

AI 賦能 共創價值

股票代號: 6690



ACSI
Acer Cyber Security Inc.

2026 General Shareholders' Meeting

Date: May 27, 2026

Venue: Liberty Multifunctional Performance Hall

(8F, No. 9, Section 3, Nangang Road, Nangang District, Taipei City 115)

Disclaimer

This is a translation of the 2026 General Shareholders' Meeting Agenda of Acer Cyber Security Incorporated (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., Wednesday, May 27, 2026

Venue: Liberty Multifunctional Performance Hall
(8F, No. 9, Section 3, Nangang Road, Nangang District, Taipei City 115)

Type: Video-assisted Meeting

1. Report Items
 - (1) Business Report for the Year 2025
 - (2) Audit Committee's Review Report
 - (3) Report on the Distribution of Cash Dividend, Execution of 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 Proposal of Profit Appropriation for the Year 2025
3. Extemporaneous Motion
4. Meeting Adjourned

1. Report Items

(1) Business Report for the Year 2025

Explanatory Notes: Please refer to Attachment 1, pages 8 to 11.

(2) Audit Committee's Review Report

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

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

Explanatory Notes:

a. Distribution of Cash Dividend:

- i. Pursuant to Article 24 of the Article of Incorporation, the distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.
- ii. Cash dividend distribution for 2025 has been resolved by the Board of Directors on February 25, 2026, according to which the Company will distribute the cash dividend of NT\$269,997,480 to the Shareholders whose names and respective shares are in these Shareholders' register on the ex-dividend record date, at a preliminary ratio of NT\$9 per share. Rounded down to NT\$1 and the residue will be calculated and booked as the Company's other income.
- iii. Prior to the ex-dividend date for the distribution, should the cash distribution ratio require any adjustment due to amendment of laws or regulations, request by competent authorities, or any change of the numbers of the issued and outstanding shares, it is to authorize the Chairman with full power to adjust the distribution ratio.

- iv. The record date for ex-dividend is temporarily set on July 3, 2026, and the distribution date is set on July 23, 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:
 - i. The Board of Directors approved the proposal of employees' 2025 profit sharing bonus and Board Directors' compensation on February 25, 2026. The employees' profit-sharing bonus and Board Directors' compensation are to be distributed in cash.
 - ii. The total amount of employees' 2025 profit sharing bonus is NT\$37,100,000.
 - iii. The total amount of Board Directors' 2025 compensation is NT\$2,400,000.

2. Proposed Items for Ratification and Discussion

Item 1

Proposal: Ratification Proposal of the Financial Statements, Business Report and Proposal of Profit Appropriation for the Year 2025. (Proposed by the Board of Directors)

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 Charlotte Chao and CPA Sonia Chang of KPMG.
- (2) The Business Report for the year 2025, the forementioned Financial Statements and the statements of profit appropriation are attached hereto as Attachment 1, pages 8 to 11 and Attachment 3 to 4, pages 13 to 31, which have been approved by the Audit Committee and resolved by the Board of Directors.
- (3) Please ratify.

Resolution:

3. Extemporary Motion

4. Meeting Adjourned

Attachment 1

Business Report

Dear Shareholders,

Since its listing on the Taipei Exchange (TPEX) on October 30, 2019, Acer Cyber Security Inc. (ACSI, stock code: 6690) has achieved record highs in both revenue and profit for six consecutive years. Amid the continued escalation of cybersecurity incidents worldwide and in Taiwan, attack techniques are constantly evolving. Earlier this year, the pro-Russian hacker group NoName057 claimed responsibility for launching DDoS attacks against more than 30 websites belonging to Taiwanese enterprises and government agencies. In addition, vulnerabilities at the printer firmware level have increased cybersecurity risks. Hospitals have also been targeted by the hacker group Crazy Hunter, which carried out ransomware attacks that caused hospital registration and prescription systems to become inoperative. Major cybersecurity incidents continue to occur frequently. It is noteworthy that when many listed companies disclose material information, they often state that such incidents have “not affected normal operations.” However, behind these statements may lie risks that cannot be ignored, including potential business interruptions, personal data breaches, and financial losses.

In 2025, ACSI maintained double-digit growth in both revenue and profitability. The Company's consolidated revenue for the year reached NT\$2,432 million, representing a 13.3% increase compared with 2024. According to industry value forecasts for Taiwan's cybersecurity sector from 2023 to 2027 released by the Market Intelligence & Consulting Institute (MIC) of the Institute for Information Industry, the industry is expected to grow by 12.3% in 2025 and 10.8% in 2026. ACSI's growth rate has exceeded the industry's projected average. From the perspective of revenue structure, the Company's 2025 revenue continued to be primarily driven by three core services: Security Operation Center (SOC) 7×24 managed monitoring services, business continuity services (data centers and computing centers), and cybersecurity testing services. In terms of industry revenue distribution, the government sector and financial industry remained the Company's main sources of revenue, maintaining a leading market position. Among them, the number of government clients increased by 19% in 2025. The manufacturing sector and small and medium-sized enterprises represented the most significant growth drivers during the year, with client numbers increasing by 17.6% and revenue rising by 23.4%, representing the most notable growth. This trend indicates that the adoption of cybersecurity services has become a critical investment across industries in addressing operational risks that cannot be overlooked.

The subsidiary Acer eDC continued in 2025 to focus on project development related to Microsoft Azure Security, while integrating Cloud SOC services with ACSI. Through the “One Team” collaborative model that integrates technical operations and maintenance with business sales, the company has successfully secured several benchmark projects. Whether involving the migration of on-premises logs to the cloud or integration within hybrid cloud environments, the One Team operational architecture has established a clear differentiation. ACSI has become the only Managed Security Service Provider (MSSP) in the cloud services market capable of delivering integrated cloud-and-on-premises cybersecurity operations services. Furthermore, Acer eDC has pioneered the Agentic AI solution “Anda System” for Cloud SOC services. Through model distillation technology and a self-developed operations knowledge database, the system provides customers with rapid AI-driven response capabilities. Currently, the Anda System has been deployed within the Cloud SOC 7×24 operational workflow, and in the future it will be applied to improve cloud cybersecurity health assessments, serving as an optimization coach.

Another subsidiary, ACSI Cyber Security Academy (ACAD), provided cybersecurity training to over 10,000 participants in 2025 through both in-person and digital courses. Going forward, ACAD will continue to offer regular training programs under four major themes: enterprise-tailored programs, online digital learning, cybersecurity competency development, and international certification training. It will also expand programs for cultivating mid- to senior-level talent by launching training courses for ISO27001 consultant development and iPAS intermediate cybersecurity engineer certification, while collaborating with CompTIA to introduce international networking and cybersecurity certification courses. This year, the academy will also invest in hands-on cyber defense exercises and scenario-based training curriculum development, transferring critical infrastructure training models to enterprise and financial sector contexts. In addition, a structured learning pathway covering AI from foundational knowledge to practical application will be developed to continuously strengthen talent cultivation in proactive prevention and operational cybersecurity practices.

Looking ahead to 2026, the Company’s revenue growth will be driven by two primary engines: “AI-related solutions” and “cloud service-related solutions.” In addition, by expanding the sales scale of the system integration (SI) business, and integrating SOC services with business continuity services, the Company aims to establish three major pillars contributing to revenue growth.

With respect to AI deployment, the Company has established a dedicated Project Management Office (PMO) to focus on three key objectives: AI governance, AI architecture, and AI applications, thereby continuously promoting the internalization and

commercialization of AI technologies. Technical teams have extensively adopted generative AI (GPT) as an auxiliary tool to enhance rapid information retrieval and apply it to threat intelligence exploration, such as threat hunting, thereby improving the efficiency of service execution. At the same time, as the scale of AI utilization expands, the Company is concurrently planning risk management and governance mechanisms for AI usage. Consensus and standardized implementation processes have also been established for system deployment architectures to prevent fragmented and independent operations that could otherwise lead to management and compliance risks.

AI Applications in SOC Monitoring and Development: The Company continues to invest in the research and development of AI-driven monitoring technologies. By developing AI monitoring mechanisms for detecting suspicious account activities and abnormal communication behaviors, the system enables proactive identification and response to potential threats.

AI for Process Optimization in Security Testing Services: With “automation extension” as the primary objective for improving efficiency, current R&D achievements have significantly reduced the manpower required for host vulnerability scanning operations by approximately 50%. In addition, web vulnerability scanning and penetration testing processes have achieved nearly 30% efficiency improvement. Through automation and standardized processes, the Company expects to expand project capacity, enhance gross margins, and further strengthen revenue contributions.

AI Applications in Consulting Services: The Company is promoting the development of an ISMS implementation assistant based on Large Language Models (LLMs). Through graphical recognition capabilities that generate initial templates for first-, second-, and third-level documentation, consultants can focus on delivering improvement recommendations for client projects when preparing the fourth-level final documentation, thereby enhancing both the efficiency and value-added of consulting services.

Since its establishment, Acer Cyber Security Inc. has consistently upheld its vision of serving as a “guardian of cybersecurity.” In response to the rapidly evolving methods used by hackers, the industry has now entered a new stage of “AI combating AI.” Nevertheless, the primary forms of cyberattacks remain largely centered on ransomware, malware, and DDoS attacks, with the key changes being higher attack frequency and shorter attack cycles. In 2025, ACSI successfully secured the largest zero-trust architecture implementation project in Taiwan and won the Taiwan Power Company smart grid IDS expansion project, demonstrating that the Company continues to expand its cybersecurity protection footprint in the markets for critical infrastructure and large enterprises. These benchmark projects not only validate the Company’s technological

capabilities and service delivery capacity but also further strengthen revenue growth momentum and service depth. Looking ahead, ACSI will continue to deepen its cybersecurity protection initiatives, providing more comprehensive solutions to help customers enhance resilience while achieving greater revenue growth in the coming year.

Chairman of Board



Corporate Officer



Accounting Officer



Attachment 2



審計委員會查核報告書

Audit Committee's Review Report

董事會造具本公司 114 年度營業報告書、財務報表及盈餘分派之議案等，其中財務報表業經委託安侯建業聯合會計師事務所趙敏如及張惠貞會計師查核完竣，並出具查核報告。上述營業報告書、財務報表及盈餘分派議案經本審計委員會查核，認為尚無不合，爰依證券交易法第 14 條之 4 及公司法第 219 條規定報告如上，敬請 鑒核。

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and the Proposal for profit appropriation. The CPA Charlotte Chao and Sonia Chang from KPMG were retained to audit ACSI's Financial Statements and have issued an audit report relating to the Financial Statements. The said Business Report, Financial Statements, and Proposal for profit appropriation have been reviewed and determined to be correct and accurate by the Audit Committee of ACSI in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this Report.

安基資訊股份有限公司

Acer Cyber Security Incorporated

審計委員會召集人：龍惠施

Convener of the Audit Committee: Grace Lung

中華民國 115 年 2 月 25 日

Attachment 3

**Consolidated Financial Statements and Independent Auditors' Report
of 2025 (page 14-22)**

**Parent-Company-Only Financial Statements and Independent
Auditors' Report of 2025 (page 23-30)**



安侯建業聯合會計師事務所
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Independent Auditors' Report

To the Board of Directors
Acer Cyber Security Inc.:

Opinion

We have audited the consolidated financial statements of Acer Cyber Security Inc. and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 2025 and 2024, 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 a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Acer Cyber Security Inc. and its subsidiaries 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), and interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("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 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 Acer Cyber Security Inc. and its subsidiaries 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 of 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 of the current period. 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.



Key audit matters for the consolidated financial statements for the year ended December 31, 2025 are stated as follows:

Revenue recognition

Please refer to Note 4(1) for the accounting policies on recognizing revenue, and Note 6(q) for the related disclosures of revenue recognition, respectively, to the consolidated financial statements.

Description of key audit matter:

Acer Cyber Security Inc. and its subsidiaries engaged primarily in providing integrated cybersecurity services to enterprises, including project security management services. For such service contracts, the identification of performance obligations and the timing of revenue recognition, wherein performance obligations are satisfied over time or at a point in time, is subject to management's judgment, which increases the complexity of revenue recognition. Therefore, revenue recognition has been identified as our key audit matter.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain audit procedures including, among others, testing the design and operating effectiveness of Acer Cyber Security Inc. and its subsidiaries' internal control over the service revenue recognition; assessing whether the accounting policies with respect to the identification of performance obligations and timing of revenue recognition are appropriate; reviewing the contract term and other supporting documents of the selected samples to verify whether the timing and amount of revenue recognition are in accordance with related accounting policies. We also consider the adequacy of the disclosure on revenue from contracts with customers in Note 6(q) of the accompanying consolidated financial statements.

Other Matter

Acer Cyber Security Inc. has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified audit 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 with the IFRSs, IASs, IFRIC, and 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 Acer Cyber Security Inc. and its subsidiaries' 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 Acer Cyber Security Inc. and its subsidiaries 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 Acer Cyber Security Inc. and its subsidiaries' 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 auditor's 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 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 Acer Cyber Security Inc. and its subsidiaries' 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 Acer Cyber Security Inc. and its subsidiaries' 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 Acer Cyber Security Inc. and its subsidiaries 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 appropriate audit evidence regarding the financial information of the entities or business activities within Acer Cyber Security Inc. and its subsidiaries 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 of the current period 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 audit resulting in this independent auditors' report are Chao, Min-Ju and Chang, Huei-Chen.

KPMG

Taipei, Taiwan (Republic of China)
February 25, 2026

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)
ACER CYBER SECURITY INC. AND SUBSIDIARIES
Consolidated Balance Sheets
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollar)

	December 31, 2025		December 31, 2024			December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
Assets					Liabilities and Equity				
Current assets:					Current liabilities:				
1100 Cash and cash equivalents (note 6(a))	\$ 894,213	19	\$1,520,464	32	2130 Contract liabilities-current (notes 6(q) and 7)	\$ 154,436	3	\$ 167,787	4
1140 Contract assets-current (notes 6(q) and 7)	467,549	10	358,551	8	2170 Accounts payable	360,969	7	276,369	6
1170 Notes and accounts receivable, net (notes 6(c) and (q))	321,108	6	302,526	6	2180 Accounts payable to related parties (note 7)	31,486	1	20,908	-
1180 Accounts receivable from related parties, net (notes 6(c), (q) and 7)	49,889	1	51,864	1	2219 Other payables (note 6(r))	375,602	8	321,356	7
1200 Other receivables (note 6(d))	1,464	-	-	-	2220 Other payables to related parties (note 7)	4,386	-	6,304	-
1470 Prepaid expenses and other current assets	37,907	1	28,769	1	2230 Current income tax liabilities	43,526	1	36,679	1
1476 Other Financial assets-current (note 6(a))	780,000	16	-	-	2280 Lease liabilities-current (notes 6(k) and 7)	30,050	1	30,251	1
Total current assets	2,552,130	53	2,262,174	48	2300 Other current liabilities	20,091	-	18,370	-
Non-current assets:					2320 Current portion of long-term debt (notes 6(j) and 8)	11,877	-	11,493	-
1517 Financial assets measured at fair value through other					Total current liabilities	1,032,423	21	889,517	19
Comprehensive income-non-current (note 6(b))	26,174	1	23,543	1	Non-current liabilities:				
1600 Property, plant and equipment (notes 6(e), 7 and 8)	1,325,782	27	1,353,427	29	2527 Contract liabilities-non-current (note 6(q))	208,265	5	300,828	6
1755 Right-of-use assets (note 6(f))	173,444	4	204,071	4	2541 Long-term debt (notes 6(j) and 8)	247,007	5	258,884	6
1780 Intangible assets (note 6(g))	29,172	1	86,703	2	2580 Lease liabilities-non-current (notes 6(k) and 7)	147,082	3	177,131	4
1840 Deferred income tax assets (note 6(m))	11,903	-	11,749	-	2640 Net defined benefit liabilities (note 6(1))	37,989	1	33,977	1
1967 Costs to fulfill contracts with customers (note 6(h))	621,429	13	649,123	14	2645 Guarantee deposits received	8,452	-	8,452	-
1980 Other financial assets (note 8)	61,321	1	75,736	2	Total non-current liabilities	648,795	14	779,272	17
1990 Other non-current assets (note 6(i))	18,273	-	14,191	-	Total liabilities	1,681,218	35	1,668,789	36
Total non-current assets	2,267,498	47	2,418,543	52	Equity attributable to shareholders of the Company (note 6(n)):				
					Share capital:				
					3110 Common stock	299,997	6	301,152	6
					3200 Capital surplus	2,289,805	48	2,288,650	49
					Retained earnings:				
					3310 Legal reserve	105,819	2	83,243	2
					3320 Special reserve	36,220	1	40,569	1
					3350 Unappropriated earnings	442,993	9	334,533	7
					3400 Other equity	(36,424)	(1)	(36,219)	(1)
					Total equity	3,138,410	65	3,011,928	64
Total assets	\$ 4,819,628	100	4,680,717	100	Total liabilities and equity	\$ 4,819,628	100	4,680,717	100

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)
ACER CYBER SECURITY INC. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31,2025 and 2024
(Expressed in Thousands of New Taiwan Dollars,Except for Earnings Per Common Share)

		2025		2024	
		Amount	%	Amount	%
4000	Net revenue (notes 6(q), 7 and 14)	\$ 2,431,957	100	\$ 2,146,434	100
5000	Cost of revenue (notes (e), (f), (g), (h), (i), (l), (r), 7 and 12)	(1,399,727)	(58)	(1,256,105)	(59)
	Gross profit	<u>1,032,230</u>	<u>42</u>	<u>890,329</u>	<u>41</u>
	Operating expenses (notes 6(e), (f), (g), (k), (l), (o), (r), 7 and 12):				
6100	Selling expenses	(127,796)	(5)	(110,975)	(5)
6200	General and administrative expenses	(176,044)	(7)	(176,326)	(8)
6300	Research and development expenses	(364,576)	(15)	(309,537)	(14)
	Total operating expenses	<u>(668,416)</u>	<u>(27)</u>	<u>(596,838)</u>	<u>(27)</u>
	Operating income	<u>363,814</u>	<u>15</u>	<u>293,491</u>	<u>14</u>
	Non-operating income and loss (notes 6(k), (s) and 7):				
7100	Interest income	21,033	1	2,974	-
7010	Other income	1,199	-	-	-
7020	Other gains and losses	3,247	-	1,503	-
7050	Finance costs	(6,937)	-	(15,113)	(1)
	Total non-operating income and loss	<u>18,542</u>	<u>1</u>	<u>(10,636)</u>	<u>(1)</u>
7900	Income before taxes	<u>382,356</u>	<u>16</u>	<u>282,855</u>	<u>13</u>
7950	Income tax expense (note 6(m))	(75,671)	(3)	(57,092)	(2)
	Net income	<u>306,685</u>	<u>13</u>	<u>225,763</u>	<u>11</u>
	Other comprehensive income (loss):				
	Items that will not be reclassified subsequently to profit or loss (notes 6(m), (l) and (n))				
8310					
8311	Remeasurements of defined benefit plans	(3,545)	-	(141)	-
8316	Unrealized gains (losses) from investments in equity instruments at fair value through other comprehensive income	2,631	-	4,462	-
8349	Income tax related to items that will not be reclassified subsequently to profit or loss	709	-	29	-
	Other comprehensive income (loss), net of taxes	<u>(205)</u>	<u>-</u>	<u>4,350</u>	<u>-</u>
8500	Total comprehensive income for the year	<u>\$ 306,480</u>	<u>13</u>	<u>230,113</u>	<u>11</u>
	Earnings per share (in New Taiwan Dollar) (note 6(p)):				
9750	Basic earnings per share	<u>\$ 10.22</u>		<u>10.13</u>	
9850	Diluted earnings per share	<u>\$ 10.14</u>		<u>10.06</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ACER CYBER SECURITY INC. AND SUBSIDIARIES
Consolidated Statements of Changes in Equity For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollar)

	Attributable to shareholders of the Company										
	Share capital		Retained earnings				Other equity				Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Unrealized gain (loss) from financial assets measured at fair value through other comprehensive income (loss)	Remeasurements of defined benefit plans	Unearned stock-based employee compensation	Total	
Balance at January 1, 2024	\$222,045	769,344	64,184	34,509	248,914	347,607	(10,889)	(29,680)	(4,187)	(44,756)	
Net income in 2024	-	-	-	-	225,763	225,763	-	-	-	-	225,763
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	4,462	(112)	-	4,350	4,350
Total comprehensive income (loss) in 2024	-	-	-	-	225,763	225,763	4,462	(112)	-	4,350	230,113
Appropriation of earnings	-	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	19,059	-	(19,059)	-	-	-	-	-	-
Special reserve	-	-	-	6,060	(6,060)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(115,025)	(115,025)	-	-	-	-	(115,025)
Capital increase in cash	80,000	1,516,000	-	-	-	-	-	-	-	-	1,596,000
Share-based payment- issuance of new shares reserved for employee subscription	-	12,325	-	-	-	-	-	-	-	-	12,325
Retirement of restricted stock issued to employees	(893)	893	-	-	-	-	-	-	-	-	-
Share-based payment- restricted stock issued to employees	-	(9,912)	-	-	-	-	-	-	4,187	4,187	(5,725)
Balance at December 31, 2024	301,152	2,288,650	83,243	40,569	334,533	458,345	(6,427)	(29,792)	-	(36,219)	3,011,928
Net income in 2025	-	-	-	-	306,685	306,685	-	-	-	-	306,685
Other comprehensive income (loss) in 2025	-	-	-	-	-	-	2,631	(2,836)	-	(205)	(205)
Total comprehensive income (loss) in 2025	-	-	-	-	306,685	306,685	2,631	(2,836)	-	(205)	306,480
Appropriation of earnings	-	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	22,576	-	(22,576)	-	-	-	-	-	-
Special reserve	-	-	-	(4,349)	4,349	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(179,998)	(179,998)	-	-	-	-	(179,998)
Retirement of restricted stock issued to employees	(1,155)	1,155	-	-	-	-	-	-	-	-	-
Balance at December 31, 2025	\$299,997	2,289,805	105,819	36,220	442,993	585,032	(3,796)	(32,628)	-	(36,424)	3,138,410

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Income before income tax	\$ 382,356	282,855
Adjustments for:		
Adjustments to reconcile profit or loss:		
Depreciation	127,591	113,615
Amortization	928,635	803,431
Interest expense	6,937	15,113
Interest income	(21,033)	(2,974)
Dividend income	(1,199)	-
Share-based compensation cost	-	6,600
Gain on termination of lease	-	(18)
Total adjustments for profit or loss	<u>1,040,931</u>	<u>935,767</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Contract assets	(108,998)	(41,292)
Notes and accounts receivable	(18,582)	(71,378)
Accounts receivable from related parties	1,975	4,492
Prepaid expenses and other assets	(9,138)	16
Changes in operating assets	<u>(134,743)</u>	<u>(108,162)</u>
Changes in operating liabilities:		
Contract liabilities	(105,914)	378,489
Accounts payable	84,600	5,045
Accounts payable to related parties	10,578	5,170
Other payables	54,047	43,862
Other payables to related parties	(1,918)	2,994
Other current liabilities	1,721	3,074
Net defined benefit liabilities	467	(663)
Changes in operating liabilities	<u>43,581</u>	<u>437,971</u>
Total changes in operating assets and liabilities	<u>(91,162)</u>	<u>329,809</u>
Total adjustments	<u>949,769</u>	<u>1,265,576</u>
Cash provided by operations	1,332,125	1,548,431
Interest received	19,569	3,012
Interest paid	(6,738)	(15,491)
Income taxes paid	(68,269)	(48,870)
Net cash flows provided by operating activities	<u>1,276,687</u>	<u>1,487,082</u>

(Continued)

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

Net cash flows used in investing activities	<u>(1,681,197)</u>	<u>(1,983,547)</u>
Cash flows from financing activities:		
Increase in long-term debt	-	686,970
Repayment of long-term debt	(11,493)	(416,593)
Decrease in guarantee deposits received	-	(1,144)
Increase (decrease) in loans from related parties	-	(150,000)
Payment of lease liabilities	(30,250)	(36,427)
Cash dividends distributed to shareholders	(179,998)	(115,025)
Capital increase in cash	-	1,596,000
Net cash flows provided by financing activities	<u>(221,741)</u>	<u>1,563,781</u>
Net increase (decrease) in cash and cash equivalents	(626,251)	1,067,316
Cash and cash equivalents at beginning of year	<u>1,520,464</u>	<u>453,148</u>
Cash and cash equivalents at end of year	<u>\$ 894,213</u>	<u>1,520,464</u>

See accompanying notes to consolidated financial statements.



安侯建業聯合會計師事務所
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Independent Auditors' Report

To the Board of Directors
Acer Cyber Security Inc.:

Opinion

We have audited the parent-company-only financial statements of Acer Cyber Security Inc., which comprise the parent-company-only balance sheets as of December 31, 2025 and 2024, 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 a summary of material accounting policies.

In our opinion, the accompanying parent-company-only financial statements present fairly, in all material respects, the parent-company-only financial position of Acer Cyber Security Inc. 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 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 Acer Cyber Security Inc. 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 of 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 of the current period. 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.

Key audit matters for the Acer Cyber Security Inc.'s parent-company-only financial statements for the year ended December 31, 2025 are stated as follows:

Revenue recognition

Please refer to Note 4(l) for the accounting policies on recognizing revenue, and Note 6(q) for the related disclosures of revenue recognition, respectively, to the parent-company-only financial statements.



Description of key audit matter:

Acer Cyber Security Inc. engaged primarily in providing integrated cybersecurity services to enterprises, including project security management services. For such service contracts, the identification of performance obligations and the timing of revenue recognition, wherein performance obligations are satisfied over time or at a point in time, is subject to management's judgment, which increases the complexity of revenue recognition. Therefore, revenue recognition has been identified as our key audit matter.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain audit procedures including, among others, testing the design and operating effectiveness of Acer Cyber Security Inc.'s internal control over the service revenue recognition; assessing whether the accounting policies with respect to the identification of performance obligations and timing of revenue recognition are appropriate; reviewing the contract term and other supporting documents of the selected samples to verify whether the timing and amount of revenue recognition are in accordance with related accounting policies. We also consider the adequacy of the disclosure on revenue from contracts with customers in the Note 6(q) of the accompanying parent-company-only financial statements.

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 Acer Cyber Security Inc.'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 Acer Cyber Security Inc. 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 Acer Cyber Security Inc.'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 auditor's 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 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 Acer Cyber Security Inc.'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 Acer Cyber Security Inc.'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 Acer Cyber Security Inc. 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 appropriate audit evidence regarding the financial information of the investee companies accounted for using the equity method 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 of the current period 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 audit resulting in this independent auditors' report are Chao, Min-Ju and Chang, Hwei-Chen.

KPMG

Taipei, Taiwan (Republic of China)

February 25, 2026

Notes to Readers

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

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

(English Translation of Parent-Company-Only Financial Statements and Report Originally Issued in Chinese)

ACER CYBER SECURITY INC.

Parent-Company-Only Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 441,311	11	636,398	17	2130	Contract liabilities – current (notes 6(q) and 7)	\$ 32,307	1	28,686	1
1140	Contract assets – current (notes 6(q) and 7)	392,582	10	302,625	8	2170	Accounts payable	198,584	5	156,266	5
1170	Notes and accounts receivable, net (notes 6(c) and (q))	171,333	4	179,252	5	2180	Accounts payable to related parties (note 7)	27,553	1	7,316	-
1180	Accounts receivable from related parties, net (notes 6(c), (q) and 7)	18,236	1	21,023	1	2219	Other payables	194,344	5	182,500	5
1200	Other receivables (note 6(d))	769	-	-	-	2220	Other payables to related parties (note 7)	1,560	-	3,467	-
1210	Other receivables from related parties (notes 6(d) and 7)	8,596	-	6,550	-	2230	Current income tax liabilities	14,068	-	8,064	-
1476	Other financial assets – current (note 6(a))	260,000	7	-	-	2305	Other financial liabilities – current	12,768	-	11,872	-
1479	Other current assets – others	24,591	1	20,585	1	2322	Current portion of long-term debt (notes 6(j) and 8)	11,877	-	11,493	-
	Total current assets	<u>1,317,418</u>	<u>34</u>	<u>1,166,433</u>	<u>32</u>		Total current liabilities	<u>493,061</u>	<u>12</u>	<u>409,664</u>	<u>11</u>
Non-current assets:						Non-current liabilities:					
1517	Financial assets measured at fair value through other comprehensive income – non-current (note 6(b))	26,174	1	23,543	1	2540	Long-term debt (notes 6(j) and 8)	247,007	7	258,884	7
1550	Investments accounted for using the equity method (note 6(e))	1,400,383	36	1,366,357	37	2670	Guarantee deposits received	465	-	465	-
1600	Property, plant and equipment (notes 6(f), 7 and 8)	907,291	23	910,526	25		Total non-current liabilities	<u>247,472</u>	<u>7</u>	<u>259,349</u>	<u>7</u>
1780	Intangible assets (note 6(h))	29,158	1	86,200	2		Total liabilities	<u>740,533</u>	<u>19</u>	<u>669,013</u>	<u>18</u>
1840	Deferred income tax assets (note 6(m))	5,432	-	5,649	-	Equity (note 6(n)):					
1967	Costs to fulfill contracts with customers (note 6(i))	144,465	4	68,651	2	3110	Common stock	299,997	8	301,152	8
1980	Other financial assets – non-current (note 8)	48,622	1	53,582	1	3200	Capital surplus	2,289,805	59	2,288,650	63
	Total non-current assets	<u>2,561,525</u>	<u>66</u>	<u>2,514,508</u>	<u>68</u>		Retained earnings:				
						3310	Legal reserve	105,819	3	83,243	2
						3320	Special reserve	36,220	1	40,569	1
						3350	Unappropriated earnings	442,993	11	334,533	9
						3400	Other equity	(36,424)	(1)	(36,219)	(1)
							Total equity	<u>3,138,410</u>	<u>81</u>	<u>3,011,928</u>	<u>82</u>
Total assets		<u>\$ 3,878,943</u>	<u>100</u>	<u>3,680,941</u>	<u>100</u>	Total liabilities and equity		<u>\$ 3,878,943</u>	<u>100</u>	<u>3,680,941</u>	<u>100</u>

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC.

Parent-Company-Only Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
4000 Net revenue (notes 6(q) and 7)	\$ 1,231,196	100	1,153,350	100
5000 Cost of revenue (notes (f), (g), (h), (i), (l), (r), 7 and 12)	(698,496)	(57)	(697,657)	(60)
Gross profit	532,700	43	455,693	40
Operating expenses (notes 6(f), (g), (h), (k), (l), (o), (r), 7 and 12):				
6100 Selling expenses	(74,774)	(6)	(59,136)	(5)
6200 General and administrative expenses	(141,801)	(12)	(136,443)	(12)
6300 Research and development expenses	(225,575)	(18)	(189,464)	(17)
Total operating expenses	(442,150)	(36)	(385,043)	(34)
Operating income	90,550	7	70,650	6
Non-operating income and loss (notes 6(k), (s) and 7):				
7100 Interest income	8,922	1	1,562	-
7010 Other income	8,721	1	5,797	1
7020 Other gains and losses	15,907	1	11,139	1
7050 Finance costs	(4,956)	-	(8,743)	(1)
7070 Share of profit of subsidiaries accounted for using equity method	211,550	17	161,725	14
Total non-operating income and loss	240,144	20	171,480	15
7900 Income before taxes	330,694	27	242,130	21
7950 Income tax expense (note 6(m))	(24,009)	(2)	(16,367)	(1)
Net income	306,685	25	225,763	20
Other comprehensive income (loss):				
8310 Items that will not be reclassified subsequently to profit or loss (note 6(n))				
8316 Unrealized gains from investments in equity instruments at fair value through other comprehensive income	2,631	-	4,462	-
8330 Share of other comprehensive loss of subsidiaries	(2,836)	-	(112)	-
Other comprehensive income (loss), net of taxes	(205)	-	4,350	-
Total comprehensive income for the year	\$ 306,480	25	230,113	20
Earnings per share (in New Taiwan Dollar) (note 6(p)):				
9750 Basic earnings per share	\$ 10.22		10.13	
9850 Diluted earnings per share	\$ 10.14		10.06	

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC.

Parent-Company-Only Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	Retained earnings					Other equity					
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Unrealized gain (loss) from financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Unearned stock-based employee compensation	Total	Total equity
Balance at January 1, 2024	\$ 222,045	769,344	64,184	34,509	248,914	347,607	(10,889)	(29,680)	(4,187)	(44,756)	1,294,240
Net income in 2024	-	-	-	-	225,763	225,763	-	-	-	-	225,763
Other comprehensive income (loss) in 2024	-	-	-	-	-	-	4,462	(112)	-	4,350	4,350
Total comprehensive income (loss) in 2024	-	-	-	-	225,763	225,763	4,462	(112)	-	4,350	230,113
Appropriation of earnings:											
Legal reserve	-	-	19,059	-	(19,059)	-	-	-	-	-	-
Special reserve	-	-	-	6,060	(6,060)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(115,025)	(115,025)	-	-	-	-	(115,025)
Capital increase in cash	80,000	1,516,000	-	-	-	-	-	-	-	-	1,596,000
Share-based payment— issuance of new shares reserved for employee subscriptions	-	12,325	-	-	-	-	-	-	-	-	12,325
Retirement of restricted stock issued to employees	(893)	893	-	-	-	-	-	-	-	-	-
Share-based payment— restricted stock issued to employees	-	(9,912)	-	-	-	-	-	-	4,187	4,187	(5,725)
Balance at December 31, 2024	<u>301,152</u>	<u>2,288,650</u>	<u>83,243</u>	<u>40,569</u>	<u>334,533</u>	<u>458,345</u>	<u>(6,427)</u>	<u>(29,792)</u>	<u>-</u>	<u>(36,219)</u>	<u>3,011,928</u>
Net income in 2025	-	-	-	-	306,685	306,685	-	-	-	-	306,685
Other comprehensive income (loss) in 2025	-	-	-	-	-	-	2,631	(2,836)	-	(205)	(205)
Total comprehensive income (loss) in 2025	-	-	-	-	306,685	306,685	2,631	(2,836)	-	(205)	306,480
Appropriation of earnings:											
Legal reserve	-	-	22,576	-	(22,576)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(4,349)	4,349	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(179,998)	(179,998)	-	-	-	-	(179,998)
Retirement of restricted stock issued to employees	(1,155)	1,155	-	-	-	-	-	-	-	-	-
Balance at December 31, 2025	<u>\$ 299,997</u>	<u>2,289,805</u>	<u>105,819</u>	<u>36,220</u>	<u>442,993</u>	<u>585,032</u>	<u>(3,796)</u>	<u>(32,628)</u>	<u>-</u>	<u>(36,424)</u>	<u>3,138,410</u>

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC.

Parent-Company-Only Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Income before income tax	\$ <u>330,694</u>	<u>242,130</u>
Adjustments for:		
Adjustments to reconcile profit or loss:		
Depreciation	25,397	23,846
Amortization	494,584	486,572
Interest expense	4,956	8,743
Interest income	(8,922)	(1,562)
Dividend income	1,199	-
Share-based compensation cost	-	1,194
Share of profit of subsidiaries accounted for using equity method	<u>(211,550)</u>	<u>(161,725)</u>
Total adjustments for profit or loss	<u>305,664</u>	<u>357,068</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Contract assets	(89,957)	(51,732)
Notes and accounts receivable	7,919	(21,194)
Accounts receivable from related parties	2,787	4,617
Other receivables from related parties	(2,046)	2,225
Prepaid expenses and other current assets	<u>(4,006)</u>	<u>(6,149)</u>
Changes in operating assets	<u>(85,303)</u>	<u>(72,233)</u>
Changes in operating liabilities:		
Contract liabilities	3,621	(16,292)
Accounts payable	42,318	(2,559)
Accounts payable to related parties	20,237	(3,101)
Other payables	12,016	12,450
Other payables to related parties	(1,907)	2,963
Other current liabilities	<u>896</u>	<u>(1,920)</u>
Changes in operating liabilities	<u>77,181</u>	<u>(8,459)</u>
Total changes in operating assets and liabilities	<u>(8,122)</u>	<u>(80,692)</u>
Total adjustments	<u>297,542</u>	<u>276,376</u>
Cash provided by operations	628,236	518,506
Interest received	8,153	1,600
Interest paid	(5,128)	(8,371)
Income taxes paid	<u>(17,788)</u>	<u>(19,013)</u>
Net cash flows provided by operating activities	<u>613,473</u>	<u>492,722</u>

(Continued)

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

ACER CYBER SECURITY INC.

Parent-Company-Only Statements of Cash Flows (Continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from investing activities:		
Investments in subsidiaries	-	(700,000)
Additions to property, plant and equipment	(22,162)	(899,691)
Additions to intangible assets	-	(238,778)
Increase in costs to fulfill contracts with customers	(513,356)	(233,450)
Decrease (increase) in other financial assets	(255,040)	13,083
Dividends received	<u>173,489</u>	<u>185,278</u>
Net cash flows used in investing activities	<u>(617,069)</u>	<u>(1,873,558)</u>
Cash flows from financing activities:		
Increase in long-term debt	-	686,970
Repayment of long-term debt	(11,493)	(416,593)
Payment of lease liabilities	-	(5,534)
Cash dividends distributed to shareholders	(179,998)	(115,025)
Capital increase in cash	<u>-</u>	<u>1,596,000</u>
Net cash flows provided by (used in) financing activities	<u>(191,491)</u>	<u>1,745,818</u>
Net increase (decrease) in cash and cash equivalents	(195,087)	364,982
Cash and cash equivalents at beginning of year	<u>636,398</u>	<u>271,416</u>
Cash and cash equivalents at end of year	<u><u>\$ 441,311</u></u>	<u><u>636,398</u></u>

See accompanying notes to the parent-company-only financial statements.

Attachment 4

**Acer Cyber Security Incorporated
2025 Statement of Profit Appropriation**

	Unit: NT\$
Beginning Balance of Un-appropriated Retained Earnings	\$136,306,992
Plus: 2025 Net Income after Tax	306,685,280
Deduct: Legal Reserve	(30,668,528)
Deduct: Special Reserve	(205,300)
Appropriation Items	412,118,444
Cash Dividends to Shareholders (Note 1)	(269,997,480)
Stock Dividends to Shareholders (Note 2)	-
Ending Balance of Un-appropriated Retained Earnings	\$142,120,964

Note:

1. Cash dividend: NT\$ 9 per share.
2. Stock dividend: NT\$ 0 per share.
3. Cash dividends were approved by Board of Directors and shall be reported in shareholders' Meetings.

Chairman of Board



Corporate Officer



Accounting Officer



Appendix 1

Acer Cyber Security Incorporated Regulations for the Conduct of Shareholders' Meeting

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

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

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

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

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

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.

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

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

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

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

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

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the

virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

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

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

17. The person presiding over the meeting shall determine the order of voting on amendment proposals or substituted proposals accompanying with their original proposals. As soon as one of those proposals is adopted as a resolution, other proposals in conflict regarding the same matter shall be deemed denied and shall require no further voting.

18. The person presiding over the meeting may direct monitors (or security guards) to maintain order at the meeting. Monitors (or security guards) shall wear a badge marked "SECURITY" or "MONITOR" when performing their duties at the meetings.

19. In the event of force majeure during the meeting, the person presiding over the meeting may suspend a meeting and may announce at a later time when the meeting shall be resumed as he/she deems appropriate; or the shareholders shall make a resolution at the meeting to resume the meeting within 5 days without the need to make any further written notices or published announcements to shareholders.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to

force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date, in which case Article 182 of the Company Law shall not apply.

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

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

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 November 27, 2017.
First Amendment was approved on May 27, 2022.

Appendix 2

Acer Cyber Security Incorporated Articles of Incorporation

CHAPTER I – GENERAL PROVISIONS

Article 1 This Company shall be incorporated in accordance with the Company Law, and its name shall be 安碁資訊股份有限公司 in the Chinese language, and Acer Cyber Security Incorporated in the English language.

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

I301010 Software Design Services

I301020 Data Processing Services

I301030 Digital Information Supply Services

IZ13010 Internet Identify Services

I103060 Management Consultancy

F118010 Wholesale of Computer Software

F218010 Retail Sale of Computer Software

F113050 Wholesale of Computing and Business Machinery Equipment

F213030 Retail sale of Computing and Business Machinery Equipment

F113070 Wholesale of Telecom Instruments

F213060 Retail Sale of Telecom Instruments

CC01120 Manufacturing and Duplication of Data Storage Media

JZ99050 Agency Services

H703100 Real Estate Rental and Leasing

ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 This Company may, for its business operations or other investment matters, make endorsements or issue guarantees.

Article 4 The headquarters of this Company shall be located in Taipei City, Taiwan, R.O.C. If the Company considers it's necessary, it may, by a resolution

adopted at a meeting by the Board of Directors, set up branch offices in Taiwan or abroad.

Article 5 It the Company considers it's necessary for business operation, it may make investment, and it may, by a resolution adopted at a meeting by the Board of Directors, be a corporate shareholder of other company with limited liabilities. The total amount of investment made by this Company shall be exempt from the restriction under Article 13 of the Company Law.

Article 6 Public announcements of the Company shall be made according to Article 28 of the Company Act.

CHAPTER II – CAPITAL STOCK

Article 7 The total amount of this Company capital stock is NT\$ 3,000,500,000 divided into 300,050,000 shares at par value of NT\$10 per share, within which the Board of Directors is authorized to issue shares in installments.

NT\$ 20,000,000 of the aforesaid total capital stock is reserved for exercising stock options, within which the Board of Directors may be authorized to issue shares in installments according to laws and regulations.

When this 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 this Company may be included. Qualification requirements of the employees who are entitled to receive the aforesaid shall be set and specified by the Board of Director.

To issue employee stock options that the exercise price may be lower than the closing price of this Company stocks as of the issue date, this Company must have obtained the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares.

To transfer shares to employees at less than the average actual repurchase price, this 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 total issued shares.

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

The Company may issue shares without printing share certificate, provided that it shall register such issued shares with a centralized securities depository enterprise. The same applies in case of issuing other marketable securities.

The Company's withdrawal of application for public issuance shall be resolved by the shareholders meeting in accordance with the Company Act and relevant laws and regulations. This Article shall not be modified as long as the Company is under the process of applying for the qualifications of an emerging stock company and OTC/listed company.

Article 9 The transfer of share certificates shall not be filed with the Company within sixty (60) days prior to the date of the annual shareholders' meeting or within thirty (30) days prior to the special shareholders' meeting or within five (5) days prior to the date fixed for allocating dividends, bonuses or other benefits. The affairs of share certificates shall be ascertained by referring to the Regulations Governing the Administration of Shareholder Services of Public Companies unless specified otherwise by law and securities regulations.

CHAPTER III – SHAREHOLDERS' MEETINGS

Article 10 Shareholders' meetings of this Company are classified into (1) regular meetings and (2) special meetings. The Board of Directors shall convene regular meetings within six (6) 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. The notice of shareholders' meeting may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof. The notice of the shareholders meeting to shareholders who own less than 1,000 shares of nominal stocks may be given by the Company in the form of a public announcement. The notice and public announcement of shareholders' meeting shall be ascertained by referring to Article 172 of the Company Act.

Article 11 Where a shareholder is unable to attend a meeting; such shareholder may appoint a proxy by using the proxy, which shall specify the scope of proxy and be signed or sealed by the shareholder. Where one person has been appointed to act as proxy for more than two shareholders, unless such person representing a trust enterprise or agent for stock affairs approved by the security authority, the votes exercised by such person which exceeding three percent (3%) of all the issued and outstanding shares of this Company shall not be counted.

The above-mentioned proxy forms shall be delivered to this Company five (5) days before the shareholders' meeting. In case of duplicated forms were received, the proxy received earlier shall be effective.

Besides Article 177 of the Company Act and Article 25-1 of the Securities and Exchange Act, the policies of shareholders' appointment of proxy shall also be ascertained referring to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

After this 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 regulated by law, each shareholder of this Company owns one vote per share.

Article 13 Except as otherwise provided by the Company Law, a resolution of shareholders meeting shall be adopted by the shareholders of a majority of

the votes of the issued and outstanding shares represented at such meeting at which the shareholders of a majority of issued and outstanding shares are present.

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting according to Article 28 of the Company Act.

CHAPTER IV – DIRECTORS AND COMMITTEE

Article 14 This Company shall have five (5) ~ nine (9) directors, to be elected from the nominees listed in the roster of director with the candidate nomination system. The term of office of directors shall be three (3) years. The directors are eligible for re-election.

To comply with Article 14-2 of the Securities and Exchange Act, the Company shall establish at least three (3) independent directors, occupying equal to/exceeding seats of one 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 Company shall establish an Audit Committee, which shall consist of all independent directors. The Audit Committee or the members of Audit Committee shall be obligated to perform those duties of Supervisors specified under the Company Act, Securities and Exchange Act and other relevant laws and regulations.

Article 15 The election of the Company's directors adopts the cumulative voting system. Each share has the same votes/voting rights as the number of directors to be elected. All votes can be used to elect one person collectively, or distributed to several persons. The person received votes representing more voting rights shall be elected as director.

- Article 16 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 Company may have a vice chairman through the same way. The chairman of the Board of Directors shall represent this Company in external matters.
- Article 17 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 Article 208 of the Company Act. 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. In case that a director attended a meeting of the Board of Directors via visual communication network, he/she shall be deemed to have attended such meeting in person.
- Article 18 The meeting of the Board of Directors shall be convened in accordance with the Company Act and relevant regulations of competent authority; the notice of such meeting to each director may be provided in writing, by electronic mail or facsimile transmission.
- Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by more than one-half of the directors at a meeting attended by more than one-half of the directors.
- Article 19 For business operation requirements, the Board of Directors may place remuneration committee or other functional committees.
- Article 20 The Board of Directors is authorized to determine the compensation for chairman of the Board of Directors and directors, taking into account the extent and value of the services provided for the management of the Company and the standards of the industry within the R.O.C. and overseas, no matter whether the Company has profit or suffered loss.

Article 21 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 22 This Company may have one president and several vice presidents. The appointment, removal, and compensation of such president and vice presidents shall be made in accordance with Article 29 of the Company Act.

CHAPTER VI – ACCOUNTING

Article 23 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 24 Where there is profit at the end of each fiscal year, after covering the accumulated losses, at least 2% of the profit shall be distributed as employees' compensation, the employee compensation shall include no less than 1% of the aforementioned remaining balance allocated to grassroots employees, the scope of grassroots employees shall be determined by the Board of Directors, no more than 0.8% shall be allocated as the remuneration for directors.

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

Where this Company has earnings at the end of the fiscal year, after paying all relevant taxes, making up losses of previous years, this 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, this Company shall set aside or reverse a special reserve in accordance with the applicable laws and regulations. The remainder together with previous year amount of the same may be allocated to shareholders as dividends and bonuses after the resolution of proposal, submitted by the Board of Directors, has been made by the shareholders' meeting. Except distribution of reserve in accordance with competent laws and regulations, the Company shall not pay dividends or bonuses when there is no profit.

The distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

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 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 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 Act and related regulations shall govern any matter not provided in these Articles of Incorporation.

Article 27 These Articles of Incorporation were approved on May 24, 2000

The first amendment was approved on August 1 , 2000

The second amendment was approved on December 7, 2000

The third amendment was approved on February 1, 2001

The fourth amendment was approved on February 26, 2001

The fifth Amendment was approved on November 2, 2002

The sixth amendment was approved on December 10, 2002

The seventh amendment was approved on March 31 , 2003

The eighth amendment was approved on April 17, 2006

The ninth amendment was approved on June 28, 2010

The tenth amendment was approved on December 1, 2015

The eleventh amendment was approved on February 9 , 2018

The twelfth amendment was approved on December 13, 2018

The thirteenth amendment was approved on June 21, 2019

The fourteenth amendment was approved on May 27, 2022

The fifteenth amendment was approved on May 28, 2024

The sixteenth amendment was approved on May 27, 2025

Appendix 3

Acer Cyber Security Incorporated Shareholdings of All Directors as of March 29, 2026

Title	Name	Number of Shares
Chairman	Acer Incorporated	15,561,992
	Legal Representative: Maverick Shih	
Director	Acer Incorporated	15,561,992
	Legal Representative: Meggy Chen	
Director	Acer Incorporated	15,561,992
	Legal Representative: Jack Tsai	
Independent Director	Sophia Tung	0
Independent Director	Grace Lung	0
Independent Director	Dung-Chun Tsai	0
Independent Director	Catherine Lee	0
Total		15,561,992

Note:

- (1) The current number of issued shares in the Company as of Mar. 29, 2026 is 29,999,720 common shares.
- (2) As more than one-half of the total number of directors in our company are independent directors and an audit committee has been established in accordance with the law, the provisions requiring all directors and supervisors to hold a certain percentage of shares do not apply.

