ACTER GROUP CORPORATION LIMITED

2026 Annual General Shareholders' Meeting Minutes

Time：09:00 a.m on Thursday, 28 May, 2026

Method：Hybrid shareholders' meeting

Place：B2F, No.201, Sec. 2, Wenxin Rd., Xitun Dist., Taichung City 407, Taiwan (SWEETEN PLAZA's international hall)

Platform of virtual meeting：TDCC (https://stockservices.tdcc.com.tw)

Attendants：A total of 100,359,382 shares were represented by shareholders, accounting for 80.88% of the company's total outstanding shares, which stands at 124,080,930 shares. Of these, 46,134,481 votes casted electronically and 1,000 votes casted through the e-Meeting platform.

Chairman：Liang, Chin-Li **Recorder**：Chen, Chung-Sheng

Members of the board and functional committees attending in person：

Liang, Chin-Li, Chairman

Hu, Tai-Tsen, Director

Wu, Pi-Huei, Representative of Xiang-Hui Development Co., Ltd., Director

Chi, Chih-Yi, Independent Director (Convener of Remuneration Committee and Sustainability and Nominating Committee and member of Audit Committee)

Chiu, Hui-Yin, Independent Director (Convener of Audit Committee and member of Remuneration Committee and Sustainability and Nominating Committee)

Liang, Lien-Wen, Independent Director (Member of Audit Committee, Remuneration Committee and Sustainability and Nominating Committee)

Attending as Delegates：

Lai, Ming-Kun, President

Wang, Chun-Sheng, President

Chen, Chung-Sheng, CFO & Chief corporate governance officer

Chen, Cheng-Hsueh, CPA

Hsieh, Hsiang-Ying, Attorney

1. Call the Meeting to Order：The aggregate shareholders of shareholders present in person or by proxy constituted a quorum. The chairman called the meeting to order.

2. Chairperson Remarks：（omitted）

3. Report Items

Report No. 1： To report the distribution of 2025 employee and director compensation. (Proposed by the Board of Directors)

Explanation：

(1) The Board of Directors resolved that when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees' and directors' compensation as compensation to employees; and then set not more than five percent of the profit before tax excluding the amount of employees' and directors' compensation as compensation to directors. Independent directors shall be excluded from distribution.

(2) The company proposed to allocate 6% for employee compensation (not less than 3%) in the amount of NTD 280,797,156. It also planned to allocate 3% for the compensation of directors (not higher than 5%) in the amount of NTD 140,398,578.

Report No. 2： To report 2025 Business Report. (Proposed by the Board of Directors)

Explanation：The 2025 Business Report is attached as Attachment 1 and Attachment 2.

Report No. 3： Audit Committee's Review Report of 2025 Financial Statements. (Proposed by the Board of Directors)

Explanation：The 2025 Audit Committee's Review Report is attached as Attachment 3.

Report No. 4： To report the distribution of 2025 cash dividends. (Proposed by the Board of Directors)

Explanation： According to the company's "Articles of Incorporation," the board of directors is authorized to approve semiannual cash dividends after the end of each half fiscal year. The distribution of 2025 cash dividends is demonstrated in the table below:

Period	Date of the resolution by the board of director	Payment date	Cash Dividends Per Share (NTD)	Total Amount (NTD)
First half	Nov. 07, 2025	Feb. 04, 2026	5.5	682,445,115
Second half	Mar. 03, 2026	To be resolved	14.5	1,799,173,485
		Total	20.0	2,481,618,600

Report No. 5： To report 2025 Corporate governance report. (Proposed by the Board of Directors)

Explanation: The 2025 Corporate governance report is attached as Attachment 4.

Report No. 6： To report the 2025 annual operation of Audit Committee and its communication with the company's chief internal auditor. (Proposed by the Board of Directors)

Explanation: The 2025 annual operation report of Audit Committee and its communication with the company's chief internal auditor is attached as Attachment 5.

Report No. 7： To report the connection and reasonableness between the compensation policy of the directors and managerial officers and performance assessment results in 2025. (Proposed by the Board of Directors)

Explanation：

(1) The company's compensation procedures for directors and managerial officers are based on the "Rules for Performance

Evaluation of Board of Directors and Functional Committees" and "Employee appraisal guidelines." In addition to referring to the company's business performance, future risks, development strategies and industry trends, it also considers individual's contribution made to the company and provides reasonable compensation. Director's compensation policy and individual's compensation is attached as Attachment 6.

(2) According to the correlation analysis between the average compensation and performance assessment of the directors in the industry, it is shown that the company's compensation level of directors is within a reasonable range. Therefore, the current director compensation policy will be maintained.

(3) According to the analysis of the annual reports in the industry, the compensation for managerial officers is positively correlated with the overall performance contribution and future risks. The company will maintain this policy and provide reasonable rewards based on individual contributions to the company's performance.

4. Proposals

Proposal No. 1： Adoption of the 2025 Business Report and Financial Statements. (Proposed by the Board of Directors)

Explanation：

(1) Acter Company's Financial Statements, including the balance sheet, statement of comprehensive income, statement of change in equity, and statement of cash flows, were audited by independent auditors, Chen, Cheng-Hsueh CPA and Lu, Chien-Hui CPA of KPMG Firm. Also Business Report and Financial Statements have been approved by the Board held on Mar. 3, 2026 and examined by the Audit Committee of Acter Company.

(2) The 2025 Business Report, independent auditors’ report, and the above-mentioned Financial Statements are attached as Attachment 1 and Attachment 2.

Voting Results：Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
97,492,173 votes in favor (including 43,276,272 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	97.14%
9,930 votes against (including 9,930 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.00%
0 votes invalid	0.00%
2,857,279 votes abstained (including 2,848,279 votes casted electronically and 0 votes casted through the e-Meeting platform)	2.84%

Resolved：The above proposal be and hereby was approved as proposed.

Proposal No. 2： Adoption of the Proposal for Distribution of 2025 Profits. (Proposed by the Board of Directors)

Explanation：Please refer to the 2025 Profit Distribution Table as follows.

ACTER GROUP CORPORATION LIMITED
PROFIT DISTRIBUTION TABLE
Year 2025

Unit：NTD

Beginning retained earnings	2,727,936,133
Add: Net profit after tax	3,526,877,453
Less: Remeasurements of defined benefit plans	5,145,849
Add: Disposal of investments in equity instruments designated at fair value through other comprehensive income	2,239,368
Less: 10% legal reserve	352,397,097
Add: Reversal of special reserve	38,849
Distributable net profit	5,899,548,857
Distributable items: (Note1)	
1H25 Cash Dividend to shareholders (NTD5.5 per share)	682,445,115
2H25 Cash Dividend to shareholders (NTD14.5 per share)	1,799,173,485
Unappropriated retained earnings	3,417,930,257

Note1: Pursuant to Article 27 of the Articles of Incorporation of the Company, it has been resolved by the board of directors and reported to this shareholder’s meeting. Please refer to Report No. 4.

Note2: The total amount paid to each shareholder shall be in whole NT dollars and any fractional amount less than one NT dollar shall be rounded to the next NT dollar. The resulting difference shall be recognized by the company as other income or expense.

Note3: If the 2H25 cash dividend payout ratio is affected as a result of changes to the company's outstanding shares due to any reason before the distribution record date and needs to be revised, the chairman is fully authorized to handle such matter.

Voting Results：Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
97,623,794 votes in favor (including 43,407,893 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	97.27%
8,023 votes against (including 8,023 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.00%
0 votes invalid	0.00%
2,727,565 votes abstained (including 2,718,565 votes casted electronically and 0 votes casted through the e-Meeting platform)	2.71%

Resolved：The above proposal be and hereby was approved as proposed.

5. Discussion

Proposal No. 1： Discussion on the proposal to amend "Rules of Procedure for Shareholder Meetings." (Proposed by the Board of Directors)

Explanation：In order to conform to the amendments of related commercial laws, the company hereby proposes to amend "Rules of Procedure for Shareholder Meetings." Please refer to Attachment 7 for details.

Voting Results：Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
97,616,062 votes in favor (including 43,400,161 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	97.26%
10,859 votes against (including 10,859 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.01%
0 votes invalid	0.00%
2,732,461 votes abstained (including 2,723,461 votes casted electronically and 0 votes casted through the e-Meeting platform)	2.72%

Resolved：The above proposal be and hereby was approved as proposed.

Proposal No. 2： Discussion on the proposal to amend “Procedures for Loaning of Company Funds.” (Proposed by the Board of Directors)

Explanation： In order to conform to the amendments of related commercial laws and the needs of business development, the company hereby proposes to amend “Procedures for Loaning of Company Funds.” Please refer to Attachment 8 for details.

Voting Results： Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
97,578,662 votes in favor (including 43,362,761 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	97.22%
28,599 votes against (including 28,599 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.02%
0 votes invalid	0.00%
2,752,121 votes abstained (including 2,743,121 votes casted electronically and 0 votes casted through the e-Meeting platform)	2.74%

Resolved： The above proposal be and hereby was approved as proposed.

Proposal No. 3： Discussion on the proposal to amend “Procedure for Acquisition or Disposal of Assets.” (Proposed by the Board of Directors)

Explanation： In order to conform to the amendments of related commercial laws, the company hereby proposes to amend “Procedure for Acquisition or Disposal of Assets.” Please refer to Attachment 9 for details.

Voting Results： Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
97,596,702 votes in favor (including 43,380,801 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	97.24%
15,574 votes against (including 15,574 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.01%
0 votes invalid	0.00%
2,747,106 votes abstained (including 2,738,106 votes casted electronically and 0 votes	2.73%

Voting Results	% of the total represented shares present
casted through the e-Meeting platform)	

Resolved： The above proposal be and hereby was approved as proposed.

Proposal No. 4： Discussion on the proposal to amend “Endorsement and Guarantee Procedure.” (Proposed by the Board of Directors)

Explanation： In order to conform to the needs of business development, the company hereby proposes to amend “Endorsement and Guarantee Procedure.” Please refer to Attachment 10 for details.

Voting Results： Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
86,978,741 votes in favor (including 32,762,840 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	86.66%
10,631,566 votes against (including 10,631,566 votes casted electronically and 0 votes casted through the e-Meeting platform)	10.59%
0 votes invalid	0.00%
2,749,075 votes abstained (including 2,740,075 votes casted electronically and 0 votes casted through the e-Meeting platform)	2.73%

Resolved： The above proposal be and hereby was approved as proposed.

Proposal No. 5： Discussion on the proposal to release the director from non-competition restrictions. (Proposed by the Board of Directors)

Explanation：

(1) In accordance with Article 209 of Company Law, any director acting for himself/ herself, or for any other person within the scope of the Company business, should explain the important matters of such acts and acquire the approval of the shareholders’ meeting.

(2) It is hereby proposed to release the director from non-competition restrictions. The detail is as follows.

Title/Name	Content of non-competition restrictions to be waived
Independent director / Chiu, Hui-Yin	Independent Director, Soft-World International Corporation
Independent director / Chiu, Hui-Yin	Independent Director, Jin Lian Cheng Resources Co., Ltd

Voting Results：Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
95,236,764 votes in favor (including 41,020,863 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	94.89%
108,749 votes against (including 108,749 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.10%
0 votes invalid	0.00%
5,013,869 votes abstained (including 5,004,869 votes casted electronically and 0 votes casted through the e-Meeting platform)	4.99%

Resolved：The above proposal be and hereby was approved as proposed.

Proposal No. 6： Discussion on the proposal that the company's subsidiary Suzhou Winmax Technology Co., Ltd. will apply for IPO of CNY ordinary shares (A-shares) on the ChiNext Market of the Shenzhen Stock Exchange. (Proposed by the Board of Directors)

Explanation：

(1) The purpose of having a major subsidiary listed in an overseas stock exchange

With the aims of increasing the company's reputations and enhancing its global competitiveness, the company's subsidiary Suzhou Winmax Technology Co., Ltd. (hereinafter referred to as "Suzhou Winmax") is planning to apply for listing on the ChiNext Market of the SZSE. Currently, the company holds, directly and indirectly is 48.07% of the shares of Suzhou Winmax. The successful listing of this subsidiary is expected to bring positive effects to the image and business development of the company and create added value to its reinvestments. This would be a win-win strategy for the company and all its shareholders.

(2) Potential influence to the company's financial and business management

I. Influence to financial management

i. The listing of the A-shares issued by Suzhou Winmax is expected to increase the shareholders' equity of the company. Due to the improvement of the market status of Suzhou Winmax, the expansion of the business in China will be conducive to increase the net profit attributable to the company.

ii. Improve the financial structure and reduce relevant expenses

The listing of the A-shares issued by Suzhou Winmax, if successful, will help the company build up and diversify its funding sources in China through the local subsidiary. This will effectively lower down the capital costs and reduce financial expenses.

iii. The public offering and listing will not involve any share transfer among the existing shareholders

After this public offering, the company shall retain its control over Suzhou Winmax. The stocks to be listed this time, furthermore, are issued through public offering of new shares.

II. Influence to business development

i. The listing of the A-shares issued by Suzhou Winmax will further elevate the image of the company in the local society, attract talents and enhance the stability of key employees through retention incentives such as employee stock option programs. These would be helpful for the company to develop the group business.

ii. If the A-shares are successfully listed this time, Suzhou Winmax will be able to reinvest the funds raised and copy the successful model to develop its China market, further increase its productivity and build up its R&D dynamics. This will help raise the competitive threshold for the industry, increase the existing value advantage of the company and bring in higher profits.

(3) Proposed changes in the organizational structure and business

The organizational structure and business will be the same as now. There is no expected adjustment in the future.

(4) Impact of the proposed changes in the organizational structure and business on the company

The organizational structure and business will be the same as now. There is no effect in the future.

(5) Dispersion of Shareholding

Suzhou Winmax intends to have its initial public offering of CNY-denominated Common Stocks (A-shares) and apply for listing on the ChiNext Market of the SZSE. The par value will be CNY 1. In accordance with relevant regulations of the place of listing, the shares shall be dispersed through the following methods:

I. Methods of Dispersion

Public offering will be conducted. More specifically, new shares will be issued and no transfer of existing shares of the company will be involved. Online and offline administration will be integrated, including offline enquiry and allotment of shares to the investors, as well as online pricing issuance to the public. The issuance may be administered in other methods approved by the China Securities Regulatory Commission (including but not limited to placement to strategic investors).

II. Number of shares to be issued for this public offering

According to relevant regulations at the place of listing, the total number of shares issued shall exceed 25% of the total capital after the issuance. (expected to be 70 million shares) The actual number of shares to be issued shall be subject to the approval of the China Securities Regulatory Commission. If the listing of the A-shares has been approved as expected, before administering ownership dispersion prior to the listing, the company will solicit the written opinion of an independent expert in advance regarding the reasonableness of the issuing price and volume, and the influence to the shareholders' equity. The expert opinions shall be submitted to the Audit Committee Meeting of the company for review and further reported to the Board of Directors for discussion.

(6) Estimated reduction in shareholding (or capital contribution) ratio

Suzhou Winmax intends to have its initial public offering of CNY-denominated Common Stocks (A-shares) and apply for listing on the ChiNext Market of the SZSE. New shares will be issued and no transfer of existing shares of the company. According to relevant regulations at the place of listing, the targets of the new issuance shall be investors meet the requirements of the China Securities Regulatory Commission or the Shenzhen Stock Exchange. The company shall not participate in the subscription. The company's shareholding ratio is expected to be 36.06% after the issuance of new shares.

(7) Basis of price determination

According to relevant regulations at the place of listing, the price shall be determined by sending enquiries to the enquiry objects.

(8) Targets of the new issuance

According to relevant regulations at the place of listing, the targets of the new issuance shall be investors meeting the requirements of the

China Securities Regulatory Commission or the Shenzhen Stock Exchange. The company shall not participate in the subscription.

(9) The influence, if any, on the continued listing of the company in Taiwan's stock market.

The successful listing of the A-shares of Suzhou Winmax will not affect the continued listing of the company in Taiwan's stock market.

(10) Other matters

Considering the long-term development of its business, Suzhou Winmax intends to apply to the competent authority in China for the initial public offering and listing of its A-shares. Suzhou Winmax, however, has not yet submitted the application so far. With regard to the timing and the lead time required for the application, there is still some uncertainty and unpredictability.

I. Considering that Suzhou Winmax will have its initial public offering of CNY-denominated (A-shares) and submit the application for public listing on the ChiNext Market of the SZSE, we propose that the shareholders' meeting should grant to the board of directors or its designated personnel the full authority to make necessary adjustments based on the actual requirements in the listing process, the opinions of relevant competent authority, the regulations, the market conditions, and the actual business status of the place of listing. The board of directors or its designated personnel shall have the full authority to manage all the matters relating to the listing, including but not limited to engaging professional advisers, determining the issuing terms, issuing time, issuing amount, issuing counterparty, issuing method, pricing methodology, issuing price (including price range and final price), base date, strategic allocation (if any), use of fund raising, modifying and sign the Horizontal Agreement, commitment letter of stable stock price, other commitment letters and documents, and conducting any other matters in connection with the listing.

II. This proposal will not be terminated before completion or other resolutions are obtained.

Voting Results：Sharers represented at the time of voting：100,359,382 votes

Voting Results	% of the total represented shares present
95,286,154 votes in favor (including 41,070,253 votes casted electronically and 1,000 votes casted through the e-Meeting platform)	94.94%
64,786 votes against (including 64,786 votes casted electronically and 0 votes casted through the e-Meeting platform)	0.06%
0 votes invalid	0.00%
5,008,442 votes abstained (including 4,999,442 votes casted electronically and 0 votes casted through the e-Meeting platform)	4.99%

Resolved：The above proposal be and hereby was approved as proposed.

6. Questions and Motions：None.

7. Adjournment：The meeting adjourned at 9:50 a.m.

No shareholder questions in this shareholder meeting.

(This meeting minutes records only the essential points of the proceedings and the results of the meeting in accordance with paragraph 4, Article 183 of the Company Act. The meeting audio recording shall prevail regarding the meeting content, proceedings, and shareholders' statements.)

Chairman：Liang, Chin-Li  **Recorder**：Chen, Chung-Sheng 

Attachment 1:Business Report

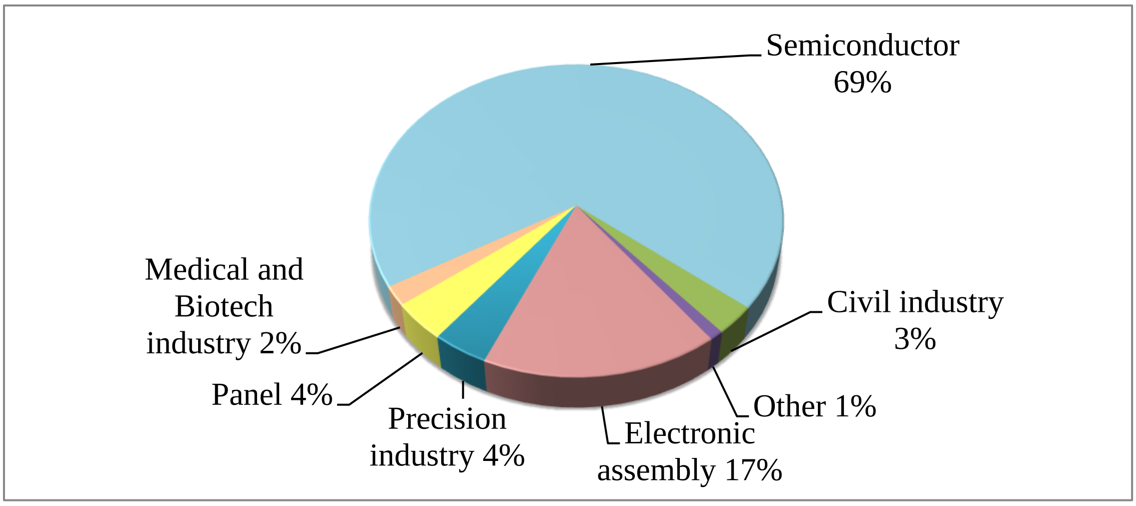
ACTER GROUP CORPORATION LIMITED
2025 Business Report

1. 2025 Business results

(1)Business plan implementation results

Acter group's multi-regions management strategy has proven effective, coupled with recent global supply chain restructuring and trends toward regionalization and localization, with total consolidated revenue reaching NT$41.48 billion. In terms of profitability, the net profit after tax amounted to NT$3.53 billion, which represents a 34.76% increase compared to last year.

【Figure 1】Ratios of engineering turnover by the type



【Table 1】Two-Year Comparative IS Unit：In thousands of New Taiwan Dollars

Items	2025	2024	Annual Change (%)
Operating revenue	41,481,912	30,253,853	37.11
Operating cost	33,633,804	23,676,006	42.06
Gross profit	7,848,108	6,577,847	19.31
Operating expenses	2,144,773	2,170,852	(1.20)
Operating income	5,703,335	4,406,995	29.42
Non-Operating income and expenses	359,159	450,224	(20.23)
Income before income taxes	6,062,494	4,857,219	24.81
Tax expense	1,458,160	1,269,208	14.89
Income after income taxes	4,604,334	3,588,011	28.33
Income after income taxes - attributable to owners of parent	3,526,877	2,617,188	34.76
Earnings per share ($)	28.42	21.09	34.76

(2)State of budget implementation

This item is not applicable since Acter has not disclosed any financial forecasts.

(3)Financial structure and profitability

Items		2025
Financial structure	Ratio of liabilities to assets (%)	53.00
	Ratio of long-term capital to fixed assets (%)	2,342.09
Solvency	Current ratio (%)	177.58
	Quick ratio (%)	124.87

Items			2025
Profitability	Return on total assets (%)		12.26
	Return on stockholders' equity (%)		25.47
	Ratio to issued capital (%, Note1)	Operating income	43.47
		Pre-tax income	46.21
	Profit ratio (%)		11.09
	Earnings per share ($, Note2)		28.42

Note1: In the case of shares issued by a company with no par value or a par value other than NT$10 per share, the calculation of ratio of the paid-in capital shall be replaced by ratio of the equity attributable to owners of the parent.

Note2: The company's par value per share is NT$5.

(4)Research and development

The department in charge of technology, research, and development continued to develop different innovative techniques for different industries and projects taking advantage of value-added engineering in order to strengthen our competitive advantages and innovative project management effectiveness. Descriptions are provided as follows:

I. Technology patent development

The group keeps acquiring patents; most of them relating to construction methods, applications and new materials, and software programming of a chemical equipment supply system. Analyze industry and technology trends in order to find R&D items that can facilitate corporate or industrial development and have market value. Make a strategic deployment to continuously obtain patents for engineering core technologies.

II. Talent cultivation and academia-industry cooperation

The company has comprehensive on-the-job training programs in place to help employees develop skills required, and works with scholars to explore new innovations. The company has been collaborating with Taipei Tech, Taiwan Tech, NCUT, NYUST, NKUST, FEU, and HKU in an internship program, and allying with Taipei Tech and NCUT, achieving excellent results in talent development and industry-university collaboration. In June 2024, a collaboration agreement was signed with the NCHU Academia-Industry Collaboration Center to jointly promote innovation and talent development in the field of engineering technology.

III. Energy-saving technologies

In light of rising global emphasis on energy-saving, green and low-carbon lifestyles, the group continues to conduct research into and develop environmental protection related engineering technology and products, develop high-efficiency eco-friendly facilities and energy management technologies, enhance the energy efficiency of energy consumption products, facilitate its integration with intelligent system, and optimize the control, optimize the application of energy-saving technology with our know-how in the field, and build a production environment with more efficient technologies to assist the industry in transformation to net zero emissions.

IV. Continued Developments in Respective Engineering Aspects

i. In utilization of the technical capability of established Building Information Modeling (BIM) - Revit of Company, take one step further into the Digital Twin application technology for air conditioning system which applies the digital computing and simulation technology in design and construction process so that the design efficiency, optimization design, construction efficiency and efficiency optimization of system energy is improved; the system balance and performance validation is assisted during the completion acceptance process so that the acceptance efficiency is improved; in the operation phase, the BIM, energy model, environmental control model, and monitoring system of physical and digital systems is integrated to perform the system operation management, system predictive maintenance diagnosis, faults diagnosis, operation optimization analysis, and artificial intelligence mechanical learning so that the risk of unanticipated faults is reduced, the operating costs is decreased, and the system energy efficiency is improved.

ii. Import the 3D drawing and cooperate with the 3D online platform to improve the quality and efficiency of the project, reduce the correction and adjustment time required for the follow-up pipeline overlay conflicts, and import the ISOGEN software to save time costs, establish the pipeline ISO diagram, so that the pipeline can be factory preset to reduce waste and reduce carbon emissions.

iii. Implement automated modeling and train automated programming personnel. Use AI to reduce repetitive tasks, lower time costs, and decrease the need for modeling manpower. Utilize programs to automatically verify the accuracy and correctness of models, reduce human error, and improve work efficiency.

2. Summary of business plan for 2026

(1)Business strategy

This year, Acter has set up its growth goals for various divisions and subsidiaries and implemented action plans for each unit. It also implemented the following business policies:

I. Strengthen corporate governance, enhance enterprise culture and cultivate talent for sustainable growth

II. Rooting deeply in this industry, continuously optimize engineering capabilities, pursue a diverse, multi-project integrated engineering service, and strive to use core skills to collaborate with enterprises in achieving carbon neutrality, pursue a better future

III. Maintain constant contact with current customers from mainland China, Southeast Asia, and India develop new customers, create multi-regional business, improve investment efficiency, and expand industrial integration services

IV. Collaborate with international partners to continually expand professional services in the biotechnology, pharmaceutical, and medical industries, as well as in green engineering and circular economy, while deepening core expertise in green energy, environmental protection, recycling, and reuse.

V. Integrating gas and chemical supply systems with manufacturing wet process equipment and waste liquid and solvent systems to develop new generation engineering integration technology and eco-friendly solutions.

VI. Recruiting more diverse talents and leverage core competencies to develop green industries, creating distinctive features while actively training management teams

(2)Expected sales volume and basis for estimates

Acter is a professional manufacturer that applies system integration. For over 40 years, it has provided services which cover cleanrooms, air conditioning, electrical machinery, chemical engineering as well as control and instrument, equipment installation, etc., with the support of its strong and reliable multi-disciplinary and elite engineering team. Aside from its strength and advantage, Acter aims to keep pace with the request of customers. It caters to the needs of clients through constant communication and by establishing brand value and competitive advantage via innovative technology and high quality services.

In addition to serving its existing customers, Acter is aggressively expanding its domestic and overseas markets by identifying new industries and new customers, satisfying the demand for a cross-disciplinary project service with integration system, and expanding industrial integration. As for internal operations, managing the company's integral resources is vital in providing the best and efficient solutions for customers.

(3)Major production and sales policies

Acter provides rapid and flexible integration of services specializing in engineering and technology. It is a comprehensive turnkey service company that handles design and planning, construction, engineering supervision, maintenance after completion and transfer. Acter services offer vertical and horizontal integration and sustainable intensification of industry value-chain across various technologies that impact people's livelihood, biotechnology, green energy and the medical field as well as the photovoltaic industry, semiconductor industry, biotechnology industry, energy industry, energy engineering, railway stations, high-end housing, hotels, electromechanical solutions for air conditioning systems, biopharmaceutical, medical institutes, etc.

With respect to its manufacturing-retail policy, while considering the needs of its customers, the company shall maintain existing clients, acquire new ones, and enter new industries in order to maintain business volume and achieve stable growth and profit. With regard to engineering, the company shall continuously improve and manage all kinds of projects and energy-saving and green eco-friendly economical engineering in order to create value and provide comprehensive solutions for its customers. As for financial considerations, it shall apply proper financial risk control strategies in handling customers and accelerate the collection rate of accounts receivable.

3. Future development strategies

The company is deeply committed to every project which represents and embodies Acter. It has been a long time since the company focused on the improvement and development of engineering technology. Currently, it has become a diversified engineering technology company through vertical and horizontal integration and continuous development. The content of service and professional engineering method were improved to keep pace with progress. It has continued to expand its service stations given the increasing demand of customers. In order to approach its customers and provide real-time service, Acter service stations are situated all over Taiwan, Mainland China and Southeast Asia.

Engineering system integration service is the core business of Acter. Therefore, when facing the challenges by climate change and industrial transformation, Acter will dedicate to the research and development of innovative green technology. Not only provides customers energy-saving and green eco-friendly economical engineering solutions from the technology end, but also integrates our professional skills, knowledge and experiences to, through cooperation with our subcontractors, build "high value, low power consumption and low pollution" quality spaces. We commit more effort to bring customers more general ideas of green sustainability and responsible services. In the global promotion of ESG and carbon neutrality, with the role of the driver of green project, Acter assists customers to achieve carbon neutrality and pursue a better future together.

4. Effect of the external competitive environment, legal and regulatory environment, and overall business environment

Large-scale construction suppliers offered turnkey solutions that enabled them to gain control of the electricity and machine engineering market, which led to greater competition in the electricity, machine and cleanroom engineering industry. Acter creates value engineering for customers through various contracting opportunities, utilizing its expertise, innovative technologies, and specialized methods to effectively reduce the equipment life cycle costs for customers. In addition, it reduces overhead expense and engineering construction risks. It also forms a stable and cooperative relationship with suppliers, manages quality, strengthens cost control to enhance competitive advantage in bidding.

Meanwhile, it develops related business of energy-saving which will not only provide better services for its customers but also contribute to the overall industry environment.

As far as the regulatory environment is concerned, the company periodically reviews changes made to laws and regulations to ensure compliance with requirements of the competent authority and adheres to its belief of legitimate management. Generally speaking, changes to the regulatory environment will not have a major impact on the company.

In the macro business environment, observing the rapid penetration of AI servers and high-performance computing (HPC) applications, the demand for global cloud data center, PCB, memory and semiconductor capacity construction is accelerating. According to the latest statistics from TrendForce, the capital expenditure growth rate for the top eight global cloud service providers in 2025 has been revised upward from the original 61% to 65%. It is expected that total spending will surpass $600 billion in 2026, with a year-on-year growth rate of about 40%, indicating a continued expansion in AI infrastructure investment. Expansion in capital expenditures in the semiconductor, electronic components, cloud computing, and consumer goods industries benefits Acter's performance.

5. Sustainability

Oriented to "Implement ESG principles in our core business and develop green initiatives", Acter is absorbed in the core skills and industrial innovation. By linking United Nation's Sustainable Development Goals (SDGs), and our core competence, Acter has not only established a responsible supply chain and built a diverse and tolerant workplace, but also been promoting green low-carbon engineering, cultivating industrial talents, attentive to the disadvantaged monitory. It is our aspiration to create shared value for the society and win more reputation points with an excellent and sustainable corporate governance approach.

In the future, we will continue to work hard on sustainable development and cooperate with our partners and stakeholders to make the greatest contribution to the bring a positive development to the environment, society and economy.

It deeply appreciates the support of shareholders. Acter hopes to create greater value for the entire organization and its shareholders.

Sincerely yours,

Chairman**:** Liang, Chin-Li

General Manager: Lai, Ming-Kun & Wang, Chun-Sheng

Accounting Supervisor**:** Chen, Chung-Sheng

Attachment 2:2025 Independent Auditors' Report and Financial Statements

Independent Auditors' Report

The Board of Directors
Acter Group Corporation Limited:

Opinion

We have audited the accompanying parent company only financial statements of Acter Group Corporation Limited (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policies information.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying parent company only 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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Revenue recognition

Please refer to Note 4(n) "Revenue recognition", Note 5 "Significant accounting assumptions and judgments, and major sources of estimation uncertainty: Revenue recognition", and Note 6(q) "Revenue from contracts with customers" to the financial statements.

Description of key audit matter

The Company recognized its revenue by the completion level. The completion level is based on the cost for each contract at year-end. The management will re-evaluate the cost if the total budget had significantly increased or decreased, and will recalculate the percentage of completion in accordance with the adjusted cost. The accuracy of the construction contract revenue may be affected by the completion level and appropriateness of the estimation of total budget cost. Thus, we considered the recognition of revenue as the key matters of our audit.

How the matter was addressed in our audit

Our principal audit procedures included: testing the Company's internal control of sales and receipt cycle to assess whether there is any defects and irregularities of internal control systems. Reviewing major contracts to understand the specific terms and risks of the contracts; comparing the actual construction costs incurred with the estimated construction costs to evaluate rationality of the estimation method; assessing whether the Company's accounting policy on revenue recognition is in accordance with the related accounting standards.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Cheng-Hsueh Chen and Chien-Hui Lu.

KPMG

Taipei, Taiwan (Republic of China)
March 3, 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.)

ACTER GROUP CO., LTD.

Balance Sheets

December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (Note 6(a))	$ 4,019,213	17	2,357,661	14
1110	Current financial assets at fair value through profit or loss (Note 6(b))	332,324	1	75,690	-
1136	Current financial assets at amortized cost (Note 6(d))	19,797	-	-	-
1140	Current contract assets (Note 6(q))	3,268,786	14	1,902,356	11
1150	Notes receivable, net (Note 6(e))	21,478	-	3,948	-
1170	Accounts receivable, net (Note 6(e))	4,580,719	20	3,004,378	17
1200	Other receivables	8,620	-	4,777	-
1210	Other receivables due from related parties (Note 7)	157,830	1	164,649	1
1220	Current tax assets (Note 6(n))	287	-	-	-
1470	Other current assets	388,741	2	317,865	2
1476	Other current financial assets (Note 8)	18,326	-	231,529	1
		12,816,121	55	8,062,853	46
	Non-current assets:				
1510	Non-current financial assets at fair value through profit or loss (Note 6(b))	41,891	-	41,541	-
1517	Non-current financial assets at fair value through other comprehensive income (Note 6(c))	2,033,159	9	1,491,776	9
1535	Non-current financial assets at amortized cost (Note 6(d))	10,000	-	19,585	-
1550	Investments accounted for using equity method (Note 6(f))	8,207,147	35	7,444,923	43
1600	Property, plant and equipment (Note 6(g))	97,613	-	101,310	1
1755	Right-of-use assets (Note 6(h))	30,611	-	31,114	-
1760	Investment property, net (Note 6(i))	176,948	1	178,819	1
1840	Deferred tax assets (Note 6(n))	23,812	-	31,277	-
1990	Other non-current assets	23,064	-	29,860	-
		10,644,245	45	9,370,205	54
	Total assets	**$ 23,460,366**	**100**	**17,433,058**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings (Note 6(j))	$ 40,000	-	80,000	-
2130	Current contract liabilities (Note 6(q))	3,182,671	14	992,266	6
2150	Notes payable	208	-	241	-
2170	Accounts payable	4,286,574	18	3,077,054	18
2180	Accounts payable to related parties (Note 7)	9,252	-	18,086	-
2201	Wages and salaries payable	481,156	2	304,983	2
2216	Dividends payable	682,445	3	620,405	4
2230	Current tax liabilities	464,324	2	329,966	2
2250	Current provisions (Note 6(l))	57,867	-	71,597	-
2280	Current lease liabilities (Note 6(k))	18,458	-	15,097	-
2399	Accrued expenses and other current liabilities(Note 6(r) and 9)	497,098	2	358,759	2
		9,720,053	41	5,868,454	34
	Non-current liabilities:				
2570	Deferred tax liabilities (Note 6(n))	592,098	3	564,912	3
2580	Non-current lease liabilities (Note 6(k))	12,428	-	16,459	-
2640	Net defined benefit liability, non-current (Note 6(m))	16,682	-	12,961	-
2645	Guarantee deposits received	152	-	152	-
		621,360	3	594,484	3
	Total liabilities	10,341,413	44	6,462,938	37
	Equity attributable to owners of parent (Note 6 (o)):				
3100	Ordinary shares	620,405	3	620,405	3
3200	Capital surplus	3,820,560	16	3,797,691	22
3300	Retained earnings	7,165,779	31	5,565,062	32
3400	Other equity	1,512,209	6	986,962	6
	Total equity	13,118,953	56	10,970,120	63
	Total liabilities and equity	**$ 23,460,366**	**100**	**17,433,058**	**100**

See accompanying notes to financial statements.

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

ACTER GROUP CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		2025		2024	
		Amount	**%**	**Amount**	**%**
	Operating revenues: (Note 6(q))				
4520	Engineering revenue	$ 18,513,883	100	8,729,217	100
	Operating costs:				
5520	Cost of engineering sales (Notes 6(m), (r) and 7)	15,069,534	81	6,655,957	76
	Gross profit	3,444,349	19	2,073,260	24
	Operating expenses: (Notes 6(m) and (r))				
6100	Selling expenses	48,263	-	40,428	-
6200	Administrative expenses	443,537	3	362,617	5
6450	Expected credit loss (gain) (Note 6(e))	5,473	-	(1,301)	-
		497,273	3	401,744	5
	Net operating income	2,947,076	16	1,671,516	19
	Non-operating income and expenses: (Notes 6(s) and 7)				
7100	Interest income	37,470	-	57,960	1
7010	Other income	78,882	-	76,296	1
7020	Other gains and losses, net	(8,533)	-	33,810	-
7050	Finance costs	(1,308)	-	(995)	-
7070	Share of profits of associates and joint ventures accounted for using equity method	1,205,169	7	1,220,188	14
		1,311,680	7	1,387,259	16
	Profit from continuing operations before tax	4,258,756	23	3,058,775	35
7950	**Less: tax expense** (Note 6(n))	731,879	4	441,587	5
	Profit from continuing operations	3,526,877	19	2,617,188	30
8300	**Other comprehensive income (loss):**				
8310	**Items that will not be reclassified subsequently to profit or loss**				
8311	(Losses) gains on remeasurements of defined benefit plans (Note 6(m))	(4,674)	-	1,600	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	554,815	3	685,623	8
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, that will not be reclassified to profit or loss	(472)	-	(3,207)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
		549,669	3	684,016	8
8360	**Items that may be reclassified subsequently to profit or loss**				
8361	Exchange differences on translation of foreign operations	(51,222)	-	177,342	1
8367	Unrealized (losses) gains from investments in debt instruments measured at fair value through other comprehensive income	13,650	-	(9,658)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note 6(n))	10,244	-	(35,468)	-
		(27,328)	-	132,216	1
8300	**Other comprehensive income, net of tax**	522,341	3	816,232	9
8500	**Total comprehensive income**	$ 4,049,218	22	3,433,420	39
	Earnings per share (attributable to Owners of parent) (Note 6(p))				
9750	**Basic earnings per share (NT dollars)**	$	28.42		21.09
9850	**Diluted earnings per share (NT dollars)**	$	28.32		20.98

See accompanying notes to financial statements.

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

ACTER GROUP CO., LTD.
Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

			Retained earnings				Other equity			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign operations	Unrealized gains from financial assets measured at fair value through other comprehensive income	Total Other equity interest	Total equity
Balance on January 1, 2024	$ 620,405	3,707,948	1,230,741	19,252	3,064,378	4,314,371	(142,188)	311,311	169,123	8,811,847
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	209,950	-	(209,950)	-	-	-	-	-
Cash dividends	-	-	-	-	(1,364,890)	(1,364,890)	-	-	-	(1,364,890)
Reversal of special reserve	-	-	-	(713)	713	-	-	-	-	-
Other changes in capital surplus	-	85	-	-	-	-	-	-	-	85
Net income	-	-	-	-	2,617,188	2,617,188	-	-	-	2,617,188
Other comprehensive income (loss)	-	-	-	-	(1,607)	(1,607)	141,874	675,965	817,839	816,232
Total comprehensive income	-	-	-	-	2,615,581	2,615,581	141,874	675,965	817,839	3,433,420
Changes in ownership interests in subsidiaries	-	89,658	-	-	-	-	-	-	-	89,658
Balance on December 31, 2024	$ 620,405	3,797,691	1,440,691	18,539	4,105,832	5,565,062	(314)	987,276	986,962	10,970,120
Balance on January 1, 2025	$ 620,405	3,797,691	1,440,691	18,539	4,105,832	5,565,062	(314)	987,276	986,962	10,970,120
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	287,563	-	(287,563)	-	-	-	-	-
Cash dividends	-	-	-	-	(1,923,254)	(1,923,254)	-	-	-	(1,923,254)
Reversal of special reserve	-	-	-	(39)	39	-	-	-	-	-
Other changes in capital surplus	-	863	-	-	-	-	-	-	-	863
Net income	-	-	-	-	3,526,877	3,526,877	-	-	-	3,526,877
Other comprehensive income (loss)	-	-	-	-	(2,906)	(2,906)	(40,978)	566,225	525,247	522,341
Total comprehensive income	-	-	-	-	3,523,971	3,523,971	(40,978)	566,225	525,247	4,049,218
Changes in ownership interests in subsidiaries	-	22,006	-	-	-	-	-	-	-	22,006
Balance on December 31, 2025	$ 620,405	3,820,560	1,728,254	18,500	5,419,025	7,165,779	(41,292)	1,553,501	1,512,209	13,118,953

See accompanying notes to financial statements.

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

ACTER GROUP CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 4,258,756	3,058,775
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense (including investment property)	28,086	23,517
Amortization expense	13,329	11,699
Excepted credit loss (gain)	5,473	(1,301)
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	(212)	285
Interest expense	1,308	995
Interest income	(37,470)	(57,960)
Dividend income	(42,539)	(37,520)
Shares of profit of associates and joint ventures accounted for using equity method	(1,205,169)	(1,220,188)
Loss (gain) on disposal of property, plant and equipment	44	(190)
Gain on disposal of investment properties	-	(8,336)
Profit form lease modification and others	-	(52)
Total adjustments to reconcile profit	(1,237,150)	(1,289,051)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(256,468)	(24,344)
Increase in contract assets	(1,366,430)	(871,727)
(Increase) decrease in notes receivable	(17,530)	76,953
Increase in accounts receivable	(1,579,576)	(879,945)
Decrease (increase) in other operating assets	142,699	(266,196)
Total changes in operating assets	(3,077,305)	(1,965,259)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	2,190,405	(689,758)
Decrease in notes payable	(33)	(2,657)
Increase in accounts payable (including related parties)	1,200,686	1,363,786
(Decrease) increase in provisions	(13,730)	22,848
Increase in other operating liabilities	313,597	123,251
Total changes in operating liabilities	3,690,925	817,470
Total adjustments	(623,530)	(2,436,840)
Cash inflow generated from operations	3,635,226	621,935
Interest received	37,624	59,881
Interest paid	(1,346)	(931)
Income taxes paid	(552,914)	(212,157)
Net cash flows from operating activities	3,118,590	468,728
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(92,639)	(154,705)
Proceeds from disposal of financial assets at fair value through other comprehensive income	12,327	-
Acquisition of financial assets at amortized cost	(10,000)	(19,500)
Acquisition of financial assets at fair value through profit or loss	(456)	(39,497)
Proceeds from disposal of financial assets at fair value through profit or loss	152	-
Acquisition of investments accounted for using equity method	(157,820)	(32,016)
Proceeds from liquidation of investments accounted for using equity method	-	29,756
Acquisition of property, plant and equipment	(2,842)	(11,276)
Proceeds from disposal of property, plant and equipment	44	190
Increase in refundable deposits	(694)	(788)
Acquisition of intangible assets	(5,139)	(27,242)
Proceeds from disposal of investment properties	-	58,497
(Increase) decrease in other non-current assets	(700)	796
Dividends received	721,011	553,305
Net cash flows from investing activities	463,244	357,520
Cash flows from financing activities:		
Increase in short-term loans	260,000	195,000
Repayment in short-term loans	(300,000)	(115,000)
Payment of lease liabilities	(19,931)	(16,092)
Cash dividends paid	(1,861,214)	(1,302,849)
Other changes in capital surplus	863	85
Net cash flows used in financing activities	(1,920,282)	(1,238,856)
Net increase (decrease) in cash and cash equivalents	1,661,552	(412,608)
Cash and cash equivalents at beginning of period	2,357,661	2,770,269
Cash and cash equivalents at end of period	**$ 4,019,213**	2,357,661

See accompanying notes to financial statements.

Representation Letter

The entities that are required to be included in the combined financial statements of Acter Group Corporation Limited as of and for the year ended December 31, 2025 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10, "Consolidated Financial Statements." endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Acter Group Corporation Limited and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: Acter Group Corporation Limited

Chairman: Liang, Chin-Li

Date: March 3, 2026

Independent Auditors' Report

To the Board of Directors of Acter Group Corporation Limited:

Opinion

We have audited the consolidated financial statements of Acter Group Corporation Limited("the Company") and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement 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 ("IASs"), 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Revenue recognition

Please refer to Note 4(p) "Revenue recognition", Note 5 "Significant accounting assumptions and judgments, and major sources of estimation uncertainty: Revenue recognition", and Notes 6(v) "Revenue from contracts with customers" to the consolidated financial statements.

Description of key audit matter

The Group recognized its revenue by the completion level. The completion level is based on the cost for each contract at year-end. The management will re-evaluate the cost if the total budget had significantly increased or decreased, and will recalculate the percentage of completion in accordance with the adjusted cost. The accuracy of the construction contract revenue may be affected by the completion level and appropriateness of the estimation of total budget cost. Thus, we considered the recognition of revenue as the key matters of our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: testing the Group's internal control of sales and receipt cycle to assess whether there is any defects and irregularities of internal control systems; reviewing major contracts to understand the specific terms and risks of contracts; comparing the actual construction costs incurred with the estimated construction costs to evaluate rationality of the estimation method; assessing whether the Group's accounting policy on revenue recognition is in accordance with the related accounting standards.

Other Matter

The Company 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 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, IFRC, 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 exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chen, Cheng-Hsueh and Lu, Chien-Hui.

KPMG

Taipei, Taiwan (Republic of China)
March 3, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of 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 and Report Originally Issued in Chinese.)

ACTER GROUP CORPORATION LIMITED AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note 6(a))	$ 12,996,241	31	9,899,280	29
1110	Current financial assets at fair value through profit or loss (note 6(b))	845,461	2	664,261	2
1136	Current financial assets at amortized cost (note 6(d))	39,591	-	-	-
1140	Current contract assets (note 6(v))	8,138,376	20	6,581,692	19
1150	Notes receivable, net (note 6(e))	393,239	1	521,095	2
1170	Accounts receivables, net (note 6(e))	11,088,768	27	8,606,782	25
1200	Other receivables	34,866	-	21,806	-
1220	Current tax assets	59,795	-	35,163	-
130X	Inventories, net (note 6(f))	976,648	2	1,637,488	5
1410	Prepayments	1,029,940	3	1,031,873	3
1470	Other current assets	643,572	2	580,613	2
1476	Other current financial assets (note 8)	99,817	-	384,218	1
		36,346,314	88	29,964,271	88
	Non-current assets:				
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	41,891	-	41,541	-
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	3,056,349	7	2,337,992	7
1535	Non-current financial assets at amortized cost (note 6(d))	30,000	-	39,163	-
1550	Investments accounted for using equity method (note 6(g))	138,884	-	78,194	-
1600	Property, plant and equipment (note 6(i))	890,361	2	833,112	2
1755	Right-of-use assets (note 6(j))	232,796	1	198,626	1
1760	Investment property, net (note 6(k))	218,710	1	218,142	1
1780	Intangible assets (note 6(l))	70,815	-	81,349	-
1840	Deferred tax assets (note 6(r))	233,512	1	221,267	1
1990	Other non-current assets (note 8)	60,237	-	64,022	-
		4,973,555	12	4,113,408	12
	Total assets	**$ 41,319,869**	**100**	**34,077,679**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings (note 6(m))	$ 591,458	2	479,667	2
2130	Current contract liabilities (note 6(v))	5,945,979	14	4,042,698	12
2150	Notes payable	74,227	-	165,477	1
2170	Accounts payable	9,684,681	24	7,610,587	22
2201	Wages and salaries payable	1,131,210	3	961,852	3
2216	Dividends payable	786,261	2	716,575	2
2230	Current tax liabilities	795,578	2	749,934	2
2250	Current provisions (note 6(p))	549,387	1	565,539	2
2280	Current lease liabilities (note 6(o))	77,422	-	70,473	-
2321	Bonds payable, current portion (note 6(n))	-	-	44,330	-
2399	Accrued expenses and other current liabilities (note 6(w) and 9)	830,583	2	730,961	2
		20,466,786	50	16,138,093	48
	Non-Current liabilities:				
2550	Non-current provisions (note 6(p))	2,500	-	2,500	-
2570	Deferred tax liabilities (note 6(r))	1,302,674	3	1,107,953	3
2580	Non-current lease liabilities (note 6(o))	97,999	-	72,450	-
2640	Net defined benefit liability, non-current (note6(q))	32,232	-	30,221	-
2645	Guarantee deposits received	152	-	152	-
		1,435,557	3	1,213,276	3
	Total liabilities	21,902,343	53	17,351,369	51
	Equity attributable to owners of parent (note 6 (s)):				
3100	Ordinary share	620,405	2	620,405	2
3200	Capital surplus	3,820,560	9	3,797,691	11
3300	Retained earnings	7,165,779	17	5,565,062	16
3400	Other equity	1,512,209	4	986,962	3
	Total equity attributable to owners of parent	13,118,953	32	10,970,120	32
36XX	Non-controlling interests	6,298,573	15	5,756,190	17
	Total equity	19,417,526	47	16,726,310	49
	Total liabilities and equity	**$ 41,319,869**	**100**	**34,077,679**	**100**

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

ACTER GROUP CORPORATION LIMITED AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		2025		2024	
		Amount	**%**	**Amount**	**%**
	Operating Revenues (note 6(v)):				
4520	Engineering revenue	$ 40,424,470	97	29,719,606	98
4100	Net sales revenue	1,057,442	3	534,247	2
		41,481,912	100	30,253,853	100
	Operating costs:				
5520	Cost of engineering sales (note 6(o) and 7(b))	32,759,629	79	23,193,267	77
5110	Costs of sales (note 6(f))	874,175	2	482,739	2
		33,633,804	81	23,676,006	79
	Gross profit from operations	7,848,108	19	6,577,847	21
	Operating expenses (note 6(o)):				
6100	Selling expenses	315,196	1	305,988	1
6200	Administrative expenses	1,403,076	3	1,309,719	4
6300	Research and development expenses	406,816	1	361,457	1
6450	Expected credit loss (note 6(e) and (y))	19,685	-	193,688	1
		2,144,773	5	2,170,852	7
	Net operating income	5,703,335	14	4,406,995	14
	Non-operating income and expenses (note6 (x))				
7100	Interest income	188,467	1	184,911	1
7010	Other income	128,897	-	139,884	-
7020	Other gains and losses, net	11,735	-	121,904	-
7050	Finance costs	(24,078)	-	(24,844)	-
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net (note 6(g))	54,138	-	28,369	-
		359,159	1	450,224	1
	Profit from counting operations before tax	6,062,494	15	4,857,219	15
7950	Less: tax expenses (note 6(r))	1,458,160	4	1,269,208	4
	Profit from counting operation	4,604,334	11	3,588,011	11
8300	**Other comprehensive income (loss):**				
8310	**Items that will not be reclassified subsequently to profit or loss**				
8311	Losses on remeasurements of defined benefit plans	(5,100)	-	(1,798)	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	628,654	2	713,396	2
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
		623,554	2	711,598	2
8360	**Items that will be reclassified subsequently to profit or loss**				
8361	Exchange differences on translation of foreign operations	(52,330)	-	221,572	1
8367	Unrealized gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	13,650	-	(9,657)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6(r))	6,659	-	(61,818)	-
		(32,021)	-	150,097	1
8300	**Other comprehensive income, net of tax**	591,533	2	861,695	3
8500	**Total comprehensive income**	**$ 5,195,867**	**13**	**4,449,706**	**14**
	Profit, attributable to:				
8610	Shareholders of the company	$ 3,526,877	8	2,617,188	8
8620	Non-controlling interests	1,077,457	3	970,823	3
		$ 4,604,334	**11**	**3,588,011**	**11**
	Comprehensive income attributable to:				
8710	Shareholders of the company	$ 4,049,218	10	3,433,420	11
8720	Non-controlling interests	1,146,649	3	1,016,286	3
		$ 5,195,867	**13**	**4,449,706**	**14**
	Earnings per share (Expressed in New Taiwan Dollars) (note 6(u))				
9750	**Basic earnings per share**	**$**	**28.42**		**21.09**
9850	**Diluted earnings per share**	**$**	**28.32**		**20.98**

See accompanying notes to consolidated financial statements.

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

ACTER GROUP CORPORATION LIMITED AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent											
			Retained earnings				Other equity					
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total Other equity	Total Equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2024	$ 620,405	3,707,948	1,230,741	19,252	3,064,378	4,314,371	(142,188)	311,311	169,123	8,811,847	4,272,974	13,084,821
Appropriation and distribution of retained earnings:												
Legal reserve	-	-	209,950	-	(209,950)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,364,890)	(1,364,890)	-	-	-	(1,364,890)	-	(1,364,890)
Reversal of special reserve	-	-	-	(713)	713	-	-	-	-	-	-	-
Other changes in capital surplus	-	85	-	-	-	-	-	-	-	85	-	85
Net income	-	-	-	-	2,617,188	2,617,188	-	-	-	2,617,188	970,823	3,588,011
Other comprehensive income (loss)	-	-	-	-	(1,607)	(1,607)	141,874	675,965	817,839	816,232	45,463	861,695
Total comprehensive income	-	-	-	-	2,615,581	2,615,581	141,874	675,965	817,839	3,433,420	1,016,286	4,449,706
Changes in ownership interests in subsidiaries	-	89,658	-	-	-	-	-	-	-	89,658	-	89,658
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	466,930	466,930
Balance at December 31, 2024	**$ 620,405**	**3,797,691**	**1,440,691**	**18,539**	**4,105,832**	**5,565,062**	**(314)**	**987,276**	**986,962**	**10,970,120**	**5,756,190**	**16,726,310**
Balance at January 1,2025	$ 620,405	3,797,691	1,440,691	18,539	4,105,832	5,565,062	(314)	987,276	986,962	10,970,120	5,756,190	16,726,310
Appropriation and distribution of retained earnings:												
Legal reserve	-	-	287,563	-	(287,563)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,923,254)	(1,923,254)	-	-	-	(1,923,254)	-	(1,923,254)
Reversal of special reserve	-	-	-	(39)	39	-	-	-	-	-	-	-
Other changes in capital surplus	-	863	-	-	-	-	-	-	-	863	-	863
Net income	-	-	-	-	3,526,877	3,526,877	-	-	-	3,526,877	1,077,457	4,604,334
Other comprehensive income (loss)	-	-	-	-	(2,906)	(2,906)	(40,978)	566,225	525,247	522,341	69,192	591,533
Total comprehensive income	-	-	-	-	3,523,971	3,523,971	(40,978)	566,225	525,247	4,049,218	1,146,649	5,195,867
Changes in ownership interests in subsidiaries	-	22,006	-	-	-	-	-	-	-	22,006	-	22,006
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(604,266)	(604,266)
Balance at December 31, 2025	**$ 620,405**	**3,820,560**	**1,728,254**	**18,500**	**5,419,025**	**7,165,779**	**(41,292)**	**1,553,501**	**1,512,209**	**13,118,953**	**6,298,573**	**19,417,526**

See accompanying notes to consolidated financial statements.

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

ACTER GROUP CORPORATION LIMITED AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 6,062,494	4,857,219
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expenses (including investment property)	159,754	147,469
Amortization expenses	39,000	48,396
Expected credit loss	19,685	193,688
Interest expense	24,078	24,844
Interest income	(188,467)	(184,911)
Dividend income	(60,989)	(63,244)
Shares of profit of associates accounted for using equity method	(54,138)	(28,369)
Net gain on financial assets at fair value through profit or loss	(4,255)	(5,113)
Loss (gain) on disposal of property, plant, equipment	66	(2,231)
Gain on disposal of investment properties	-	(8,336)
Loss on disposal of intangible assets	126	39
Loss on disposal of investments	-	23
Profit from lease modification	(2,618)	(435)
Total adjustments to reconcile (profit) loss	(67,758)	121,820
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(184,239)	(269,790)
Increase in contract assets	(1,556,684)	(2,245,153)
Decrease (increase) in notes receivable	133,692	(241,468)
Increase in accounts receivables	(2,501,763)	(2,489,442)
Decrease in inventories	660,840	509,496
Decrease in other operating assets	208,742	54,618
Total changes in operating assets	(3,239,412)	(4,681,739)
Changes in operating liabilities:		
Increase in contract liabilities	1,903,281	577,330
(Decrease) increase in notes payable	(91,250)	20,388
Increase in accounts payables (including related parties)	2,074,094	1,420,905
(Decrease) increase in provisions	(17,047)	182,204
Increase in other operating liabilities	267,943	384,711
Total changes in operating liabilities	4,137,021	2,585,538
Total adjustments	829,851	(1,974,381)
Cash inflow generated from operations	6,892,345	2,882,838
Interest received	183,686	186,828
Interest paid	(26,086)	(21,992)
Income taxes paid	(1,248,922)	(803,595)
Net cash flows from operating activities	5,801,023	2,244,079
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(104,291)	(198,675)
Proceeds from disposal of financial assets at fair value through other comprehensive income	12,326	80,251
Acquisition of financial assets at amortized cost	(30,000)	(39,000)
Acquisition of financial assets at fair value through profit or loss	(456)	(39,498)
Proceeds from disposal of financial assets at fair value through profit or loss	151	-
Acquisition of property, plant and equipment	(128,246)	(151,365)
Proceeds from disposal of property, plant and equipment	1,918	3,295
Acquisition of intangible assets	(24,558)	(53,360)
Acquisition of right-of-use assets	(3,752)	(37,078)
Proceeds from disposal of investment properties	-	58,497
Decrease (increase) in other non-current assets	2,593	(10,195)
Dividends received	60,989	63,244
Net cash flows used in investing activities	(213,326)	(323,884)
Cash flows from financing activities:		
Increase in short-term loans	3,766,971	1,682,304
Repayment in short-term loans	(3,652,261)	(1,762,268)
Payment of lease liabilities	(87,720)	(81,744)
Cash dividends paid	(1,861,214)	(1,302,849)
Other changes in capital surplus	863	85
Change in non-controlling interests	(633,863)	208,674
Net cash flows used in financing activities	(2,467,224)	(1,255,798)
Effect of exchange rate changes on cash and cash equivalents	(23,512)	283,674
Net increase in cash and cash equivalents	3,096,961	948,071
Cash and cash equivalents at beginning of period	9,899,280	8,951,209
Cash and cash equivalents at end of period	**$ 12,996,241**	**9,899,280**

See accompanying notes to consolidated financial statements.

Attachment 3:Audit Committee's Review Report

ACTER GROUP CORPORATION LIMITED

Audit Committee's Review Report

This company's 2025 financial statements have been approved by the Audit Committee and resolved by the board of directors. The foregoing financial statements have been audited by CPA of KPMG under commission to the board, and the auditor has issued an audit report relating to the financial statements.

This company's 2025 business report and earnings distribution proposal have been prepared and issued by the board of directors. The foregoing business report and earnings distribution proposal have been reviewed and determined to be correct and accurate by the Audit Committee. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this report.

2026 shareholders meeting of ACTER GROUP CORPORATION LIMITED

ACTER GROUP CORPORATION LIMITED

Chairman of the Audit Committee**:** Chiu, Hui-Yin

March 3, 2026

Attachment 4:Corporate Governance Report

I. The company has established a great corporate governance systems and effective corporate governance framework, and has deployed an adequate number of corporate governance personnel, appointed an officer of financial division as the chief corporate governance officer to be in charge of corporate governance affairs and designated Chairman and Board of Directors to be in charge of supervision.

II. In 2025, in order to respond to the international trend of sustainable development, the competent authorities have gradually increased the demand for environmental, social and governance (ESG) information. The TWSE strengthens ESG information disclosure of listed companies with reference to international sustainability-related standards. A total of 29 indicators on seven major topics were disclosed in the initial stage, including emission of greenhouse gases, energy management, water resource management, waste management, manpower development, communication between the board of directors and investors, etc. In addition, in order to meet the net zero emissions by 2050 and encourage enterprises to reduce carbon for sustainable business practices, the FSC promotes the sustainable development roadmap for listed companies on March 3, 2022. The company has a par value of $5 per share and a net worth exceeding $10 billion in 2024. As a second-stage company, it is required to complete the process by 2027, but the company plans to complete it by 2026, following the timeline for first-stage companies. The summary of the key points, which was competent by authorities in 2024 and the implementation of the company are as follows. Other relevant corporate governance operations have been disclosed in the company's Annual Report.

Summary of the key points	Implementation
The corporate governance evaluation	The company was ranked on top 5% in the corporate governance evaluation for 10 consecutive years
Timetables for the greenhouse gas inventories and verification	1.Acter, Novatech, RAYZHER, Acter Integration, Shenzhen Sheng Huei, Suzhou Winmax, Winmax have obtained the 2024 assurance report. 2.Completed Scope 3 methodologies for the group's three main business systems: cleanroom MEP, facility water and utilities integration, and semiconductor gas facility systems.

III. The company's corporate governance reports are as follows

Item	Reporting day to the board of directors	Responsible unit
Implementation of 2024 corporate governance	2025/02/27	Financial division
Implementation of ethical corporate management	2025/11/07	General manager
Report of climate change's risks, opportunities, actions and results	2025/11/07	General manager
Implementation of sustainable development	2025/11/07	General administration division
Intellectual property management plan	2025/11/07	General administration division
Implementation of risk management	2025/05/08 & 2025/08/07	Auditing office

Item	Reporting day to the board of directors	Responsible unit
Communication mechanisms and implementation results for stakeholders	2025/11/07	Financial division, general administration division and procurement department

IV. Future Challenges

Item	Company Response
The corporate governance evaluation has been revised to ESG evaluation criteria, adding new environmental and social indicators.	Review and continuously improve existing governance mechanisms for new issues.
Aligning with the IFRS sustainability disclosure standards blueprint, data collection and statistics for Scope 3 greenhouse gas emissions under IFRS Sustainability Standard S2.	Completed initial methodology in 2025; continues to improve data collection quality.

Attachment 5:Annual operation report of Audit Committee and its communication with the company's chief internal auditor

The Company's Audit Committee is composed of all independent directors. It holds regularly meetings before the board of directors to review the implementation of the company's internal control system and internal audit, major financial business behaviors, and appropriate communicate with CPAs to supervise company's operations and risk control.

1. Audit Committee's main responsibilities is to review the following matters:
   (1) The adoption of or amendments to the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
   (2) Assessment of the effectiveness of the internal control system.
   (3) The procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act.
   (4) Matters in which a director is an interested party.
   (5) Asset transactions or derivatives trading of a material nature.
   (6) Loans of funds, endorsements, or provision of guarantees of a material nature.
   (7) The offering, issuance, or private placement of equity-type securities.
   (8) The hiring or dismissal of a certified public accountant, or their compensation.
   (9) The appointment or discharge of a financial, accounting, or internal audit officer.
   (10) Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
   (11) Business report and proposal for earnings distribution or offsetting of deficit.
   (12) Other material matters as may be required by the company or by the competent authority.

2. Audit Committee's work of 2025：
   (1) Review the financial reports.
   (2) Review the amendments to the internal control system and assessment of the effectiveness of the internal control system.
   (3) Review the endorsements or guarantees for others.
   (4) Review the subscription of securities and investment in establishing subsidiaries.
   (5) Review the release of the director from non-competition restrictions.
   (6) Review the establishment of general policy for pre-approval non-assurance services and assurance services other than audit reports provided by accounting firms.
   (7) Review the amendments to the "Procedures for Loaning of Company Funds" and "Procedure for Acquisition or Disposal of Assets."
   (8) Conduct assessments of CPA independence and competence based on a written statement issued by a CPA and AQIs.
   (9) Review the contract signing with KPMG.

3. If any of the following circumstances exists, specify the Audit Committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of Audit Committee resolutions, and the measures taken by the company based on the opinions of the Audit Committee:
   (1) Circumstances referred to in Article 14-5 of the Securities and Exchange Act.
   (2) Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors.

   Resolutions of the company are as follows.

Audit Committee Meetings	Major resolutions	Circumstances referred to in Article 14-5 of the Securities and Exchange Act	Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors
Feb. 27, 2025	1. Resolved to approve the company's 2024 business report and financial statements.	✓	None
	2. Resolved to approve the company's 2024 statement of internal control system.	✓	None
	3. Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants.	✓	None
	4. Resolved to approve the retroactive recognition of the company's guarantees and endorsements.	✓	None
	5. Approved to release the director from non-competition restrictions.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		
May 08, 2025	1. Approved to establish general policy for pre-approval non-assurance services and assurance services other than audit reports provided by accounting firms.	✓	None
	2. Approved to sign a contract with KPMG.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		
Nov. 07, 2025	1. Approved to amend the company's "Procedures for Loaning of Company Funds" and "Procedures for Acquisition and Disposal of Assets."	✓	None
	2. Approved to amend the company's internal control system "Payroll Cycle" and internal audit implementation rules "General Provisions, Payroll Cycle, and Other Management Control Activities."	✓	None
	3. Resolved to approve the establishment of a U.S. subsidiary.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		

4. There is no independent directors' avoidance of motions in conflict of interest in 2025.
5. There are no major transactions with related parties not belonging to the group in 2025.
6. Communications between the independent directors, the Company's chief internal auditor and CPAs

   CPAs and internal auditors report to the independent directors the results of the annual, quarterly, or semi-annual audited (reviewed) financial statements, or the functioning of internal controls through the Audit Committee meetings. In the meetings, independent directors are given sufficient opportunities to communicate with the CPAs and internal auditors face to face, which provides independent directors with sufficient overview of the company's operations and helps them to supervise appropriately. In addition to holding Audit Committee meetings quarterly, the independent directors also maintain regular e-mail contact with the CPAs and internal auditors in order to stay informed of the company's operations. The company holds a Closed-door meeting between the chief internal auditor and the independent directors at least once a year. Results of communication between the independent directors, the internal auditors and the CPAs in 2025 are listed in the table below and have been revealed on the company's website.

(1) Communications between the independent directors and the internal auditors

Date	Communication matters	Execution results
Feb. 27, 2025 Audit committee meeting	■ Internal audit activities report (2024/10~2024/12) ■ Risk Identification Report for 2025 ■ 2024 Statement of the internal control system	■ No comments ■ Submit to the board of directors after approval
May 08, 2025 Audit committee meeting	■ Internal audit activities report (2025/01~2025/03) ■ Risk Management Performance Report for 2025 (As of April 2025)	■ No comments
Aug. 07, 2025 Audit committee meeting	■ Internal audit activities report (2025/04~2025/06) ■ Risk Management Performance Report for 2025 (As of July 2025)	■ No comments
Nov. 07, 2025 Audit committee meeting	■ Internal audit activities report (2025/07~2025/09) ■ 2026 Annual audit plans ■ To amend the company's internal control system "Payroll Cycle" and internal audit implementation rules "General Provisions, Payroll Cycle, and Other Management Control Activities."	■ No comments ■ Submit to the board of directors after approval
Nov. 07, 2025 Closed-door Meeting	■ 2025 self-assessment of the internal control system ■ 2025 special audit implementation status	■ No comments
Feb. 08, 2025 Communication via e-mail or phone call	Subsidiary oversight: Audit report shows the ratio of issued invoices is over 10% lower than the payment ratio, indicating an imbalance between income and expenses. ■ What specifically causes this difference? ■ Is it a temporary issue or a long-term problem? ■ Any suggestions for adjustments or improvements?	■ Payment to contractors is based on actual work done, while payments to owners are made in stages upon completion. This, along with construction progress and owner inspections, causes overall cash flow discrepancies. ■ In principle, vendor billing and client invoicing are done simultaneously to maintain cash flow balance. However, issues may arise due to on-site work conditions and the client's internal approval process. ■ (1) The engineering unit prepares a Progress Payment Control Sheet to

<table>
<tr><th>Date</th><th>Communication matters</th><th>Execution results</th></tr>
<tr><td></td><td></td><td>accurately record each project's billing and construction progress, and regularly follows up on the status. (2) Post-period follow-up: After reviewing the Client Approval Email Records for Invoice Issuance, Engineering Payment Confirmation Details, and Engineering Income and Expense Summary, the cumulative invoice issuance rate for February 2025 was 80%, and the cumulative payment rate was 82.33%, indicating that the payment ratio is reasonable.</td></tr>
<tr><td>Mar. 28, 2025
Communication via e-mail or phone call</td><td>■ Suggestions for control points and testing procedures in the investment cycle for reference.
■ Regarding the disposition of securities, I want to understand if there is a distinction between authorized traders and approvers.</td><td>■ Revise investment cycle control points and test procedures per independent director's recommendation.
■
RP/Fund
− Applicant/Trader: Finance Department Manager or Cashier
− Approver: According to the Procedure for Acquisition or Disposal of Assets (approval levels based on nature and amount: requires approval from the Chairman or the Board).
Stocks/ETFs/Bonds
− Applicant/Trader: The CFO must log in with an account and password for transactions.
− Approver: According to the Procedure for Acquisition or Disposal of Assets (approval levels based on nature and amount: requires approval from the Chairman or the Board).</td></tr>
</table>

(2) Communications between the independent directors and the CPAs

<table>
<tr><th>Date</th><th>Communication matters</th><th>Execution results</th></tr>
<tr><td>Feb. 27, 2025
KAM Meeting</td><td>■ 2024 Key Audit Matters of the financial report</td><td>No comments</td></tr>
<tr><td>Feb. 27, 2025
Audit Committee Meeting</td><td>■ Consolidated financial reports of 2024</td><td>No comments</td></tr>
<tr><td>May 08, 2025
Audit Committee Meeting</td><td>■ Consolidated financial statements for three months ended March 31, 2025</td><td>No comments</td></tr>
<tr><td>Aug. 07, 2025
Audit Committee Meeting</td><td>■ Consolidated financial statements for six months ended June 30, 2025</td><td>No comments</td></tr>
<tr><td>Nov. 07, 2025
Audit Committee Meeting</td><td>■ Consolidated financial statements for nine months ended September 30, 2025</td><td>No comments</td></tr>
<tr><td>Nov. 07, 2025
Closed-door Meeting</td><td>■ Closed door meeting between the CPAs and the independent directors</td><td>No comments</td></tr>
</table>

7. Audit Committee's attendance in 2025

A total of 6 Audit Committee meetings were held in 2025, with the attendance of independent directors as follows:

Title	Name	Attendance in Person	By Proxy	Attendance rate	Remarks
Convener	Chiu, Hui-Yin	6	0	100%	Was newly elected May 24, 2024
Member	Huang, Tzu-Pei	6	0	100%	Was re-elected on May 24, 2024
Member	Chi, Chih-Yi	6	0	100%	Was newly elected May 24, 2024
Member	Liang, Lien-Wen	6	0	100%	Was newly elected May 24, 2024

Attachment 6:Director’s compensation policy and individual’s compensation

Compensation for directors includes the transportation and attendance fare for directors attending the board meetings, attendance fare for members of functional committee attending the committee, executive business expense, and the annual compensation for directors in accordance with the Articles of Incorporation. According to Article 26-1 of the Articles of Incorporation, when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not more than five percent of the profit before tax excluding the amount of employees’ and directors’ compensation as compensation to directors. The “surplus profits” here refers to the balance of pre-tax profit before deducting the employees’ and directors’ compensation. Total compensation paid to directors are reviewed by the Remuneration Committee in consideration of the company’s business performance, the general pay levels in the industry and be submitted to the board of directors for approval. Compensation for individual director is determined in accordance with the “Regulations governing remuneration paid to directors and functional committee.” The company takes into account the results of the performance evaluation of directors to calculate the points of each director. Such as the degree of participation in the company’s operations, the attendance rate for the year, whether to serve as the chairman and other items. Then distributes the total amount approved by the board of directors according to the proportion.

Independent directors receive a fixed amount of compensation per month and do not participate in the distribution of annual compensation for directors. If an independent director is appointed as a member of any functional committee by the board of directors of the company, he/she will receive additional compensation paid to members of functional committee.

Unit: NT$ thousand, Thousand Shares

Title	Name	Compensation								Sum of A+B+C+D and ratio to net income				Relevant compensation received by directors who are also employees								Sum of A+B+C+D+E+F+G and ratio to net income				Compensation paid to directors from an invested company other than the company’s subsidiary
		Base Compensation (A)		Severance Pay (B)		Compensation to Directors (C)		Allowances (D)						Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)								
		The company	(Note 1)	The company	(Note 1)	The company	(Note 1)	The company	(Note 1)	The company		(Note 1)		The company	(Note 1)	The company	(Note 1)	The company		(Note 1)		The company		(Note 1)		
										Sum	%	Sum	%					Cash	Stock	Cash	Stock	Sum	%	Sum	%	
Chairman	Liang, Chin-Li	3,200	11,753	0	0	77,999	77,999	60	214	81,259	2.30	89,966	2.55	20,655	24,022	0	0	9,000	0	9,000	0	110,914	3.14	122,988	3.49	42
Director	Hu, Tai-Tsen	0	201	0	0	31,200	31,200	60	60	31,260	0.89	31,461	0.89	0	0	0	0	0	0	0	0	31,260	0.89	31,461	0.89	None
Director	Xiang-Hui Development Co., Ltd. (Note2)	0	0	0	0	31,200	31,200	0	0	31,200	0.88	31,200	0.88	0	0	0	0	0	0	0	0	31,200	0.88	31,200	0.88	None
	Representative: Wu, Pi-Huei (Note2)	0	0	0	0	0	0	60	60	60	0.00	60	0.00	0	0	0	0	0	0	0	0	60	0.00	60	0.00	None
Independent Director	Huang, Tzu-Pei	960	960	0	0	0	0	60	60	1,020	0.03	1,020	0.03	0	0	0	0	0	0	0	0	1,020	0.03	1,020	0.03	None
Independent Director	Chi, Chih-Yi	960	1,333	0	0	0	0	54	90	1,014	0.03	1,423	0.04	0	0	0	0	0	0	0	0	1,014	0.03	1,423	0.04	None

Title	Name	Compensation								Sum of A+B+C+D and ratio to net income				Relevant compensation received by directors who are also employees								Sum of A+B+C+D+E+F+G and ratio to net income				Compensation paid to directors from an invested company other than the company's subsidiary
		Base Compensation (A)		Severance Pay (B)		Compensation to Directors (C)		Allowances (D)						Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)								
		The company	(Note 1)	The company	(Note 1)	The company	(Note 1)	The company	(Note 1)	The company		(Note 1)		The company	(Note 1)	The company	(Note 1)	The company		(Note 1)		The company		(Note 1)		
										Sum	%	Sum	%					Cash	Stock	Cash	Stock	Sum	%	Sum	%	
Independent Director	Chiu, Hui-Yin	960	1,333	0	0	0	0	60	96	1,020	0.03	1,429	0.04	0	0	0	0	0	0	0	0	1,020	0.03	1,429	0.04	None
Independent Director	Liang, Lien-Wen	960	960	0	0	0	0	60	60	1,020	0.03	1,020	0.03	0	0	0	0	0	0	0	0	1,020	0.03	1,020	0.03	None

Note1: Refers to all companies in the consolidated financial statements

Attachment 7:Comparison Table of the Rules of Procedure for Shareholder Meetings

Article	After The Revision	Before The Revision
Article 5	Unless otherwise provided by law, the company's shareholder meetings shall be convened by the board of directors. Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a virtual shareholders meeting shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders meeting shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors. Changes to how the company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. The company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, the shareholders meeting agenda and supplemental meeting materials and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. ~~The company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or~~	Unless otherwise provided by law, the company's shareholder meetings shall be convened by the board of directors. Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a virtual shareholders meeting shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders meeting shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors. Changes to how the company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. The company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting

Article	After The Revision	Before The Revision
	~~more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting.~~ In addition, before 15 days before the date of the shareholders meeting, the company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and the professional shareholder services agent designated thereby. (Omitted)	held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, the company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and the professional shareholder services agent designated thereby. (Omitted)
Article 15	A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares. When the company holds a shareholders' meeting, it shall adopt electronic voting and may allow the shareholders to exercise voting rights in writing. When voting rights are exercised in writing or by electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights in writing or by electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. A shareholder intending to exercise voting rights in writing or by electronic means under the preceding paragraph shall deliver a written declaration of intent to the company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights in writing or by electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised	A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares. When the company holds a shareholders' meeting, it shall adopt electronic voting and may allow the shareholders to exercise voting rights in writing. When voting rights are exercised in writing or by electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights in writing or by electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. A shareholder intending to exercise voting rights in writing or by electronic means under the preceding paragraph shall deliver a written declaration of intent to the company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights in writing or by electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised

Article	After The Revision	Before The Revision
	under the preceding paragraph shall be made known to the company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised in writing or by electronic means shall prevail. When a shareholder has exercised voting rights both in writing or by electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in the company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS. If a shareholder of a company whose shares have been issued in public holds shares for others, such shareholder may exercise his/her/its voting power separately. When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairman, provided that all monitoring personnel shall be shareholders of the company. If the shareholders' meeting includes	under the preceding paragraph shall be made known to the company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised in writing or by electronic means shall prevail. When a shareholder has exercised voting rights both in writing or by electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in the company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS. If a shareholder of a company whose shares have been issued in public holds shares for others, such shareholder may exercise his/her/its voting power separately. When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairman, provided that all monitoring personnel shall be shareholders of the company. (Omitted)

Article	After The Revision	Before The Revision
	proposals for electing directors and the number of nominees exceeds the number of seats to be filled, or dismissal of directors, or any matter prescribed in Article 185, Article 316 of the Company Act; Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act; or Article 24, paragraph 2, subparagraph 1, or Article 26, paragraph 2, subparagraph 1 of the Financial Holding Company Act, the chairman is advised to designate an attorney, accountant, or notary as the monitoring personnel. The person designated by the chairman under the preceding paragraph may not be the person responsible for matters related to the voting procedures, nor may they be a director, manager, or employee of the company or its affiliates. Vote monitoring personnel shall oversee the voting and vote-counting process and sign the election results tally sheet. If monitoring personnel is designated under paragraph 9, the shareholders' meeting minutes shall state the names and titles of the monitoring personnel. (Omitted)	
Article 26	These rules were established on 3 May 2005. …… These rules were amended on 24 May 2024. These rules were amended on 28 May 2026.	These rules were established on 3 May 2005. …… These rules were amended on 24 May 2024.

Attachment 8:Comparison Table of the Procedures for Loaning of Company Funds

Aritcle	After The Revision	Before The Revision
Aritcle 2	Funds Borrower 1. Company or enterprise that has business transactions with the company (hereinafter the "borrower"). 2. Company requiring short term financing as recognized by the board of directors (hereinafter the "borrower"). The term "short-term" means a term that is one year or one business cycle (whichever is longer).	Funds Borrower 1. Company or enterprise that has business transactions with the company (hereinafter the "borrower"). 2. Company requiring short term financing as recognized by the board of directors (hereinafter the "borrower").
Article 5	Term and Interest Calculation of Capital Financing 1. ~~Short term financing requirement with the company means a term that is one year or one business cycle (whichever is longer).~~The term of each funds lending shall not exceed one year. The one-year period shall commence on the actual disbursement date; for funds lending disbursed in installments or under a revolving credit arrangement, it shall commence on the date of the first actual disbursement. If the funds remain undrawn following a resolution by the Board of Directors, the term shall be calculated from the date of such resolution. 2. The company may waive interest for funds lending to any company whose 100% voting shares are held directly or indirectly by the company. For other lending to companies or enterprises approved by the company, interest shall accrue at the basic lending rate of the Bank of Taiwan for the current month plus 2%. If the borrower fails to perform the financing contract, monthly interest shall accrue at the original interest rate times 1.1 starting from the date of violation of the financing contract. ~~3. In case of any special situation and subject to the approval of the board of directors, lending may be extended upon expiry based on the actual situation.~~	Term and Interest Calculation of Capital Financing 1. Short term financing requirement with the company means a term that is one year or one business cycle (whichever is longer). 2. The company may waive interest for funds lending to any company whose 100% voting shares are held directly or indirectly by the company. For other lending to companies or enterprises approved by the company, interest shall accrue at the basic lending rate of the Bank of Taiwan for the current month plus 2%. If the borrower fails to perform the financing contract, monthly interest shall accrue at the original interest rate times 1.1 starting from the date of violation of the financing contract. 3. In case of any special situation and subject to the approval of the board of directors, lending may be extended upon expiry based on the actual situation.

Aritcle	After The Revision	Before The Revision
Aritcle 6	Decision Level 1. When the company contemplates to lend funds, a resolution by the board of directors shall be required. No other person shall be authorized to make the decision. 2. For funds lending between the company and ~~its subsidiary~~ company invested by the company under the equity method or among the company's subsidiaries, the board of directors may authorize the chairman to approve several drawdowns or revolving drawdowns by the same borrower within a period of one year within a certain amount resolved by the board of directors. Other than overseas companies whose 100% voting shares are directly or indirectly held by the company, the authorized amount of funds lending from the company or the subsidiary to any single enterprise shall not exceed 10% of the net value on the company's latest financial statements.	Decision Level 1. When the company contemplates to lend funds, a resolution by the board of directors shall be required. No other person shall be authorized to make the decision. 2. For funds lending between the company and its subsidiary or among the company's subsidiaries, the board of directors may authorize the chairman to approve several drawdowns or revolving drawdowns by the same borrower within a period of one year within a certain amount resolved by the board of directors. Other than overseas companies whose 100% voting shares are directly or indirectly held by the company, the authorized amount of funds lending from the company or the subsidiary to any single enterprise shall not exceed 10% of the net value on the company's latest financial statements.
Aritcle 10	Credit Verification 1. For first time borrowers, the borrower shall provide basic information and financial information so that the processing department can carry out credit verification. 2. For any extended borrowing, in principle, the finance department shall perform credit verification once every year. In significant cases, credit verification shall be performed once every six months based on actual requirements. 3. For any extended borrowing, if the company has a sound financial system and good track records of repayment, and if the annual financial statements have been certified by an accountant, the financial reports between the past one to two years may continue to be used and lending may be approved following accountant's audit report. 4. If the borrower is a subsidiary ~~whose 100% voting shares are held directly or indirectly by the company~~, the	Credit Verification 1. For first time borrowers, the borrower shall provide basic information and financial information so that the processing department can carry out credit verification. 2. For any extended borrowing, in principle, the finance department shall perform credit verification once every year. In significant cases, credit verification shall be performed once every six months based on actual requirements. 3. For any extended borrowing, if the company has a sound financial system and good track records of repayment, and if the annual financial statements have been certified by an accountant, the financial reports between the past one to two years may continue to be used and lending may be approved following accountant's audit report. 4. If the borrower is a subsidiary whose 100% voting shares are held directly or indirectly by the company, the

Aritcle	After The Revision	Before The Revision
	credit verification may be waived and the restriction under section 3 is not applicable.	credit verification may be waived and the restriction under section 3 is not applicable.
Aritcle 14	Subsequent Control Measures for Amount Advanced 1. After lending is advanced, the financial, business and credit situation of the borrower and the guarantor shall be monitored. Verifications shall be made as to whether the value of collateral (pledge) has been changed. Any significant change shall be immediately reported to the chairman and handled in accordance with the chairman's instructions. 2. Before the advance is due, the borrower shall be notified to repay the principal and interest when due or to carry out extension procedure. 3. When the borrower repays the loan on or before the due date, interest payable shall first be calculated and paid together with the principal. Then the promissory note, IOU, or other debt instruments shall be cancelled and returned to the borrower or the mortgage or the pledge shall be cancelled. 4. If the borrower wishes to extend the borrowing before the due date, ~~a new application shall be filed in accordance with this procedure.~~ the procedure shall be handled as follows based on the actual loan period for each loan: (1) If the actual loan period is less than one year, the borrower may apply to extend it until the one-year term is reached, and no actual cash repayment is required at the time of application. (2) If the actual loan period has reached one year, the borrower must first repay through actual cash flow before reapplying. The calculation of the one-year period shall be in accordance with Article 5.	Subsequent Control Measures for Amount Advanced 1. After lending is advanced, the financial, business and credit situation of the borrower and the guarantor shall be monitored. Verifications shall be made as to whether the value of collateral (pledge) has been changed. Any significant change shall be immediately reported to the chairman and handled in accordance with the chairman's instructions. 2. Before the advance is due, the borrower shall be notified to repay the principal and interest when due or to carry out extension procedure. 3. When the borrower repays the loan on or before the due date, interest payable shall first be calculated and paid together with the principal. Then the promissory note shall be cancelled and returned to the borrower or the pledge shall be cancelled. 4. If the borrower wishes to extend the borrowing before the due date, a new application shall be filed in accordance with this procedure.

Aritcle	After The Revision	Before The Revision
Aritcle 15	Overdue Debt 1. The borrower shall repay the principal and interest ~~when the lending is due~~ upon the expiration of one year from the date the loan was actually disbursed. ~~If the borrower cannot repay and needs an extension, it shall file a request in advance for approval by the board of directors. Each extension of repayment shall not exceed one year and there shall be no more than one extension.~~ In case of any violation, the company shall carry out disposal ~~and~~ or claim in accordance with law on the collateral provided or against the guarantor.	Overdue Debt 1. The borrower shall repay the principal and interest when the lending is due. If the borrower cannot repay and needs an extension, it shall file a request in advance for approval by the board of directors. Each extension of repayment shall not exceed one year and there shall be no more than one extension. In case of any violation, the company shall carry out disposal and claim in accordance with law on the collateral provided or against the guarantor.
Aritcle 23	This procedure was established on 3 May, 2005. The first amendment to this procedure was made on 16 June, 2009. The second amendment to this procedure was made on 10 June, 2010. The third amendment to this procedure was made on 15 June, 2011. The fourth amendment to this procedure was made on 19 June, 2013. The fifth amendment to this procedure was made on 28 May, 2015. The sixth amendment to this procedure was made on 31 May, 2016. The seventh amendment to this procedure was made on 30 May, 2018. The eighth amendment to this procedure was made on 29 May, 2019. The ninth amendment to this procedure was made on 28 May, 2026.	This procedure was established on 3 May, 2005. The first amendment to this procedure was made on 16 June, 2009. The second amendment to this procedure was made on 10 June, 2010. The third amendment to this procedure was made on 15 June, 2011. The fourth amendment to this procedure was made on 19 June, 2013. The fifth amendment to this procedure was made on 28 May, 2015. The sixth amendment to this procedure was made on 31 May, 2016. The seventh amendment to this procedure was made on 30 May, 2018. The eighth amendment to this procedure was made on 29 May, 2019.

Attachment 9:Comparison Table of the Procedure for Acquisition or Disposal of Assets

Article	After The Revision	Before The Revision
Article 13	Procedure of Public Announcement 1. Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the Securities and Futures Bureau of the Financial Supervisory Commission’s designated website in the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company’s total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or repurchase of domestic money market funds issued by Securities Investment Trust Enterprises (SITEs). (2) Merger, demerger, acquisition, or transfer of shares. (3) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company (4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: i. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount	Procedure of Public Announcement 1. Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the Securities and Futures Bureau of the Financial Supervisory Commission’s designated website in the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company’s total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or repurchase of domestic money market funds issued by Securities Investment Trust Enterprises (SITEs). (2) Merger, demerger, acquisition, or transfer of shares. (3) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company (4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: i. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount

Article	After The Revision	Before The Revision
	reaches NT$1 billion or more. ii. For a public company whose paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. ~~ii.~~iii.For a public company whose paid-in capital is NT$50 billion, the transaction amount reaches 5 percent or more of paid-in capital. (5) Acquisition or disposal by a public company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million or more; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more. (6) Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million or more. (7) In the case of a public company with paid-in capital reaching NT$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding	reaches NT$1 billion or more. ii. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. (5) Acquisition or disposal by a public company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million or more; among such cases, if the public company has paid-in capital of NT$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more. (6) Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million or more.

Article	After The Revision	Before The Revision
	subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of subparagraph 8, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of paid-in capital. ~~(7)~~(8)Where an asset transaction other than any of those referred to in the preceding ~~six~~ seven subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: i. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. ii. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange, except if the sale and purchase relates to securities of parent company, subsidiary or affiliate.	(7) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: i. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. ii. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange, except if the sale and purchase relates to securities of parent company, subsidiary or affiliate.

Article	After The Revision	Before The Revision
	iii. Trading of bonds under repurchase/resale agreements, or subscription or repurchase of domestic money market funds issued by Securities Investment Trust Enterprises (SITEs). (Omitted)	iii. Trading of bonds under repurchase/resale agreements, or subscription or repurchase of domestic money market funds issued by Securities Investment Trust Enterprises (SITEs). (Omitted)
Article 15	For the calculation of 10% of total assets under these procedures, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20% of paid-in capital under these Procedure, 10% of equity attributable to owners of the parent shall be substituted; for the calculation of transaction amounts of 5% of paid-in capital under these Regulations, 2.5% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Procedure regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted~~.~~; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$50 billion, NT$100 billion of equity attributable to owners of the parent shall be substituted.	For the calculation of 10% of total assets under these procedures, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. In the case of a company whose shares have no par value or a par value other than NT$10—for the calculation of transaction amounts of 20% of paid-in capital under these Procedure, 10% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Procedure regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted.
Article 21	This procedure was established on 3 May 2005… This procedure was amended on 24 May 2024. This procedure was amended on 28 May 2026.	This procedure was established on 3 May 2005… This procedure was amended on 24 May 2024.

Attachment 10:Comparison Table of the Endorsement and Guarantee Procedure

Aritcle	After The Revision	Before The Revision
Aritcle 5	Decision and Authorization Level 1. When the company provides an endorsement and guarantee, approval procedures shall be carried out in accordance with Article 6 of this procedureand the endorsement and guarantee shall only be provided after board resolution. However, to meet timing requirements, execution may be done in accordance with the following rules: (1) Any single endorsement and guarantee among companies of the same industry in accordance with contract for project contracting requirement below NT$~~1~~2 Billion (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to the next board of directors for ratification. (2) Any single endorsement and guarantee between parent companies and subsidiaries below NT$~~1~~5 Billion (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to next the board of directors for ratification. (3) Any endorsement and guarantee other than the previous two subsections within the total endorsement and guarantee amount below NT$~~200 Million~~1 Billion (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to the next board of directors for ratification.	Procedure for Public Announcement 1. When the company provides an endorsement and guarantee, approval procedures shall be carried out in accordance with Article 6 of this procedureand the endorsement and guarantee shall only be provided after board resolution. However, to meet timing requirements, execution may be done in accordance with the following rules: (1) Any single endorsement and guarantee among companies of the same industry in accordance with contract for project contracting requirement below NT$1 Billion (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to the next board of directors for ratification. (2) Any single endorsement and guarantee between parent companies and subsidiaries below NT$1 Billion (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to next the board of directors for ratification. (3) Any endorsement and guarantee other than the previous two subsections within the total endorsement and guarantee amount below NT$200 Million (inclusive) may be executed by the chairman first with the authorization from the board of directors and then submitted to the next board of directors for ratification.
Aritcle 16	This procedure was made on 3 May 2005. The first amendment to this procedure was made on 4 October 2005. The second amendment to this procedure was made on 16 June 2009. The third amendment to this procedure was made on 10 June 2010. The	This procedure was made on 3 May 2005. The first amendment to this procedure was made on 4 October 2005. The second amendment to this procedure was made on 16 June 2009. The third amendment to this procedure was made on 10 June 2010. The

Aritcle	After The Revision	Before The Revision
	fourth amendment to this procedure was made on 19 June 2013. The fifth amendment to this procedure was made on 28 May 2015. The sixth amendment to this procedure was made on 30 May 2018. The seventh amendment to this procedure was made on 29 May 2019. The eighth amendment to this procedure was made on 28 May 2026.	fourth amendment to this procedure was made on 19 June 2013. The fifth amendment to this procedure was made on 28 May 2015. The sixth amendment to this procedure was made on 30 May 2018. The seventh amendment to this procedure was made on 29 May 2019.