



Storage, Empowering AI Growth

Apacer Technology Inc.

2026 Annual Shareholders' Meeting

Shareholders' meeting will be held by means of:
physical shareholders' meeting

Meeting Handbook

May 28nd, 2026



Apacer Technology Inc.

Rules of Procedure for Shareholders' Meetings

Article 1 (Purpose)

To establish a good governance system for the Company's shareholders' meeting, ensure its sound supervisory functions and strengthen its management capability, these Rules of Procedure (hereinafter referred to as the "Rules") have been adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2 (Scope of application)

The rules of procedures for the Company's shareholders' meeting, except as otherwise provided by laws, regulations or the Articles of Incorporation, shall be governed by the Rules.

Article 3 (Convention and notice of shareholders' meeting)

Unless otherwise provided by laws or regulations, the Company's shareholders meeting shall be convened by the Board of Directors.

The Company shall prepare electronic versions of the notice of shareholders' meeting and letter of attorney forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, discussion or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting handbook and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. The Company shall also prepare the shareholders' meeting handbook and supplemental meeting materials 15 days before the date of the shareholders meeting and make them available for review by shareholders at any time. The meeting handbook and supplemental materials shall be displayed at the Company and the professional shareholding services agency designated thereby as well as distributed on-site at the meeting.

The reasons for convening the shareholders' meeting shall be specified in the meeting notice and public announcement. With consent of the addressee, the meeting notice may be given in an electronic form.

Election or dismissal of directors, change of Articles of Incorporation, capital reduction, application for cessation of public offering, approval for directors to compete with the Company, capital increase from retained earnings or capital reserve, company dissolution, merger, spin-off, or all matters specified in Paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out with description of the main details in the reasons for convening the shareholders' meeting. None of the said matters may be raised by extempore motion. The main details may be posted on a website designated by the competent authority of securities or the Company, and the website address shall be specified in the notice.

Where a new election of all directors and the date when the elected directors begin their term have been specified in the reasons for convening the shareholders' meeting, the meeting may not change that date through an extempore motion or any other way after the election has been completed at the same meeting.

Any shareholder holding 1% or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. Such a proposal, however, shall be limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. Where a proposal from any shareholder provides suggestions for the Company to enhance public interest or fulfill social responsibility, the Board of Directors may include it in the meeting agenda. Where the circumstances of any Subparagraph of Article 172-1, Paragraph 4 of the Company Act applies to a proposal put forward by any shareholder, the Board of Directors may exclude it from the meeting agenda.

Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, the methods for receipt of the proposals in a written or electronic form, and the location and time period for receipt of the proposals. The time period for receipt of the proposals may not be less than ten days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date of notice of the shareholders' meeting, the Company shall inform any shareholder submitting a proposal of the processing result of the proposal, and shall include in the meeting notice any proposal that meets the requirements of this Article. At the shareholders' meeting, the Board of Directors shall explain the reasons for exclusion of any shareholder proposal not included in the meeting agenda.

Article 4 (Shareholder attendance or proxy)

A shareholder may appoint a proxy by presenting a letter of attorney provided by the Company which specifies the scope of authority.

A shareholder may present only one letter of attorney and appoint only one proxy, and shall deliver the letter of attorney to the Company five days before the date of the shareholders' meeting. Where duplicate letters of attorney are delivered, the one received first shall prevail, unless a declaration is made to cancel the appointment of proxy.

After a letter of attorney has been delivered to the Company, if the shareholder intends to attend the meeting in person or exercise voting rights in a written or electronic form, a written notice of cancellation of proxy shall be submitted to the Company two days before the date of the shareholders' meeting. If the notice of cancellation is submitted after that period, the voting rights exercised by the appointed proxy at the meeting shall prevail.

Article 5 (Location and time of meeting)

The shareholders' meeting shall be held at the location where the Company is headquartered or a location convenient for the shareholders to attend the meeting and suitable for convention of the shareholders' meeting. The start time of the meeting shall be no earlier than 9 a.m. and no later than 3 p.m. Any decision regarding the location and time of the meeting shall adequately take into account the opinions of independent directors.

Article 6 (Preparation of attendance book and other documents)

The Company shall specify in the notice of shareholders' meeting the time when shareholder attendance registration will be accepted, the place for attendance registration, and other matters for attention.

The time when shareholder attendance registration will be accepted, as stated in the preceding Paragraph, shall be at least 30 minutes prior to the start of the meeting. The place for attendance

registration shall be clearly marked, and a sufficient number of competent personnel shall be assigned to handle the registration.

Any shareholder or his/her proxy (hereinafter referred to as “shareholder”) shall attend the shareholders’ meetings with an attendance card, sign-in card or any other certificate of attendance. The Company may not randomly add requirements for the provision of any certificate other than that presented by the shareholder to attend the meeting. Any solicitor who solicits letters of attorney shall also bring his/her identity documents for verification.

The Company shall prepare an attendance book for attending shareholders to sign in, or the attending shareholders may hand in a sign-in card as an alternative.

The Company shall provide attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips and other meeting materials. Where there is an election of directors, ballots shall also be provided.

Where the government or any juridical person is a shareholder, it may be represented by more than one person at the shareholders’ meeting. Any juridical person to be present at the shareholders' meeting as a proxy may only send one representative to the meeting.

Article 7 (Chairperson and attendees of the shareholders’ meeting)

Any shareholders' meeting shall be convened by the Board of Directors and chaired by the Chairman of the Board. If the Chairman of the Board is on leave or unable to exercise his/her function for whatever reason, the Vice Chairman shall act on his/her behalf. In the absence of a Vice Chairman or where the Vice Chairman is also on leave or unable to exercise his/her function for whatever reason, the Chairman shall appoint one of the executive directors to act on his/her behalf. In the absence of any executive director, one of the directors shall be appointed to act on behalf of the Chairman. Where the Chairman does not make such appointment, the executive directors or directors shall select one of them to act on behalf of the Chairman.

Where an executive director or director serves as the chairperson under the preceding Paragraph, the executive director or director shall be a person who has held that position for at least six months and who understands the financial and business conditions of the Company. The same shall apply where a representative of any juristic person director serves as the chairperson.

It is advised that any shareholders’ meeting convened by the Board of Directors be chaired by the Chairman of the Board in person and be attended by over half of the directors and at least one representative from each of the functional committees. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by any person other than the Board of Directors and who has the right to do so, the meeting shall be chaired by that person. Where there are two or more such persons, they shall select one of them to serve as the chairperson.

Attorneys, certified public accountants or other related persons entrusted by the Company may attend a shareholders' meeting.

Article 8 (Documentation of the meeting by audio or video)

The Company shall, from the time it starts to accept shareholder attendance registration, make uninterrupted audio and video recordings of the shareholder registration process, the proceedings of the shareholders’ meeting, and the voting and vote counting processes.

Audio and video recordings under the preceding Paragraph shall be retained for at least one year. Where any shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recordings shall be retained until conclusion of the lawsuit.

Article 9 (Criteria for start of the meeting)

Shares shall be the basis for counting the attendees at a shareholders' meeting. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or sign-in cards handed in, plus the number of shares whose voting rights are exercised in a written or electronic form.

The chairperson shall call the meeting to order at the planned meeting time and shall announce the number of non-voting shares and the number of shares attending the meeting. However, when the attending shareholders represent less than a majority of the total number of issued shares, the chairperson may postpone the meeting twice at most, and the duration of postponement shall not exceed one hour in total. If the shareholders present after the second postponement do not represent at least one-third of the total number of issued shares, the chairperson shall announce the cancellation of the meeting

If the shareholders present after the second postponement, while still not meeting the quorum, represent at least one third of the total shares issued, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act and communicated to the shareholders to notify them that the meeting will be convened again within one month.

If the shareholders present before the end of the meeting already represent a majority of the total shares issued, the chairperson may re-propose the tentative resolution for voting at the meeting in accordance with Article 174 of the Company Act.

Article 10 (Discussion of proposals)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The relevant proposals (including extempore motions and amendments to the original proposals) shall be subject to voting on a one-by-one basis. The meeting shall proceed in accordance with the set agenda, which may not be changed without a resolution of the meeting.

The provisions of the preceding Paragraph shall apply *mutatis mutandis* to any shareholders' meeting convened by any person other than the Board of Directors and who has the right to do so.

With respect to the set agenda under the preceding two Paragraphs (including extempore motions), the chairperson may not unilaterally adjourn the meeting without a resolution before it ends. If the chairperson declares an adjournment in violation of the Rules, other members of the Board of Directors shall promptly assist the attending shareholders to, in accordance with legal procedures, elect a new chairperson by a majority of the voting rights of the attending shareholders to continue the meeting.

If the chairperson determines that any proposal or any amendment or extempore motion submitted by a shareholder has been sufficiently discussed and can be put to a vote, he/she may end the discussion and submit the proposal, amendment or motion to a vote, with sufficient voting time arranged.

Article 11 (Statements by shareholders)

Before any shareholder attending a shareholders' meeting delivers a statement, the shareholder shall submit a speaker's slip containing the subject of his/her statement and his/her account number (or attendance card number) and account name. The chairperson shall determine the order in which the shareholder delivers his/her statement.

Any shareholder who has submitted a speaker's slip without delivering his/her statement shall be deemed as not having delivered any statement at all. In the event of any inconsistency between the statement delivered and that contained in the speaker's slip, the statement delivered shall prevail.

Unless the chairperson gives consent, no shareholder may deliver his/her statement more than twice on the same proposal, and each statement may not be delivered for more than five minutes. If the shareholder's statement violates the Rules or exceeds the scope of the proposal, the chairperson may stop the delivery of his/her statement.

When a shareholder is delivering his/her statement, any other shareholder may not interrupt with his/her own statement without consent by both the chairperson and the shareholder delivering his/her statement. The chairperson shall stop any such interruption.

Where any shareholder who is a juridical person has sent two or more representatives to attend the shareholders' meeting, only one of them may be selected to deliver a statement on a proposal.

After shareholders have delivered their oral statements, the Chairperson may give or have a designated person give a response.

Article 12 (Calculation of voting shares and recusal system)

Shares shall be the basis for counting the votes at a shareholders' meeting.

With respect to any resolution of a shareholders' meeting, the number of shares held by any shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

Where any shareholder has a stake in any proposal at the meeting, and where there is a likelihood that the interests of the Company would be prejudiced as a result, that shareholder may not vote on the proposal and may not exercise voting rights on behalf of any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding Paragraph shall not be calculated as part of the voting rights represented by the attending shareholders.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders,

the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company. Otherwise, the portion of excessive voting power shall not be counted.

Article 13 (Exercise of voting rights)

A shareholder shall have one voting right for each share held, except for any shareholder whose shares are restricted or who is deemed as having no voting rights under Article 179, Paragraph 2 of the Company Act.

When the Company holds a shareholders' meeting, it shall allow shareholders to exercise voting rights in electronic or written form. Where voting rights are exercised in a written or electronic form, the methods for the exercise shall be specified in the notice of the shareholders' meeting. Any shareholder exercising voting rights in written or electronic form will be deemed as having attended the shareholders' meeting in person, but also deemed as having waived his/her rights with respect to the extempore motions and amendments to original proposals at that meeting. It is therefore advised that the Company avoid the submission of extempore motions and amendments to original proposals.

Any shareholder exercising voting rights in written or electronic form under the preceding Paragraph shall deliver his/her intention to do so to the Company two days before the date of the shareholders' meeting. Where duplicate intentions are delivered, the one received first shall prevail, unless a declaration is made to cancel the said intention.

Where any shareholder who has exercised voting rights in written or electronic form intends to attend the shareholders' meeting in person, the shareholder shall cancel his/her previous intention to exercise voting rights in the same way in which he/she has exercised voting rights two days before the date of

the shareholders' meeting. If the said intention is canceled after that period, the voting rights exercised in a written or electronic form shall prevail. Where a shareholder who has exercised voting rights in written or electronic form has appointed a proxy to attend the shareholders' meeting through a letter of attorney, the voting rights exercised by the appointed proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and the Articles of Incorporation of the Company, a proposal shall be adopted by a majority of the voting rights represented by the attending shareholders. At the time of a vote for each proposal, the chairperson or a person designated by him/her shall first announce the total number of voting rights represented by the attending shareholders, and then the shareholders will vote on the proposal. After the conclusion of the meeting, the results for each proposal, including the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS on the same day of the meeting.

Where there is any amendment or alternative proposal, the chairperson shall determine the order in which the amended or alternative proposal and the original one are put to a vote. If one of the proposals is adopted, the other proposals shall be deemed rejected and no further voting is required.

Personnel responsible for monitoring and counting the votes on proposals shall be designated by the chairperson. Any vote monitor shall be a shareholder.

Vote counting at a shareholders' meeting for proposals or elections shall be conducted in public at the place of the meeting. After vote counting has been completed, the voting results including the statistics of the numbers of voting rights shall be announced on-site, with a record made in this regard.

Article 14 (Elections)

The election of directors at a shareholders' meeting shall be held in accordance with the applicable rules of election and appointment adopted by the Company, and the election results shall be announced on-site, including the names of those elected as directors, the number of votes with which they are elected, the name list of the candidates who failed in the election, and the numbers of votes cast to them.

The ballots for the election under the preceding Paragraph shall be sealed with the signatures of the vote monitors and kept in proper custody for at least one year. Where any shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recordings shall be retained until conclusion of the lawsuit.

Article 15 (Meeting minutes)

Matters subject to resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed by the chairperson or stamped with his/her seal and distributed to all shareholders within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes under the preceding Paragraph through a public disclosure made on the MOPS.

The meeting minutes shall accurately record the year, month, day and place of the meeting, the chairperson's name, the methods by which resolutions are adopted, a summary of the meeting proceedings and the voting results (including the number of voting rights calculated). Where there is an election of directors, the number of voting rights received by each candidate shall be disclosed. The meeting minutes shall be retained for the duration of the existence of the Company.

Article 16 (Public disclosure)

On the day of a shareholders' meeting, the Company shall compile, according to the specified format, statistics of the number of shares acquired by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the

shareholders' meeting.

If matters subject to a resolution at the shareholders' meeting constitute material information under applicable laws or regulations or under the regulations of Taiwan Stock Exchange Corporation (or Taipei Exchange), the Company shall upload the content of such a resolution to the MOPS within the specified time period.

Article 17 (Maintenance of order at the meeting)

Any person managing the administrative affairs of a shareholders' meeting shall wear an identification badge or armband.

The chairperson may direct disciplinary officers (or security guards) to help maintain order at the meeting. A disciplinary officer or security guard shall wear an identification badge while performing his/her duties.

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

When a shareholder violates the Rules and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct disciplinary officers or security guards to escort the shareholder out of the meeting.

Article 18 (Break and resumption of meeting)

During the process of the meeting, the chairperson may announce a break at any time deemed appropriate by him/her. In the event of force majeure, the chairperson may suspend the meeting and announce a time for the resumption of the meeting depending on the circumstances.

If the meeting venue is no longer available for continued use before all of the items (including extempore motions) on the meeting agenda have been completed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted by the shareholders' meeting to delay or resume the meeting within five days.

Article 19 (History)

The Rules and any amendment hereto shall take effect upon adoption by the shareholders' meeting.

The Rules was established on June 22, 2000.

The first amendment was made on June 23, 2003.

The second amendment was made on May 28, 2020.

The third amendment was made on July 14, 2021.

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One. Meeting Agenda

Time: 9:00 a.m., Thursday, May 28, 2026

Location: 1F, No. 32, Zhongcheng Road, Tucheng District, New Taipei City (Apacer Technology Inc.)

Form: Physical shareholders meeting

I. Reports

- (I) 2025 Business Report of the Company
- (II) 2025 Audit Committee's Review Report of the Company
- (III) 2025 Earnings Distribution Report of the Company
- (IV) 2025 Employee and Director Remuneration Allocation Report of the Company
- (V) 2025 Treasury Stock Buyback Execution Report of the Company

II. Proposals

- (I) The Company's 2025 business report and financial statements

III. Discussion

- (I) Amendments to the Company's "Articles of Incorporation"

IV. Extempore Motions

V. Adjournment

I. Reports

I. 2025 Business Report of the Company

Description: For the 2025 business report of the Company, please refer to Attachment I, pages 13-15 of this handbook.

II. 2025 Audit Committee's Review Report of the Company

Explanation: For the 2025 Audit Committee's Review Report of the Company, please refer to Attachment II, page 16 of this Handbook.

III. 2025 Earnings Distribution Report of the Company

Description:

- (I) According to Article 21 of the Company's Articles of Incorporation, the Company shall authorize the board of directors to resolve the dividend in cash and report to the regular shareholder meeting.
- (II) As resolved by the board of directors on February 25, 2026, cash dividends in the amount of NT\$576,581,697 is distributed pro rata to the shareholders listed in the shareholder register as of the record date and based on the number of shares they held. The cash dividend is NT\$4.5 per share, rounded down to the nearest whole dollar. In the case of fractional shares to which the distributed amount is less than NT\$1 per share, the total amount distributed is recognized as "other income" of the Company.

IV. 2025 Employee and Director Remuneration Allocation Report of the Company

Description:

- (I) Pursuant to the Company Act and Articles 20 and 16-1 of the Articles of Incorporation, 4% or more of the profit in any fiscal year, if any, shall be appropriated as remuneration for employees, and no more than 1.4% of the profit shall be appropriated as remuneration for directors.
- (II) The Company's 2025 remuneration to employees and directors has been approved by the board of directors on February 25, 2026. The above remuneration is paid in cash.
- (III) The Company's 2025 remuneration to employees amounted to NT\$122,066,000.
- (IV) The Company's 2025 remuneration to directors was NT\$16,291,000.

- V. 2025 Treasury Stock Buyback Execution Report of the Company
Description: Please refer to Attachment III, page 17 of this Handbook for details regarding the Company’s treasury stock buyback execution status in 2025.

II. Proposals

Proposal 1

Proposal: To ratify the Company’s 2025 business report and financial statements.
(Submitted by the Board of Directors)

Description:

- (I) The Company's 2025 business report and financial statements (including individual and consolidated balance sheets, comprehensive income statements, equity statements and cash flow statements) have been audited jointly by Jason Yin and Steven Shih, certified public accountants (CPAs) of KPMG Taiwan.
- (II) The 2025 business report, above-mentioned financial statements and earnings distribution table have been reviewed by the Audit Committee and approved by the board of directors. Please refer to Attachment I, Attachment IV and Attachment V, pages 13-15, pages 18-33 and page 34.
- (III) This proposal is submitted for ratification.

Resolution:

III. Discussion

Proposal 1

Proposal: To amend the “Articles of Incorporation”. (Submitted by the board of directors)

Description:

- (I) These amendments were made in accordance with the instructions in Letter Jing-Shou-Shang-Zi No. 1140077490 of the Ministry of Economic Affairs to comply with Articles 162 and 237 of the Company Act by revising the Company’s “Articles of Incorporation.” Please refer to Attachment VI, pages 35-42 of this Handbook for the Company’s Comparison Table of

Clauses Before and After Amendment of the “Articles of Incorporation”
and the amended Articles of Incorporation.

(II) This proposal is submitted for discussion.

Resolution:

IV. Extempore Motions

V. Adjournment

Attachment I

Apacer Technology Inc.

2025 Business Report

Dear Shareholders:

Looking back to 2025, the geopolitical risks remained high in the first half of the year. The sudden tariff increase led to significant exchange rate volatility, followed by the original manufacturer's announcement of production halts. All of these events substantially impacted our operations. However, beginning from the second half of the year, we capitalized on the rapid growth of the AI-related applications, the significant shift in the production capacities of the original manufacturers, and the unprecedented supply-demand imbalance in the memory market, which caused dramatic changes in the industry structure, and by leveraging our long-standing presence in the industrial application market, strong supply chain relationships, and flexible inventory management strategies, we converted the price increases resulting from this supply-demand imbalance in the industry into tangible operating results, ultimately delivering exceptional business performance with record-high operating revenue and profit since our IPO.

The Group's operating revenue for 2025 was approximately NT\$11.12 billion, the gross operating profit was approximately NT\$2.31 billion; the consolidated net profit after tax was approximately NT\$880 million, and the earnings per share was NT\$6.70. The following is an outline of the operating performance as well as operation and research results in FY 2025 and the operational plan for FY 2026:

I. Consolidated operating performance in 2025:

Unit: NT\$ thousand

Item	2025	2024	Gain (Loss)
Group's operating revenue	11,123,604	7,837,159	3,286,445
Group's gross operating profit	2,307,581	1,301,205	1,006,376
Group's net operating profit	1,024,043	306,911	717,132
Group's net non-operating revenue	54,321	42,101	12,220
Group's net profit after tax	878,529	291,950	586,579
Attributable to owners of the parent company	859,875	278,956	580,919
Attributable to non-controlling interests	18,654	12,994	5,660
Earnings per share after tax (NT\$)	6.70	2.18	4.52

II. 2025 operation and research results:

As for corporate governance, sustainable operations, and brand and product performance, the Company continues to receive significant external recognition:

1. The corporate governance evaluation was ranked among the top 5% of the companies with a market value between NT\$5 billion and NT\$10 billion for three consecutive years.
2. Again, we won the award under the "Corporate Sustainability Report of TCSA" category

for eight consecutive years.

3. The Company was nominated as one of the “Interbrand Best Global Brands of Taiwan”
4. The CoreEnergy won the EE Awards Asia for its energy consumption modulation technology.
5. The Company won the award for the “Family-Friendly and Gender Equality in Employment Measures”.

We Continue to focus on high-added-value and differentiated applications. As of the end of 2025, Apacer has received or filed a total amount of 205 patents and applications in Taiwan and other countries. In order to better meet customer and application needs, the Company has launched a full series of lead-free DRAM and SSD products that surpass the current EU ROHS environmental protection standard and the CoreVolt 2 voltage regulation technology and CoreEnergy power consumption modulation technology to enhance system stability and energy efficiency. We continue to extend smart applications and intelligent automation solutions, which cover Industrial IoT applications, ESG energy monitoring, and optical inspection equipment solutions, and successfully enter the supply chain of the internationally renowned first-tier manufacturers.

III. 2026 business plan:

(I) Development strategy

In response to the rapid growth in the AI sector, we will focus on edge computing (Edge AI) applications with the “storage to empower the future of the AI” as the core development strategy. We will adapt ourselves with four major business operations of “focusing on key areas, developing future technologies, transforming operations toward AI, and establishing strategic alliances” to drive both upgrades of our core memory business and development of new growth engines. In the meantime, we will integrate various sustainability governance policies to strengthen overall sustainable competitiveness and achieve the vision of becoming a leading technology and information service integrator centered around digital storage.

(II) Operational strategies

In response to the changing external environment, the Company will pursue a balanced strategy of “proactive expansion” and “consolidating gains” as the annual business policy, continuously enhance products and technologies while strengthening brand marketing to expand the market and acquire key accounts, optimize the product portfolio, and ensure stable supply to deepen collaboration with existing customers. Meanwhile, we will accelerate the growth of the new startup business and actively convert it into operational efficiencies.

(III) Core policies on production and sale

We will enhance supply chain resilience through continuous expansion of backup supply capabilities. We will satisfy the needs of customers for a stable supply in spite of market fluctuation, and keep flexible in the adjustment of our production resources. Furthermore, building a green supply chain with key suppliers is an important part of our sustainability strategy.

We will continue to implement the dual-track marketing goals by “deepening industrial control business” and “expanding sales channels”, and will offset profit fluctuations by leveraging price sensitivity among different customer segments. In the

industrial control market, we will focus on solutions supporting Edge AI needs, starting with specific application areas, and collaborate with strategic partners to penetrate high-value markets. In the consumer market, we will leverage data to segment products and marketing efforts, and enhance integration between online and offline channels in regional consumer markets.

The “Act on What We Say, Persist in Better Results, Develop Together with Partners” remain the brand core value of our “good partnership” Looking back at our development and achievements, we keep confident in our ability to build on this success, even as 2026 brings continued uncertainties in the global market and geopolitical landscape. The growing trend of the AI applications and their impact on the memory industry will continue to unfold, and we are committed to sharing the resulting benefits with our shareholders, strategic partners, and all stakeholders as we steadily progress towards our ESG sustainability goals.

Chairman

General manager

Accounting Manager

Attachment II

Audit Committee's Review Report

The Board of Directors drafted the business report, financial statements and proposal on profit distribution for FY 2025. An audit report for the financial statements was prepared jointly by Jason Yin and Steven Shih, certified public accountants (CPAs) of KPMG Taiwan. The review of the business report, financial statements and proposal on profit distribution above did not find any inconsistencies. The review report is thus presented for further examination pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

2026 Shareholders' Meeting of Apacer Technology Inc.

Audit Committee Convener: Max Wu [Signature]

February 25, 2026

Attachment III

Apacer Technology Inc. Treasury Stock Buyback Execution Report

Item	Description
Buyback term	5th
Board resolution date	April 21, 2025
Purpose of buyback	To safeguard the Company's credit and shareholders' equity
Planned buyback period	April 22, 2025 to June 20, 2025
Type and number of stocks for buyback	1,000,000 common stocks
Planned buyback price range	NT\$32 - NT\$55
Actual buyback period	April 22, 2025 to June 19, 2025
Type and number of stocks repurchased	600,000 common stocks
Amount of stocks repurchased	NT\$28,793,079
Average buyback price per stock	NT\$47.99
Number of stocks canceled	600,000 stocks
Cumulative number of stocks held	0 stocks
The ratio of the cumulative number of stocks held to the total number of issued shares.	0%
Reason for incomplete execution	As international market sentiment stabilized, the stock price became stable during the buyback period. Since the stock price rose above the highest buyback price of NT\$55, the execution of buyback was not complete.

Attachment IV



安侯建業聯合會計師事務所
KPMG

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Independent Auditors' Report

To the Board of Directors of Apacer Technology Inc.:

Opinion

We have audited the consolidated financial statements of Apacer Technology Inc. and its subsidiaries (the "Group"), 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 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IAS"), 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 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 of the current period. These matters were addressed in the context of our audit of 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 matter for the Group' consolidated financial statements for the year ended December 31, 2025 is stated as follows:

1. Assessment of impairment of goodwill

Please refer to notes 4(m), 5(b) and 6(j) for the accounting policy on impairment of non-financial assets, "Critical accounting judgments and key sources of estimation uncertainty" for estimation uncertainty of impairment of goodwill, and "Impairment test on Goodwill" for the related disclosures, respectively, of the notes to consolidated financial statements.



Description of key audit matter:

Goodwill arising from business combination is subject to impairment test annually or at the time there are indications that goodwill may have been impaired. The assessment of the recoverable amount of the cash-generating unit of goodwill involves management's judgment and estimation. Accordingly, the assessment of impairment of goodwill has been identified as one of the key audit matters.

How the matter was addressed in our audit:

In relation to the key audit matter above, our principal audit procedures included obtaining the assessment of goodwill impairment provided by the management; assessing the appropriateness of the estimation base and key assumptions, including the discount rate, expected sales growth rate and future cash flow projections, used by the management in measuring the recoverable amount; performing a sensitivity analysis of key assumptions and results; and assessing the adequacy of the Group's disclosures with respect to the related information.

Other Matter

Apacer Technology Inc. has 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, 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.

Auditor's 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 exercised professional judgment and professional skepticism throughout the audit. We also:

1. Identified and assessed the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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. Obtained 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. Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Concluded 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 auditor's 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluated 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. Obtained sufficient appropriate audit evidence regarding the financial information of the 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 remained solely responsible for our audit opinion.

We communicated 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 identified during our audit.

We also provided 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 determined 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 described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 Yin, Yuan-Sheng and Shih, Wei-Ming.

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' audit 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' audit report and consolidated financial statements, the Chinese version shall prevail.

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

APACER TECHNOLOGY 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									
Current assets:									
1100 Cash and cash equivalents (note 6(a))	\$ 852,913	9	1,072,751	17	2100 Short-term borrowings (note 6(k))	\$ 1,618,675	18	288,508	5
1110 Financial assets at fair value through profit or loss – current (note 6(b))	-	-	80,596	1	2120 Financial liabilities at fair value through profit or loss – current (note 6(b))	1,205	-	727	-
1170 Notes and accounts receivable, net (notes 6(d) and (s))	1,216,838	13	686,007	11	2130 Contract liabilities – current (note 6(s))	197,212	2	47,929	1
1180 Accounts receivable from related parties (notes 6(d), (s) and 7)	270,274	3	173,912	3	2170 Notes and accounts payable	1,352,714	15	780,857	13
1310 Inventories (note 6(e))	4,814,212	52	1,327,828	22	2180 Accounts payable to related parties (note 7)	213	-	-	-
1476 Other financial assets – current (note 6(a))	477,278	5	1,404,331	23	2200 Other payables (notes 6(i) and 7)	651,412	7	309,044	5
1479 Other current assets	248,058	3	74,178	1	2230 Current income tax liabilities	150,481	2	18,354	-
Total current assets	7,879,573	85	4,819,603	78	2250 Provisions – current (note 6(n))	8,599	-	7,732	-
Non-current assets:					2280 Lease liabilities – current (note 6(m))	17,423	-	19,314	-
1510 Financial assets at fair value through profit or loss – non-current (note (b))	17,668	-	-	-	2300 Other current liabilities	34,401	-	32,466	-
1517 Financial assets at fair value through other comprehensive income – non-current (note 6(c))	37,319	-	37,817	-	2322 Current portion of long-term debt (notes 6(i) and 8)	1,268	-	1,235	-
1550 Investments accounted for using equity method (note 6(f))	1,771	-	990	-	Total current liabilities	4,033,603	44	1,506,166	24
1600 Property, plant and equipment (notes 6(h) and 8)	906,516	10	904,937	14	Non-current liabilities:				
1755 Right-of-use assets (note 6(i))	56,725	1	40,719	1	2540 Long-term debt (notes 6(i) and 8)	19,850	-	21,124	1
1780 Intangible assets (note 6(j))	182,814	2	205,134	3	2550 Provisions – non-current (notes 6(i) and (n))	500	-	500	-
1840 Deferred income tax assets (note 6(p))	167,776	2	161,359	3	2570 Deferred income tax liabilities (note 6(p))	15,675	-	18,160	-
1980 Other financial assets – non-current	38,605	-	41,866	1	2580 Lease liabilities – non-current (note 6(m))	40,012	1	21,753	1
Total non-current assets	1,409,194	15	1,392,822	22	2645 Net defined benefit liabilities (note 6(o))	26,197	-	19,619	-
					Guarantee deposits	450	-	449	-
					Total non-current liabilities	102,684	1	81,605	2
					Total liabilities	4,136,287	45	1,587,771	26
					Equity attributable to shareholders of the Company (note 6(q)):				
					3100 Common stock	1,281,292	14	1,287,292	21
					3200 Capital surplus	1,115,655	12	1,155,419	18
					3300 Retained earnings	2,711,837	29	2,122,299	34
					3400 Other equity	(76,434)	(1)	(57,043)	(1)
					Total equity attributable to shareholders of the Company	5,032,350	54	4,507,967	72
					36XX Non-controlling interests (notes 6(g) and (q))	120,130	1	116,687	2
					Total equity	5,152,480	55	4,624,654	74
					Total liabilities and equity	\$ 9,288,767	100	6,212,425	100

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

APACER TECHNOLOGY INC. AND SUBSIDIARIES

Consolidated 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 Revenue (notes 6(s), 7 and 14)	\$ 11,123,604	100	7,837,159	100
5000 Cost of revenue (notes 6(e), (h), (i), (j), (m), (n), (o), (r), 7 and 12)	(8,816,023)	(79)	(6,535,954)	(83)
5900 Gross profit	2,307,581	21	1,301,205	17
6000 Operating expenses (notes 6(d), (h), (i), (j), (m), (n), (o), (t), 7 and 12):				
6100 Selling expenses	(727,549)	(7)	(570,867)	(7)
6200 Administrative expenses	(327,097)	(3)	(240,677)	(3)
6300 Research and development expenses	(234,749)	(2)	(180,702)	(3)
6450 Reversal of (recognized) expected credit losses	5,857	-	(2,048)	-
6000 Total operating expenses	(1,283,538)	(12)	(994,294)	(13)
6900 Operating income	1,024,043	9	306,911	4
7000 Non-operating income and loss (notes 6(f), (m) and (u)):				
7100 Interest income	41,007	-	47,071	-
7020 Other gains and losses, net	43,280	1	10,814	-
7050 Finance costs	(29,588)	-	(15,423)	-
7770 Share of losses of associates	(378)	-	(361)	-
Total non-operating income and loss	54,321	1	42,101	-
7900 Income before income tax	1,078,364	10	349,012	4
7950 Less: income tax expenses (note 6(p))	(199,835)	(2)	(57,062)	-
Net income	878,529	8	291,950	4
Other comprehensive income (loss) (notes 6(q) and (v)):				
8310 Items that will not be reclassified subsequently to profit or loss:				
8311 Remeasurements of defined benefit plans	(6,577)	-	4,626	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(498)	-	2,431	-
8349 Less: income tax related to items that will not be reclassified subsequently to profit or loss	1,314	-	(924)	-
	(5,761)	-	6,133	-
8360 Items that may be reclassified subsequently to profit or loss:				
8361 Exchange differences on translation of foreign operations	(18,888)	-	30,010	-
8399 Less: income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
	(18,888)	-	30,010	-
Other comprehensive income (loss) for the year, net of income tax	(24,649)	-	36,143	-
8500 Total comprehensive income for the year	\$ 853,880	8	328,093	4
8600 Net income attributable to:				
8610 Shareholders of the Company	\$ 859,875	8	278,956	4
8620 Non-controlling interests	18,654	-	12,994	-
	\$ 878,529	8	291,950	4
8700 Total comprehensive income attributable to:				
8710 Shareholders of the Company	\$ 835,221	8	315,099	4
8720 Non-controlling interests	18,659	-	12,994	-
	\$ 853,880	8	328,093	4
Earnings per share (in New Taiwan Dollar) (note 6(r)):				
9750 Basic earnings per share	\$ 6.70		2.18	
9850 Diluted earnings per share	\$ 6.64		2.17	

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

APACER TECHNOLOGY 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							Total equity				
	Retained earnings			Total other equity								
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Exchange differences on translation of foreign operations		Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	Total of the Company	Non-controlling interests
Balance at January 1, 2024	\$ 1,226,882	925,825	515,948	87,391	1,641,799	2,245,138	(43,434)	(46,050)	(89,484)	4,308,361	153,710	4,462,071
Capital increase in cash (note 6(q))	60,410	229,558	-	-	-	-	-	-	-	289,968	-	289,968
Appropriation of earnings:												
Legal reserve	-	-	54,964	-	(54,964)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,093	(2,093)	-	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(405,497)	(405,497)	-	-	-	(405,497)	-	(405,497)
Claim for the disgorgement right	-	-	-	-	-	-	-	-	-	36	-	36
Distribution of cash dividends by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	(50,017)	(50,017)
Net income in 2024	-	-	-	-	278,956	278,956	-	-	-	278,956	12,994	291,950
Other comprehensive income in 2024	-	-	-	-	3,702	3,702	30,010	2,431	32,441	36,143	-	36,143
Total comprehensive income in 2024	-	-	-	-	282,658	282,658	30,010	2,431	32,441	315,099	12,994	328,093
Balance at December 31, 2024	1,287,292	1,155,419	570,912	89,484	1,461,903	2,122,299	(13,424)	(43,619)	(57,043)	4,507,967	116,687	4,624,654
Appropriation of earnings:												
Legal reserve	-	-	28,265	-	(28,265)	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(32,441)	32,441	-	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(251,022)	(251,022)	-	-	-	(251,022)	-	(251,022)
Cash dividends from capital surplus	-	(32,182)	-	-	-	-	-	-	-	(32,182)	-	(32,182)
Purchase and retirement of treasury stock	(6,000)	(8,741)	-	-	(14,052)	(14,052)	-	-	-	(28,793)	-	(28,793)
Changes in equity of associates accounted for using equity method	-	1,159	-	-	-	-	-	-	-	1,159	-	1,159
Distribution of cash dividends by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	(15,216)	(15,216)
Net income in 2025	-	-	-	-	859,875	859,875	(18,888)	(503)	(19,391)	859,875	18,654	878,529
Other comprehensive income (loss) in 2025	-	-	-	-	(5,263)	(5,263)	(18,888)	(503)	(24,654)	(24,654)	5	(24,649)
Total comprehensive income (loss) in 2025	-	-	-	-	854,612	854,612	(18,888)	(503)	(19,391)	835,221	18,659	853,880
Balance at December 31, 2025	\$ 1,281,292	1,115,655	599,177	57,043	2,055,617	2,711,837	(32,312)	(44,122)	(76,434)	5,032,350	120,130	5,152,480

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

APACER TECHNOLOGY 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	\$ <u>1,078,364</u>	<u>349,012</u>
Adjustments:		
Depreciation	59,967	59,440
Amortization	24,726	25,942
Recognized (reversal of) expected credit loss	(5,857)	2,048
Interest expense	29,588	15,423
Interest income	(41,007)	(47,071)
Share of loss of associates	378	361
Loss (gain) on disposal of property, plant and equipment	(252)	865
Gain on lease modifications	(153)	(148)
Subtotal	<u>67,390</u>	<u>56,860</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	79,183	(80,003)
Notes and accounts receivable	(524,974)	87,428
Accounts receivable from related parties	(96,362)	(173,354)
Inventories	(3,486,384)	162,653
Other current assets	(180,660)	31,840
Net changes in operating assets	<u>(4,209,197)</u>	<u>28,564</u>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	478	657
Contract liabilities	149,283	6,895
Notes and accounts payable	571,857	33,658
Accounts payable to related parties	213	(395,757)
Other payables	338,997	(119,492)
Provisions— current	867	(1,762)
Other current liabilities	1,935	2,651
Net defined benefit liabilities	<u>1</u>	<u>(4)</u>
Net changes in operating liabilities	<u>1,063,631</u>	<u>(473,154)</u>
Total changes in operating assets and liabilities	<u>(3,145,566)</u>	<u>(444,590)</u>
Total adjustments	<u>(3,078,176)</u>	<u>(387,730)</u>
Cash used in operations	(1,999,812)	(38,718)
Interest received	44,943	45,010
Interest paid	(26,217)	(14,743)
Income taxes paid	(72,452)	(146,398)
Net cash used in operating activities	<u>(2,053,538)</u>	<u>(154,849)</u>

(Continued)

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

APACER TECHNOLOGY INC. AND SUBSIDIARIES

Consolidated 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:		
Acquisition of financial assets at fair value through other comprehensive income	-	(3,965)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	3,750
Acquisition of financial assets at fair value through profit or loss	(16,255)	-
Acquisition of property, plant and equipment	(38,439)	(26,585)
Proceeds from disposal of property, plant and equipment	265	-
Acquisition of intangible assets	(2,099)	(3,850)
Decrease in other financial assets – current	927,053	163,319
Decrease (increase) in other financial assets – non-current	3,261	(34,918)
Decrease in other non-current assets	-	613
Net cash provided by investing activities	<u>873,786</u>	<u>98,364</u>
Cash flows from financing activities:		
Increase in short-term borrowings	1,330,167	227,098
Repayment of long-term debt	(1,241)	(1,220)
Increase in guarantee deposits	1	449
Payment of lease liabilities	(23,260)	(21,356)
Cash dividends distributed to shareholders	(251,022)	(405,497)
Capital increase in cash	-	289,968
Claim for the disgorgement right	-	36
Purchase of treasury stock	(28,793)	-
Cash dividends from capital surplus	(32,182)	-
Distribution of cash dividends by subsidiaries to non-controlling interests	(15,216)	(50,017)
Net cash provided by financing activities	<u>978,454</u>	<u>39,461</u>
Effect of foreign exchange rate changes	<u>(18,540)</u>	<u>28,301</u>
Net increase (decrease) in cash and cash equivalents	(219,838)	11,277
Cash and cash equivalents at beginning of year	<u>1,072,751</u>	<u>1,061,474</u>
Cash and cash equivalents at end of year	<u><u>\$ 852,913</u></u>	<u><u>1,072,751</u></u>



安侯建業聯合會計師事務所

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Independent Auditors' Report

To the Board of Directors of Apacer Technology Inc.:

Opinion

We have audited the parent-company-only financial statements of Apacer Technology Inc. (the “Company”), 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 financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its 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 Auditor's 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 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 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 matter for the Company's parent-company-only financial statements for the year ended December 31, 2025 is stated as follows:

1. Assessment of impairment of goodwill from investments in subsidiaries

Please refer to notes 4(m), 5(b) and 6(f) for the accounting policy on impairment of non-financial assets, “Critical accounting judgments and key sources of estimation uncertainty” for estimation uncertainty of impairment of goodwill, and “Impairment test on Goodwill” for the related disclosures, respectively, of the notes to parent-company-only financial statements.

Description of key audit matter:

Goodwill arising from acquisition of subsidiaries, which are included in the carrying amount of investments accounted for using equity method, is subject to impairment test annually or at the time there are indications that goodwill may have been impaired. The assessment of the recoverable amount of the cash-generating unit of goodwill involves management's judgment and estimation. Accordingly, the assessment of impairment of goodwill has been identified as one of the key audit matters.



How the matter was addressed in our audit:

In relation to the key audit matter above, our principal audit procedures included obtaining the assessment of goodwill impairment provided by the management; assessing the appropriateness of the estimation base and key assumptions, including the discount rate, expected sales growth rate and future cash flow projections, used by the management in measuring the recoverable amount; performing a sensitivity analysis of key assumptions and results; and assessing the adequacy of the Company's disclosures with respect to the related information.

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 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.

Auditor's 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. Identified and assessed the risks of material misstatement of the parent-company-only financial statements, whether due to fraud or error, designed and performed 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. Obtained 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. Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Concluded 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



5. Evaluated 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. Obtained sufficient and appropriate audit evidence regarding the financial information of the investees accounted for using 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 remained solely responsible for our audit opinion.

We communicated 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 identified during our audit.

We also provided 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 determined 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 described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 Yin, Yuan-Sheng and Shih, Wei-Ming.

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 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 Originally Issued in Chinese)
APACER TECHNOLOGY INC.
Parent-Company-Only 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									
Current assets:									
1100 Cash and cash equivalents (note 6(a))	\$ 218,925	2	496,889	8	2100 Short-term borrowings (note 6(i))	\$ 1,618,675	19	288,508	5
1110 Financial assets at fair value through profit or loss – current (note 6(b))	-	-	80,596	1	2120 Financial liabilities at fair value through profit or loss – current (note 6(b))	1,205	-	727	-
1170 Notes and accounts receivable, net (notes 6(d) and (q))	956,418	11	497,957	8	2130 Contract liabilities – current (note 6(q))	43,370	-	32,469	1
1180 Accounts receivable from related parties (notes 6(d), (q) and 7)	349,657	4	277,537	5	2170 Notes and accounts payable	1,234,671	14	756,762	13
1310 Inventories (note 6(e))	4,608,341	53	1,231,444	21	2180 Accounts payable to related parties (note 7)	213	-	8,924	-
1470 Other current assets	176,545	2	58,659	1	2200 Other payables (note 6(r))	596,758	7	273,177	5
1476 Other financial assets – current (note 6(a))	350,000	4	1,280,000	22	Other payables to related parties (note 7)	2,153	-	2,103	-
Total current assets	6,659,886	76	3,923,082	66	2230 Current income tax liabilities	143,177	2	11,679	-
Non-current assets:					2250 Provisions – current (note 6(l))	7,920	-	6,906	-
1510 Financial assets at fair value through profit or loss – non-current (note 6(b))	17,668	-	-	-	Lease liabilities – current (note 6(k))	10,467	-	9,361	-
1517 Financial assets at fair value through other comprehensive income – non-current (note 6(c))	37,040	1	37,611	1	Other current liabilities	29,132	-	27,977	-
1550 Investments accounted for using equity method (note 6(f))	967,023	11	923,280	16	Total current liabilities	3,687,741	42	1,418,593	24
1600 Property, plant and equipment (note 6(g))	846,296	10	843,551	14	Non-current liabilities:				
1755 Right-of-use assets (note 6(h))	29,124	-	21,623	-	2550 Provisions – non-current (note 6(l))	500	-	500	-
1780 Intangible assets (note 6(i))	20,937	-	28,384	-	Deferred income tax liabilities (note 6(n))	42	-	-	-
1840 Deferred income tax assets (note 6(n))	152,640	2	143,074	2	2580 Lease liabilities – non-current (note 6(k))	19,010	-	12,147	-
1980 Other financial assets – non-current	35,226	-	38,221	1	Net defined benefit liabilities (note 6(m))	26,197	1	19,619	-
Total non-current assets	2,105,954	24	2,035,744	34	Total non-current liabilities	45,749	1	32,266	-
					Total liabilities	3,733,490	43	1,450,859	24
					Equity (note 6(o)):				
					3100 Common stock	1,281,292	14	1,287,292	22
					3200 Capital surplus	1,115,655	13	1,155,419	19
					3300 Retained earnings	2,711,837	31	2,122,299	36
					3400 Other equity	(76,434)	(1)	(57,043)	(1)
					Total equity	5,032,350	57	4,507,967	76
Total assets	\$ 8,765,840	100	\$ 5,958,826	100	Total liabilities and equity	\$ 8,765,840	100	\$ 8,765,840	100

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

APACER TECHNOLOGY 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 Revenue (notes 6(q) and 7)	\$ 10,239,974	100	7,069,010	100
5000 Cost of revenue (notes 6(e), (g), (i), (k), (l), (m), 7 and 12)	(8,388,447)	(82)	(6,155,535)	(87)
Gross profit before unrealized gross profit	1,851,527	18	913,475	13
5920 Realized (unrealized) gross profit	(927)	-	2,016	-
Gross profit	1,850,600	18	915,491	13
Operating expenses (notes 6(d), (g), (h), (i), (k), (m), (r), 7 and 12):				
6100 Selling expenses	(483,071)	(4)	(341,829)	(5)
6200 Administrative expenses	(277,610)	(3)	(192,994)	(3)
6300 Research and development expenses	(201,582)	(2)	(155,916)	(2)
6450 Reversal of (recognized) expected credit losses	5,857	-	(2,048)	-
6000 Total operating expenses	(956,406)	(9)	(692,787)	(10)
Operating income	894,194	9	222,704	3
Non-operating income and loss (notes 6(f), (k) and (s)):				
7100 Interest income	23,653	-	27,532	-
7020 Other gains and losses, net	40,426	-	11,137	-
7050 Finance costs	(28,445)	-	(14,394)	-
7070 Share of profits of subsidiaries and associates	95,474	1	67,527	1
Total non-operating income and loss	131,108	1	91,802	1
Income before income tax	1,025,302	10	314,506	4
7950 Less: Income tax expenses (note 6(n))	(165,427)	(2)	(35,550)	-
Net income	859,875	8	278,956	4
Other comprehensive income (loss) (notes 6(m), (n), (o) and (t)):				
8310 Items that will not be reclassified subsequently to profit or loss:				
8311 Remeasurements of defined benefit plans	(6,577)	-	4,626	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(571)	-	2,362	-
8330 Share of other comprehensive income of subsidiaries	68	-	69	-
8349 Less: income tax related to items that will not be reclassified subsequently to profit or loss	1,314	-	(924)	-
	(5,766)	-	6,133	-
8360 Items that may be reclassified subsequently to profit or loss:				
8361 Exchange differences on translation of foreign operations	(18,888)	-	30,010	-
8399 Less: income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
	(18,888)	-	30,010	-
Other comprehensive income (loss) for the year, net of income tax	(24,654)	-	36,143	-
Total comprehensive income for the year	\$ 835,221	8	\$ 315,099	4
Earnings per share (in New Taiwan Dollar) (note 6(p)):				
9750 Basic earnings per share	\$ 6.70		\$ 2.18	
9850 Diluted earnings per share	\$ 6.64		\$ 2.17	

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

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

APACER TECHNOLOGY 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					Total other equity			Total equity
	Common stock	Capital Surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of foreign operations	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	
Balance at January 1, 2024	\$ 1,226,882	925,825	515,948	87,391	1,641,799	(43,434)	(46,050)	(89,484)	4,308,361
Capital increase in cash (note 6(o))	60,410	229,558	-	-	-	-	-	-	289,968
Appropriation of earnings:									
Legal reserve	-	-	54,964	-	(54,964)	-	-	-	-
Special reserve	-	-	-	2,093	(2,093)	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(405,497)	-	-	-	(405,497)
Claim for the disgorgement right	-	36	-	-	-	-	-	-	36
Net income in 2024	-	-	-	-	278,956	-	-	-	278,956
Other comprehensive income in 2024	-	-	-	-	3,702	30,010	2,431	32,441	36,143
Total comprehensive income in 2024	-	-	-	-	282,658	30,010	2,431	32,441	315,099
Balance at December 31, 2024	1,287,292	1,155,419	570,912	89,484	1,461,903	(13,424)	(43,619)	(57,043)	4,507,967
Appropriation of earnings:									
Legal reserve	-	-	28,265	-	(28,265)	-	-	-	-
Reversal of special reserve	-	-	-	(32,441)	32,441	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(251,022)	-	-	-	(251,022)
Cash dividends from capital surplus	-	(32,182)	-	-	-	-	-	-	(32,182)
Purchase and retirement of treasury stock	(6,000)	(8,741)	-	-	(14,052)	-	-	-	(28,793)
Changes in equity of associates accounted for using equity method	-	1,159	-	-	-	-	-	-	1,159
Net income in 2025	-	-	-	-	859,875	-	-	-	859,875
Other comprehensive income (loss) in 2025	-	-	-	-	(5,263)	(18,888)	(503)	(19,391)	(24,654)
Total comprehensive income (loss) in 2025	-	-	-	-	854,612	(18,888)	(503)	(19,391)	835,221
Balance at December 31, 2025	\$ 1,281,292	1,115,655	599,177	57,043	2,055,617	(32,312)	(44,122)	(76,434)	5,032,350

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

APACER TECHNOLOGY 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>1,025,302</u>	<u>314,506</u>
Adjustments:		
Depreciation	47,410	46,221
Amortization	9,546	10,753
Recognized (reversal of) expected credit loss	(5,857)	2,048
Interest expense	28,445	14,394
Interest income	(23,653)	(27,532)
Share of profit of subsidiaries and associates	(95,474)	(67,527)
Loss (gain) on disposal of property, plant and equipment	(265)	853
Gain on lease modifications	-	(40)
Unrealized (realized) gross profit on sales to subsidiaries and associates	<u>927</u>	<u>(2,016)</u>
Subtotal	<u>(38,921)</u>	<u>(22,846)</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	79,183	(80,003)
Notes and accounts receivable	(452,604)	57,872
Accounts receivable from related parties	(72,120)	(123,951)
Inventories	(3,376,897)	131,381
Other current assets	<u>(121,863)</u>	<u>30,281</u>
Net changes in operating assets	<u>(3,944,301)</u>	<u>15,580</u>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	478	657
Contract liabilities	10,901	5,611
Notes and accounts payable	477,909	13,480
Notes payable to related parties	(8,711)	(343,423)
Other payables	320,208	(112,902)
Other payables to related parties	50	(55)
Provisions – current	1,014	(1,402)
Other current liabilities	1,155	2,527
Net defined benefit liabilities	<u>1</u>	<u>(4)</u>
Net changes in operating liabilities	<u>803,005</u>	<u>(435,511)</u>
Total changes in operating assets and liabilities	<u>(3,141,296)</u>	<u>(419,931)</u>
Total adjustments	<u>(3,180,217)</u>	<u>(442,777)</u>
Cash used in operations	(2,154,915)	(128,271)
Interest received	27,572	25,508
Dividends received	33,143	108,947
Interest paid	(25,072)	(13,714)
Income taxes paid	<u>(42,081)</u>	<u>(91,745)</u>
Net cash used in operating activities	<u>(2,161,353)</u>	<u>(99,275)</u>

(Continued)

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

APACER TECHNOLOGY 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:		
Acquisition of financial assets at fair value through profit or loss	(16,255)	-
Acquisition of financial assets at fair value through other comprehensive income	-	(3,965)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	3,750
Acquisition of property, plant and equipment	(37,112)	(25,631)
Proceeds from disposal of property, plant and equipment	265	-
Acquisition of intangible assets	(2,099)	(3,850)
Decrease in other financial assets— current	930,000	19,670
Decrease (increase) in other financial assets— non-current	2,995	(36,016)
Decrease in other non-current assets	-	613
Net cash provided by (used in) investing activities	<u>877,794</u>	<u>(45,429)</u>
Cash flows from financing activities:		
Increase in short-term borrowings	1,330,167	227,098
Payment of lease liabilities	(12,575)	(11,926)
Cash dividends distributed to shareholders	(251,022)	(405,497)
Capital increase in cash	-	289,968
Claim for the disgorgement right	-	36
Purchase of treasury stock	(28,793)	-
Cash dividends from capital surplus	(32,182)	-
Net cash provided by financing activities	<u>1,005,595</u>	<u>99,679</u>
Net decrease in cash and cash equivalents	(277,964)	(45,025)
Cash and cash equivalents at beginning of year	<u>496,889</u>	<u>541,914</u>
Cash and cash equivalents at end of year	<u>\$ 218,925</u>	<u>496,889</u>

Attachment V

Apacer Technology Inc.

		NT\$: Dollar
Undistributed earnings at start of FY		\$ 1,215,055,200
+: Net profit after tax in FY 2025	\$ 859,875,471	
-: Remeasurement of confirmed welfare plan recognized as retained earnings	(5,262,600)	
Treasury stock buyback and cancellation	<u>(14,052,026)</u>	
The sum of the net profit after tax and items other than the net profit for the current period included in the amount of the undistributed earnings for the current year		840,560,845
Less: 10% of earnings set aside as legal reserve		(84,056,085)
Profits set aside as special reserve		<u>(19,391,308)</u>
Distributable earnings		1,952,168,652
Items of distribution:		
Cash dividend for shareholders		<u>(576,581,697)</u>
Undistributed earnings at end of FY		<u>\$ 1,375,586,955</u>

2025 Earnings Distribution Table

Chairman:
Austin Chen

Manager:
Chang Chia-Kun

Accounting Supervisor:
Huang Yi-Cheng

Attachment VI

Apacer Technology Inc.

Comparison Table of Clauses Before and After Amendment of the “Articles of Incorporation”

Amended Article	Original Article	Description
<p>Article 7</p> <p>The share certificates of the Company shall be issued in registered form, signed by, or affixed with the seals of, directors <u>representing the Company</u>. The shares may be released only after they are authenticated by the competent authority or its designated issue and registration organs. The Company may issue shares without printing physical stocks, but shall register these shares with a securities depository body. The same is applicable to issue of other securities.</p>	<p>Article 7</p> <p>The share certificates of the Company shall be issued in registered form, signed by, or affixed with the seals of, at <u>least three</u> directors. The shares may be released only after they are authenticated by the competent authority or its designated issue and registration organs. The Company may issue shares without printing physical stocks, but shall register these shares with a securities depository body. The same is applicable to issue of other securities.</p>	<p>The wording was amended in accordance with the instructions in Letter Jing-Shou-Shang-Zi No. 1140077490 of the Ministry of Economic Affairs to comply with Articles 162 of the Company Act.</p>
<p>Article 9</p> <p>Shareholders’ meetings are held in the form of either regular or special meetings. The regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the law if necessary. <u>The Company may hold shareholders’ meeting by means of visual communication network or other methods promulgated by the central competent authority. Where the competent authority of securities has provided otherwise for the requirements, procedures, and other matters to be complied with regarding the convention of a shareholders’ meeting by means of visual communication network, such provisions shall prevail.</u></p>	<p>Article 9</p> <p>Shareholders’ meetings are held in the form of either regular or special meetings. The regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the law if necessary.</p>	<p>The Company takes actions In line with the amendments to the Company Act that allow publicly listed companies to hold shareholders’ meetings by means of visual communication network to facilitate operational flexibility and ensure shareholders’ rights to attend shareholders’ meetings</p>

<p>Article 21 The earnings of the Company, if any, in the total final account at the end of any fiscal year shall be used to pay all relevant taxes and make up the losses of the previous years. The Company shall then set aside 10% of the said earnings as a legal reserve, unless such legal reserve reaches the amount of the paid-in capital. Thereafter, the Company shall set aside or reverse a special reserve in accordance with applicable laws and regulations or any instructions of the competent authority. The remainder of the reserve together with the earnings of the previous years that have not been distributed may be allocated to shareholders as dividends. Where dividends and bonuses are distributed by issuing new shares, the distribution shall be subjected to the resolution of the shareholders' meeting; where dividends and bonuses are distributed in cash, the distribution shall be subject to a resolution made by a majority of directors at a meeting at which more than two-thirds of the directors are present, and shall be reported to the shareholders' meeting. The Company shall not distribute dividends or bonuses when there is no profit, unless the distribution is made with the reserves pursuant to relevant laws and regulations.</p>	<p>Article 21 The earnings of the Company, if any, in the total final account at the end of any fiscal year shall be used to pay all relevant taxes and make up the losses of the previous years. The Company shall then set aside 10% of the said earnings as a legal reserve, unless such legal reserve amounts to the total authorized capital of the Company. Thereafter, the Company shall set aside or reverse a special reserve in accordance with applicable laws and regulations or any instructions of the competent authority. The remainder of the reserve together with the earnings of the previous years that have not been distributed may be allocated to shareholders as dividends. Where dividends and bonuses are distributed by issuing new shares, the distribution shall be subjected to the resolution of the shareholders' meeting; where dividends and bonuses are distributed in cash, the distribution shall be subject to a resolution made by a majority of directors at a meeting at which more than two-thirds of the directors are present, and shall be reported to the shareholders' meeting. The Company shall not distribute dividends or bonuses when there is no profit, unless the distribution is made with the reserves pursuant to relevant laws and regulations.</p>	<p>The wording was amended in accordance with the instructions in Letter Jing-Shou-Shang-Zi No. 1140077490 of the Ministry of Economic Affairs to comply with Articles 237 of the Company Act.</p>
<p>Article 24 These Articles of Incorporation were established on March 31, 1997. ...(Omitted) The twenty-third amendment was made on May 22, 2025. <u>The twenty-fourth amendment was made on May 28, 2026.</u></p>	<p>Article 24 These Articles of Incorporation were established on March 31, 1997. ...(Omitted) The twenty-third amendment was made on May 22, 2025.</p>	<p>The date of the current amendment has been added.</p>

Apacer Technology Inc.
Articles of Incorporation (After Amendment)

Chapter 1 General Provisions

Article 1: The Company is incorporated in accordance with the Company Act under the name of "宇瞻科技股份有限公司" and the English name of "APACER TECHNOLOGY INC".

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

- 1 CC01120 Manufacture and duplication of data storage media
- 2 CC01080 Manufacture of electronic parts and components
- 3 F401010 International trade
- 4 F118010 Wholesale of computer software
- 5 F119010 Wholesale of electronic materials
- 6 F218010 Retail of computer software
- 7 F219010 Retail of electronic materials
- 8 I301010 Computer software services
- 9 I301020 Data processing services
- 10 I301030 Electronic information supply services
- 11 CC01101 Manufacture of controlled telecom radio frequency devices
- 12 F401021 Import of controlled telecom radio frequency devices
- 13 F113070 Wholesale of telecom devices
- 14 F213060 Retail of telecom devices
- 15 CC01030 Manufacture of electric appliances and audiovisual electric products
- 16 CC01110 Manufacture of computers and peripheries
- 17 E701040 Installation of simple telecom equipment
- 18 F113050 Wholesale of computing and business machinery equipment
- 19 F113110 Wholesale of batteries
- 20 F213110 Retail of batteries
- 21 F399040 Retail business without shops
- 22 I501010 Product design
- 23 JE01010 Leasing business
- 24 CE01030 Manufacture of photographic and optical equipment
- 25 E603040 Fire safety equipment installation engineering
- 26 E603050 Cybernation equipment engineering
- 27 E606010 Inspection and maintenance of electricity equipment
- 28 E801010 Interior decoration and upholstery
- 29 I101070 Agriculture, forestry, fishing and animal husbandry consulting services
- 30 I103060 Management consulting services

31	I199990	Other consulting services
32	I301050	Reality technology services
33	JI01010	Interactive scenario experience services
34	ZZ99999	All other business items that are not prohibited or restricted by laws and regulations, except those that are subject to special approval

Article 3: Where the Company is a shareholder of limited liability in another company, the restriction that the total investment shall not exceed 40% of the paid-in capital specified in Article 13 of the Company Act shall not apply to its investment in such companies.

Article 4: The headquarters of the Company is located in New Taipei City, Taiwan, R.O.C. If the Company considers it necessary, it may, with a resolution adopted at a meeting of the Board of Directors, set up branches or offices in Taiwan.

Article 5: Announcement of the Company is subject to the regulations of the securities regulation body.

Chapter II - Shares

Article 6: The total amount of the Company's capital stock is NT\$2 billion divided into 200 million shares at a par value of NT\$10 per share, and the Board of Directors is authorized to issue these shares at different phases. NT\$150 million of the aforesaid total capital stock shall be divided into 15 million shares at a par value of NT\$10 per share and reserved for exercising stock options against stock option certificates. The Board of Directors is authorized to issue these shares at different phases upon its resolution.

Article 6-1: The Company may as a listed company at the emerging stock market issue employee stock option certificates at a subscription price less than the market price. Where the Company may, after becoming a listed company at the stock exchange or OTC market, issue employee stock option certificates at a price lower than the closing price of the Company's common stocks on the issue date, the issue of the certificates must be subject to the approval of more than two-thirds of the voting rights represented at a shareholders' meeting at which a majority of the total issued capital stocks are present. The Company may, after becoming a listed company at the stock exchange market, transfer shares to employees at a price less than the average of the actual repurchase price of shares, but the transfer must be subject to the approval of more than two-thirds of the voting rights represented at the latest shareholders' meeting at which a majority of the total issued capital stocks are present.

Article 6-2: When buying back shares for transfer to employees, the Company may include full-time employees of the Company and its subsidiaries who meet certain conditions. (The "subsidiaries" refer to domestic and overseas subsidiaries that directly or indirectly hold more than 50% of the voting shares of the same invested company).

Article 6-3: When issuing new shares or employee restricted stocks, the Company may include buying back shares for transfer to employees, the Company may include full-time employees of the Company and its subsidiaries who meet certain conditions. (The "subsidiaries" refer to domestic and overseas subsidiaries that directly or indirectly hold more than 50% of the voting shares of the same invested company).

Article 7: The share certificates of the Company shall be issued in registered form, signed by, or affixed with the seals of, directors representing the Company. The shares may be released only after they are authenticated by the competent authority or its designated issue and

registration organs. The Company may issue shares without printing physical stocks, but shall register these shares with a securities depository body. The same is applicable to issue of other securities.

Article 7-1: Any plan of the Company to withdraw the public offer of its shares shall be submitted to the shareholders' meeting for approval. This provision shall not be modified or amended during the period in which the Company is listed at the emerging stock, stock exchange or OTC market.

Article 8: All the matters concerning shares shall be handled in accordance with the regulations of the competent authority except as otherwise provided by laws.

Chapter III - Shareholders' Meeting

Article 9: Shareholders' meetings are held in the form of either regular or special meeting. The regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the law if necessary.

The Company may hold shareholders' meeting by means of visual communication network or other methods promulgated by the central competent authority.

Where the competent authority of securities has provided otherwise for the requirements, procedures, and other matters to be complied with regarding the convention of a shareholders' meeting by means of visual communication network, such provisions shall prevail.

Article 10: The shareholder who is unable to attend a shareholders' meeting for whatever reasons may appoint a proxy by presenting the letter of attorney provided by the Company and explicitly filling out it with the scope of proxy. Where one person has been appointed to act as a proxy for two or more shareholders, unless such person is a trust business or a stock service agent approved by the competent securities authority, the votes exercised by such person and exceeding three percent (3%) of all the issued capital stock of the Company shall not be counted. The letter of attorney referred to in the previous paragraph proxies shall be delivered to the Company five (5) days before the shareholders' meeting. In case of repetition, only the letter of attorney received earlier shall be effective.

Article 11: Except as otherwise provided by the Company Act, a resolution at any shareholders' meeting may be adopted by the holders of a simple majority of the voting rights represented at a shareholders' meeting at which a majority of the total issued capital stocks are present.

Where electronic means are one of the avenues for the exercise of voting rights by shareholders at a shareholders' meeting, procedures related thereto shall be carried out according to relevant regulations of the competent authority.

Chapter IV - Directors and Committees

Article 12: The Company shall have seven (7) ~ nine (9) directors elected at the shareholders' meeting from the roster of nominees. A candidate nomination system is applied for the election. The directors shall have a term of office for three (3) years and are eligible for re-election. The total capital stock held by all the directors shall not be less than the percentage specified by the competent authority according to relevant laws. The Company may buy liability insurance for the directors who shall take the responsibility for the damage in accordance with laws within the scope of their duties.

Article 12-1: The Company shall have three (3) or more independent directors to be included in the number of directors specified in the preceding paragraph. Independent directors are elected at the shareholders' meeting from the roster of nominees, and a candidate nomination system is applied for the election.

The professional competence, shareholding, restriction on part-time jobs, methods for nomination, election and appointment of independent directors, and other matters to the followed are subject to the regulations of the competent securities authority.

Article 12-2: The Company shall establish Audit Committee comprised of all the independent directors. The Audit Committee or the members of the Audit Committee shall be responsible for performing the duties of the supervisors specified in the Company Act, Securities and Exchange Act and other relevant laws and regulations.

Article 13: The board of directors shall consist of directors of the Company. The Chairman of the board of directors shall be elected by a majority of directors at a meeting at which more than two-thirds of the directors are present. A Vice Chairperson may be elected from among the board members, depending on the actual needs. The Chairman of the board of directors shall externally represent the Company. The Board of Directors shall set up all kinds of functional committees.

Directors shall be informed respectively with a 7-day prior notice about any meeting of the Board of Directors. The Company may hold the Board of Directors meeting at any time in case of emergencies. The board of directors meeting may be convened by letter, e-mail or facsimile.

Article 14: The board of directors shall have the following authority:

1. To review and supervise annual operation plans;
2. To decide budgets and review final accounts;
3. To propose allocation of profits or make-up of losses;
4. To propose capital increase or decrease plans;
5. To review and consider significant capital expenditure plans;
6. To establish or terminate branches (including offices);
7. To propose and discuss Articles of Incorporation or its amendments;
8. To decide important contracts or other important matters;
9. To decide whether to invest in other businesses or dispose of shares held in the invested businesses;
10. To review and consider major dealings between the Company and its related partners (including affiliated companies);
11. To appoint or remove the general manager and/or vice general manager;
12. To decide disposal or purchase of important assets, systems, and regulations; and
13. Other powers granted at any shareholders' meeting or in accordance with laws and regulations.

Article 15: 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 personally for whatever reasons, he/she may appoint another director as his proxy to attend the meeting by issuing a letter of attorney. Each director may act as a proxy for only one director.

Article 16: Unless otherwise provided for in the Company Act, resolutions at the meeting of the board of directors shall be adopted by one-half of the directors at a meeting at which one-half of the directors are present.

Article 16-1: The board of directors is authorized to determine the compensation recommended by the

Remuneration Committee for the director with reference to the extent of his/her involvement in and value of his/her contribution to the operation of the Company and the standards of the industry in Taiwan and overseas no matter whether the Company has profits or losses.

Where there is any profit in a fiscal year, no more than 1.4% of the profit shall be appropriated as remuneration to directors. Where the Company has any accumulated loss, the remuneration must be appropriated from the balance after such accumulated loss has been covered. The criteria for allocation of the remuneration must be recommended by the Remuneration Committee to the Board of Directors for approval.

Chapter V - Managerial Officers

Article 17: The Company may have a number of managerial officers. Their appointment, dismissal and remuneration shall be subject to Article 29 of the Company Act. The managerial officers have the right to manage the affairs of and sign for the Company within their respective authority.

Chapter VI - Accounting

Article 18: The board of directors shall prepare the (1) business report; (2) financial report; and (3) profit allocation or loss make-up proposal at the end of each fiscal year and submit them to the shareholders' meeting for approval.

Article 19: As the prosperity and development trend of the industry to which the Company belongs change, the Company adopts a balanced dividend policy depending on the yearly surplus and overall external environment as well as relevant laws and regulations, long-term development plans of the Company, and healthy financial structures. Where any cash dividend shall be distributed, it shall occupy at least ten percent (10%) of all the dividends of the current year.

Article 20: Where there is profit in any fiscal year, four percent (4%) or more of the profit shall be appropriated as remuneration for employees. Where the Company has any accumulated loss, the remuneration must be appropriated from the balance after such accumulated loss has been covered.
More than 5% of the employee remuneration amount referred to in the preceding paragraph shall be appropriated for the distribution of employees' remuneration or salary adjustments for the lowest-level employees. Employees' remuneration may be distributed in the form of cash or stock, and employees eligible for the distribution may include the employees of the affiliated companies who meet the requirements specified by the Board of Directors.

Article 21: The earnings of the Company, if any, in the total final account at the end of any fiscal year shall be used to pay all relevant taxes and make up the losses of the previous years. The Company shall then set aside 10% of the said earnings as a legal reserve, unless such legal reserve reaches the amount of the paid-in capital. Thereafter, the Company shall set aside or reverse a special reserve in accordance with applicable laws and regulations or any instructions of the competent authority. The remainder of the reserve together with the earnings of the previous years that have not been distributed may be allocated to shareholders as dividends. Where dividends and bonuses are distributed by issuing new shares, the distribution shall be subjected to the resolution of the shareholders' meeting; where dividends and bonuses are distributed in cash, the distribution shall be subject to a resolution made by a majority of directors at a meeting at which more than two-thirds of

the directors are present, and shall be reported to the shareholders' meeting. The Company shall not distribute dividends or bonuses when there is no profit, unless the distribution is made with the reserves pursuant to relevant laws and regulations.

Article 22: The Company may provide endorsements or guarantees externally in relation to its business or investment.

Chapter VII - Supplementary

Article 23: Any matters that are not specified in these Articles of Incorporation shall be subject to the Company Act and other laws and regulations.

Article 24: The Articles of Incorporation were established on March 31, 1997.

The first amendment was made on July 3, 1997.

The second amendment was made on November 11, 1997.

The third amendment was made on October 14, 1999.

The fourth amendment was made on June 22, 2000.

The fifth amendment was made on April 30, 2001.

The sixth amendment was made on June 20, 2002.

The seventh amendment was made on June 23, 2003.

The eighth amendment was made on May 24, 2004.

The ninth amendment was made on December 6, 2005.

The tenth amendment was made on June 20, 2006.

The eleventh amendment was made on May 31, 2007.

The twelfth amendment was made on September 14, 2007.

The thirteenth amendment was made on June 16, 2009.

The fourteenth amendment was made on May 26, 2010.

The fifteenth amendment was made on June 13, 2012.

The sixteenth amendment was made on June 25, 2013.

The seventeenth amendment was made on June 3, 2016.

The eighteenth amendment was made on May 26, 2017.

All the clauses amended with respect to substitution of an audit committee for the supervisors shall apply only after a full re-election is conducted in June, 2018 upon expiration of the term in office of all the current directors or supervisors.

The nineteenth amendment was made on May 31, 2018.

The twentieth amendment was made on May 28, 2020.

The twenty-first amendment was made on July 14, 2021.

The twenty-second amendment was made on May 31, 2024.

The twenty-third amendment was made on May 22, 2025.

The twenty-fourth amendment was made on May 28, 2026.

Appendix I

Apacer Technology Inc. Articles of Incorporation (Before Amendment)

Chapter I General Provisions

Article 1: The Company is incorporated in accordance with the Company Act under the name of “宇瞻科技股份有限公司” and the English name of “**APACER TECHNOLOGY INC**”.

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

- 1 CC01120 Manufacture and duplication of data storage media
- 2 CC01080 Manufacture of electronic parts and components
- 3 F401010 International trade
- 4 F118010 Wholesale of computer software
- 5 F119010 Wholesale of electronic materials
- 6 F218010 Retail of computer software
- 7 F219010 Retail of electronic materials
- 8 I301010 Computer software services
- 9 I301020 Data processing services
- 10 I301030 Electronic information supply services
- 11 CC01101 Manufacture of controlled telecom radio frequency devices
- 12 F401021 Import of controlled telecom radio frequency devices
- 13 F113070 Wholesale of telecom devices
- 14 F213060 Retail of telecom devices
- 15 CC01030 Manufacture of electric appliances and audiovisual electric products
- 16 CC01110 Manufacture of computers and peripheries
- 17 E701040 Installation of simple telecom equipment
- 18 F113050 Wholesale of computing and business machinery equipment
- 19 F113110 Wholesale of batteries
- 20 F213110 Retail of batteries
- 21 F399040 Retail business without shops
- 22 I501010 Product design
- 23 JE01010 Leasing business
- 24 CE01030 Manufacture of photographic and optical equipment
- 25 E603040 Fire safety equipment installation engineering
- 26 E603050 Cybernation equipment engineering
- 27 E606010 Inspection and maintenance of electricity equipment
- 28 E801010 Interior decoration and upholstery
- 29 I101070 Agriculture, forestry, fishing and animal husbandry consulting services

30	I103060	Management consulting services
31	I199990	Other consulting services
32	I301050	Reality technology services
33	J101010	Interactive scenario experience services
34	ZZ99999	All other business items that are not prohibited or restricted by laws and regulations, except those that are subject to special approval

Article 3: Where the Company is a shareholder of limited liability in another company, the restriction that the total investment shall not exceed 40% of the paid-in capital specified in Article 13 of the Company Act shall not apply to its investment in such companies.

Article 4: The headquarters of the Company is located in New Taipei City, Taiwan, R.O.C. If the Company considers it necessary, it may, with a resolution adopted at a meeting of the Board of Directors, set up branches or offices in Taiwan.

Article 5: Announcement of the Company is subject to the regulations of the securities regulation body.

Chapter II Shares

Article 6: The total amount of the Company's capital stock is NT\$2 billion divided into 200 million shares at a par value of NT\$10 per share, and the Board of Directors is authorized to issue these shares at different phases. NT\$150 million of the aforesaid total capital stock shall be divided into 15 million shares at a par value of NT\$10 per share and reserved for exercising stock options against stock option certificates. The Board of Directors is authorized to issue these shares at different phases upon its resolution.

Article 6-1: The Company may as a listed company at the emerging stock market issue employee stock option certificates at a subscription price less than the market price. Where the Company may, after becoming a listed company at the stock exchange or OTC market, issue employee stock option certificates at a price lower than the closing price of the Company's common stocks on the issue date, the issue of the certificates must be subject to the approval of more than two-thirds of the voting rights represented at a shareholders' meeting at which a majority of the total issued capital stocks are present. The Company may, after becoming a listed company at the stock exchange market, transfer shares to employees at a price less than the average of the actual repurchase price of shares, but the transfer must be subject to the approval of more than two-thirds of the voting rights represented at the latest shareholders' meeting at which a majority of the total issued capital stocks are present.

Article 6-2: When buying back shares for transfer to employees, the Company may include full-time employees of the Company and its subsidiaries who meet certain conditions. (The "subsidiaries" refer to domestic and overseas subsidiaries that directly or indirectly hold more than 50% of the voting shares of the same invested company).

Article 6-3: When issuing new shares or employee restricted stocks, the Company may include buying back shares for transfer to employees, the Company may include full-time employees of the Company and its subsidiaries who meet certain conditions. (The "subsidiaries" refer to domestic and overseas subsidiaries that directly or indirectly hold more than 50% of the voting shares of the same invested company).

Article 7: After approval for registration, the share certificates of this Company shall be issued in registered form, signed by, and affixed with the seals of, at least three directors of this Company,

and authenticated by the competent registrar. All the stocks of the Company are registered and must be signed by or affixed with the stamps of at least three directors and numbered. The stocks may be released only after they are authenticated by the competent authority or its designated issue and registration organs. The Company may issue shares without printing physical stocks, but shall register these shares with a securities depository body. The same is applicable to issue of other securities.

Article 7-1: Any plan of the Company to withdraw the public offer of its shares shall be submitted to the shareholders' meeting for approval. This provision shall not be modified or amended during the period in which the Company is listed at the emerging stock, stock exchange or OTC market.

Article 8: All the matters concerning shares shall be handled in accordance with the regulations of the competent authority except as otherwise provided by laws.

Chapter III Shareholders' Meeting

Article 9: Shareholders' meetings are held in the form of either regular or special meeting. The regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the law if necessary.

Article 10: The shareholder who is unable to attend a shareholders' meeting for whatever reasons may appoint a proxy by presenting the letter of attorney provided by the Company and explicitly filling out it with the scope of proxy. Where one person has been appointed to act as a proxy for two or more shareholders, unless such person is a trust business or a stock service agent approved by the competent securities authority, the votes exercised by such person and exceeding three percent (3%) of all the issued capital stock of the Company shall not be counted. The letter of attorney referred to in the previous paragraph proxies shall be delivered to the Company five (5) days before the shareholders' meeting. In case of repetition, only the letter of attorney received earlier shall be effective.

Article 11: Except as otherwise provided by the Company Act, a resolution at any shareholders' meeting may be adopted by the holders of a simple majority of the voting rights represented at a shareholders' meeting at which a majority of the total issued capital stocks are present. Where electronic means are one of the avenues for the exercise of voting rights by shareholders at a shareholders' meeting, procedures related thereto shall be carried out according to relevant regulations of the competent authority.

Chapter IV Directors and Committees

Article 12: The Company shall have seven (7) ~ nine (9) directors elected at the shareholders' meeting from the roster of nominees. A candidate nomination system is applied for the election. The directors shall have a term of office for three (3) years and are eligible for re-election. The total capital stock held by all the directors shall not be less than the percentage specified by the competent authority according to relevant laws. The Company may buy liability insurance for the directors who shall take the responsibility for the damage in accordance with laws within the scope of their duties.

Article 12-1: The Company shall have three (3) or more independent directors to be included in the number of directors specified in the preceding paragraph. Independent directors are elected at the shareholders' meeting from the roster of nominees, and a candidate nomination system is applied for the election.

The professional competence, shareholding, restriction on part-time jobs, methods for

nomination, election and appointment of independent directors, and other matters to the followed are subject to the regulations of the competent securities authority.

Article 12-2: The Company shall establish Audit Committee comprised of all the independent directors. The Audit Committee or the members of the Audit Committee shall be responsible for performing the duties of the supervisors specified in the Company Act, Securities and Exchange Act and other relevant laws and regulations.

Article 13: The board of directors shall consist of directors of the Company. The Chairman of the board of directors shall be elected by a majority of directors at a meeting at which more than two-thirds of the directors are present. A Vice Chairperson may be elected from among the board members, depending on the actual needs. The Chairman of the board of directors shall externally represent the Company. The Board of Directors shall set up all kinds of functional committees. Directors shall be informed respectively with a 7-day prior notice about any meeting of the Board of Directors. The Company may hold the Board of Directors meeting at any time in case of emergencies. The board of directors meeting may be convened by letter, e-mail or facsimile.

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1. To review and supervise annual operation plans;
2. To decide budgets and review final accounts;
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4. To propose capital increase or decrease plans;
5. To review and consider significant capital expenditure plans;
6. To establish or terminate branches (including offices);
7. To propose and discuss Articles of Incorporation or its amendments;
8. To decide important contracts or other important matters;
9. To decide whether to invest in other businesses or dispose of shares held in the invested businesses;
10. To review and consider major dealings between the Company and its related partners (including affiliated companies);
11. To appoint or remove the general manager and/or vice general manager;
12. To decide disposal or purchase of important assets, systems, and regulations; and
13. Other powers granted at any shareholders' meeting or in accordance with laws and regulations.

Article 15: 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 personally for whatever reasons, he/she may appoint another director as his proxy to attend the meeting by issuing a letter of attorney. Each director may act as a proxy for only one director.

Article 16: Unless otherwise provided for in the Company Act, resolutions at the meeting of the board of directors shall be adopted by one-half of the directors at a meeting at which one-half of the directors are present.

Article 16-1: The board of directors is authorized to determine the compensation recommended by the Remuneration Committee for the director with reference to the extent of his/her involvement in and value of his/her contribution to the operation of the Company and the standards of the industry in Taiwan and overseas no matter whether the Company has profits or losses. Where there is any profit in a fiscal year, no more than 1.4% of the profit shall be appropriated as remuneration to directors. Where the Company has any accumulated loss, the remuneration

must be appropriated from the balance after such accumulated loss has been covered. The criteria for allocation of the remuneration must be recommended by the Remuneration Committee to the Board of Directors for approval.

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The employees' remuneration referred to in the previous paragraph may be distributed in the form of cash or stock. The employees eligible for the distribution may include the employees of the affiliated companies who meet the requirements specified by the Board of Directors.

Article 21: The earnings of the Company, if any, in the total final account at the end of any fiscal year shall be used to pay all relevant taxes and make up the losses of the previous years. The Company shall then set aside 10% of the said earnings as a legal reserve, unless such legal reserve amounts to the total authorized capital of the Company. Thereafter, the Company shall set aside or reverse a special reserve in accordance with applicable laws and regulations or any instructions of the competent authority. The remainder of the reserve together with the earnings of the previous years that have not been distributed may be allocated to shareholders as dividends. Where dividends and bonuses are distributed by issuing new shares, the distribution shall be subjected to the resolution of the shareholders' meeting; where dividends and bonuses are distributed in cash, the distribution shall be subject to a resolution made by a majority of directors at a meeting at which more than two-thirds of the directors are present, and shall be reported to the shareholders' meeting. The Company shall not distribute dividends or bonuses when there is no profit, unless the distribution is made with the reserves pursuant to relevant laws and regulations.

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The twenty-second amendment was made on May 31, 2024.

The twenty-third amendment was made on May 22, 2025.

Appendix II

Shares Held by Directors

(Information up until March 30, 2026, the book closure date)

Title	Representative	No. of shares held
Austin Chen		1,525,633
Teddy Lu		5,699,906
Chang Chia-Kun		475,847
Chen Ming-Ta		1,992,846
George Huang		1,207,041
Acer Co., Ltd. Representative: Victor Chien		11,906,000
Max Wu (independent director)		68,325
Philip Peng (independent director)		527
Cathy Han, (Independent Director)		0
Total		22,876,125

1. Up until March 30, 2026, the book closure date, the paid-up capital of the Company is NT\$1,281,292,660, and the total number of shares issued is 128,129,266.
2. In accordance with the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, the legal number of shares held by the directors and supervisors of the current term of the Company shall be as follows:
For all directors, the legal number of shares is 8,000,000.
3. The numbers of shares held by individual and all directors recorded in the shareholder register are in conformity with the legal percentages.

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