

Acer Synergy Tech Corp.

Minutes for 2026Annual Shareholders' Meeting

(Translation)

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

Date and Time: 9:00 a.m., Tuesday, May 26, 2026

Venue: Room 1, No. 11, Huanke 1st Rd., Zhubei City, Hsinchu County

Type: Physical shareholder's meeting

Attending shareholders: Total number of outstanding shares amounted to 13,379,236 shares. (Holders of 13,379,236 common shares attended electronically.) The total number of participating common shares was 22,200,000 shares; the attendance rate was 60.26%.

Attending directors: Chairman Maverick Shih (Acer Inc. Legal Representative), Director Andy Lin (Acer Inc. Legal Representative) (Attended virtually), Independent Director Nancy Hu (Convener of Audit Committee), and Independent Director Teresa Cheng (Convener of Remuneration Committee) (Attended virtually), constituting a majority of the seven-member Board

Chairman: Maverick Shih

Recorded by: JR Wu

The Chairman announced the commencement of the meeting as shares represented by attending shareholders had reached the number legally required for the shareholders meetings.

1. Report Items

(1) Business Report for the Year 2025

Explanatory Notes: Please refer to Attachment 1

(2) Audit Committee Report

Explanatory Notes: Please refer to Attachment 2.

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

Explanatory Notes:

A. The Distribution of Cash Dividend for the Year 2025

- i. In accordance with Article 24, Paragraph 2 of the Article of Incorporation, the distributable dividends, bonuses, and capital reserve or legal reserve in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.
- ii. The total accumulative earnings available for appropriation is NT\$103,433,877 and plan to distribute the cash dividend of NT\$66,600,000 to the shareholders whose names and respective shares are in the shareholders' register on the record date for ex-dividend, at a preliminary ratio of NT\$3 per share. (Rounded down to NT\$1 and the residue will be calculated and booked as the Company's other income).
- iii. The record date for ex-dividend is temporarily set on July 3rd, 2026, and the distribution date is set on July 23rd, 2026. Should the dates above be adjusted due to the amendment of laws or regulations, or request by competent authorities, the Chairman is authorized with full power to adjust accordingly.

B. The Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2025

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

- i. The total amount of employees' 2025 profit sharing bonus is NT\$6,375,000.

- ii. The total amount of Board Directors' 2025 compensation is NT\$573,000.

2. Proposed Items for Ratification and Discussion

Item 1

Proposed by the Board of Directors

Proposal: Ratification Proposal of the Financial Statements, Business Report and the Proposal for Profit & Loss Appropriation for the Year 2025.

Explanatory Notes:

- (1) The Company's Financial Statements for the Year 2025, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flow have been audited by CPA Jun-Yu Wang and CPA Chien-Wei Chen of Deloitte.
- (2) The Business Report for the Year 2025, the aforementioned financial statements and the Proposal for Profit & Loss Appropriation for the Year 2025 are attached hereto as Attachment 1, and Attachment 3~4, which have been approved by the Audit Committee and by the Board of Directors via resolution.
- (3) Please discuss.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Resolution: Shares present at the time of voting: 13,379,236 (votes casted electronically:

13,379,236)

Voting results*		% of the total represented share present
Votes in favor:	13,369,072 votes (13,369,072 votes)	99.92%
Vote against:	2,917 votes (2,917votes)	0.02%
Votes invalid or abstained:	7,247 votes (7,247 votes)	0.06%

*including votes casted electronically (number in brackets)

RESOLVED, that the above proposal be and hereby was approved as proposed.

(Note: no question was raised by any shareholders regarding this item)

3.Extemporary Motion : None (No question was raised by any shareholders regarding this item)

4.Meeting Adjourned : 9:12 am., May 26, 2026

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

B.Attachment

Attachment 1

Acer Synergy Tech Corp.

Business Report

For the fiscal year 2025, Acer Synergy Tech Corp. (AST) achieved consolidated revenue of NT\$1,760,450 thousand, reflecting a 2% decrease from the previous year. This slight decline was primarily because its subsidiary, Shine Passion Engineering Co., Ltd (SPE), completed its public offering in July and successfully registered on the Emerging Stock Board in August. In compliance with regulations, the Company transitioned to the equity method for recognizing its investment in this subsidiary, excluding its revenue from August onwards from consolidation. Simultaneously, in accordance with IAS 28, a non-operating income of NT\$103,744 thousand was recognized due to this accounting change. As a result, consolidated net income attributable to owners of the parent surged to NT\$115,538 thousand, representing a substantial 525% increase compared to 2024.

I. The Business Report for the Year 2025

i. Financial Statements Information and Profitability Analysis

For fiscal year 2025, the Company's operating revenue was NT\$1,760,450 thousand, with a gross profit of NT\$247,991 thousand. After deducting operating expenses, the operating net profit was NT\$47,968 thousand, and the net profit after tax for the full year amounted to NT\$115,538 thousand. The basic earnings per share (EPS) after tax is NT\$5.20. The consolidated financial data is presented as follows:

Unit: NT\$ Thousand

Item	FY 2025		FY 2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue	1,760,450	100%	1,804,648	100%	-44,198	-2%
Cost of goods sold	1,512,459	86%	1,571,385	87%	-58,926	-4%
Gross Margin	247,991	14%	233,263	13%	14,728	6%
Operating Expenses	200,023	11%	227,093	13%	-27,070	-12%
Operating Income	47,968	3%	6,170	0.3%	41,798	677%
Net Income	115,538	7%	18,493	1%	97,045	525%
EPS (NT\$)	5.20		0.83		4.37	

Operational Indicators	Indicator	FY 2025	FY 2024
Financial Structure	Debt-to-Asset Ratio (%)	27.66	36.60
Solvency	Current Ratio (%)	119.31	206.13
	Quick Ratio (%)	203.16	187.65
	Interest Coverage Ratio (%)	124.09	53.69
Profitability	Return on Assets (%)	7.14	1.03
	Return on Equity (%)	10.52	1.53
	Net Profit Margin (%)	6.56	1.02
	EPS (NT\$)	5.20	0.83

ii. Business Plan Implementation Results

(i). OT Business Development

The Company continued to deepen its strategic presence in OT (Operational Technology) sector. In addition to its existing equity-method investment in SPE, the Company acquired a 20% stake in Taixin Energy Technology Co., Ltd (Taixin). In 2025 to strengthen its comprehensive engineering service chain. Taixin specializes in the design and installation of air conditioning systems for factories and office buildings, acoustic engineering for machine rooms, and the R&D and manufacturing of integrated phenolic air ducts, which will bolster the Company's competitiveness in the OT market. Furthermore, SPE completed its public offering in July 2025 and successfully registered on the Emerging Stock Board (Stock Code: 7849) in August, making its mark in the capital markets. Beyond its core business of cleanrooms for high-tech facilities, it has recently secured facility engineering orders for cell culture and vaccine production in the biotechnology industry, successfully applying its cleanroom technology to biomedical GMP facilities and demonstrating the results of its business diversification.

(ii). Development of Manpower Services

Since its registration on the Emerging Stock Board, subsidiary Acer Synergy Manpower (7706) has continued to demonstrate steady growth. Its 2025 revenue rose by another 10% year-over-year to reach NT\$532,371 thousand, showcasing strong momentum in business expansion. While the supply of professional talent to existing semiconductor clients continues to grow, it has also steadily expanded the proportion of projects involving administrative support, R&D collaboration, and project execution. This includes securing multiple administrative staffing contracts from the public sector and undertaking project management operations for American semiconductor manufacturers, enabling it to more precisely address the demands of diverse industries for flexible staffing and professional services. Simultaneously, the Company provides executive search services for mid-to-high-level talent, strengthening its connections with corporate clients and senior executives to facilitate more strategic collaboration opportunities.

(iii). Development of IT and System Integration Services

The system integration business continued to grow this year. In addition to serving existing clients, the Company successfully secured multiple projects from the public sector and Southeast Asian clients, driving overall performance. The Company continued to promote the innovative application of AI technology in information and system integration services. This year, by combining national-level computing resources with government subsidy programs, the Company strengthened its smart service presence in the semiconductor and manufacturing sectors. It secured subsidies from the Ministry of Economic Affairs' Industrial Upgrade and Innovation Platform Guidance Program, assisting clients in adopting generative AI and smart decision-making applications across R&D design, manufacturing, and supply chain management to enhance operational efficiency and resilience. At the same time, partnering with the National Center for High-performance Computing (NCHC) and other collaborators, the Company utilized high-performance GPU computing power and AI platforms to integrate large language models (LLMs) into IT operations and computing power scheduling. This assists the semiconductor and high-tech industries in improving GPU utilization efficiency, shortening inference times, and reducing the manpower burden of IT maintenance.

II. Summary of Business Plans for the Fiscal Year and Future Development Strategies

i. **OT Product and Business Expansion**

To address common production line challenges faced by semiconductor industry clients, such as optimizing material retrieval routes and space, refining spare parts management, controlling hazardous chemicals, and simplifying manual verification processes, the Company has partnered with collaborators to launch automated material management systems and smart line-side warehouse solutions. Through real-time inventory monitoring via smart sensors, smart cabinet configurations, system integration platforms, and Automated Guided Vehicles (AGVs), these solutions effectively shorten material flow paths. They enable precise inventory checks and automated replenishment, significantly reducing reliance on manual labor and enhancing production continuity. Currently, these solutions have been successfully implemented in tech manufacturing facilities in Taiwan. Moving forward, they will be expanded to other global manufacturing sites and applied to a broader range of industry clients. Furthermore, by integrating the OT professional know-how of our invested engineering firms, we will gradually connect IT and OT operations. This will continuously drive industrial upgrades and supply chain digitalization, providing clients with more comprehensive and seamless integrated services.

ii. **Semiconductor Industry and AI Application Development**

The Company continues to align with the global expansion strategies of its Taiwanese semiconductor clients; following the US and Japanese markets, the semiconductor cluster in Dresden, Germany, is also gradually taking shape. We will leverage the synergistic benefits of the Group's global presence to provide clients with real-time, localized service support. In terms of operational management, the Company will actively introduce automated workflows and build standardized, modular operating platforms. By progressively automating routine and highly repetitive manual tasks, we aim to reduce operational errors and boost overall operational efficiency. Integrating AI customer service and smart process management tools will optimize our customer service response times and the quality of issue resolution. Through data collection and analysis mechanisms, the Company continuously improves its service offerings and process designs, thereby simultaneously enhancing the satisfaction of both internal employees and external clients.

III. Impact of External Competitive, Regulatory, and Macroeconomic Environments

Recently, the global political and economic environments have become clearer compared to previous periods, though some fluctuations remain. Inflationary pressures in major industrialized nations have eased, and shifts in US tariff policies have largely stabilized. Guided by various national policies, the semiconductor industry continues to expand its investment scale in the United States, accelerating the restructuring of global supply chains. With the rapid development of generative AI and related applications, the demand for hardware such as high-performance computing and memory for AI servers has increased significantly. This has driven a sharp rise in memory prices and product shortages, simultaneously pushing up the costs of other key hardware components. Overall, end-market demand maintains strong momentum; however, the industry is also facing pressures from upward-shifting cost structures and extended lead times.

In response to this changing environment, the Company will build upon a foundation of steady operations and agilely adjust its business strategies. Through flexible and diverse supplier partnerships, we will enhance the agility of procurement and delivery while strengthening customer communication and services to navigate the dual operational

challenges of growing demand and rising costs.

Looking ahead, the management team will continue to promote collaborative development across all business units, deepening our presence in overseas markets and strengthening our technological and human resource capabilities. Adhering to the principle of steady progress through diversified growth drivers, we aim to continually enhance overall operational efficiency and shareholder value.

Chairman : Maverick Shih

President : KS Harn

CFO : Jerome Wu

Notes:

1. The financial statement information and profitability analysis are based on net profit attributable to the Company's shareholders.
2. The Company did not provide financial forecasts for FY 2025; therefore, the analysis is based on actual operational performance.
3. The Company primarily engages in system integration services, providing tailored combinations of hardware, software, and maintenance solutions based on clients' specific needs. Due to the significant variability in client requirements, estimating product sales volume for analytical purposes is not feasible.

Attachment 2

Audit Committee Report

The Board of Directors has prepared the Company's 2025 Financial Statements, Business Report, and the Proposal for Profit & Loss Appropriation. The CPA Jun-Yu Wang and CPA Chien-Wei Chen from Deloitte were retained to audit the Company's Financial Statements and have issued an audit report relating to the Financial Statements. The said Financial Statements, Business Report, and Proposal for Profit & Loss Appropriation have been reviewed and determined to be correct and accurate by the Audit Committee of Acer Synergy Tech Corp. 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 Synergy Tech Corp.

Convener of the Audit Committee : Nancy Hu

March 10th, 2026

Attachment 3

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Acer Synergy Tech Corp.

Opinion

We have audited the accompanying consolidated financial statements of Acer Synergy Tech Corp. (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated 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 matter in our audit of the consolidated financial statements of the Group for the year ended December 31, 2025 is set out below:

Revenue Recognition

The Group's consolidated operating revenue mainly comprised sales of hardware and software from system integration projects and other service revenue. Revenue from system integration projects accounted for approximately 51% of the Group's consolidated operating revenue and was therefore significant to the Group's financial performance. The fluctuations in such revenue were attributable to changes in transactions with certain customers. Accordingly, we identified the occurrence of system integration revenue from certain customers as a key audit matter for the current year.

Our audit procedures in respect of the above key audit matter included the following:

1. We obtained an understanding of the Company's revenue recognition process and related internal control procedures, and tested the design and operating effectiveness of such controls.
2. We performed sample testing on the certain sales transactions recognized during the year by examining relevant internal and external supporting documentation of deliveries, and reviewed subsequent cash receipts for any material unusual items to verify the occurrence of revenue recognized during the year.

Please refer to Note 4 to the consolidated financial statements for the accounting policies on revenue recognition, and Note 23 for the related disclosures.

Other Matter

We have also audited the parent company only financial statements of Acer Synergy Tech Corp. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chun-Yu Wang and Chien-Wei Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 240,411	17	\$ 449,344	24
Financial assets at amortized cost - current (Notes 4, 8 and 32)	-	-	6,090	-
Contract assets - current (Notes 4, 23 and 31)	26,588	2	159,879	9
Notes receivable, net (Notes 4 and 9)	121	-	61,860	3
Trade receivables, net (Notes 4 and 9)	417,852	30	448,797	24
Trade receivables from related parties (Notes 4 and 31)	10,375	1	33,387	2
Other receivables (Notes 4 and 9)	21,330	1	3,187	-
Current tax assets (Notes 4 and 25)	1,872	-	2,423	-
Inventories, net (Notes 4 and 10)	11,204	1	86,835	5
Prepayments (Note 31)	10,207	1	28,433	2
Other current assets	<u>4,193</u>	<u>-</u>	<u>5,489</u>	<u>-</u>
Total current assets	<u>744,153</u>	<u>53</u>	<u>1,285,724</u>	<u>69</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 7)	103,442	7	103,014	6
Financial assets at amortized cost - non-current (Notes 4, 8 and 32)	3,000	-	7,060	-
Investments accounted for using the equity method (Notes 4 and 12)	359,111	26	-	-
Property, plant and equipment, net (Notes 4 and 13)	171,569	12	175,954	10
Right-of-use assets (Notes 4 and 14)	-	-	8,485	-
Net investment properties (Notes 4, 15 and 32)	-	-	26,228	1
Goodwill (Notes 4 and 16)	-	-	83,685	5
Other intangible assets (Notes 4 and 17)	2,158	-	115,016	6
Deferred tax assets (Notes 4 and 25)	11,517	1	29,070	2
Other non-current assets	<u>12,204</u>	<u>1</u>	<u>24,072</u>	<u>1</u>
Total non-current assets	<u>663,001</u>	<u>47</u>	<u>572,584</u>	<u>31</u>
TOTAL	<u>\$ 1,407,154</u>	<u>100</u>	<u>\$ 1,858,308</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 4 and 18)	\$ 50,000	4	\$ 30,000	2
Contract liabilities - current (Notes 4, 23 and 31)	13,035	1	91,643	5
Notes payables	-	-	1,689	-
Trade payables	143,625	10	314,669	17
Trade payables to related parties (Note 31)	4,262	-	6,649	-
Other payables (Note 19)	121,482	9	125,019	7
Other payables to related parties (Note 31)	989	-	2,923	-
Current tax liabilities (Notes 4 and 25)	6,516	-	16,887	1
Provisions - current (Notes 4 and 20)	2,732	-	14,340	1
Lease liabilities - current (Notes 4 and 14)	-	-	3,510	-
Current portion of long-term borrowings (Notes 4, 18 and 32)	-	-	4,375	-
Other current liabilities (Note 19)	<u>13,151</u>	<u>1</u>	<u>12,050</u>	<u>1</u>
Total current liabilities	<u>355,792</u>	<u>25</u>	<u>623,754</u>	<u>34</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 4, 18 and 32)	-	-	30,625	2
Deferred tax liabilities (Notes 4 and 25)	19,049	2	6,572	-
Lease liabilities - non-current (Notes 4 and 14)	-	-	5,031	-
Net defined benefit liabilities (Notes 4 and 21)	14,426	1	13,933	1
Other non-current liabilities (Note 19)	<u>-</u>	<u>-</u>	<u>193</u>	<u>-</u>
Total non-current liabilities	<u>33,475</u>	<u>3</u>	<u>56,354</u>	<u>3</u>
Total liabilities	<u>389,267</u>	<u>28</u>	<u>680,108</u>	<u>37</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital				
Ordinary shares	<u>222,000</u>	<u>16</u>	<u>222,000</u>	<u>12</u>
Capital surplus	<u>598,809</u>	<u>42</u>	<u>598,772</u>	<u>32</u>
Retained earnings				
Legal reserve	26,219	2	24,400	2
Special reserve	13,705	1	19,065	1
Unappropriated earnings	<u>116,352</u>	<u>8</u>	<u>19,274</u>	<u>1</u>
Total retained earnings	<u>156,276</u>	<u>11</u>	<u>62,739</u>	<u>4</u>
Other equity				
Exchange differences on translation of the financial statements of foreign operations	1,964	-	3,735	-
Unrealized valuation loss on financial assets at fair value through other comprehensive income	<u>(17,012)</u>	<u>(1)</u>	<u>(17,440)</u>	<u>(1)</u>
Total other equity	<u>(15,048)</u>	<u>(1)</u>	<u>(13,705)</u>	<u>(1)</u>
Total equity attributable to owners of the Company	962,037	68	869,806	47
NON-CONTROLLING INTERESTS	<u>55,850</u>	<u>4</u>	<u>308,394</u>	<u>16</u>
Total equity	<u>1,017,887</u>	<u>72</u>	<u>1,178,200</u>	<u>63</u>
TOTAL	<u>\$ 1,407,154</u>	<u>100</u>	<u>\$ 1,858,308</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche auditors’ report dated March 10, 2026)

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 23 and 31)	\$ 1,760,450	100	\$ 1,804,648	100
OPERATING COSTS (Notes 4, 10, 21, 24 and 31)	<u>1,512,459</u>	<u>86</u>	<u>1,571,385</u>	<u>87</u>
GROSS PROFIT	<u>247,991</u>	<u>14</u>	<u>233,263</u>	<u>13</u>
OPERATING EXPENSES (Notes 4, 9, 24 and 31)				
Selling and marketing expenses	47,826	3	50,346	3
General and administrative expenses	132,357	8	147,228	8
Research and development expenses	21,774	1	23,192	1
Expected credit loss (gain)	<u>(1,934)</u>	<u>-</u>	<u>6,327</u>	<u>1</u>
Total operating expenses	<u>200,023</u>	<u>12</u>	<u>227,093</u>	<u>13</u>
PROFIT FROM OPERATIONS	<u>47,968</u>	<u>2</u>	<u>6,170</u>	<u>-</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 4 and 24)	4,161	-	5,017	-
Other income (Notes 4 and 24)	6,341	-	5,520	1
Other gains and losses (Notes 4, 24 and 31)	112,981	7	14,702	1
Finance costs (Notes 4 and 24)	(1,355)	-	(585)	-
Share of profit or loss of associates	<u>(3,344)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-operating income and expenses	<u>118,784</u>	<u>7</u>	<u>24,654</u>	<u>2</u>
PROFIT BEFORE INCOME TAX	166,752	9	30,824	2
INCOME TAX EXPENSE (Notes 4 and 25)	<u>(25,863)</u>	<u>(1)</u>	<u>(7,557)</u>	<u>(1)</u>
NET PROFIT FOR THE YEAR	<u>140,889</u>	<u>8</u>	<u>23,267</u>	<u>1</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	315	-	(417)	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 22)	428	-	1,481	-
Items that may be reclassified subsequently to profit or loss:				

(Continued)

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 22)	\$ (2,226)	-	\$ 4,287	1
Other comprehensive loss for the year, net of income tax	\$ (1,483)	-	\$ 5,351	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	\$ 139,406	8	\$ 28,618	2
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 115,538	7	\$ 18,493	1
Non-controlling interests	25,351	1	4,774	-
	\$ 140,889	8	\$ 23,267	1
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 114,394	7	\$ 23,552	2
Non-controlling interests	25,012	1	5,066	-
	\$ 139,406	8	\$ 28,618	2
EARNINGS PER SHARE (Note 26)				
Basic	\$ 5.20		\$ 0.83	
Diluted	\$ 5.18		\$ 0.83	

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche auditors’ report dated March 10, 2026) (Concluded)

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owner of the Company												Non-controlling Interests	Total Equity
								Other Equity (Note 22)						
								Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Other Equity	Total			
	Share Capital (Note 22)		Capital Surplus (Note 22)	Retained Earnings (Note 22)										
	Shares (In Thousands)	Amount			Legal Reserve	Special Reserve	Unappropriated Earnings	Total						
BALANCE, JANUARY 1, 2024	22,200	\$ 222,000	\$ 598,646	\$ 19,132	\$ 14,271	\$ 55,544	\$ 88,947	\$ (144)	\$ (18,921)	\$ (19,065)	\$ 890,528	\$ 354,038	\$ 1,244,566	
Appropriation of 2023 earnings														
Legal reserve	-	-	-	5,268	-	(5,268)	-	-	-	-	-	-	-	
Special reserve	-	-	-	-	4,794	(4,794)	-	-	-	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	-	(44,400)	(44,400)	-	-	-	(44,400)	-	(44,400)	
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(50,740)	(50,740)	
Net profit for the year ended December 31, 2024	-	-	-	-	-	18,493	18,493	-	-	-	18,493	4,774	23,267	
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	(301)	(301)	3,879	1,481	5,360	5,059	292	5,351	
Changes in percentage of ownership interests in subsidiaries	-	-	48	-	-	-	-	-	-	-	48	30	78	
Share-based payment arrangements	-	-	78	-	-	-	-	-	-	-	78	-	78	
BALANCE, DECEMBER 31, 2024	22,200	222,000	598,772	24,400	19,065	19,274	62,739	3,735	(17,440)	(13,705)	869,806	308,394	1,178,200	
Appropriation of 2024 earnings														
Legal reserve	-	-	-	1,819	-	(1,819)	-	-	-	-	-	-	-	
Special reserve	-	-	-	-	(5,360)	5,360	-	-	-	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	-	(22,200)	(22,200)	-	-	-	(22,200)	-	(22,200)	
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(11,427)	(11,427)	
Net profit for the year ended December 31, 2025	-	-	-	-	-	115,538	115,538	-	-	-	115,538	25,351	140,889	
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	199	199	(1,771)	428	(1,343)	(1,144)	(339)	(1,483)	
Actual disposal or acquisition of interests in subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(266,143)	(266,143)	
Changes in percentage of ownership interests in subsidiaries	-	-	23	-	-	-	-	-	-	-	23	14	37	
Share-based payment arrangements	-	-	14	-	-	-	-	-	-	-	14	-	14	
BALANCE, DECEMBER 31, 2025	22,200	\$ 222,000	\$ 598,809	\$ 26,219	\$ 13,705	\$ 116,352	\$ 156,276	\$ 1,964	\$ (17,012)	\$ (15,048)	\$ 962,037	\$ 55,850	\$ 1,017,887	

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche audit report dated March 10, 2026)

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 166,752	\$ 30,824
Adjustments for:		
Depreciation expense	9,614	10,564
Amortization expense	8,382	12,696
Expected credit loss recognized (reversed) on trade receivables	(1,934)	6,327
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	-	161
Finance costs	1,355	585
Interest income	(4,161)	(5,017)
Dividend income	(4,532)	(3,395)
Share-based compensation	51	156
Share of loss of associates	3,344	-
Gain on disposal of associate	(1,322)	-
Impairment loss recognized on assets	-	97,750
Reversal of write-down of inventories	5,551	363
Loss on lease modification	821	-
Gain on disposal of subsidiary	(103,744)	-
Changes in operating assets and liabilities		
Contract assets	(127,152)	(22,644)
Notes receivables	21,611	(46,730)
Trade receivables	(38,742)	(34,588)
Trade receivables from related parties	23,012	(27,832)
Other receivables	1,720	(8,562)
Inventories	70,080	(77,063)
Prepayments	5,109	(102,180)
Other current assets	669	7,722
Contract liabilities	(69,857)	(45,283)
Notes payable	(747)	1,442
Trade payables	(48,427)	40,601
Trade payables to related parties	(2,387)	(521)
Other payables	15,808	11,338
Other payables to related parties	(1,934)	1,158
Provisions	(8,606)	8,140
Other current liabilities	2,288	4,079
Net defined benefit liabilities	<u>887</u>	<u>407</u>
Net cash used in operations	(76,491)	(139,502)
Interest received	4,161	5,017
Interest paid	(1,355)	(585)
Income tax paid	<u>(19,321)</u>	<u>(28,922)</u>
Net cash used in operating activities	<u>(93,006)</u>	<u>(163,992)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

(Continued)

ACER SYNERGY TECH CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Purchase of financial assets at fair value through other comprehensive income	\$ (39,000)	\$ -
Purchase of financial assets at amortized cost	-	(168)
Proceeds from sale of financial assets at amortized cost	5,473	-
Acquisition of associate	(119,652)	-
Net cash inflow on disposal of associate	11,097	-
Net cash outflow on disposal of subsidiary	(41,542)	-
Payments for property, plant and equipment	(5,742)	(2,452)
Decrease in refundable deposits	6,463	-
Payments for intangible assets	(1,150)	(2,395)
Decrease (Increase) in other non-current asset	699	(8,936)
Increase in prepayment for equipment	(67)	-
Dividends received	<u>4,532</u>	<u>3,395</u>
Net cash used in investing activities	<u>(178,889)</u>	<u>(10,556)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	67,000	29,900
Proceeds from long-term borrowings	35,000	35,000
Repayments of long-term borrowings	(698)	-
Repayment of the principal portion of lease liabilities	(2,487)	(3,080)
Repayments of other financial liabilities	-	(5,000)
Dividends paid to owners of the Company	(22,200)	(44,400)
Changes in non-controlling interests	<u>(11,427)</u>	<u>(50,740)</u>
Net cash generated from (used in) financing activities	<u>65,188</u>	<u>(38,320)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(2,226)</u>	<u>4,287</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(208,933)	(208,581)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>449,344</u>	<u>657,925</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 240,411</u>	<u>\$ 449,344</u>

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche auditors’ report dated March 10, 2026) (Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Acer Synergy Tech Corp.

Opinion

We have audited the accompanying parent company only financial statements of Acer Synergy Tech Corp. (the “Company”), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the “parent company only financial statements”).

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. 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 matter in our audit of the parent company only financial statements of the Company for the year ended December 31, 2025 is set out below:

Revenue Recognition

The Company's operating revenue mainly comprised sales of hardware and software from system integration projects and other service revenue. Revenue from system integration projects accounted for approximately 99% of the Company's operating revenue and was therefore significant to the Company's financial performance. The fluctuations in such revenue were attributable to changes in transactions with certain customers. Accordingly, we identified the occurrence of revenue from system integration projects with certain customers as a key audit matter for the current year.

Our audit procedures in respect of the above key audit matter included the following:

1. We obtained an understanding of the Company's revenue recognition process and related internal control procedures, and tested the design and operating effectiveness of such controls.
2. We performed sample testing on the certain sales transactions recognized during the year by examining relevant internal and external supporting documentation of deliveries, and reviewed subsequent cash receipts for any material unusual items to verify the occurrence of revenue recognized during the year.

Please refer to Note 4 to the parent company only financial statements for the accounting policies on revenue recognition, and Note 20 for the related disclosures.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chun-Yu Wang and Chien-Wei Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.

ACER SYNERGY TECH CORP.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash (Notes 4 and 6)	\$ 80,750	6	\$ 139,682	13
Notes receivable, net (Notes 4 and 9)	121	-	72	-
Trade receivables, net (Notes 4 and 9)	319,309	26	306,341	28
Trade receivables from related parties (Notes 4 and 28)	801	-	4,707	-
Other receivables (Notes 4 and 9)	18,903	2	-	-
Other receivables from related parties (Note 28)	1,730	-	830	-
Current tax assets (Notes 4 and 22)	454	-	315	-
Inventories, net (Notes 4 and 10)	11,134	1	84,710	8
Other current assets (Note 28)	<u>4,485</u>	-	<u>9,141</u>	1
Total current assets	<u>437,687</u>	<u>35</u>	<u>545,798</u>	<u>50</u>
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 7)	103,442	9	103,014	9
Financial assets at amortized cost - non-current (Notes 4, 8 and 29)	-	-	1,097	-
Investments accounted for using the equity method (Notes 4, and 11)	510,879	41	252,481	23
Property, plant and equipment, net (Notes 4 and 12)	165,313	13	167,696	15
Right-of-use assets (Notes 4, 13 and 28)	1,582	-	3,102	-
Intangible assets (Notes 4 and 14)	1,554	-	2,867	-
Deferred tax assets (Notes 4 and 22)	9,754	1	5,188	1
Other non-current assets (Note 28)	<u>11,480</u>	<u>1</u>	<u>16,657</u>	<u>2</u>
Total non-current assets	<u>804,004</u>	<u>65</u>	<u>552,102</u>	<u>50</u>
TOTAL	<u>\$ 1,241,691</u>	<u>100</u>	<u>\$ 1,097,900</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 4 and 15)	\$ 50,000	4	\$ -	-
Contract liabilities - current (Note 20)	9,956	1	27,833	3
Trade payables	137,459	11	136,872	13
Trade payables to related parties (Note 28)	3,768	-	14,927	1
Other payables (Note 16)	32,975	3	22,453	2
Other payables to related parties (Note 28)	352	-	1,868	-
Current tax liabilities (Notes 4 and 22)	4,225	-	-	-
Provisions - current (Notes 4 and 17)	2,732	-	945	-
Lease liabilities - current (Notes 4, 13 and 28)	796	-	1,065	-
Other current liabilities (Notes 16)	<u>8,039</u>	<u>1</u>	<u>4,163</u>	-
Total current liabilities	<u>250,302</u>	<u>20</u>	<u>210,126</u>	<u>19</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 22)	17,631	2	5,355	1
Lease liabilities - non-current (Notes 4, 13 and 28)	1,067	-	2,363	-
Net defined benefit liabilities (Notes 4 and 18)	<u>10,654</u>	<u>1</u>	<u>10,250</u>	<u>1</u>
Total non-current liabilities	<u>29,352</u>	<u>3</u>	<u>17,968</u>	<u>2</u>
Total liabilities	<u>279,654</u>	<u>23</u>	<u>228,094</u>	<u>21</u>
EQUITY				
Share capital				
Ordinary shares	<u>222,000</u>	<u>18</u>	<u>222,000</u>	<u>20</u>
Capital surplus	<u>598,809</u>	<u>48</u>	<u>598,772</u>	<u>54</u>
Retained earnings				
Legal reserve	26,219	2	24,400	2
Special reserve	13,705	1	19,065	2
Unappropriated earnings	<u>116,352</u>	<u>9</u>	<u>19,274</u>	<u>2</u>
Total retained earnings	<u>156,276</u>	<u>12</u>	<u>62,739</u>	<u>6</u>
Other equity				
Exchange differences on translation of the financial statements of foreign operations	1,964	-	3,735	-
Unrealized valuation loss on financial assets at fair value through other comprehensive income	<u>(17,012)</u>	<u>(1)</u>	<u>(17,440)</u>	<u>(1)</u>
Total other equity	<u>(15,048)</u>	<u>(1)</u>	<u>(13,705)</u>	<u>(1)</u>
Total equity	<u>962,037</u>	<u>77</u>	<u>869,806</u>	<u>79</u>
TOTAL	<u>\$ 1,241,691</u>	<u>100</u>	<u>\$ 1,097,900</u>	<u>100</u>

The accompanying notes are an integral part of the parent company only financial statements.

(With Deloitte & Touche auditors' report dated March 10, 2026)

ACER SYNERGY TECH CORP.**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 20 and 28)	\$ 879,102	100	\$ 791,655	100
OPERATING COSTS (Notes 4, 10, 21 and 28)	<u>779,698</u>	<u>89</u>	<u>693,637</u>	<u>88</u>
GROSS PROFIT	<u>99,404</u>	<u>11</u>	<u>98,018</u>	<u>12</u>
OPERATING EXPENSES (Notes 4, 9, 21 and 28)				
Selling and marketing expenses	31,718	4	26,791	3
General and administrative expenses	55,769	6	51,472	7
Research and development expenses	21,774	2	23,192	3
Expected credit gain	<u>(1,822)</u>	<u>-</u>	<u>(299)</u>	<u>-</u>
Total operating expenses	<u>107,439</u>	<u>12</u>	<u>101,156</u>	<u>13</u>
PROFIT FROM OPERATIONS	<u>(8,035)</u>	<u>(1)</u>	<u>(3,138)</u>	<u>(1)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 4, 21 and 28)	1,303	-	1,834	-
Other income (Notes 4, 21 and 28)	6,238	1	5,155	1
Other gains and losses (Notes 4, 21 and 28)	114,612	13	14,498	2
Finance costs (Notes 4, 21 and 28)	(690)	-	(545)	-
Share of profit or loss of subsidiaries and associates	<u>15,170</u>	<u>2</u>	<u>3,316</u>	<u>-</u>
Total non-operating income and expenses	<u>136,633</u>	<u>16</u>	<u>24,258</u>	<u>3</u>
PROFIT BEFORE INCOME TAX	128,598	15	21,120	2
INCOME TAX EXPENSE (Notes 4 and 22)	<u>(13,060)</u>	<u>(2)</u>	<u>(2,627)</u>	<u>-</u>
NET PROFIT FOR THE YEAR	<u>115,538</u>	<u>13</u>	<u>18,493</u>	<u>2</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	199	-	(301)	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 18)	428	-	1,481	-
Items that may be reclassified subsequently to profit or loss:				

(Continued)

ACER SYNERGY TECH CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	<u>2025</u>		<u>2024</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 19)	<u>\$ (1,771)</u>	<u>-</u>	<u>\$ 3,879</u>	<u>1</u>
Other comprehensive loss for the year, net of income tax	<u>(1,144)</u>	<u>-</u>	<u>5,059</u>	<u>1</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 114,394</u>	<u>13</u>	<u>\$ 23,552</u>	<u>3</u>
EARNINGS PER SHARE (Note 23)				
Basic	<u>\$ 5.20</u>		<u>\$ 0.83</u>	
Diluted	<u>\$ 5.18</u>		<u>\$ 0.83</u>	

The accompanying notes are an integral part of the parent company only financial statements.

(With Deloitte & Touche auditors' report dated March 10, 2026)

ACER SYNERGY TECH CORP.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Share Capital (Note 19)		Capital Surplus (Notes 19)	Retained Earnings (Note 19)				Other Equity (Note 19)		Total	Total Equity
	Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income		
BALANCE, JANUARY 1, 2024	22,200	\$ 222,000	\$ 598,646	\$ 19,132	\$ 14,271	\$ 55,544	\$ 88,947	\$ (144)	\$ (18,921)	\$ (19,065)	\$ 890,528
Appropriation of 2023 earnings											
Legal reserve	-	-	-	5,268	-	(5,268)	-	-	-	-	-
Special reserve	-	-	-	-	4,794	(4,794)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(44,400)	(44,400)	-	-	-	(44,400)
Net profit for the year ended December 31, 2024	-	-	-	-	-	18,493	18,493	-	-	-	18,493
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	(301)	(301)	3,879	1,481	5,360	5,059
Changes in percentage of ownership interests in subsidiaries	-	-	48	-	-	-	-	-	-	-	48
Share-based payment arrangements	-	-	78	-	-	-	-	-	-	-	78
BALANCE AT DECEMBER 31, 2024	22,200	222,000	598,772	24,400	19,065	19,274	62,739	3,735	(17,440)	(13,705)	869,806
Appropriation of 2024 earnings											
Legal reserve	-	-	-	1,819	-	(1,819)	-	-	-	-	-
Special reserve	-	-	-	-	(5,360)	5,360	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(22,200)	(22,200)	-	-	-	(22,200)
Net profit for the year ended December 31, 2025	-	-	-	-	-	115,538	115,538	-	-	-	115,538
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	199	199	(1,771)	428	(1,343)	(1,144)
Changes in percentage of ownership interests in subsidiaries	-	-	23	-	-	-	-	-	-	-	23
Share-based payment arrangements	-	-	14	-	-	-	-	-	-	-	14
BALANCE AT DECEMBER 31, 2025	<u>22,200</u>	<u>\$ 222,000</u>	<u>\$ 598,809</u>	<u>\$ 26,219</u>	<u>\$ 13,705</u>	<u>\$ 116,352</u>	<u>\$ 156,276</u>	<u>\$ 1,964</u>	<u>\$ (17,012)</u>	<u>\$ (15,048)</u>	<u>\$ 962,037</u>

The accompanying notes are an integral part of the parent company only financial statements.

(With Deloitte & Touche audit report dated March 10, 2026)

ACER SYNERGY TECH CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 128,598	\$ 21,120
Adjustments for:		
Depreciation expense	6,540	6,846
Amortization expense	1,313	1,303
Expected credit loss reversed on trade receivables	(1,822)	(299)
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	-	161
Finance costs	690	545
Interest income	(1,303)	(1,834)
Dividend income	(4,532)	(3,395)
Share-based compensation	14	78
Share of profit of subsidiaries and associates	(15,170)	(3,316)
Gain on disposal of associate accounted for using the equity method	(1,322)	-
Reversal of write-down of inventories	5,551	363
Gain on disposal of subsidiary accounted for using the equity method	(103,744)	-
Gain on lease modification	(93)	-
Changes in operating assets and liabilities		
Notes receivable	(49)	(70)
Trade receivables	(30,049)	(26,157)
Trade receivables from related parties	3,906	(2,604)
Other receivables from related parties	(900)	194
Inventories	68,025	(75,260)
Other current assets	4,656	5,050
Contract liabilities	(17,877)	(2,984)
Trade payables	587	(6,849)
Trade payables to related parties	(11,159)	(18,055)
Other payables	10,522	(8,056)
Other payables to related parties	(1,516)	(1,730)
Provisions	1,787	(2,000)
Other current liabilities	3,808	357
Net defined benefit liabilities	<u>429</u>	<u>422</u>
Net cash generated from (used in) operations	46,890	(116,170)
Interest received	1,303	1,834
Interest paid	(690)	(545)
Income tax paid	<u>(1,269)</u>	<u>(7,978)</u>
Net cash generated from (used in) operating activities	<u>46,234</u>	<u>(122,859)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(39,000)	-
Purchase of financial assets at amortized cost	-	(7)
Proceeds from sale of financial assets at amortized cost	1,097	-
Acquisition of associate	(119,652)	-
Net cash inflow on disposal of associate	11,097	-
	(Continued)	

ACER SYNERGY TECH CORP.

**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)**

	2025	2024
Payments for property, plant and equipment	\$ (3,215)	\$ -
Increase in refundable deposits	-	(12,626)
Decrease in refundable deposits	5,245	-
Payments for intangible assets	-	(600)
Dividends received	<u>12,356</u>	<u>27,442</u>
Net cash generated from (used in) investing activities	<u>(132,072)</u>	<u>14,209</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	50,000	-
Repayment of the principal portion of lease liabilities	(894)	(880)
Repayments of other financial liabilities	-	(5,000)
Dividends paid to owners of the Company	<u>(22,200)</u>	<u>(44,400)</u>
Net cash generated from (used in) financing activities	<u>26,906</u>	<u>(50,280)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(58,932)	(158,930)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>139,682</u>	<u>298,612</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 80,750</u>	<u>\$ 139,682</u>

The accompanying notes are an integral part of parent company only the financial statements.

(With Deloitte & Touche auditors’ report dated March 10, 2026) (Concluded)

Attachment 4

Acer Synergy Tech Corp.
2025 Statement of Profit & Loss Appropriation

		Unit: NT\$
	Item	Amount
	Beginning Balance of Un-appropriated Retained Earnings	615,138
	2025 Net Income after Tax	115,537,380
	The re-measured amount of the determined welfare plan recognized in retained earnings	198,976
	The amount of net profit after tax for the current period, plus any other items included in the current year's un-appropriated retained earnings	115,736,356
	Legal Reserve (10%)	(11,573,636)
	Reversal of legally appropriated special reserve	(1,343,981)
	Accumulative earnings available for appropriation	103,433,877
Appropriation Items:		
	Cash dividends to shareholders (NT\$3 per share) ^(Note)	(66,600,000)
	Ending Balance of Un-appropriated Retained Earnings	36,833,877

Chairman of Board:
Maverick Shih

Corporate Officer:
KS Harn

Accounting Officer:
Jerome Wu

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