Stock Code: 6751

Acer Synergy Tech Corp.

Agenda of
2026 General Shareholders' Meeting

(Translation)

Date: May 26, 2026

Venue: Room 1, No. 11, Huanke 1st Rd.,

Zhubei City, Hsinchu County

Disclaimer

This is a translation of the 2026 General Shareholders' Meeting Agenda of Acer Synergy Tech Corp. (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.

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A.Meeting Agenda

Time: 9:00 a.m., May 26, 2026

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

Type: Physical shareholder's meeting

1. Report Items

(1) Business Report for the Year 2025

(2) Audit Committee's Review Report

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

2. Proposed Items for Ratification and Discussion

(1) Ratification Proposal of the Financial Statements, Business Report and the Proposal for Profit & Loss Appropriation for the Year 2025

3. Extemporary Motion

4. Meeting Adjourned

1. Report Items

(1) Business Report for the Year 2025

Explanatory Notes: Please refer to Attachment 1, pages 6 to 9

(2) Audit Committee's Review Report

Explanatory Notes: Please refer to Attachment 2, page 10

(3) To Report Execution of the Distribution of Cash Dividend, Employees' Profit Sharing Bonus and Board 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, pages 6 to 9, and Attachment 3~4, pages 11 to 31, which have been approved by the Audit Committee and by the Board of Directors via resolution.

(3) Please ratify.

Resolution:

3. Extemporary Motion

4. Meeting Adjourned

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	
ASSETS	**Amount**	**%**	**Amount**	**%**
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	4,193	-	5,489	-
Total current assets	744,153	53	1,285,724	69
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	12,204	1	24,072	1
Total non-current assets	663,001	47	572,584	31
TOTAL	$ 1,407,154	100	$ 1,858,308	100
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)	13,151	1	12,050	1
Total current liabilities	355,792	25	623,754	34
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)	-	-	193	-
Total non-current liabilities	33,475	3	56,354	3
Total liabilities	389,267	28	680,108	37
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital				
Ordinary shares	222,000	16	222,000	12
Capital surplus	598,809	42	598,772	32
Retained earnings				
Legal reserve	26,219	2	24,400	2
Special reserve	13,705	1	19,065	1
Unappropriated earnings	116,352	8	19,274	1
Total retained earnings	156,276	11	62,739	4
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	(17,012)	(1)	(17,440)	(1)
Total other equity	(15,048)	(1)	(13,705)	(1)
Total equity attributable to owners of the Company	962,037	68	869,806	47
NON-CONTROLLING INTERESTS	55,850	4	308,394	16
Total equity	1,017,887	72	1,178,200	63
TOTAL	$ 1,407,154	100	$ 1,858,308	100

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)	1,512,459	86	1,571,385	87
GROSS PROFIT	247,991	14	233,263	13
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)	(1,934)	-	6,327	1
Total operating expenses	200,023	12	227,093	13
PROFIT FROM OPERATIONS	47,968	2	6,170	-
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	(3,344)	-	-	-
Total non-operating income and expenses	118,784	7	24,654	2
PROFIT BEFORE INCOME TAX	166,752	9	30,824	2
INCOME TAX EXPENSE (Notes 4 and 25)	(25,863)	(1)	(7,557)	(1)
NET PROFIT FOR THE YEAR	140,889	8	23,267	1
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												
								Other Equity (Note 22)					
	Share Capital (Note 22)			Retained Earnings (Note 22)									
	Shares (In Thousands)	Amount	Capital Surplus (Note 22)	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	Total Other Equity	Total	Non-controlling Interests	Total Equity
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	887	407
Net cash used in operations	(76,491)	(139,502)
Interest received	4,161	5,017
Interest paid	(1,355)	(585)
Income tax paid	(19,321)	(28,922)
Net cash used in operating activities	(93,006)	(163,992)
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	4,532	3,395
Net cash used in investing activities	(178,889)	(10,556)
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	(11,427)	(50,740)
Net cash generated from (used in) financing activities	65,188	(38,320)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(2,226)	4,287
NET DECREASE IN CASH AND CASH EQUIVALENTS	(208,933)	(208,581)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	449,344	657,925
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 240,411	$ 449,344

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 Amount	2025 %	2024 Amount	2024 %
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)	4,485	-	9,141	1
Total current assets	437,687	35	545,798	50
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)	11,480	1	16,657	2
Total non-current assets	804,004	65	552,102	50
TOTAL	$ 1,241,691	100	$ 1,097,900	100
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)	8,039	1	4,163	-
Total current liabilities	250,302	20	210,126	19
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)	10,654	1	10,250	1
Total non-current liabilities	29,352	3	17,968	2
Total liabilities	279,654	23	228,094	21
EQUITY				
Share capital				
Ordinary shares	222,000	18	222,000	20
Capital surplus	598,809	48	598,772	54
Retained earnings				
Legal reserve	26,219	2	24,400	2
Special reserve	13,705	1	19,065	2
Unappropriated earnings	116,352	9	19,274	2
Total retained earnings	156,276	12	62,739	6
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	(17,012)	(1)	(17,440)	(1)
Total other equity	(15,048)	(1)	(13,705)	(1)
Total equity	962,037	77	869,806	79
TOTAL	$ 1,241,691	100	$ 1,097,900	100

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)	779,698	89	693,637	88
GROSS PROFIT	99,404	11	98,018	12
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	(1,822)	-	(299)	-
Total operating expenses	107,439	12	101,156	13
PROFIT FROM OPERATIONS	(8,035)	(1)	(3,138)	(1)
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	15,170	2	3,316	-
Total non-operating income and expenses	136,633	16	24,258	3
PROFIT BEFORE INCOME TAX	128,598	15	21,120	2
INCOME TAX EXPENSE (Notes 4 and 22)	(13,060)	(2)	(2,627)	-
NET PROFIT FOR THE YEAR	115,538	13	18,493	2
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)

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

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)			Retained Earnings (Note 19)				Other Equity (Note 19)			
	Shares (In Thousands)	Amount	Capital Surplus (Notes 19)	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	Total	Total Equity
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	22,200	$ 222,000	$ 598,809	$ 26,219	$ 13,705	$ 116,352	$ 156,276	$ 1,964	$ (17,012)	$ (15,048)	$ 962,037

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	429	422
Net cash generated from (used in) operations	46,890	(116,170)
Interest received	1,303	1,834
Interest paid	(690)	(545)
Income tax paid	(1,269)	(7,978)
Net cash generated from (used in) operating activities	46,234	(122,859)
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	12,356	27,442
Net cash generated from (used in) investing activities	(132,072)	14,209
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	(22,200)	(44,400)
Net cash generated from (used in) financing activities	26,906	(50,280)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(58,932)	(158,930)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	139,682	298,612
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 80,750	$ 139,682

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:	Corporate Officer:	Accounting Officer:
Maverick Shih	KS Harn	Jerome Wu

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

C.Appendix

Appendix 1

Acer Synergy Tech Corp. (THE "COMPANY")

Regulations for the Conduct of Shareholders' Meeting

1. Except as otherwise specified in the Company Laws or the relevant regulations or the Article of the Company, 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, unless otherwise specified by the applicable regulations, each share has one voting rights. 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 ways of written or 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; if such Shareholders' Meeting is called by more than two people, the person of presiding should be elected by the people who called such Shareholders' 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 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, and then notify the shareholders about the provisional resolutions to reassemble a shareholders' meeting within a month. 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. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors. 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 (or the number of attendant ID). 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, the amendments or extempore motions that has been fully explained and discussed 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. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

    The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

    The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Law, the ballots shall be retained until the conclusion of the litigation.

    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; if any opposition is raised, the person presiding or whose assignee shall announce the total shares in attendance voting for having a resolution with voting by the shareholders.

    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.

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

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.

    Before the scheduled agenda (including all extempore motions) have been resolved, if the place of holding shareholders' meeting can not be used for proceeding the meeting, the shareholders' meeting may have a resolution to proceed the meeting in another place.

    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, 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 third 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 third paragraph is required.

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 on May 15, 2019.

    First Amendment was approved on October 15, 2019.

    Second Amendment was approved on June 8, 2022.

Appendix 2

Acer Synergy Tech Corp.

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 智聯服務股份有限公司 in the Chinese language, and Acer Synergy Tech Corp. in the English language.

Article 2 The scope of business of the Company shall include the following:

(1) E601010 Electric Appliance Construction;

(2) E601020 Electric Appliance Installation;

(3) E605010 Computer Equipment Installation;

(4) F108031 Wholesale of Medical Devices;

(5) F113020 Wholesale of Electrical Appliances;

(6) F113050 Wholesale of Computers and Clerical Machinery Equipment;

(7) F113070 Wholesale of Telecommunication Apparatus;

(8) F113110 Wholesale of Batteries;

(9) F118010 Wholesale of Computer Software;

(10) F119010 Wholesale of Electronic Materials;

(11) F208031 Retail Sale of Medical Apparatus;

(12) F213010 Retail Sale of Electrical Appliances;

(13) F213030 Retail Sale of Computers and Clerical Machinery Equipment;

(14) F213060 Retail Sale of Telecommunication Apparatus;

(15) F213110 Retail Sale of Batteries;

(16) F218010 Retail Sale of Computer Software;

(17) F219010 Retail Sale of Electronic Materials;

(18) F401010 International Trade;

(19) I301010 Information Software Services

(20) I301020 Data Processing Services

(21) I301030 Electronic Information Supply Services

(22) JA02010 Electric Appliance and Electronic Products Repair

(23) JE01010 Rental and Leasing

(24) F214010 Retail Sale of Automobiles

(25) F114010 Wholesale of Automobiles

(26) ZZ99999 All business items that are not prohibited or restricted by law,

except those that are subject to special approval.

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 Hsinchu County, 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 according to the Company Act and other relevant rules and regulations of Taiwan, R.O.C.

CHAPTER II – CAPITAL STOCK

Article 7 The total amount of the Company capital stock is NT$ three hundred (300) million divided into thirty (30) million shares at par value of NT$10 per share, within which the board of directors is authorized to issue shares in installments.

NT$ thirty (30) million of the aforesaid total capital stock, divided into three (3) million shares each at a par value of NT$10, is reserved for exercising employee stock options, within which the board of directors is authorized to issue shares in installments.

In case the Company issues employee stock options that the exercise price is lower than the market price, the said issue shall be adopted by a large majority representing two-thirds of the voting rights present at a shareholders' meeting attended by shareholders representing a majority of the total number of the total number of issued shares.

To transfer shares to employees at less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

Article 7-1 When the Company issues employee stock options, transfers 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 The share certificates of the Company shall be name-bearing share certificates, and issued in accordance with the Company Law and relevant rules and regulations of Taiwan, R.O.C.

The Company may be exempted from printing any share certificate for the shares issued, but shall register the issued shares with a centralized securities depositary institution in accordance with relevant regulations and rules requested by that institution.

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 10 Shareholders' meetings of the 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.

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.

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. The above-mentioned proxies shall be made pursuant to the requirements of the relevant rules and regulations of Taiwan, R.O.C.

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.

Article 12 Unless otherwise provided for in the Company Law or relevant rules and regulations of Taiwan, R.O.C., each share of stock shall be entitled to one vote.

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 The 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. The term of office for directors and supervisors shall be three (3) years. The directors are eligible for re-election.

To comply with the Securities and Exchange Act, the Company shall establish at least three (3) independent directors, occupying equal to/exceeding seats of one-third 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 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 members shall practice the liabilities of the supervisors specified in the Company Law, the Securities and Exchange Act, and other relevant rules and regulations of Taiwan, 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 the Company in external

matters. The Board of Directors shall place any kinds of committee includes and so on.

The meeting of the Board of Directors shall be convened in accordance with the Company Law and relevant regulations of competent authority; the notice of the meeting may be made by electronic mail or facsimile transmission.

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 Director is 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 Boar of Directors may establish functional committees. The establishment and the duties of any relevant committee shall apply to the relevant rules and regulations of Taiwan, R.O.C.

Article 19 The Company may provide the compensation to the Board of Directors for performing whose duties, no matter whether the Company has profit or suffered loss. The Board of Directors is authorized to determine the said compensation of the directors, taking into account the extent and value o the services provided for the management of the Company and the standards of the industry within.

Article 20 The Board of Directors may buy the Responsibility Insurance for the directors who have to be responsible for the damages caused by their performance of duties during their tenure according to laws and regulations.

CHAPTER V – MANAGERS

Article 21 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 22 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 23 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 (of this amount, not less than 1% of the balance should be set aside as remuneration for grassroots employees), and not more eight thousandths (8‰) of the profit shall distributed as remuneration of 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 the Company. Qualification requirements of the employees who are entitled to receive the employees' compensation may be specified by the Board of Directors.

Article 24 Where the Company has earnings at the end of the fiscal year, after paying all relevant taxes, making up losses of previous year, the Company shall first set aside ten percent (10%) of said earnings as legal reserve, except that such legal reserve amounts to the paid-in capital. Thereafter, the Company shall set aside or reverse a special reserve in accordance with the applicable laws and regulations. The remainder together with previous year amount of the same may be allocated to shareholders as bonuses after the resoliton of proposal, submitted by the Board of Directors, has been made by the shareholders' meeting.

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.

Article 25 Considering that the industry life cycle is in growth stage, the Company's dividend policy is set based on capital budgeting needs for long-term financial planning, as well as shareholders' interests and other factors. The shareholders' dividends allocated shall not be lower than ten percent (10%) of the annual distributable surplus. The method for allocation of shareholders' dividends could be done in cash or stock dividends, where the proportion of cash dividends should not be less than ten percent (10%) unless the Board of Directors decided not to distribute and such decision was approved by the shareholders meeting. When the Company has no surplus, no dividends and bonuses will be distributed; however, the legal reserve and capital reserve may be distributed in whole or in part according to laws and regulations or the competent authority based on the consideration of the Company's financial, business and operating aspects.

CHAPTER VII – SUPPLEMENTARY PROVISIONS

Article 26 The Company Law and related regulations shall govern any matter not provided in the Articles of Incorporation.

Article 27 These Articles of Incorporation were approved on August 25, 2017

The first amendment was approved on May 15, 2019

The second amendment was approved on October 15, 2019

The third amendment was approved on June 18, 2020

The fourth amendment was approved on June 8, 2022

The fifth amendment was approved on June 7, 2024

The sixth amendment was approved on June 11, 2025

Appendix 3

Acer Synergy Tech Corp.

Shareholdings of All Directors as of March 28, 2026

Title	Name	Number of Shares
Chairman	Acer Inc. Legal Representative: Maverick Shih	12,639,874
Director	Acer Inc. Legal Representative: Meggy Chen	12,639,874
Director	Acer Inc. Legal Representative: Andy Lin	12,639,874
Independent Director	Nancy Hu	0
Independent Director	Teresa Cheng	0
Independent Director	Cathy Yen	0
Independent Director	Ian Liao	0
	Total	12,639,874

Note:

(1) The current number of issued shares in the Company as of March 28, 2026 is 22,200,000 common shares.

(2) The independent directors elected by the Company exceed half of all directors, and an audit committee has been established under the regulation. Therefore, the requirement that the number of shares held by all directors and supervisors should not be less than a certain ratio does not apply.