for the parent company only financial statements**

The responsibility of the management is to prepare the appropriate parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain the necessary internal control related to the preparation of the parent company only financial statements to ensure that the parent company only financial statements are free of significant misrepresentation.

In preparing the parent company only financial statements, the management's responsibilities also include assessing ACER's ability to continue as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting. Suspension of business, or no other practicable solution other than liquidation or suspension of business.

Those charged with governance (including the Audit Committee) are responsible for supervising the financial reporting process.

#### **Auditors' Responsibilities for Auditing the Parent Company Only Financial Statements**

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report. Reasonable assurance is a high level of confidence. However, the audit conducted in accordance with the Standards on Auditing cannot guarantee that material misstatements in the parent company only financial statements will be detected. Misstatements can arise from fraud or error. If the individual amounts or the total number of misstatements can be reasonably expected to affect the economic decisions made by the user of the parent company only financial statements, the misstatements are considered material.

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

- I. We identified and evaluated the risk of any misstatements in the parent company only financial statements due to fraud or errors, designed and implemented applicable response measures for the evaluated risks, and acquired sufficient and appropriate audit evidence to base our audit opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- II. We understood the internal control related to the audit to an extent necessary to design audit procedures applicable to the current circumstance; however, the purpose of such work was not to express opinions towards the effectiveness of ACER E-ENABLING SERVICE BUSINESS INC.'s internal control.
- III. We evaluated the appropriateness of the accounting policies adopted by management and the reasonableness of accounting estimates and related disclosures made by management.



- IV. We drew a conclusion about the appropriateness of application of the going concern basis of accounting by the management and whether the event or circumstance which might cause major doubts about ACER E-ENABLING SERVICE BUSINESS INC.'s ability of going concern had a material uncertainty. If any material uncertainty was deemed to exist in such event or circumstance, we must provide a reminder in the separate financial statements for the users to pay attention to relevant disclosure therein, or amend our audit opinions when such disclosure was inappropriate. Our conclusion was drawn based on the audit evidence acquired as of the date of this audit report. However, future events or circumstances might result in a situation where ACER E-ENABLING SERVICE BUSINESS INC. would no longer have the ability of going concern.
- V. We evaluated the overall presentation, structure and contents of the separate financial statements (including relevant notes), and whether the separate financial statements presented relevant transactions and events fairly.
- VI. We acquired sufficient and appropriate audit evidence with respect to the financial information of the entities comprising the Company to provide opinions towards the separate financial statements. We were responsible for instruction, supervision and implementation of the audit cases, as well as expression of the audit opinions on ACER E-ENABLING SERVICE BUSINESS INC.

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

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

We determined the key audit matters to be audited in ACER E-ENABLING SERVICE BUSINESS INC.'s parent company only financial statements for 2024 based on the matters communicated with the governance unit. Unless public disclosure of certain matters were prohibited by related laws or regulations or if, in very exceptional circumstances, we determined not to cover such matters in the audit report, as we could reasonably expect that the negative impact of the coverage was greater than the public interest brought thereby, we specified such matters in the audit report.

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

KPMG

Taipei, Taiwan (Republic of China)  
March 11, 2025

# ACER E-ENABLING SERVICE BUSINESS INC.

## Balance Sheet

December 31, 2024 and 2023

Unit: NTD thousand

Assets		2024.12. 31		2023.12.31	
		Amount	%	Amount	%
<b>Current assets:</b>					
1100	Cash and cash equivalents (Note 6(1))	\$ 882,884	15	2,714,019	48
1140	Contract assets - current (Note 6(17) and 7)	77,752	1	94,209	2
1170	Notes and accounts receivable, net (Note 6(4) and (17))	2,459,048	41	2,147,188	38
1180	Accounts receivable - Related parties (Note 6(4), (17) and 7)	67,642	1	48,347	1
1206	Other receivables - Others	99	-	748	-
1210	Other receivables - Related parties (Note 7)	14	-	-	-
1300	Inventories (Note 6(5))	446,612	7	292,073	5
1410	Prepayments and other current assets	4,245	-	4,792	-
<b>Total current assets</b>		<b>3,938,296</b>	<b>65</b>	<b>5,301,376</b>	<b>94</b>
<b>Non-current assets:</b>					
1517	Financial liabilities measured at fair value through profit or loss - non-current (Note 6(3))	24,725	1	20,100	-
1550	Investment under equity method (Note 6(6))	83,583	1	55,459	1
1600	Property, plant and equipment (Note 6(7))	1,774,385	29	4,295	-
1755	Right-of-use assets (Note 6(8) and 7)	2,730	-	63	-
1780	Intangible assets (Note 6(9))	2,885	-	2,533	-
1840	Deferred income tax assets (Note 6(14))	40,301	1	42,502	1
1920	Refundable deposits	188,321	3	187,427	4
1990	Other non-current assets (Note 6(10))	28,252	-	-	-
<b>Total non-current assets</b>		<b>2,145,182</b>	<b>35</b>	<b>312,379</b>	<b>6</b>
<b>Total assets</b>		<b>\$ 6,083,478</b>	<b>100</b>	<b>5,613,755</b>	<b>100</b>

(continued on next page)

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

**ACER E-ENABLING SERVICE BUSINESS INC.**

**Balance Sheet (Continued)**

**December 31, 2024 and 2023**

**Unit: NTD thousand**

		<u>2024.12.31</u>		<u>2023.12.31</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b>Liabilities and equity</b>					
<b>Current liabilities:</b>					
2123	Financial liabilities measured at fair value through profit or loss - current				
	(Note 6(2))	\$ 2,103	-	-	-
2100	Short-term borrowing (Note 6 (11))	250,000	4	-	-
2130	Contract liabilities (Note 6(17) and 7)	1,769,869	29	1,776,517	32
2170	Notes and accounts payable	1,183,411	20	1,069,357	19
2180	Accounts payable - Related parties (Note 7)	90,377	2	117,372	2
2200	Other payables (Note 6(18))	349,108	6	432,203	8
2220	Other payables - Related parties (Note 7)	4,033	-	7,961	-
2230	Current income tax liabilities	65,495	1	73,825	1
2280	Lease liabilities - current (Note 6(12) and 7)	1,328	-	63	-
2399	Other current liabilities	73,650	1	32,385	1
	<b>Total of current liabilities</b>	<u>3,789,374</u>	<u>63</u>	<u>3,509,683</u>	<u>63</u>
<b>Non-current liabilities:</b>					
2580	Lease liabilities - non-current (Note 6(12) and 7)	1,422	-	-	-
2640	Net defined benefit liabilities (Note 6(13))	129,912	2	138,734	2
2645	Guarantee deposits	3,668	-	2,846	-
	<b>Total non-current liabilities</b>	<u>135,002</u>	<u>2</u>	<u>141,580</u>	<u>2</u>
	<b>Total liabilities</b>	<u>3,924,376</u>	<u>65</u>	<u>3,651,263</u>	<u>65</u>
<b>Equity (Note 6(15) and (16)):</b>					
3110	Common stock capital	414,490	7	414,490	8
3200	Capital reserve	628,098	10	628,098	11
	Retained earnings:				
3310	Legal reserve	176,618	3	126,485	2
3320	Special reserves	46,395	1	37,867	1
3350	Undistributed earnings	929,934	15	801,947	14
3400	Other equity	(36,433)	(1)	(46,395)	(1)
	<b>Total equity</b>	<u>2,159,102</u>	<u>35</u>	<u>1,962,492</u>	<u>35</u>
	<b>Total liabilities and equity</b>	<u><u>\$ 6,083,478</u></u>	<u><u>100</u></u>	<u><u>5,613,755</u></u>	<u><u>100</u></u>

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

**ACER E-ENABLING SERVICE BUSINESS INC.**

**Comprehensive Income Statement**

**January 1 to December 31, 2024 and 2023**

**Unit: NTD thousand**

		<b>2024</b>		<b>2023</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenue (Note 6(17) and 7)</b>	\$ 8,572,335	100	7,528,830	100
5000	<b>Operating costs (Notes 6(5), (9), (13), (18), 7, and 12)</b>	(7,476,436)	(87)	(6,497,917)	(86)
	<b>Gross operating profit</b>	1,095,899	13	1,030,913	14
5920	Unrealized gross profit from sales	(110)	-	(13)	-
	<b>Realized gross operating profit</b>	1,095,789	13	1,030,900	14
	<b>Operating expenses (Notes 6(4), (7), (8), (9), (12), (13), (18), 7 and 12)</b>				
6100	Sales promotion expenses	(306,491)	(4)	(283,056)	(4)
6200	Administrative expenses	(88,873)	(1)	(76,952)	(1)
6300	R&D expenses	(60,209)	(1)	(60,107)	(1)
6450	Expected credit (impairment loss) reversal gains	3,801	-	(2,883)	-
	<b>Total operating expenses</b>	(451,772)	(6)	(422,998)	(6)
	<b>Net operating profit</b>	644,017	7	607,902	8
	<b>Non-operating income and expenses (Note 6(6), (12) and (19)):</b>				
7100	Interest income	9,689	-	23,984	-
7190	Other income	260	-	-	-
7020	Other gains and losses	7,357	-	(191)	-
7050	Financial cost	(7,996)	-	(70)	-
7375	Share of profit of subsidiaries and associates accounted for using the equity method	11,287	-	385	-
	<b>Total non-operating income and expenses</b>	20,597	-	24,108	-
	<b>Net income before tax</b>	664,614	7	632,010	8
7950	<b>Less: Income tax expenses (Note 6(14))</b>	(125,650)	(1)	(130,682)	(1)
	<b>Net income for the period</b>	538,964	6	501,328	7
	<b>Other comprehensive income (Note 6(14) and (15)):</b>				
8310	<b>Items not reclassified into profit or loss</b>				
8311	Re-measurement of defined benefit plan	4,460	-	(4,706)	-
8316	Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income	4,625	-	(4,792)	-
8349	Income tax related to items not subject to reclassification	(892)	-	941	-
	<b>Total of items not reclassified into profit or loss</b>	8,193	-	(8,557)	-
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of financial statements of foreign operations	1,769	-	29	-
8399	Income tax related to items that may be reclassified	-	-	-	-
	<b>Total items that may be reclassified subsequently to profit or loss</b>	1,769	-	29	-
	<b>Other comprehensive income in the current period</b>	9,962	-	(8,528)	-
	<b>Total comprehensive income for the period</b>	\$ 548,926	6	492,800	7
	<b>Earnings per share (Unit: NTD, Note 6(16))</b>				
9750	<b>Basic earnings per share</b>	\$ 13.00		12.10	
9850	<b>Diluted earnings per share</b>	\$ 12.90		12.00	

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

ACER E-ENABLING SERVICE BUSINESS INC.

Statement of Changes in Equity

January 1 to December 31, 2024 and 2023

Unit: NTD thousand

	Retained earnings:						Other equity				Total equity
	Common share capital	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-measuremen t of defined benefit plan	Total	
Balance as of January 1, 2023	\$ 414,490	628,098	82,807	52,846	640,186	775,839	-	(6,878)	(30,989)	(37,867)	1,780,560
Net income for the period	-	-	-	-	501,328	501,328	-	-	-	-	501,328
Other comprehensive income in the current period	-	-	-	-	-	-	29	(4,792)	(3,765)	(8,528)	(8,528)
Total comprehensive income for the period	-	-	-	-	501,328	501,328	29	(4,792)	(3,765)	(8,528)	492,800
Appropriation and distribution of earnings:											
Appropriation of legal reserve	-	-	43,678	-	(43,678)	-	-	-	-	-	-
Reversal of special reserves	-	-	-	(14,979)	14,979	-	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(310,868)	(310,868)	-	-	-	-	(310,868)
Balance as of December 31, 2023	414,490	628,098	126,485	37,867	801,947	966,299	29	(11,670)	(34,754)	(46,395)	1,962,492
Net income for the period	-	-	-	-	538,964	538,964	-	-	-	-	538,964
Other comprehensive income in the current period	-	-	-	-	-	-	1,769	4,625	3,568	9,962	9,962
Total comprehensive income for the period	-	-	-	-	538,964	538,964	1,769	4,625	3,568	9,962	548,926
Appropriation and distribution of earnings:											
Appropriation of legal reserve	-	-	50,133	-	(50,133)	-	-	-	-	-	-
Provision of special reserve	-	-	-	8,528	(8,528)	-	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(352,316)	(352,316)	-	-	-	-	(352,316)
Balance as of December 31, 2024	\$ 414,490	628,098	176,618	46,395	929,934	1,152,947	1,798	(7,045)	(31,186)	(36,433)	2,159,102

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

**ACER E-ENABLING SERVICE BUSINESS INC.**

**Statement of Cash Flow**

**January 1 to December 31, 2024 and 2023**

**Unit: NTD thousand**

	<u>2024</u>	<u>2023</u>
<b>Cash flow from operating activities:</b>		
Net income before tax for the period	\$ 664,614	632,010
<b>Adjustments:</b>		
Income and expenses		
Depreciation expense	16,882	20,402
Amortization expense	5,931	5,837
Expected credit impairment (reversal gains) loss	(3,801)	2,883
Net loss from financial liabilities measured at fair value through profit or loss	2,103	-
Interest expense	7,996	70
Interest income	(9,689)	(23,984)
Share of profit of subsidiaries and associates accounted for using the equity method	(11,287)	(385)
Unrealized gross profit from sales	110	13
Total income and expense	8,245	4,836
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Contract assets	16,457	(18,293)
Notes and accounts receivable	(308,059)	(212,320)
Accounts receivable - related parties	(19,295)	(733)
Other receivables - Related parties	(14)	4,500
Inventory	(154,539)	146,732
Prepayments and other current assets	547	(1,824)
Total net changes in assets related to operating activities	(464,903)	(81,938)
Net changes in liabilities related to operating activities:		
Accounts payable	114,054	(142,530)
Accounts payable - related parties	(26,995)	13,652
Other payables	(83,237)	12,988
Other payables - Related parties	(3,928)	(2,653)
Contract liabilities	(6,648)	158,956
Other current liabilities	41,265	12,889
Net defined benefit liability	(4,362)	(8,229)
Total net changes in liabilities related to operating activities	30,149	45,073
Total net changes in assets and liabilities related to operating activities	(434,754)	(36,865)
Total adjustment items	(426,509)	(32,029)
Cash inflow from operations	238,105	599,981
Interest received	10,338	24,528
Interest paid	(7,854)	(70)
Income tax paid	(132,671)	(123,781)
<b>Net cash inflow from operating activities</b>	<b>107,918</b>	<b>500,658</b>

**(continued on next page)**

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

**ACER E-ENABLING SERVICE BUSINESS INC.**  
**Cash Flow Statement (continued from previous page)**  
**January 1 to December 31, 2024 and 2023**

**Unit: NTD thousand**

	<u>2024</u>	<u>2023</u>
<b>Cash flow from investing activities:</b>		
Acquisition of investments under equity method	(16,285)	(46,163)
Acquisition of property, plant and equipment	(1,785,652)	(4,378)
Acquisition of intangible assets	(6,283)	(4,673)
Increased refundable deposits	(894)	(3,137)
Increased other financial assets	-	200,000
Increased other non-current assets:	(28,252)	-
Dividends received	1,107	1,890
<b>Net cash (outflow) inflow from financing activities</b>	<u>(1,836,259)</u>	<u>143,539</u>
<b>Cash flow from financing activities:</b>		
Increased short-term borrowings	250,000	-
Lease principal repayment	(1,300)	(18,938)
Increase in guarantee deposits	822	370
Distribution of cash dividends	(352,316)	(310,868)
<b>Net cash outflow from financing activities</b>	<u>(102,794)</u>	<u>(329,436)</u>
Increase (decrease) in cash and cash equivalents in the current period	(1,831,135)	314,761
Cash and cash equivalents at beginning of period	2,714,019	2,399,258
Cash and cash equivalents at end of period	<u><b>\$ 882,884</b></u>	<u><b>2,714,019</b></u>

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

## Attachment 4

### Acer E-Enabling Service Business Inc. 2024 Statement of Profit Appropriation

	Unit: NT\$
Beginning Balance of Un-appropriated Retained Earnings	390,970,272
Plus:2024 Net Income after Tax	538,963,992
Deduct: Legal Reserve	(53,896,399)
Plus: Reversal of special surplus reserves	9,962,277
Accumulative earnings available for appropriation	<hr/> 886,000,142
Appropriation Items:	
Cash dividends to shareholders	(393,765,500)
Ending Balance of Un-appropriated Retained Earnings	<hr/> <hr/> 492,234,642

President

Manager

Head of Accounting  
Department

Jason Chen

Sandy Chou

Kevin Cheng



## Attachment 5

### Acer E-Enabling Service Business Inc.

#### Articles of Incorporation

#### Comparison Table of Amended Articles

After Revision	Before Revision	Reason for Revision
<b>Article 2:</b> 1. F113050 wholesale of computers and office machinery and equipment 2. F118010 Information software wholesale business 3. F218010 Information software retailing 4. F401010 International trade 5. I199990 other consultancy services 6. I301010 information software service industry 7. I301020 data processing services 8. I301030 electronic information supply service industry 9. IZ09010 Management system verification industry 10. J399010 Software publishing 11. F119010 Wholesale of electronic materials 12. F219010 Retail trade of electronic materials 13. F213030 retail of computers and business equipment 14. ZZ99999 may operate business that is not prohibited or restricted by laws and regulations, except for licensed business <del>15. F401021 Telecommunications control the import of radio equipment</del> <del>16. F108031 Medical equipment wholesale business</del> <del>17. F208031 Retail of medical equipment</del>	<b>Article 2: The Company's business is as follows</b> 1. F113050 wholesale of computers and office machinery and equipment 2. F118010 Information software wholesale business 3. F218010 Information software retailing 4. F401010 International trade 5. I199990 other consultancy services 6. I301010 information software service industry 7. I301020 data processing services 8. I301030 electronic information supply service industry 9. IZ09010 Management system verification industry 10. J399010 Software publishing 11. F119010 Wholesale of electronic materials 12. F219010 Retail trade of electronic materials 13. F213030 retail of computers and business equipment 14. ZZ99999 may operate business that is not prohibited or restricted by laws and regulations, except for licensed business 15. F401021 Telecommunications control the import of radio equipment 16. F108031 Medical equipment wholesale business 17. F208031 Retail of medical equipment	Deleted the "telecommunications control radio frequency equipment import business" according to the deletion of such item by the Ministry of Economic Affairs.  Deleted the "medical equipment wholesale business" and "and medical equipment retail business", which are irrelevant with the Company's business development plan

<p><b>Article 14:</b> (omitted) The election of directors of the Company shall be subject to Article 192-1 of the Company Law</p>	<p><b>Article 14:</b> (omitted) The election of directors of the Company shall be subject to Article 192-1 of the Company Law</p>	<p>Amended in accordance with the latest provisions of Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEX-Listed Companies"</p>
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After Revision	Before Revision	Reason for Revision
<p>The nomination system is for the election of candidates by the shareholders' meeting. In accordance with the provisions of Article 14-2 of the Securities and Exchange Act, the Company shall have at least three independent directors among the above-mentioned directors, and the number of directors shall not be less than one-<del>third</del><sup>fifth</sup>. The professional qualifications, shareholding and concurrent job restrictions, nomination and election methods of independent directors and other matters to be complied with shall be handled in accordance with the relevant regulations of the securities authorities.</p> <p>(omitted)</p>	<p>The nomination system is for the election of candidates by the shareholders' meeting. In accordance with the provisions of Article 14-2 of the Securities and Exchange Act, the Company shall appoint three or more independent directors among the above-mentioned directors, and the number of directors shall not be less than one-fifth. The professional qualifications, shareholding and concurrent job restrictions, nomination and election methods of independent directors and other matters to be complied with shall be handled in accordance with the relevant regulations of the securities authorities.</p> <p>(omitted)</p>	
<p><b>Article 22:</b></p> <p>If the Company makes a profit in the year, after reserving the amount of accumulated losses in advance, it shall allocate not less than 2% of the balance for employee remuneration <u>(of which no less than 1% shall be allocated for the remuneration of grassroots employees)</u> and may allocate no more than 8/1000 for the remuneration of directors.</p> <p>The remuneration of the employees described in the preceding paragraph may be in cash or stock, and the distribution may include employees of the controlling or affiliated companies who meet certain conditions, which shall be determined by the board of directors.</p>	<p><b>Article 22:</b></p> <p>If the Company makes a profit for the year, after retaining the amount of accumulated losses in advance, it shall allocate not less than 2% of the balance to the remuneration of employees and may allocate not more than 8/1000 of the remuneration of directors.</p> <p>The remuneration of the employees described in the preceding paragraph may be in cash or stock, and the distribution may include employees of the controlling or affiliated companies who meet certain conditions, which shall be determined by the board of directors.</p>	<p>Amended in response to the amendment of Article 14, Paragraph 6 of the Securities and Exchange Act on August 7, 2024, and in alignment with the Financial Supervisory Commission's directive No. 1130385442 issued on November 8, 2024</p>

<p><b>Article 24:</b></p> <p>The Company's dividend policy is to allocate no less than 10% of the distributable surplus as a shareholder dividend every year in line with the current and future development plans, taking into account the investment environment, capital needs and domestic and foreign competition conditions, and taking into account the interests of shareholders. In order to achieve a balanced and stable dividend policy, when the Company distributes dividends, the cash dividends shall not be less than 10% of the total dividends, unless they are not distributed by the resolution of the board of directors and approved by the shareholders' meeting. When the Company has no surplus, dividends and bonuses shall not be distributed, subject to the financial, business and operational factors of the Company</p>	<p><b>Article 24:</b></p> <p>The Company's dividend policy is to allocate no less than 10% of the distributable surplus as a shareholder dividend every year in line with the current and future development plans, taking into account the investment environment, capital needs and domestic and foreign competition conditions, and taking into account the interests of shareholders. In order to achieve a balanced and stable dividend policy, when the Company distributes dividends, the cash dividends shall not be less than 10% of the total dividends, unless they are not distributed by the resolution of the board of directors and approved by the shareholders' meeting. When the Company has no surplus, dividends and bonuses shall not be distributed, subject to the financial, business and operational factors of the Company</p>	<p>Amended with reference to the provisions of Article 240, Paragraph 5 and Article 241 of the Company Act, as well as their lawmaking reasons of simplifying the procedures for the Company to pay dividends and bonuses, capital reserve or statutory surplus reserve in cash, and the early determination of payment schedule for the benefit of shareholders</p>
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After Revision	Before Revision	Reason for Revision
<p>Consideration may be given to the distribution of all or part of the statutory surplus and capital reserve in accordance with the law or the provisions of the competent authority.</p> <p><u>The distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.</u></p>	<p>Consideration may be given to the distribution of all or part of the statutory surplus and capital reserve in accordance with the law or the provisions of the competent authority.</p>	
<p><b>Article 26:</b>  This charter was entered into on February 8, 2012, Taiwan.  It was first revised on October 6, 103, Taiwan.  The second revision was made on November 6, 2015, Taiwan.  Third revised on July 5, 2017, Taiwan.  The fourth revision was made on March 5, 2019, Taiwan.  The fifth revision was made on November 6, 2019, Taiwan.  The sixth revision was made on May 26, 2020, Taiwan.  The seventh revision was made on December 4, 2020, Taiwan.  The eighth revision was made on June 14, 2022, Taiwan.  <u>The ninth revision was made on June 4, 2025, Taiwan. (Tentative)</u></p>	<p><b>Article 26:</b>  This charter was entered into on February 8, 2012, Taiwan.  It was first revised on October 6, 103, Taiwan.  The second revision was made on November 6, 2015, Taiwan.  Third revised on July 5, 2017, Taiwan.  The fourth revision was made on March 5, 2019, Taiwan.  The fifth revision was made on November 6, 2019, Taiwan.  The sixth revision was made on May 26, 2020, Taiwan.  The seventh revision was made on December 4, 2020, Taiwan.  The eighth revision was made on June 14, 2022, Taiwan.</p>	<p>Add a revision date.</p>

## Appendix 1

### Acer E-Enabling Service Business Inc.

#### Articles of Incorporation

##### CHAPTER I – GENERAL PROVISIONS

- Article 1      The Company shall be incorporated in accordance with the Company Law, and its name shall be 宏碁資訊服務股份有限公司 in the Chinese language, and Acer E-Enabling Service Business Inc. in the English language.
- Article 2      The scope of business of the Company shall include the following:
- (1) F113050      Wholesale of Computing and Business Machinery Equipment;
  - (2) F118010      Wholesale of Computer Software;
  - (3) F218010      Retail Sale of Computer Software
  - (4) F401010      International Trade;
  - (5) I199990      Other Consulting Service
  - (6) I301010      Information Software Services
  - (7) I301020      Data Processing Services
  - (8) I301030      Electronic Information Supply Services
  - (9) IZ09010      Management System Certification
  - (10) J399010      Software Publishing
  - (11) F119010      Wholesale of Electronic Materials
  - (12) F219010      Retail Sale of Electronic Materials
  - (13) F213030      Retail Sale of Computers and Clerical Machinery Equipment
  - (14) ZZ99999      All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
  - (15) F401021      Restrained Telecom Radio Frequency Equipments and Materials Import
  - (16) F108031      Wholesale of Medical Devices
  - (17) F208031      Retail Sale of Medical Apparatus
- Article 3      The Company may, for its business operations or other investment matters, make endorsements or issue guarantees.
- Article 4      The total amount of investment made by the Company shall be exempt from the

restriction under Article 13 of the Company Law.

Article 5 The headquarters of the Company shall be located in Taipei City, Taiwan, R.O.C. If the Company considers it necessary, it may, by a resolution adopted at a meeting by the board of directors, set up branch offices in Taiwan or abroad.

Article 6 Public announcements of the Company shall be made in accordance with the Company Law and other relevant rules and regulations of the R.O.C.

## **CHAPTER II – CAPITAL STOCK**

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

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

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

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

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

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

## **CHAPTER III – SHAREHOLDERS' MEETINGS**

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

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

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

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

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

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

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

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

#### **CHAPTER IV – DIRECTORS AND COMMITTEE**

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

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

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

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



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

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

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

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

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

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

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

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

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

## **CHAPTER V – MANAGERS**

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

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

## **CHPATER VI – ACCOUNTING**

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

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

Article 22 Where there is profit at the end of each fiscal year, after covering the accumulated losses, at least two percent (2%) of the profit shall be distributed as employees' compensation, and not greater than eight percent (8%) of the profit shall be distributed as remuneration of the directors.

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

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

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

## **CHAPTER VII – SUPPLEMENTARY PROVISIONS**

- Article 22     The Company Law and related regulations shall govern any matter not provided in the Articles of Incorporation.
- Article 23     These Articles of Incorporation were approved on February 8, 2012
- The first amendment was approved on October 6, 2014
- The second amendment was approved on November 6, 2015
- The third amendment was approved on June 5, 2017
- The fourth amendment was approved on March 5, 2019
- The fifth Amendment was approved on November 6, 2019
- The sixth amendment was approved on May 26, 2020
- The seventh amendment was approved on December 4, 2020
- The eighth amendment was approved on June 14, 2022

## **Appendix 2**

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

#### **Regulations for the Conduct of Shareholders' Meeting**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

shall determine the order to make such oral statements.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

## **Appendix 3**

Impact of Stock Dividend Issuance on the Company's Business Performance, Earnings per Share and Shareholder Return Rate

The Company did not issue free allotment shares this year, so it is not applicable.

## Appendix 4

### **Acer E-Enabling Service Business Inc. Shareholdings of All Directors as of April 6, 2025**

<b>Title</b>	<b>Name</b>	<b>Number of Shares</b>
Chairman	ACER BEINGWARE HOLDING INC. Legal Representative: Jason Chen	26,303,000
Director	ACER BEINGWARE HOLDING INC. Legal Representative: Meggy Chen	26,303,000
Director	ACER BEINGWARE HOLDING INC. Legal Representative: Maverick Shih	26,303,000
Independent Director	H.T. Chou	0
Independent Director	Michael Wang	0
Independent Director	M.C. Tzeng	0
Independent Director	David Yeh	0
Total		26,303,000 (Note )

Note: (1) The current number of issued shares in the Company as of April 6, 2025: 41,449,000 common shares.

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