



2024

Acer Sustainability Report

acer



Cover Story: Smart City

Acer Group is seizing new opportunities brought by industry trends, continuously expanding its innovative applications in artificial intelligence (AI). Acer extends its influence across various aspects of daily life, promotes an array of smart city solutions, and advances toward its net zero sustainability commitment, thereby influencing society positively.

Environmental Sustainability Practices



We fulfill our commitment to environmental sustainability through multiple dimensions. At the product design level, our computers, peripherals, home appliances, and fashion products use recycled materials. We have launched our first carbon-neutral laptop and integrated product lifecycle management to reduce carbon footprint impacts. Additionally, we collaborate with logistics providers to promote biofuel solutions, covering sustainable marine and aviation fuel applications, strengthening the integration of low-carbon supply chain.

Smart City and Energy Solutions



Acer combines innovative design with technological investment, extending its reach through subsidiaries into diverse fields, ranging from energy storage, smart parking, and e-mobility to AI medical image interpretation. These initiatives realize the vision of reducing carbon emissions, conserving energy, and enhancing productivity. Through cross-domain integration and innovation, Acer continuously implements sustainable values while driving smart city development and industrial transformation with AI, creating a more resilient and competitive social environment.



For more information regarding Acer's implementation of circular economy and smart city initiatives in this report, please refer to:



Message from the Chairman and CEO

At Acer, we believe the key to creating long-term business growth and sustainability is to keep evolving with the industry and taking actions to help reduce the burden on our environment. We also understand that to expand the social impact of our eco-friendly efforts effectively, Acer must combine the strengths of its employees and supply chain partners around the world to drive change. We are committed to making ESG an integral part of our operations, so that it becomes sustainable for both the planet and our company, creating a positive cycle.

We are pleased to share that Acer concluded 2024 with six consecutive quarters of year-on-year revenue growth and our strategy to explore new initiatives and sustainable technology, cultivate new business engines has continued to gain momentum. Today, Acer is embracing changes marked by significant advances in various areas of artificial intelligence (AI). We are expanding our AI-powered portfolio under the main areas of computing and applications, built on our concept of "Human Intelligence" that embodies the dedication to enhance – not replace – human capabilities through technology.

Acer has set itself clear sustainability goals of sourcing 100% renewable electricity by 2035, achieving net-zero emissions by 2050, and using 20-30% post-consumer recycled plastic in our computers and monitors by 2025. Our commitment to environmental sustainability is fulfilled from a multitude of perspectives. Highlights of our new initiatives and ongoing efforts in 2024 include:

- Integrating recycled materials into the making of our computers, gadgets, home appliances, and fashion portfolio.
- Delivered our first carbon-neutral laptop, where actions are taken at each stage of the device lifecycle^[1] to minimize carbon footprint^[2]; this laptop also adds bio-based oyster shell material into its chassis and uses 100% recyclable packaging.
- Supporting biofuel solutions using sustainable aviation fuel in cooperation with logistics providers, in addition to our existing support for sustainable marine fuel.
- Joined Plastic Bank for an Impact Program Partnership to collect 50 tons of ocean-bound plastic through their community of collectors in Southeast Asia.
- Continued investing in smart solutions such as energy storage, smart parking, e-mobility, and smart medical diagnostics.

The transparent reporting of our ESG initiatives under our Earthion mission has continued earning global recognition and inclusion in sustainability indices and accolades. In 2024, we made our debut on the TIME's World's Most Sustainable Companies and the Dow Jones Sustainability World Index^[3], which comprises of global sustainability leaders identified by S&P Global's Corporate Sustainability Assessment. Acer was listed in the Top 5% of companies in the S&P Global Sustainability Yearbook for the fifth year, and in the MSCI ESG Leaders Indexes for the 11th year, garnering the best rating of "AAA" in its category since 2021. For the third straight year, we received the Platinum medal from EcoVadis' Sustainability Rating, placing Acer among the top 1% of companies rated. In addition, Forbes named Acer among the World's Best Employers for the fifth year and Top Female Friendly Companies for the third year.

As the global supply chain continues to be challenged by geo-political tensions, trade barriers, inflation, and currency fluctuation among others, Acer will remain vigilant and dynamically adjust our business and operation strategies to minimize risks and optimize inventory levels. To further strengthen our risk management, realize sustainable development goals, and enhance governance, our newly reorganized Risk Management and Sustainable Development Committee has the combined tasks of overseeing cyber security,

risk management and execution, and corporate sustainability.

As one of the world's leading ICT companies, Acer seeks to amplify positive change on the environment through united actions; over 80% of our critical suppliers have committed to RE100 or set science-based carbon reduction targets (SBT). With our net-zero strategy that outlines nine directions under three major pillars of operations, products and services, and value chain, we will continue to advocate for a circular economy, and research and design climate-conscious solutions that serve both humanity and the planet, providing greener choices for a brighter future.

Jason Chen
Chairman and CEO
Acer Inc.

*Note 1: Lifecycle includes raw material, manufacture, distribution, use and disposal.

*Note 2: The carbon footprint will be validated by a third party in accordance with ISO 14067. After implementing the reduction measures, Acer will then purchase and retire high-quality carbon credits to attain carbon neutrality and obtain a third-party certification.

*Note 3: The family of Dow Jones Sustainability Indices (DJSI) was renamed Dow Jones Best-in-Class Indices (DJBIC) on February 10, 2025.





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Important Achievements and Recognition

MSCI Leaders Indexes

Selected for MSCI Leaders Indexes for the eleventh consecutive year



MSCI ESG Rating

AAA



Dow Jones Sustainability Index

- Selected for the Dow Jones Sustainability Emerging Markets Index for the eleventh consecutive year
- Selected for Dow Jones Sustainability World Index

S&P Global Sustainability Yearbook

Included in the 2024 Sustainability Yearbook by S&P Global for four consecutive years



FTSE4Good

Selected for inclusion in the FTSE4Good Emerging Index for the ninth consecutive year



TSE4Good TIP Taiwan ESG Index

Selected for the seventh consecutive year to join the FTSE4Good TIP Taiwan ESG Index



Ecovadis Sustainability Rating

Received Platinum for the third consecutive year



CDP Supplier Engagement Assessment (SEA)

Selected in SEA A-List for two consecutive years



Clean200™

Acer is listed in the 2024 Clean200™

Time Magazine

Selected as one of the World's Most Sustainable Companies 2024 by Time magazine



World's Best Employer by Forbes

Named by Forbes as one of the World's Best Employers for the fifth straight year



World's Top Companies for Women

Named by Forbes' as one of the World's Top Companies for Women for the third straight year



World Benchmarking Alliance (WBA)

Included in the list of the 2,000 most influential companies (SDG2000)



ISS ESG

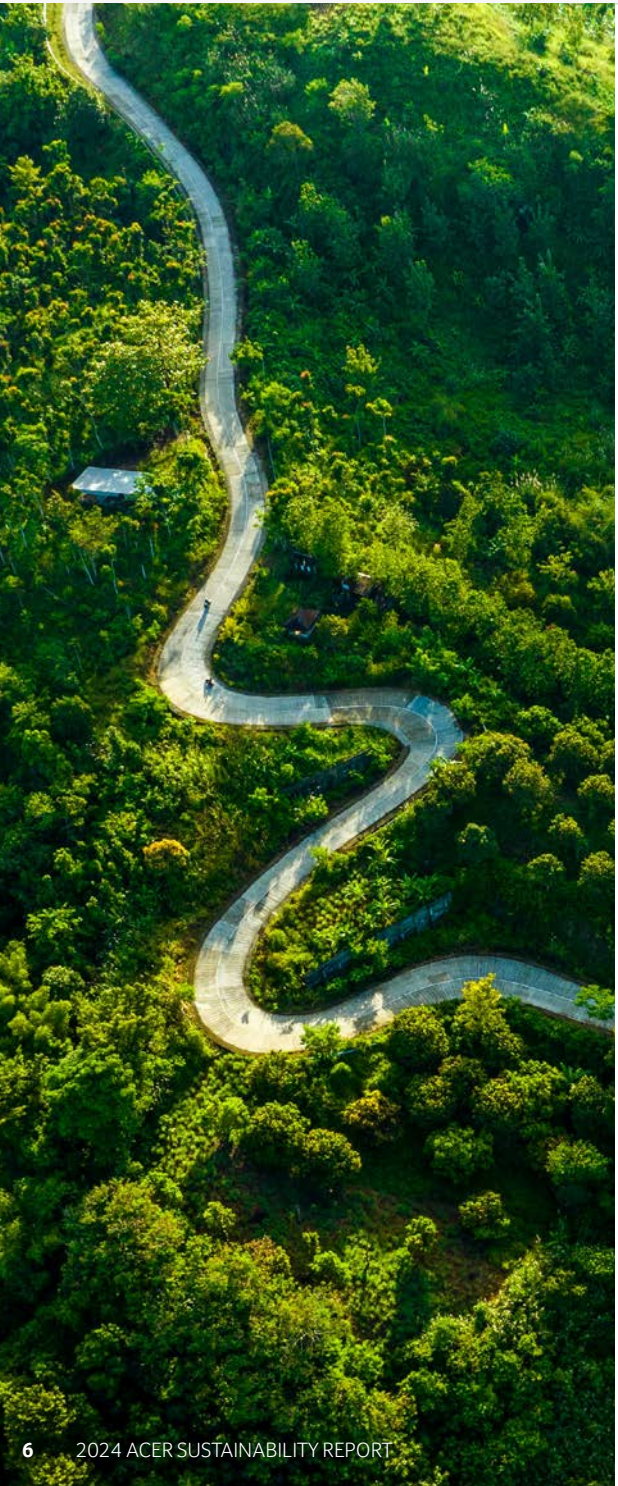
Received "Prime" ESG Corporate Rating



Awards in Taiwan

- Sustainability Citizen Award: Fifth place in the service industry category
- Taiwan Corporate Sustainability Awards (TCSA): "Platinum" Sustainability Report Award for the third consecutive year





ESG Performance Highlights



Governance & Economics

29%

Proportion of Female Directors

28%

Revenue from non-computer and display-related businesses accounts for approximately 28% of the Group's total revenue

11 years

- Selected for the Dow Jones Sustainability Emerging Markets Index for the eleventh consecutive year
- Debut on the Dow Jones Sustainability (DJSI) World Index 2024



Environment

SAF

Signed the Sustainable Aviation Fuel (SAF) solutions agreement

50 million

From 2020 to 2024, more than 50 million computers and monitors use post-consumer recycled plastics

Clean200™

Listed in the 2024 Clean200™



Social

85%

Over 85% of Acer employees engaged in Project Humanity

Best Employer

Selected as one of best employers in the world by Forbes for five consecutive years

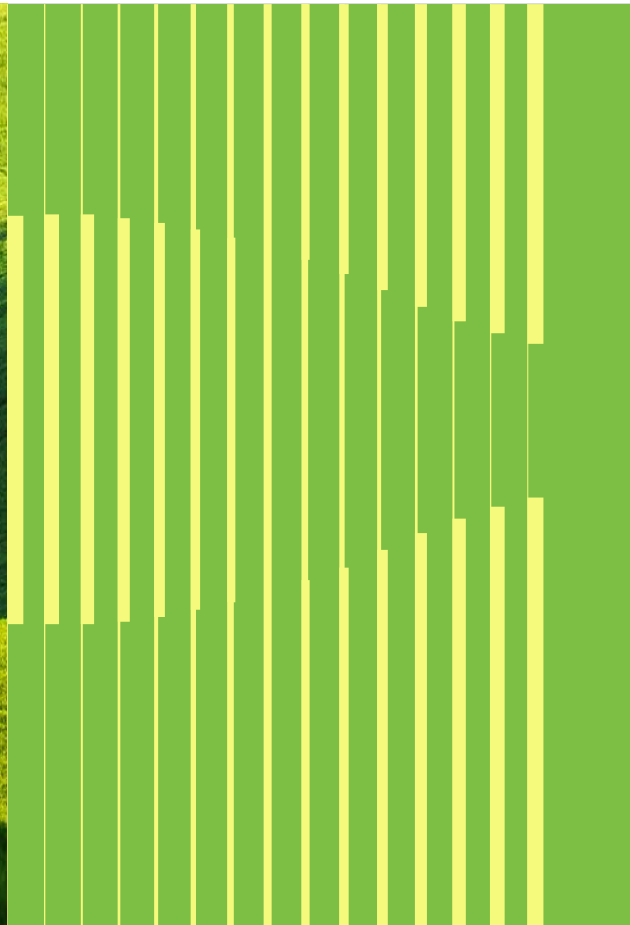
Women Friendly Company

Selected as one of the World's Top Companies for Women by Forbes for three consecutive years



01 ABOUT ACER

For the long-term sustainability of both Acer's operations and the environment, Acer continues to evolve with the industry and lifestyle changes by pushing for innovation in existing businesses, eco-conscious designs, and solutions, while expanding multiple business engines. Guided by its long-term mission of breaking barriers between people and technology, Acer is determined to change the world for the better, and its brand values are aligned with the company's commitment to environmental, social, and governance.



ABOUT THE COMPANY

Founded 1976 – Headquarters Taiwan – Employees 9,000+ – Products 160+ countries	<div style="text-align: center;"> <h2>13</h2> <p>13 public subsidiaries: AOPEN, Acer Cyber Security, Weblink International, Protrade Applied Materials, Acer Synergy Tech, Acer Synergy Manpower, Acer Medical, Acer e-Enabling Service Business, Acer Gaming, Winking Studios, Highpoint Service Network, Acer Gadget, and Acerpure</p> </div> <hr/> <div style="text-align: center;"> <h2>28.3 %</h2> <p>28.3% of 2024 revenues from businesses other than computers and displays</p> </div> <hr/> <div style="text-align: center;"> <h2>100 %</h2> <p>To source 100% renewable electricity by 2035</p> </div>
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Founded in 1976, Acer is one of the world's top technology companies with a presence in more than 160 countries. The company continues to evolve by embracing innovation across its offerings, which include computers and displays, while branching out to new businesses. Acer is also committed to sustainable growth, exploring new opportunities that align with its environmental and social responsibilities. The Acer Group employs over 9,000 employees that contribute to the research, design, marketing, sales and support of products, solutions, and services that break barriers between people and technology. Its strategy to enhance its resilience through establishing multiple business engines has resulted in a total of 13 public subsidiaries at the end of 2024.

Business Scope

To maintain its momentum and long-term sustainability, Acer continues to evolve with the industry by pushing for innovation in existing businesses, eco-conscious designs and solutions, while expanding multiple business engines as a collective of companies with a shared vision.

Acer is optimistic about the opportunities that artificial intelligence brings and considers that Generative AI has become a megatrend in 2024. It has been proactively working with industry partners to enable new AI experiences across multiple hardware and software platforms. Evolving in this era of progressive AI advancements, Acer strives to offer comprehensive AI solutions on a corporate scale and bring AI innovations to life together with its subsidiaries, including Acer e-Enabling Service Business, Acer Cyber Security, Acer Medical, among others, enabling enhanced AI applications across realms ranging from information security, smart transportation, e-mobility, healthcare, and more to meet various market demands.

In the computers and displays business, Acer is committed to strengthening its foundations with technological innovations such as AI PCs and the SpatialLabs suite of experiences for the virtual world and designing unique products for the specific needs of gamers, creators, education, and more. At the same time, its strategy to explore new initiatives and sustainable technology such as e-mobility to serve more user groups, and cultivate new business engines, is gaining momentum.

<p>AOPEN Inc. designs and develops industrial control/commercial equipment, and industrial computers. It also offers AI-assisted solutions for analytics, surveillance, and other applications.</p>	<p>Acer Cyber Security Inc. offers technical consulting services, including proactive defense technologies for customers in information and operational technology and cloud fields to help counter cyber threats.</p>
<p>Weblink International is a channel agent for over 150 leading brands with a diverse portfolio including business and consumer electronics, application software, gaming consoles, system integration, and more.</p>	<p>Protrade is a global polymer distribution company mainly focused on synthetic rubber, plastics, natural rubber, and related fillers.</p>
<p>Acer Synergy Tech Corp. provides a one-stop-shop of integrated IT services including planning and consultation, integration and installation of computer and network equipment, and management of enterprise information infrastructure.</p>	<p>Acer Synergy Manpower Corp. provides comprehensive human resource integration services, including information management, software development, enterprise management platform integration, and talent consultancy.</p>
<p>Acer Medical Inc. is an AI medical image diagnostic company, providing multiple AI-assisted medical solutions, such as diagnostic software for diabetic retinopathy.</p>	<p>Acer e-Enabling Service Business Inc. provides enterprises in pursuit of digital transformation with comprehensive, state-of-the-art cloud and digitalization solutions.</p>
<p>Acer Gaming Inc. provides gaming products and services including consumer electronics, gaming software, gaming platforms, network services, and game content.</p>	<p>Winking Studios is one of the largest art outsourcing and game content design and development studios globally, providing end-to-end art outsourcing and game development services across various platforms for the video games industry.</p>
<p>Highpoint Service Network Corp. provides repair and maintenance for multi-brand electronics products, including after-sales services for computers, smartphones, workstations, appliances, and more.</p>	<p>Acer Gadget Inc. develops solutions across industries to enable digital transformation and smart, sustainable lifestyles- including hardware, software, IoT and the cloud. Its "Microbility" and fashion lines integrate technology and creativity into smart lifestyle solutions.</p>
<p>Acerpure Inc.'s consumer electronics portfolio ranges from air purifiers to water purification, kitchenware, beauty and haircare, and home cleaning products. Its variety of high-efficiency and smart products aims to provide quality living through technology.</p>	

Current Products and Services

- Notebook PCs
- Desktop PCs
- Monitors
- Projectors
- Gaming products and distribution
- Gaming content design
- Gadgets and fashion
- Servers
- Cloud services
- E-business and services
- Commercial solutions
- Digital signage solutions
- Cyber security and datacenter
- Smart cities
- AI-assisted medical diagnostic solutions
- E-mobility
- Home appliances
- Energy storage solutions
- Home electronics service and repair
- Recruitment and staffing services
- Polymer trading and distribution
- Integrated IT services
- Industrial computers
- Connectivity devices
- Dietary supplements

STATUS OF OPERATIONS

In 2024 Acer retained its No. 6 position in shipments among the top PC brands, achieving 6.1% market share and 6.3% year-on-year growth, according to IDC. This performance outpaced the overall PC market which saw around 1.0% YoY growth in 2024 according to both IDC and Gartner. In the Chromebooks market, Acer was the No. 1 brand in Q4'24 worldwide and in the US and EMEA region education segments.

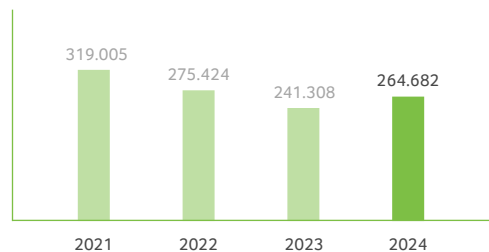
Looking into 2025, both IDC and Gartner expect to see growth, citing the end of support for Windows 10 operating system leading to PC refresh and the increasing business value of AI PCs among the reasons. Facing global issues such as geo-political tensions and trade challenges, Acer will take actions that increase its operational resilience, which includes being closer to the markets with a shorter supply chain so that it can act faster. In the past year, its strategy to build and strengthen multiple business engines continued to gain momentum. In 2024 its businesses other than personal computers and displays contributed 28.3% of total revenues with 15.5% YoY growth.

For the full year of 2024, consolidated revenues reached NT\$264.68 billion, gross profits of NT\$28.00 billion with 10.6% margin, operating income of NT\$4.88 billion with 15.4% growth year-on-year and 1.8% margin, and net income of NT\$5.54 billion with earning-per-share (EPS) of NT\$1.84.

Financial Performance

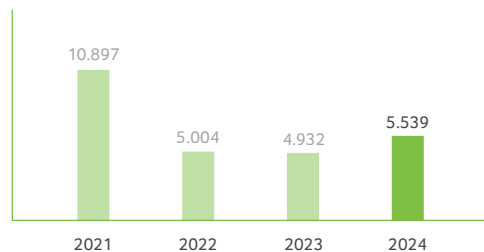
Consolidated Revenue

NTD Billion



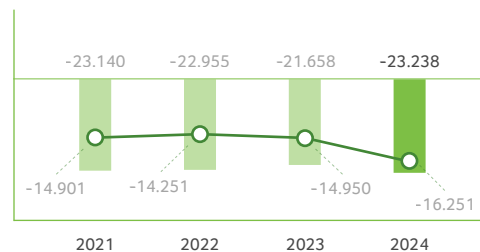
After Tax Earnings (Loss)

NTD Billion



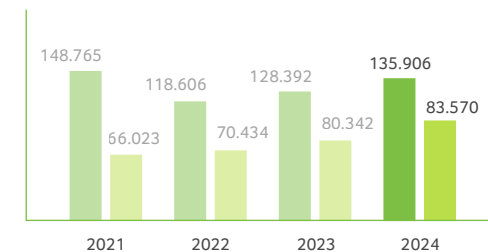
Operation Expenses / Staff Remuneration and Welfare

NTD Billion



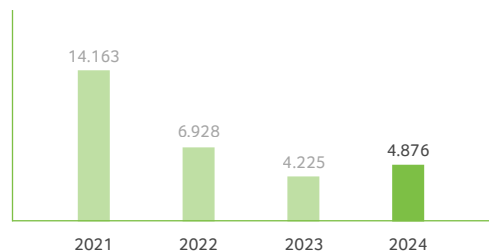
Liabilities/ Equity

NTD Billion



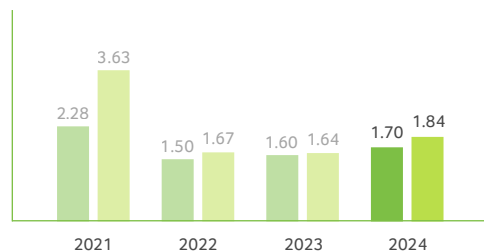
Operation Profit (Loss)

NTD Billion



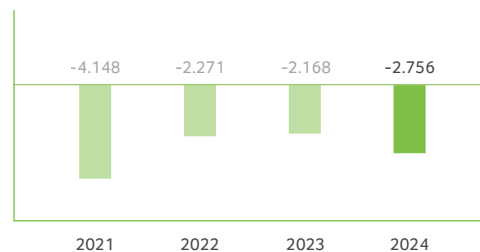
Dividends/Basic Earnings Per Share

NTD



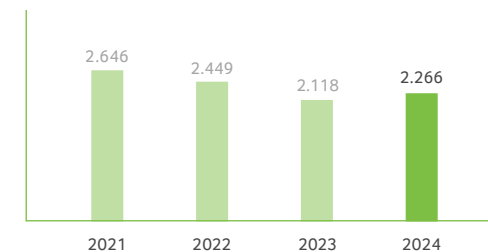
Income Tax Expense (Benefits)

NTD Billion



R&D

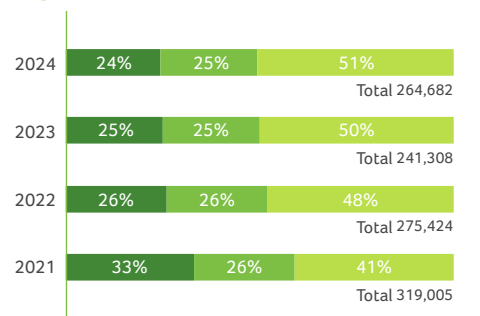
NTD Billion



IT Products 2024

Region

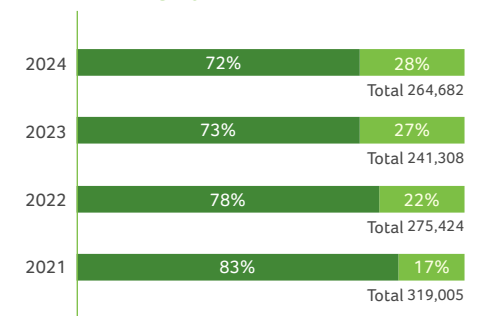
NT\$ (Million)



● EMEA ● PA ● PAP

Product Category

NT\$ (Million)



● Computers and Monitors ● Others



BREAKING BARRIERS & DRIVING POSITIVE CHANGE

Acer places humanity at the center of everything – people, their wellbeing, and aspirations for future generations. It is the foundation of its long-term mission of breaking barriers between people and technology, and a determination to change the world for the better.



We focus on achieving measurable change, ensuring that our sustainability efforts contribute to a better future for all.



Victor Chien, Corporate President



We recognize that sustainability cannot be achieved alone but requires engaging with our partners and suppliers to accelerate sustainable solutions together.



Jerry Kao, Chief Operating Officer



Net zero emissions is a global consensus, and we are embedding sustainability into every stage of our operations – from manufacturing, production, to transportation.



Grace Liu, Corporate Sustainability Officer

Acer is committed to meaningful change by embedding sustainability into its organization, jointly creating impact with its employees, suppliers, partners, consumers, the industry and society as a whole. Since 2019, Acer has been empowering employees to drive social and environmental impact through Project Humanity, while extending its vision through responsible business practices with suppliers and partners through its Earthion program. To engage a wider audience, Acer's Earth Mission app promotes environmentally friendly actions in everyday life. To foster and propel collaboration across its group subsidiaries, the Acer Climate Lab was established to focus on developing sustainable products and services.

Project Humanity: Building a Culture Where Everyone Drives Positive Change

Launched in 2019, Project Humanity aims to instill a strong sense of belonging and purpose among Acer employees while empowering them to create positive change. By fostering a culture rooted in employee-driven initiatives and management support, employees contribute through volunteering, environmental conservation, and other socially impactful initiatives, with educational and environmental as the main two pillars. A Humanity Times newsletter was introduced in 2022 to amplify these employee-led sustainability efforts, providing a platform to showcase achievements and share insights. Project Humanity has evolved into a global movement, engaging over 7,000 employees across nearly 70 countries, achieving an 85% participation rate.

For more information

Earthion: A Collective Commitment to Sustainability with Partners and Suppliers

Launched in 2021, Earthion unites Acer employees and supply chain partners to address critical environmental challenges. The initiative focuses on six key areas – energy, product design, packaging design, production, logistics, and recycling, which collectively address sustainability across the entire product value cycle, from creation to end-of-life management.

In 2024, Acer strengthened its sustainability efforts across the supply chain by reducing carbon emissions and advancing green logistics. It joined forces with logistics partners in support for biofuel shipping solutions, including sustainable aviation fuel on flights, while expanding sustainable marine fuel use in sea transport. In product design, the latest carbon-neutral Aspire Vero 16 laptop features a chassis made with at least 69% post-consumer recycled (PCR) plastic and at least 1% bio-based oyster shell material^[1], and 100% recycled packaging, reinforcing Acer's commitment to waste reduction and the circular economy.

^[1]Note1: Percentage calculated by weight. The chassis contains at least 69% post-consumer recycled (PCR) plastic and at least 1% bio-based oyster shell material. The PCR portion includes 60% of the lid and 75% of the display frame, palm rest, and bottom cover. At least 3% bio-based oyster shell material is located in the palm rest and bottom cover. Additionally, the keycaps and power adapter casing are composed of 50% PCR.

Smart Cities

Acer is committed to building a resilient city, envisioning a smart city for a greener and more sustainable future. Its subsidiaries are engaged in various fields of sustainable solutions for everyday living, including a smart roadside parking management system, AI-assisted solutions such as medical diagnostic software, and e-mobility solutions.

For more information

Climate Lab: Dedicated to Driving Innovation

Acer envisions a sustainable future through continuous innovation to help overcome the climate challenges. In 2023, the Climate Lab was established as a dedicated hub for innovation, exploring sustainability across four modes of life – Working, Living, Moving, and Learning. Acer introduced its "Conscious Technology" vision, showcasing its ongoing sustainability efforts to help tackle climate change.

In 2024, Acer continued to drive sustainable innovation by facilitating collaborations between its subsidiaries across various products and services to develop green technology solutions. By creating and pioneering sustainable products and services, Acer aims to reduce environmental impact while inspiring a new generation of eco-conscious consumers.

Earth Mission App: Inspiring a Greener Tomorrow. One Action at a Time

In its quest to mobilize the tech industry to tackle climate urgency, Acer developed the award-winning Earth Mission app to encourage individuals to take eco-friendly actions in their daily life. Its gamified mechanism keeps users engaged as they complete green missions and receive rewards for their accomplishments. Initially designed for Acer employees and business partners, the app was later opened to a wider community to expand its impact and reinforce the idea of "every decision counts."

Acer has partnered with social enterprises at key industry events to engage a wider audience. This includes initiatives like hosting an Ocean Protection Challenge through the app, for which [Acer worked with Plastic Bank](#) to collect additional plastic bottles from the environment on each participants' behalf once they completed their challenge. In 2024, the app reached a total of over 16,700 users with a net user growth of 44% compared to the previous year.



Global Efforts for Social, Environmental, and Governance

Acer Wins Silver Award for its Sustainable Booth Design at Computex Taipei 2024

At Computex Taipei 2024, Acer's booth design echoed its determination to reduce carbon and reach net-zero emissions with its 3R strategy - Reduce, Reuse, Recycle. Acer's booth won the silver designation at the Computex Sustainable Design Award for its low-carbon and innovative concept, from its exhibition theme, design to material usage, all of which are based on the spirit of eco-friendliness and low-carbon consumption.

Approximately 80% of the booth was constructed using sustainable or reusable materials and incorporated large, energy-efficient LED panels and power-saving lighting system, while 95% of the product stands were digital, replacing disposable printed stands. After the exhibition, large printworks made on recyclable materials were upcycled into various apparel and merchandise, minimizing any wastage of resources.



Acer Facilitates Opening of First Community Technology Center in South Los Angeles with Computer and Monitor Donations

The Pete Brown Junior Tennis and Academic Program at Jackie Tatum Harvard Park in Los Angeles held a grand opening of the community's first technology center in October 2024, thanks to Acer America's donation of refurbished Chromebooks, TravelMate laptops, gaming PCs and monitors.

The tech center provides technology access and training to underserved children in South Los Angeles and is co-located within a Los Angeles Police Department CSP (Community Safety Partnership) sub-station, ensuring that children have a safe environment to do their homework and playing on the gaming PCs once their work is done.

This initiative demonstrates Acer's commitment to sustainability by giving a second life to used computers and monitors, as well as its dedication to social responsibility by supporting the education of underserved children.



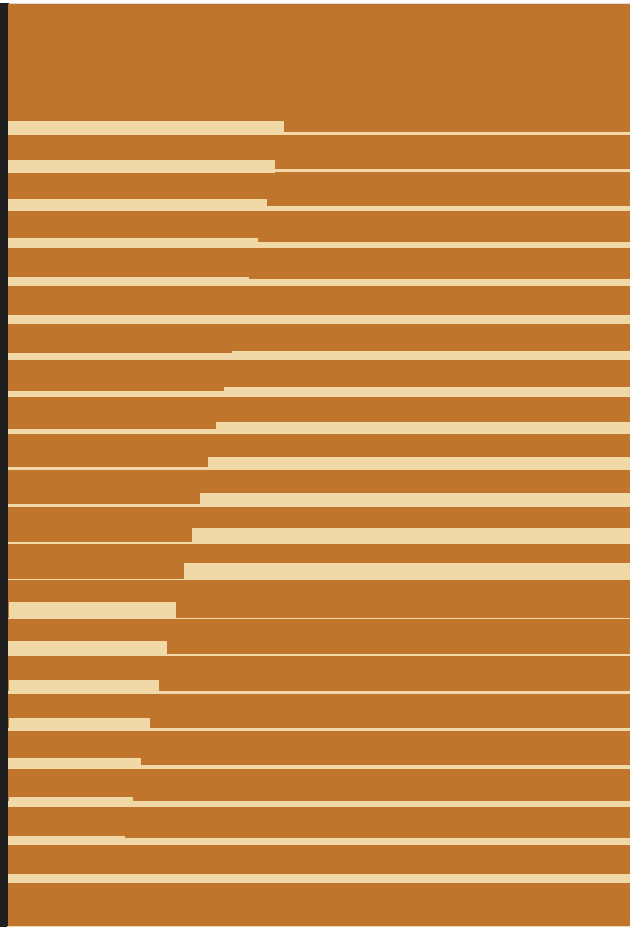
Acer Boosts Thailand's Esports Industry with Student Internship Program and Career Opportunities for PWD

Committed to boosting the esports industry, Acer invited students to work with seasoned organizations and professional teams at the Thailand Predator League. This initiative provided the students from Acer's Esports Internship Program with hands-on experience and the opportunity to develop their skills in esports event management. Additionally, Acer created inclusive opportunities for people with disabilities (PWDs) at the league, enabling them to participate in major events and helping them build careers in the esports realm.





02 ESG GOVERNANCE AND STRATEGY



Acer continues to review and work on important sustainability issues and integrate sustainable development strategies into daily operations. We have established an ESG governance pipeline for the communication of relevant issues, implementing a variety of resolutions and pursuing stronger governance. We review the overall environment and the expectations of our stakeholders to plan Acer ESG policy and more deeply integrate ESG into our overall value chain to boost ESG performance.










UN Sustainable Development Goals (SDGs)

The UN SDGs cover important issues and challenges facing the sustainable development of mankind. In 2024, we continued to examine the relevance of the UN SDGs and business operations based on Acer's major ESG issues and value chain and defined SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), and SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action) as prioritized issues, and we use the company's products and services and leverage our core competency based on SDG 17 (Partnerships for the Goals) and solve various social and environmental issues through various plans and programs by promoting the universal and innovative application of technology. It helps us to achieve the UN SDGs and realize the important role as a corporate citizen.

Implementing key SDGs in the Acer Value Chain

SDGs	Goals	Acer's Contribution in 2023	
	<p>Ensure healthy lives and promote wellbeing for all at all ages</p>	<p>Ensure people's health and well-being through our core products and services.</p> <ul style="list-style-type: none"> Acer and Acerpure collaborate on air quality improvement solutions, which continued to benefit schools, business, healthcare, and other sectors, allowing us to understand and improve indoor air quality in real time and helping to reduce human health hazards caused by indoor air pollution Acer's subsidiary, Acer Medical, offered practical support to healthcare professionals by providing AI-mediated medical solutions for diabetic retinopathy, age-related macular degeneration, and osteoporosis 	<p>Innovative Products and Services</p>
	<p>Ensure inclusive and quality education for all and promote lifelong learning</p>	<p>Acer is committed to shrinking the digital divide and nurturing talent, firm in the belief that technology can inspire people and help tap their potential. To this end, we provide free digital education and donate computers to support various groups of disadvantaged people.</p> <ul style="list-style-type: none"> The Acer Foundation donated 300 tablets to Namibian communities to support the Namibian tuberculosis prevention and control program, as well as local tuberculosis research and public health initiatives Acer America donated refurbished Chromebooks, TravelMate laptops, gaming computers, and monitors to support the Technology Center for Disadvantaged Children in Los Angeles, facilitating technology education and training Acer Thailand partnered with V Tech Computer to donate equipment and raise funds to assist schools in Central Thailand in improving their learning environments, thus enriching students' educational resources and vocational training opportunities Acer Taiwan supports the Old Five Old Foundation in assisting seniors to overcome the digital divide, thus bolstering their confidence in using technology and improving their quality of life. Furthermore, employees are encouraged to volunteer as teaching assistants to help seniors navigate mobile applications 	<p>Digital Inclusion and Social Philanthropy</p>
	<p>Ensure access to affordable, reliable, sustainable, and modern energy for all</p>	<p>We provide people with more efficient, sustainable, and safe energy usage and encourage our employees to use sustainable energy through our initiatives.</p> <ul style="list-style-type: none"> Acer has been increasing its renewable energy ratio annually and has joined the RE100 initiative, with the Acer Group expecting to use 60% renewable electricity by 2025 and RE100 by 2035 and achieve net-zero by 2050. In 2024, Acer has achieved the target of using 60% renewable electricity To actively support the goal of achieving 100% renewable energy usage by 2035, Acer's global locations have been continuously evaluating the installation of solar panels over the years, including sites in the Netherlands, Germany, and Spain Acer Smart Frequency's Acer Power Bar, a mobile power supply, provides reliable, clean, green and stable backup power Acer Mobile Power System launched high-performance batteries and smart controllers, utilizing the latest lithium battery technology. These products feature higher energy density, fast charging capabilities, and an extended lifespan, significantly improving usage efficiency and reducing maintenance costs 	<p>Innovative Products and Services</p> <p>Nature and Climate Transformation</p> <p>Digital Inclusion and Social Philanthropy</p>
	<p>Promote inclusive and sustainable economic growth, employment, and decent work for all</p>	<ul style="list-style-type: none"> Acer strives to protect the human rights and health of labor and provide a safe workplace, performing on-site audits, which affected 230,000 suppliers employees in 2024 Every member of Acer's is treated with dignity in accordance with the principle of fairness. We strive to protect personal privacy, provide channels for the free and safe communication of opinions, and offer a safe, healthy working environment Acer is committed to fostering a people-oriented and friendly workplace environment and has received international recognition for this commitment. In 2024, it was ranked among the "Best Employers" by Forbes for the fifth consecutive year and has been listed as one of the "World's Top Companies For Women" by Forbes for three consecutive years 	<p>Responsible Supply Chain</p> <p>Attracting and Developing Talent</p>


SDGs
Goals
Acer's Contribution in 2023


Make cities inclusive, safe, resilient, and sustainable

Through software, hardware, and service products, Acer makes the cities where we live more friendly, inclusive, and accessible.

- Acer's subsidiary, Acer Gadget, offers electric bicycles (e-Bikes), electric scooters (e-Scooters), and a Kinetic Technology product line. These solutions provide environmentally friendly and convenient options for personal transportation and kinetic energy conversion, hence reducing carbon emissions and enhancing the convenience and efficiency of urban mobility
- In response to Germany's "Stadtradeln City Cycling Movement," Acer Germany organizes the Acer Cycling Challenge for its employees each year. In 2024, Acer Germany will host the Bike & Step Challenge, encouraging employees to participate in sustainable practices and promote healthy lifestyle through cycling and walking

[Innovative Products and Services](#)

[Digital Inclusion and Social Philanthropy](#)



Ensure sustainable consumption and production patterns

Coordinate supply chain stakeholders to implement responsible production/ consumption, sustainable management and effective use of natural resources, and reuse/recycling systems.

- Integrate the concept of circular economy and strive to reduce the environmental impact of products throughout their life cycle
- Incorporate environmental protection and safety regulations into the product development phase, and ensure that all stages of the supply chain comply with relevant environmental and safety requirements through rigorous review processes
- Minimize the negative impacts on the environment and society throughout the product life cycle by starting with the use of recycled plastic materials, increasing the use of more recycled materials, and further avoiding the use of materials sourced from biodiversity-sensitive areas

[Circular Economies](#)

[Innovative Products and Services](#)



Take urgent action to combat climate change and its impacts

Acer is actively implementing climate change response strategies, including drafting low-carbon, sustainable strategies

- Net-zero emissions by 2050
- Acer partnered with logistics suppliers to implement biofuel solutions in marine and air transportation to reduce carbon emissions
- Acer launched the Climate Lab Initiative-driving "Technological Awakening" through development and innovation
- Acer's employees continue to launch a number of energy-efficient and carbon reduction projects, such as the tree-planting projects in the United Kingdom, the Philippines, Indonesia, and the Middle East
- The ongoing promotion of the Earth Mission application has enabled users to cultivate environmentally friendly habits in their daily lives. As of 2024, a total of 14,000 users have used the app, an increase compared to 2023

[Breaking Barriers](#)

[Responsible Supply Chain](#)

[Digital Inclusion and Social Philanthropy](#)

[Climate Strategy and Transformation](#)



Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels

Acer is implementing responsible supervision and management of conflict minerals, and promoting a peaceful and inclusive society.

- Acer continues to focus on the human rights impacts of our business development, advocate responsible mineral sourcing, and publish responsible minerals reports

[Responsible Supply Chain](#)



Strengthen the means of implementation and revitalize the global partnership for sustainable development

Acer leverages and implements its core competencies to collaborate and create value with all stakeholders

- We work in tandem with schools, local governments, nonprofit organizations, vendor partners, and customers to solve problems through collaboration with all sectors of the community
- Acer collaborates with logistics suppliers to implement biofuel solutions in marine and air transportation, thus demonstrating its commitment to the United Nations Sustainable Development Goals SDG 17 (Partnerships for the Goals) and SDG 13 (Climate Action)

[Digital Inclusion and Social Philanthropy](#)



ESG Governance and 2025 Sustainability Goals

Sustainable Acer

Acer's ESG policies and strategies align with its development and core spirit. While pursuing profitability, leading transformation, and providing innovative services, we will continue to create tangible and intangible values, and move toward a future-oriented enterprise by promoting sustainable model transfer and social influence with our three core beliefs of value creation, balance of interests, and sustainable management.



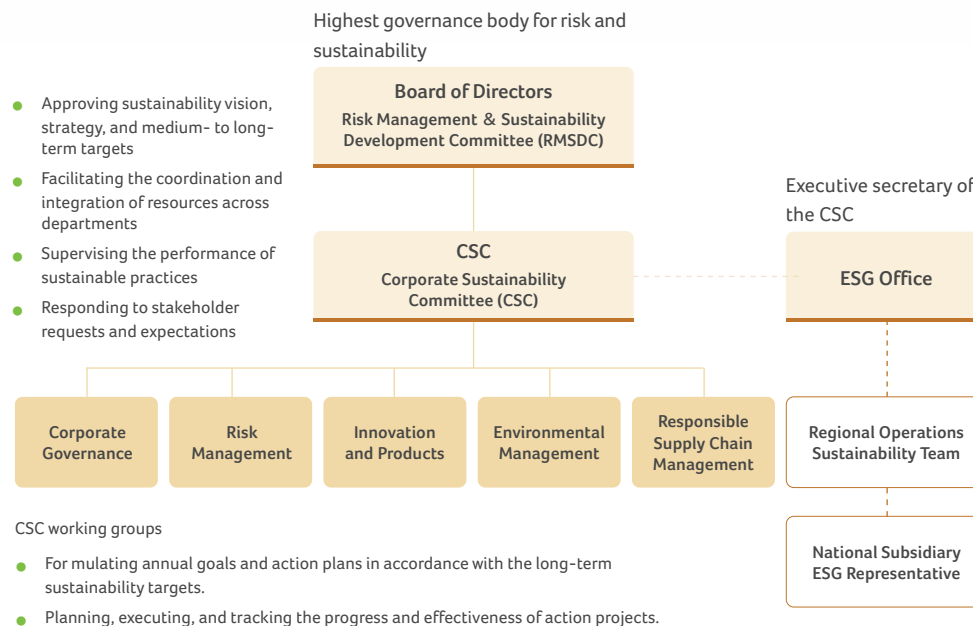
Acer ESG Policy

We believe that only by enabling a company to make profits while fulfilling environmental and social responsibilities can it achieve sustainable development and thereby increase social influence. We actively develop diversified businesses, innovate products and services, and explore new business models. Our goal is to enhance group resilience, promote low-carbon and circular strategies, and create greater value for the group and society.

<p>Integrating Sustainability Governance</p> <p>Deepen ESG governance and stakeholder engagement, and strengthen the overall management and transparent disclosure of both financial and non-financial performances</p>	<p>Pioneering Green Innovations</p> <p>Incorporate low-carbon, sustainable, and innovative technologies and concepts that advocate for the circular economy into products and services; take lead in smart cities and the development of a new green economy</p>	<p>Comprehensive Sustainability Impact</p> <p>Create real corporate value and exert our influence on suppliers and partners, and assist the overall industry to move toward a sustainable future</p>
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ESG Governance

Acer is committed to corporate sustainability, translating its commitments into actions through a proactive approach. Through ESG governance, we integrate sustainable development strategies into our business development and operational management. The Risk Management and Sustainability Development Committee under the board of directors serves as the highest decision-making body for promoting sustainable development. We have established the Corporate Sustainability Committee (CSC), which is chaired by the Chairman and Chief Executive Officer, with the ESG Office acting as the executive secretary. The members of the Corporate Sustainability Committee include senior executives such as the General Manager, Chief Operating Officer, Chief Legal Officer, Chief Financial Officer, Chief People Officer, and Chief Sustainability Officer. This committee is responsible for approving the sustainability vision, strategies, and medium- to long-term goals; coordinating and integrating cross-departmental resources; supervising the performance of sustainability practices; overseeing the management of sustainability-related risks and opportunities; and regularly reporting to the Board of Directors.



The CSC has established corresponding working groups to address various key cross-departmental issues, including corporate governance, risk management, innovation and products, environmental management, and responsible supply chain management. Each working group aligns with the medium- to long-term sustainability targets, develops annual objectives and action plans, holds regular meetings for interdepartmental communication and coordination, and implements and tracks the action plans. The CSC convenes two meetings annually, during which they supervise and review the sustainability actions and implementation status of each working group, address the demands and expectations of stakeholders, review the annual sustainability targets, and establish medium- to long-term targets. They also engage in discussions and decision-making on material sustainability issues. The meetings for 2024 were held in June and December, with a 100% attendance rate.



The ESG Office is fully responsible for promoting sustainable development. It is led by the CSO and serves as the executive secretary of the CSC. In addition to regularly reporting the trends, impacts, and implementation performance of sustainability-related issues to the CSC, it plays the role of communication and coordination between working groups and the CSC. In addition, to communicate effectively with our global locations, we have established a Sustainability Committee at Regional Headquarters, who is responsible for formulating sustainability action plans and programs at regional headquarters to implement various sustainability issues management.

The CSO regularly reports the goals and achievements of the sustainable development strategy to the Board of Directors

on behalf of the CSC. In 2024, the CSO reported two times and the agenda discussed includes: materiality assessment results, climate strategies and net-zero emissions, amendments to biodiversity commitments, supply chain management and implementation status, and the sustainability report.

Furthermore, to ensure the accuracy, completeness, and reliability of the sustainability information, as well as to promote transparency and compliance in sustainable development, the Sustainability Information Management Procedures was introduced in 2024. The document clearly defines the responsible units, control measures, and regulations for the supervision and improvement of Acer's sustainable development initiatives.

2025 Sustainability Goals and 2024 Accomplishments

	2025 Goals	2024 Accomplishment	Key SDGs for Response
<p>Circular Economy</p> <ul style="list-style-type: none"> Plastic Packaging Reduction Sustainable Design Recycled Materials 	<p>20-30% of PCR plastics content in computers and monitors</p>	<p>18.6% of PCR plastics content in computers and monitors</p>	
<p>Climate Change</p> <ul style="list-style-type: none"> Renewable Electricity Energy Efficiency Carbon Reduction 	<p>Acer Group to reach 60% renewable electricity usage</p> <p>*RE100 reached by 2035</p> <p>45% reduction in average computer energy consumption in 2025, compared to 2016</p> <p>80% of critical suppliers commit to RE100 or set Science Based Targets</p>	<p>60% renewable electricity usage</p> <p>Rate of reduction in average computer energy consumption</p> <p>Notebook Computer: 43.9% Desktop Computer: 45%</p> <p>81% of critical suppliers commit to RE100 or set Science Based Targets</p>	
<p>Social Impact</p> <ul style="list-style-type: none"> Environmental Friendliness IT Education Employee Engagement 	<p>Over 90% of employees engaged in Project Humanity</p> <p>80% of global employees are actively engaged in their work</p>	<p>85% of employees engaged in Project Humanity</p> <p>76.2% of global employees are actively engaged in their work</p>	



Materiality and Stakeholder Engagement

Materiality Analysis Process

Acer conducts materiality analyses annually by referring to the Universal Standards published by the Global Reporting Initiative (GRI) and the AA 1000 Accountability Principle: 2018. The four principles of Inclusivity, Materiality, Responsiveness and Impact are used to understand stakeholders' concerns about ESG, to strengthen internal and external communication, to respond to stakeholders' expectations for information, and to plan and establish a management structure for ESG information disclosure.



Identifying Stakeholders

In order to achieve sufficient communication and interaction with stakeholders, we refer to the AA1000 SES Stakeholder Engagement Standard's five major aspects, namely responsibility, influence, dependence, concern, and diversity, to fully identify all stakeholders, including employees, advocacy organizations and public interest groups/communities, customers, investors, suppliers, government agencies, industry associations, research institutes, media, and other nine types of stakeholders. In 2024, we reclassified two separate categories of stakeholders as advocacy organizations and public interest groups/communities to better integrate the demands and communication strategies of stakeholders.

Listing and Compilation of Sustainability Issues

Sustainability issues related to Acer and the information and communications industry are listed, the sources of which take into consideration the Company's operational risk assessment and management. Topics include sustainability standards such as the GRI Universal Standards theme, the Sustainability Accounting Standards Board (SASB), the Climate Relevant Financial Disclosures (TCFD), and international ESG assessments such as the Dow Jones Sustainability Indices (DJSI) questionnaire, FTSE4Good, MSCI ESG Index; initiatives such as the United Nations Sustainable Development Goals (SDGs), the Responsible Business Alliance Code of Conduct. We also consider key issues in the information and communications industry as outlined in the United Nations Sustainable Development Goals (SDGs), the RBA Code of Conduct, the Renewable Energy Initiative (RE100), the UN Global Compact, and the Global e-Sustainability Initiative (GeSI). In addition, taking into account the company's strategic development goals, we have divided the major issues into three categories: governance/economy, society, and environment. In 2024, after benchmarking ESG material issues and considering industry-specific topics, we added waste management as a new issue, bringing the total to 15 items.

Double Materiality Assessment

We refer to GRI 3: Material Topics from the GRI Universal Standards 2021, along with the double materiality concept from the European Sustainability Reporting Standards (ESRS) issued by the European Financial Reporting Advisory Group (EFRAG) in accordance with the Corporate Sustainability Reporting Directive (CSRD), considering the impact of various ESG issues on the organization's operations and finances, as well as the organization's positive and negative impacts on the environment and society within its value chain.

Impact on the Environment and Society

In relation to the impact of the organization's value chain operations on the environment and society, we have conducted a comprehensive assessment. In 2024, Acer conducted an online survey regarding various issues concerning both the positive (opportunities) and negative (risks) impacts on the environment and society, gathering feedback from 808 internal and external stakeholders who engaged in communication or collaboration with Acer and possessed a certain level of understanding of Acer's business. Afterwards, we carried out a qualitative analysis of the impact, involving relevant departments, to evaluate the impacts of the material topics of the organization's value chain on the economy, environment, and human rights aspects. Finally, we performed a sustainable value assessment, assessing the impact on the environmental and societal aspects at each stage of the value chain. For detailed assessment results.

Impact on Business Operations

In 2024, we requested senior executives, including the Chairman and CEO, Presidents of business groups, Co-COO, CFO, CLO, CPO, CSO, and the heads of the Sustainability Committee working groups to assess both the positive (opportunities) and negative (risks) impacts on our finances and operations. From the questionnaire responses, we gained insight into management's prioritization of the positive and negative aspects of these issues, as well as the importance of various stakeholders' influence on organizational operations. These results helped align the management team's perspectives on how ESG issues impact organizational operations and finances.



Material Topic Ranking

We assessed the positive and negative impacts of the material topics as evaluated by various stakeholders, ranking them by importance and creating a matrix. The X-axis represents the impact of these topics on Acer's operations, while the Y-axis represents the impact of ESG issues on the environment and society. This ranking has undergone two stages of confirmation. First, the sorted results were reviewed in the context of sustainable development, industry environment, and company status, with further examination by the ESG Office. It was then confirmed by the highest sustainability governance body, the CSC.

In 2024, the Company's three most material topics were corporate governance, information security & data privacy, and energy, carbon emissions & climate change. Compared to 2023, the following topics rose in ranking for 2024: corporate governance & code of conduct, talent attraction, retention & development, supplier environmental & social management, occupational health & safety, and digital inclusion & social philanthropy. Conversely, the rankings for innovation research & design, circular economy, human rights & diversity, equity & inclusion (DEI), public policy & advocacy, water resource management, and biodiversity have declined. Additionally, employees prioritized human rights

& DEI, the significance of biodiversity and water resource management as the crucial natural capital for the enterprise, and Acer's responsibility and pivotal role in advancing digital inclusion and community investment initiatives, we classify them as secondary material topics and continue to report and disclose relevant content in these areas within this report.

Identification of material issues and boundaries and review

We will have the Corporate Sustainability Committee finalize the top 10 material issues, map them to the GRI Universal Standards topics, identify their indicators and boundaries to be disclosed in the Sustainability Report, and have the content of the disclosure confirmed by an external third party. The material issues survey results of Acer in 2024 were already reviewed, approved, and supervised by Acer's Board of Directors.

Set Long-term Goals for Material Topics

Set long-term goals for material issues: The sustainability committee regularly monitors and reviews the status of goal achievement and discloses the results of ESG engagement in the sustainability report to the public.

Material Topics Analysis - Impact Assessment and Boundaries of Impact

We have referred to the GRI 1 Foundation and GRI 3 Material Topics of the GRI Standards to evaluate the impact and scope of material topics on the economy, environment, and people and human rights. These impacts can be of both positive and negative effects on the company, internally and externally. We understand that as the company's activities, business relationships, and environment evolve, these impacts may change over time. Therefore, we will continuously assess the environmental context and identify their impacts.

● Environment
 ● Social
 ● Governance
 ▲ The importance ranking of the topics has increased compared to 2023
 ▼ The importance ranking of the issues has decreased compared to 2023
 ▬ The importance ranking of the topics is the same as in 2023

Ranking	Material Topics	Topics Description	Impact Assessment		Boundaries of Impact				Internal and external stakeholders affected by the impact/effect	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Headquarters	Regional Operations/ Subsidiary	Downstream products and services		
1 ▲ 6	Corporate Governance and Code of Ethics/ Standards of Conduct	Corporate governance and the Standards of Conduct serve as Acer's guidance and management mechanisms, including the setting of company operating targets, monitoring reaching of targets and operational performance, and protecting the legal rights of shareholders and the interests of other stakeholders	To strengthen the reputation of trust, integrity and honesty by laying the foundation of corporate management and operation, i.e., the code of honest management and business conduct, through concrete implementation	Neglecting long-term sustainability in the operation process and pursuing short-term profits may harm the interests of the company's shareholders and stakeholders, and put the company at legal risk	●	●	●	●	<ul style="list-style-type: none"> Employees Investors Government Agencies 	Chapter III Operations and Governance - Corporate Governance
2 ▼ 1	Information Security and Privacy Protection	We improve our information security management system, including the establishment of policies, notification, management, and prevention mechanisms, and incorporate information security into our corporate governance objectives; protect customer data in product design and services; and implement personal data protection policies and measures, as well as related complaint handling mechanisms	Information Security: Ensure the confidentiality, integrity, availability and legality of information, and maintain customer trust Protecting Privacy: To prevent improper disclosure of information and to protect information, property and personal rights in the private domain from infringement	Information Security: Geopolitical influence and surge in cyber attacks affect good business reputation Protecting Privacy: Leads to the leakage of personal information, which in turn violates the rights and dignity of individuals in the private territory	●	●	●	●	<ul style="list-style-type: none"> Employees Customers Suppliers Investors Government Agencies 	Chapter III Operations and Governance - Information Security and Privacy Protection

Note: We have made a complete disclosure of management methods for material topics (items 1-10) and a partial disclosure of GRI indicators for minor topics.



● Environment ● Social ● Governance

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Ranking	Material Topics	Topics Description	Impact Assessment		Boundaries of Impact				Internal and external stakeholders affected by the impact/effect	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Headquarters	Regional Operations/ Subsidiary	Downstream products and services		
3 ▲ 1	Energy, Carbon Emissions and Climate Action	Due to the impact of global climate change and extreme climate, more than hundred countries have declared the goal of net zero emissions, and have been implementing policies such as energy saving, carbon reduction, renewable energy, carbon tariffs, and many other climate action programs, affecting business operations and becoming a risk and opportunity for businesses to face in sustainable operation	Reducing the environmental impact of business operations and promoting Acer's low carbon transformation to strengthen competitiveness	Regulatory compliance and internalization of carbon costs, affecting operating expenses and product prices	●	●	●	●	<ul style="list-style-type: none"> Industry Associations Government Agencies Advocacy Organizations 	Chapter VI Nature and Climate Transformation
4 ▬	Product Responsibility and Customer Safety	Ensure the quality and safety of products and services, and the impact of raw material use on the environment and users	Improve product safety and quality of service and reduce the impact of raw materials on users and the environment	Possible additional management, testing, inspection and other items, resulting in higher costs in production, manpower, time, etc		●		●	<ul style="list-style-type: none"> Customers Government Agencies Advocacy Organizations Investors 	Chapter V Circular Economies and Innovation
5 ▬	Talent Attraction, Retention, and Development	Composition of employees, hiring and termination, competitive compensation and benefits, investment in talent development and nurturing (e.g., industry-academia partnerships, internship programs)	Facilitate the expansion of the company's diversified business to enhance employee strength and employer brand value; build human capital and ensure the organization's competitive advantage	Reduce employee recognition, increase personnel costs, and affect business operations; the rapid evolution of lifestyle brand-related technologies and diversified product end-customer needs pose challenges to organizational talent cultivation			●	●	<ul style="list-style-type: none"> Employees Community 	Chapter VII Inclusive Workplace and Society - Attracting and Developing Talent
6 ▲ 8	Supplier Environmental and Social Management & Performance	Through the management mechanism of the supply chain, the environmental risks are reduced and the environmental performance of the whole supply chain is actively sought; the social and environmental responsibilities are shared with the supply chain based on respect for human rights	Ensure that the work environment, safety and health, and personnel are treated with respect and dignity	Risk of Environmental Impact and Human Rights Violations	●	●			<ul style="list-style-type: none"> Suppliers Community 	Chapter IV Responsible Supply Chain
7	Waste Management	Ensure the quality and safety of products and services, and the impact of raw material use on the environment and users	Effective waste management can significantly reduce the negative impacts on the environment	Failure to implement waste management will lead to an increase in waste volume, resulting in greater environmental burdens		●	●	●	<ul style="list-style-type: none"> Customers Community 	Chapter III Operations and Governance
8 ▼ 2	Innovative R&D and Design	Invest in innovative R&D capabilities, promote the acquisition and maintenance of intellectual property and patents, and develop solutions that respond to the development and sustainability needs of society, focusing on machine learning, data analytics, artificial intelligence-assisted medical solutions, and smart cities, in addition to computer and display technologies	Strengthen the competitiveness of our products by considering R&D and design from the perspective of consumer needs	Expertise, skills or resource input may increase labor, cost requirements or generate waste	●	●	●	●	<ul style="list-style-type: none"> Customers Community Suppliers Educational and Research Institutions Industry Associations 	Chapter V Circular Economies and Innovation - Innovative Products and Services
9 ▲ 11	Occupational Health and Safety	Provide a safe and healthy working environment for employees, strengthen the health management of employees, and maintain competitiveness for the company	Attract talents to enhance the competitiveness of the corporation	Meet stakeholder needs and expectations may increase manpower and material investment costs	●	●	●		<ul style="list-style-type: none"> Employees Suppliers Community 	Chapter VII Inclusive Workplace and Society - Occupational Health and Safety

Note: We have made a complete disclosure of management methods for material topics (items 1-10) and a partial disclosure of GRI indicators for minor topics.



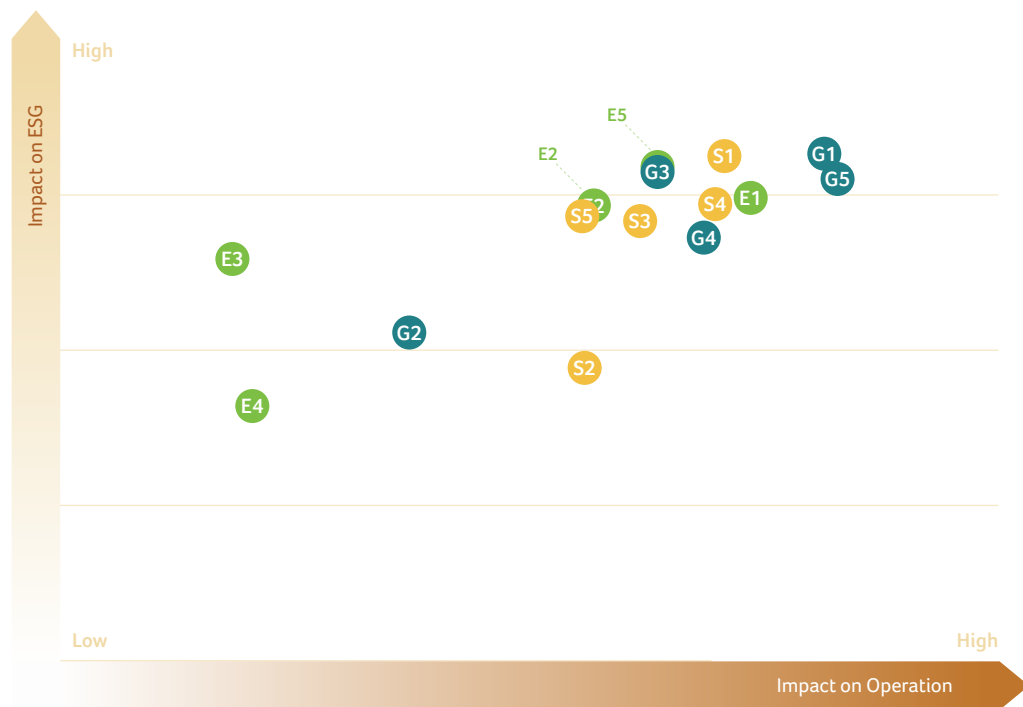
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			Positive Impacts	Negative Impacts	Upstream supply chain	Headquarters	Regional Operations/ Subsidiary	Downstream products and services		
10 ▼ 6	Circular Economy	Through the implementation of product lifecycle management, our objective is to minimize the environmental impact of our products while maintaining a harmonious relationship between product management and environmental performance. Our aim is to offer products that are both eco-friendly and competitive in the businessmarket. To accomplish this, we integrate materials like PCR plastics, OBP, and recycled metals into our products, thereby promoting a circular economy	Create new business models, recycle materials and reduce resource consumption	When recycling substances or materials, additional costs, manpower and resources may be incurred during the recycling, manufacturing and transportation processes, and the carbon footprint may increase during the corresponding stages	●	●	●	●	<ul style="list-style-type: none"> Customers Government Agencies Advocacy Organizations Investors Suppliers 	Chapter V Circular Economies and Innovation
11 ▼ 10	Human Rights, Equality, and Diversity	Gender equality, equal pay for equal work, employee diversity and equal opportunities, non-discrimination, freedom of association and collective bargaining, and the provision of diverse channels and frequency of communication to promote harmonious labor relations	Improve employee satisfaction, attract and retain talent, increase productivity, and drive the supply chain for social justice	Talent loss, innovation slowdown, brand image damage, legal risk	●	●	●		<ul style="list-style-type: none"> Employees Suppliers 	Chapter VII Inclusive Workplace and Society - Human Rights Protection
12 ▲ 14	Digital Inclusion and Social Philanthropy	Companies use their core competencies to take action to address the social and environmental issues facing humanity to reduce social costs and indirectly reduce the company's business risks. Help everyone enjoy the convenience and opportunities technology brings, and promote digital inclusion	By leveraging core capabilities and technology, we can address social and environmental issues. This not only reduces societal costs but also mitigates business risks. Additionally, such actions promote coexistence between business and society, despite potential increases in operational expenses due to organizing events	It may increase the company's operation expenses to organize various events		●	●	●	<ul style="list-style-type: none"> Charity Groups Community 	Chapter VII Inclusive Workplace and Society - Digital Inclusion and Social Philanthropy
13 ▼ 12	Policy and Public Issues Advocacy	Contribute to the development of public policy through participation in industry associations and societies by providing advice on public policy development	Stay informed about the latest developments in public policies related to the economy, environment, and human rights	Participating in various issue-related NGOs and initiatives may increase operating expenses and manpower costs	●	●	●	●	<ul style="list-style-type: none"> Initiative Organization Research Unit Industry Associations Government Agencies Suppliers Customers Employees Investors 	Chapter II ESG Governance and Strategy - Materiality and Stakeholder Engagement
14 ▼ 9	Water Resource Management	Water management planning, strategy, effectiveness and wastewater treatment, water reduction results and goals	Reduce the impact of business operations on the environment and promote the recycling of water resources	Operation model has no production process, the reduction effect is limited	●	●	●	●	<ul style="list-style-type: none"> Employees Community Suppliers 	Chapter III Operations and Governance - operations and environment
15 ▼ 13	Biodiversity	Biodiversity is an important natural capital and companies need to understand the risks associated with their operations' impacts on biodiversity and should take mitigating actions	Gaining an understanding of how the impact of the company's operations on biodiversity can improve risk management and help minimize the impact on the natural environment	Failure to recognize the significance of biodiversity can have adverse effects on the environment and potentially harm the company's reputation	●	●	●	●	<ul style="list-style-type: none"> Initiative Organization Community Customers Suppliers 	Chapter VI Nature and Climate Transformation

Note: We have made a complete disclosure of management methods for material topics (items 1-10) and a partial disclosure of GRI indicators for minor topics.



Results of Analysis of Material Topics - Matrix



G1 Corporate Governance and Code of Ethics/ Standards of Conduct	E1 Energy, Carbon Emissions and Climate Action	S1 Product Responsibility and Customer Safety	G4 Innovative R&D and Design	S2 Digital Inclusion and Social Philanthropy
G5 Information Security and Privacy Protection	E2 Circular Economy	S4 Talent Attraction, Retention, and Development	S3 Occupational Health and Safety	G2 Policy and Public Issues Advocacy
E1 Energy, Carbon Emissions and Climate Action	E3 Water Resource Management	G3 Supplier Environmental and Social Management & Performance	E2 Circular Economy	E3 Water Resource Management
	E5 Waste management	S5 Human Rights, Equality, and Diversity	S5 Human Rights, Equality, and Diversity	E4 Biodiversity

● Environment ● Social ● Governance

Material Topics Responding to SDGs and Relevant Indicators

Corporate Governance and Code of Ethics/Standards of Conduct		GRI GRI 2-9, 2-10, 2-11, 2-12, 2-15, 2-16, 2-17, 2-18, 2-23, 2-26, 2-27, 405-1, 416-2, 417-2, 417-3
Information Security and Privacy Protection		GRI GRI 418-1 SASB SASB TC-HW-230a.1
Energy, Carbon Emissions, and Climate Action		GRI GRI 302-1~302-4, 305-1~5, 305-7, 201-2
Product Responsibility and Customer Safety		GRI GRI 415-1~2, 417-1
Talent Attraction, Retention, and Development		GRI GRI 402-1, 404-1~3
Supplier Environmental and Social Management & Performance	 	GRI GRI 2-6, 308-1~2, 407-1, 408-1, 409-1, 414-1~2 SASB SASB TC-HW-430a.1~2
Waste Management	 	GRI GRI 306
Innovative R&D and Design	 	
Occupational Health and Safety		GRI GRI 403
Circular Economy		GRI GRI 301-3 SASB SASB TC-HW-410a.1, 302-5
Human Rights, Equality, and Diversity		GRI GRI 405-1~2, 406-1, 407-1, 408-1, 409-1 SASB SASB TC-HW-330a.1
Digital Inclusion and Social Philanthropy		GRI GRI 201-1, 203-2
Policy and Public Issues Advocacy		GRI GRI 2-28, 415-1
Water Resource Management		GRI GRI 303
Biodiversity	 	



Stakeholder Communication

Deepening corporate responsibility governance and stakeholder engagement is one of Acer's objectives in the ESG policies. Furthermore, Acer's brand core spirit highlights the significance of balancing interests and creating shared value with stakeholders, thereby fostering a mutually beneficial industry ecosystem. We actively engage in communication, consultation, dialogue, and collaboration to exchange ideas with stakeholders. To ensure the continuous improvement of communication outcomes, we have implemented communication and evaluation mechanisms and procedures for issue management. We assess the purpose and outcomes of stakeholder communication, effectively handle diverse stakeholder opinions, and achieve the desired communication.



Employees

As the company has undergone its transformation, Acer's internal employee communication channels have helped build consensus and commitment among staff and get everyone on the same page regarding our transformational efforts

[Operations and Governance](#) [Inclusive Workplace and Society](#)

Issues of Concern	Our Responses	Main Communication Channels and Frequency
Waste Management	<ul style="list-style-type: none"> To internalize employees' awareness of environmental protection, we continuously promote the Earth Mission activity, inviting colleagues to join challenges that include cultivating habits such as saving electricity, conserving water, reducing fuel consumption in transportation, and minimizing waste. We have developed online training courses on environmental protection, covering topics such as energy saving, water conservation, and waste reduction. 	<ul style="list-style-type: none"> Acer Good News (occasional) Acer Daily News (daily) Chairman & CEO's message (occasional) Internal Website (My Acer/company intranet) (occasional) Company Website (Acer Group) (as needed) Labor-Management Meetings/ Employee Representatives Organization (quarterly) Employee Welfare Committee (as needed) Email Bulletins (as needed) Employee Engagement Survey (annually) Education and Training (annual) Online Community (occasional) Health Management Center Nurse Hotline (as needed)
Information Security and Privacy Protection	<ul style="list-style-type: none"> We continue to strengthen employees' awareness of personal data and privacy through various kinds of publicity from time to time, and further enhance the depth and breadth of education and training on related issues. We have implemented a personal information management system to enhance the functions and orientation of personal information management, record keeping and inquiry. 	
Talent Attraction and Retention	<ul style="list-style-type: none"> We continue to strengthen our best employer brand image and offer competitive compensation/benefits to attract and retain top talent. Our commitment to excellence has been recognized by Forbes, as we have been awarded the title of Best Employer for five consecutive years. 	

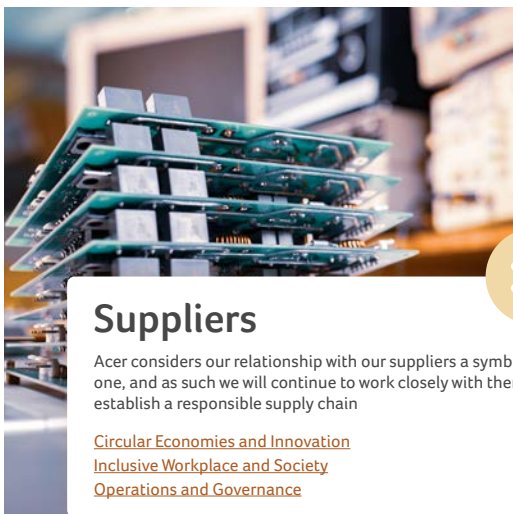


Customers

Creating value for customers is one of Acer's core values. We start from a user-centric perspective and provide solutions and services that meet their needs perfectly

[Operations and Governance](#) [Circular Economies and Innovation](#)

Issues of Concern	Our Responses	Main Communication Channels and Frequency
Corporate Governance and Code of Ethics/ Standards of Conduct	<ul style="list-style-type: none"> We continue to streamline the internal and external personnel reporting pipelines and implement a whistleblower protection system Acer promotes the establishment of mutual integrity commitments for contracts with customers or suppliers. 	<ul style="list-style-type: none"> Email and Telephone Contacts (as needed) Questionnaires and Surveys (annual) Acer Sustainability Website (as needed) Sustainability Report (annual) Corporate Responsibility Mailbox (cr@acer.com)(as needed) Acer Official Website - Support page Customer Service Line (as needed) Online Chat (as needed) Social Networking Software (as needed)
Circular Economy	<ul style="list-style-type: none"> We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users. By integrating circular economy principles and driving material innovation, we prioritize the use of low environmental impact materials such as post-consumer recycled plastics in computers and display products. This initiative is further extended across the Vero product line, including projectors, computer peripherals, and luggage. Additionally, ocean-bound plastic waste is incorporated into laptop touchpads and peripherals within the Vero Ocean series. 	
Waste Management	<ul style="list-style-type: none"> Around the world, Acer follows local government standards for various electronic product recycling programs and provides convenient recycling methods for consumers to improve the efficiency of waste recycling. 	



Suppliers

Acer considers our relationship with our suppliers a symbiotic one, and as such we will continue to work closely with them to establish a responsible supply chain

[Circular Economies and Innovation](#)
[Inclusive Workplace and Society](#)
[Operations and Governance](#)

Issues of Concern	Our Responses	Main Communication Channels and Frequency
Product Responsibility and Customer Safety	We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users.	<ul style="list-style-type: none"> ● Annual Supplier ESG Communication Meetings (annual) ● ESG Scorecard (annual) ● RBA On-site Audit (annual) ● Launch Second-tier Supply Chain RBA Management (annual) ● Education and Training (occasional) ● Supplier Self- Assessment Questionnaire (annual) ● Complaints Mailbox (24/7)
Occupational Health and Safety	Acer requires suppliers to adopt environmentally responsible manufacturing procedures and provide healthy and safe working conditions. For 2024 supplier's RBA Code of Conduct audit, the compliance in health and safety was 94%.	
Information Security and Privacy Protection	With respect to the business cooperation between third parties and our customers, the Company's customers must also comply with laws on the handling of personal data on the protection of personal information, and that this be clearly laid out in the contract.	

Stakeholders Communication

Material Topics: Climate Change

Acer has partnered with Cathay Cargo and the Dimerco Express Group to promote the reduction of aviation carbon emissions, initiating the use of Cathay Cargo's Sustainable Aviation Fuel (SAF) in 2024. This initiative is part of Acer's commitment to implementing green logistics and is integrated into the Company's net-zero emissions strategy, which aims to achieve net-zero emissions by 2050. This collaboration not only addresses environmental challenges but also advances the development of Acer's

Earthion sustainability platform. It is the importance of close collaboration with clients to promote the use of sustainable aviation fuel, which can reduce greenhouse gas emissions by up to 80%, transforming the air transportation industry. The supply chain collaboration also plays a crucial role in reducing carbon emissions.

Material Topics: Supplier Environment and Social Management

Acer promoted the Big Leads the Small low-carbon supply chain initiative, leveraging its brand influence to facilitate low-carbon transition in collaboration with supply chain partners. In 2024, the Company received support from the Ministry of Economic Affairs for the Subsidy Program for Low-Carbon and Intelligent Upgrading and Transformation of Manufacturing Industries, which encompassed multiple key industrial sectors. This initiative linked 21 upstream and downstream suppliers, enhancing the carbon reduction capabilities throughout the supply chain through improvements in production, material selection, manufacturing process optimization, and data management.

In the initiative, Acer collaborated with external experts in energy conservation and carbon reduction to encourage its supply chain partners to conduct energy efficiency assessments. Through implementing low-carbon materials, optimizing production processes, and enhancing energy efficiency, Acer helped supply chain partners adopt green manufacturing practices, thus reducing carbon footprint throughout the product lifecycle. Acer also introduced a data management platform to strengthen carbon emissions monitoring and analysis across the entire supply chain. At the same time, various training courses for suppliers were organized to share international trends in carbon and energy management, ensuring low-carbon transformation benefits across the entire industry chain through technical sharing and resource allocation.

The core philosophy of a low-carbon supply chain is to drive carbon reduction initiatives throughout the supply chain, establishing sustainable and scalable carbon reduction benefits through technical exchanges, cross-industry collaborations, and data

transparency. Acer continues to actively encourage its suppliers to improve low-carbon manufacturing capabilities, aiming to extend the impact of carbon reduction and sustainability throughout the supply chain, working with the supply chain to further the transition to low-carbon practices.





Investors/Consultants

Investors are among Acer's most important stakeholders, and as such we should be responsible to our shareholders and protect their rights and interests

[Circular Economies and Innovation](#)
[Inclusive Workplace and Society](#)

Issues of Concern	Our Responses	Main Communication Channels and Frequency
Circular Economies and Product Life Cycle	We responded to material topics of concern to investors, including corporate governance, environmental and social aspects, and the results were presented in various ESG ratings for 2024.	
Product Responsibility and Customer Safety	<ul style="list-style-type: none"> We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users. By integrating circular economy principles and driving material innovation, we prioritize the use of low environmental impact materials such as post-consumer recycled plastics in computers and display products. This initiative is further extended across the Vero product line, including projectors, computer peripherals, and luggage. Additionally, ocean-bound plastic waste is incorporated into laptop touchpads and peripherals within the Vero Ocean series. 	<ul style="list-style-type: none"> Regular Shareholders' Meeting/ Institutional Investors' Conference Call (annual) Issue Annual Reports, Quarterly Reports and Sustainability Reports on a regular basis Investor Mailbox (occasional) Investor Relations Webpage (monthly) Analyst Report (YouTube video link) Investors Summits (annual) Investor Questionnaires (annual)
Occupational Health and Safety	<ul style="list-style-type: none"> Acer Taiwan continues to achieve ISO 45001 certification to maintain health and safety management performance. We build a safe and healthy working environment, with no major occupational disasters by 2024. 	



Government Agencies

Gaining the trust, support, and cooperation of the government to help the company create a positive external environment and a foundation for further growth for Acer

[Circular Economies and Innovation](#)
[Inclusive Workplace and Society](#) [Operations and Governance](#)

Issues of Concern	Our Responses	Main Communication Channels and Frequency
Circular Economies and Product Life Cycle	<ul style="list-style-type: none"> Around the world, Acer follows local government standards for various electronic product recycling programs and provides convenient recycling methods for consumers to improve the efficiency of waste recycling. Acer's products are designed to meet the legal and regulatory requirements of the regions where they are sold. 	
Talent Attraction Retention, and Development	We continue to strengthen our best employer brand image and offer competitive compensation/benefits to attract and retain top talent. Our commitment to excellence has been recognized by Forbes, as we have been awarded the title of Best Employer for five consecutive years.	<ul style="list-style-type: none"> Responding to Legal Advice (occasional) Policy Advice Meetings (occasional) Topic Meetings (occasional)
Corporate Governance and Code of Ethics/ Standards of Conduct	Ranked in the top 6%-20% of publicly listed companies in the 2024 Corporate Governance Evaluation.	



Charity Groups/ Communities

The true value of business lies in how it can create value for society. As such, we apply our core competencies to social participation, working together to create more opportunities

[Inclusive Workplace and Society](#)

[Attracting and Developing Talent](#) [Nature and Climate Transformation](#)

Issues of Concern



Our Responses

Main Communication Channels and Frequency

Energy, Carbon Emission and Climate Change

We encourage employees to take action to protect the environment and organize environmental related activities and invite the community to participate.

Talent Attraction Retention, and Development

We continue to strengthen our best employer brand image and offer competitive compensation/benefits to attract and retain top talent. Our commitment to excellence has been recognized by Forbes, as we have been awarded the title of Best Employer for four consecutive years.

Digital Inclusion and Social Philanthropy

We continue to host the Global ESG Project Awards, with two main topics: education and environment, with biodiversity as a subtopic to motivate Acer employees to make a social impact and respond to and assist the needs of local communities and stakeholders. In 2024, a total of 18 projects in this regard were shortlisted and won awards.

- Acer Sustainability Website (as needed)
- Sustainable Report (annual)
- Acer Official Website (as needed)
- Acer Foundation Website (as needed)
- Volunteer Activities (regular times each year)
- Complaints Mailbox (as needed)



Advocacy Organizations

Advocacy organizations serve to motivate companies to implement social responsibility, and can help Acer strengthen its own ESG practices

[Inclusive Workplace and Society](#)

[Operations and Governance](#) [Nature and Climate Transformation](#)

Issues of Concern



Our Responses

Main Communication Channels and Frequency

Occupational Health and Safety

We joined the second edition of "TALENT, in Taiwan, the Taiwan Alliance for Talent Sustainability" to implement the "Organizational Communication" and "Physical and Mental Health" indicators.

Talent Attraction Retention, and Development

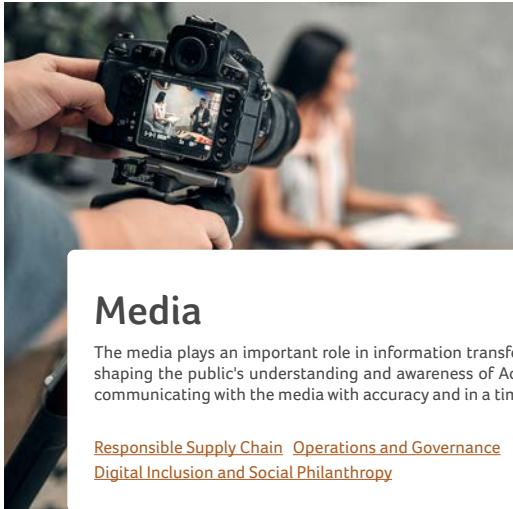
Energy and Climate Change

- Joined CDP and Taiwan Climate Partnership to promote the low-carbon transformation of the industrial chain.
- Joined RE100 to promote a friendly renewable energy development environment
- Launched the Earthion initiative to bring partners and suppliers together to maximize positive impact on the environment
- Launched Earthion Mission: 21-Day Challenge to take carbon reduction action with employees and partners.

Biodiversity

- Completed the first assessment of Acer's upstream, in-house operations, and downstream impacts, dependency, and risks on nature and biodiversity.
- Include commitments to nature and biodiversity, as well as risk assessment, in the supplier ESG scorecard.

- Acer Sustainability Website (occasional)
- Sustainable Report (annual)
- Questionnaires and Surveys (quarterly)
- Corporate Responsibility Mailbox (as needed)
- Complaints Mailbox (as needed)



Media

The media plays an important role in information transfer and monitoring, shaping the public's understanding and awareness of Acer. Acer insists on communicating with the media with accuracy and in a timely manner

[Responsible Supply Chain](#) [Operations and Governance](#)
[Digital Inclusion and Social Philanthropy](#)

Issues of Concern >> Our Responses Main Communication Channels and Frequency

Supply Chain
Environment and
Social Performance

At the RBA Outreach Meeting held in June 2024, Chief Sustainability Officer Ching-Ching Liu hosted a seminar in which experts from various companies shared best practices and strategies to address societal and environmental challenges across industries, while also exploring opportunities within the supply chain.

Talent Attraction
Retention, and
Development

Acer actively participated in the second edition of the "TALENT, in Taiwan Talent Sustainability Initiative Alliance." We responded to the six major talent sustainability indicators and took part in alliance activities.

- Press Conferences (occasional)
- Press Releases and Promotional Articles (as needed)
- Social and Digital Media (as needed)
- Corporate Websites (as needed)
- Marketing and Media Communication Events (regular)



Educational and Research Institutions

Educational and research institutions provide companies with new ideas and perspectives, and industry-academia cooperation can help both stay on the pulse of industrial development, creating a win-win situation

[Circular Economies and Innovation](#) [Climate Strategy and Transformation](#)

Issues of Concern >> Our Responses Main Communication Channels and Frequency

Product
Responsibility and
Customer Safety

- We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users.
- In line with Vero product line, we use uncoated recycled materials for notebooks, desktops, displays, projectors and peripheral products.

Energy, Carbon
Emissions and
Climate Action

- We shared Acer's sustainability experience with professors and students from the University of Applied Science and Arts of Southern Switzerland and the National Taiwan University of Science and Technology.
- We proactively collaborate with schools to organize corporate visits or through other channels to enhance employer brand image, company ESG practices, and provide participating students with a better understanding of industry trends and future directions.

- Industry-Academia Exchanges (occasional)
- Surveys and Interviews (annual)
- Conference Activities (occasional)
- Acer Sustainability Website (occasional)
- Sustainable Report (annual)

Stakeholders Communication

We shared Acer's sustainability experience with students from Switzerland and Taiwan

Material Topics : Talent Attraction, Retention, and Development

In August 2024, a group of 26 students and faculty members from the University of Applied Science and Arts of Southern Switzerland and the National Taiwan University of Science and Technology visited the headquarters of Acer. We introduced the students to the Acer Group and our products as well as various ESG initiatives, including strategies regarding climate change, circular economy practices, and supply chain management. Additionally, we showed them around the experience center to give them a firsthand understanding of Acer's products.





Industry Associations

Industry associations play an important role in industry consolidation, and can spur the development of Acer and the industry more broadly

[Responsible Supply Chain](#) [Operations and Governance](#)



Issues of Concern



Our Responses

Main Communication Channels and Frequency

Supply Chain Environment and Social Performance

Continually observe or participate in RBA's various initiatives and working groups, such as the Responsible Minerals Initiative (RMI), the Responsible Labor Initiative (RLI), the Environmental Sustainability Working Group and its various subgroups, including the RMI Smelter Engagement Team (SET), the Chemical Stewardship Group and the Due Diligence Practices Group.

Information Security and Privacy Protection

We continue to address information security risks by conducting third-party assessments and implementing necessary corrections to ensure compliance with industry standards for information security protection mechanisms.

- Participating in organizational conferences and fulfilling membership obligations (occasional)
- Participating in cooperative events and meetings (occasional)
- Email and telephone (as needed)

Stakeholders Communication

Material Topics : Supplier Environment and Social Management

Acer Inc. was invited by the Responsible Business Alliance (RBA) to host a seminar at the RBA Outreach Meeting scheduled for June 2024. The seminar, led by Chief Sustainability Officer Ching-Ching Liu, featured experts from companies such as Taiwan Semiconductor Manufacturing Company (TSMC), Hewlett Packard, and Pegatron, who shared the best practices and approaches from various industries in addressing societal and environmental challenges, as well as exploring opportunities within the supply chain. Topics included global regulations, mandatory due diligence, best business practices, and the RBA Code of Conduct 8.0. Additionally, Minister of Environment Dr. Chi-Ming Peng and RBA Executive Director Rob Lederer were invited to deliver speeches on sustainable development trends and the latest updates from the RBA.

With growing international attention to corporate environmental and human rights issues, the European Union has enacted the Corporate Sustainability Due Diligence Directive, which emphasizes that companies must actively address environmental and

human rights concerns within their supply chains. Since 2008, Acer has been a member of the Responsible Business Alliance (RBA), committed to aligning with global trends and continuously improving supply chain management.

To promote supply chain compliance, Acer has implemented the Acer Responsible Supply Chain Management (ARSM) framework, requiring suppliers to adhere to the Responsible Business Alliance (RBA) Code of Conduct and local regulations. Suppliers are also required to undergo annual audits to gain a deeper understanding of the working environment and human rights conditions. Furthermore, Acer incorporates compliance metrics into ESG scoring of suppliers, thus encouraging them to improve their performance in social and environmental responsibilities. To date, Acer has publicly disclosed audit results for 15 consecutive years, demonstrating its commitment to transparency in supply chain social responsibility.

Information Technology Industry Council – Environment and Sustainability Group

Material Topics : Circular Economies and Product Life Cycle

In 2024, Acer continued its membership with the Information Technology Industry Council, Environment and Sustainability affiliate group. As a member, Acer has access to industry-leading staff expertise on regulatory compliance and product and corporate standards development and implementation. The organization's influence enables connections to key government officials, industry experts, intelligence, and industry benchmarking through involvement in working groups and face-to-face meetings. ITI Environment and Sustainability also provides access to compliance calendars, tools, and collective reporting services to improve compliance efficiency for members.

Acer continued to participate in four main working groups within the ITI Environment and Sustainability group that address green procurement, product stewardship, energy efficiency, and regulatory and sustainability policy in Latin America, where members discuss emerging and existing information technology policies and standards and provide industry expertise to guide the development and maintenance of these policies and standards.

Key priority issues of the workgroups in 2024 included:

- Materials restrictions and mandates
- Right to Repair policies in the USA, EU, and elsewhere as applicable
- Information technology industry-relevant initiative engagement, including Basel Convention on Transboundary Movement of Wastes, UN Plastics Treaty, etc.
- Standards and ecolabels engagement and policy development, such as EPEAT, TCO, etc., to ensure a competitive marketplace
- Monitoring developments in circular economy and green claims
- Regulatory agency and policy makers engagement to drive alignment and harmonized approaches to sustainability policy development

Acer considers its membership with ITI Environment and Sustainability as a key component in the development and execution of its sustainability strategy.



Responsible Business Alliance

Material Topics : Supplier Environment and Social Management

Acer continued its involvement in the Responsible Business Alliance (RBA), the largest multi-sector industry coalition dedicated to corporate social responsibility in global supply chains. Acer observes or participates in RBA's various initiatives and working groups, such as the Responsible Minerals Initiative (RMI), Responsible Labor Initiative (RLI), Environmental Leadership Initiative (ELI), and its various subgroups, including the RMI Smelter Engagement Team (SET), Due Diligence Practices Team, and Chemical Management Working Group. Acer also takes advantage of the many webinars and education sessions offered on these topics, provides feedback to the RBA via meeting participation, polls and membership surveys to assist in the overall direction of the organization, as well as attends the public policy updates provided monthly.

In 2024, Acer continued its involvement in the RMI Smelter Engagement Team, whose primary responsibility is to reach out to smelters to educate and convince them to participate in the Responsible Minerals Assurance Process (RMAP) and to ensure they continue to participate in the future. Participants engage in activities such as tracking progress throughout the assessment process, conducting outreach for smelters that are not progressing or require support, and escalating situations internally and with suppliers where smelters are at risk of not continuing participation.

Acer also continued its participation in the Due Diligence Practices Team in 2024. The mission of the DDPT is to establish due diligence practices and guidance that incorporate RMI tools and processes to enable companies to conduct responsible minerals

due diligence and reporting. Some key activities in 2024 included development of training on a downstream due diligence tool, tailored training on the new risk readiness assessment version 3.0, a roadmap for engagement with traders and distributors of minerals, a strategy to disengage from high-risk smelters, and preparing the broad agenda for 2025.

Other key activities of the RBA in 2024 included efforts to align with extensive legislative activities globally related to forced labor and environmental due diligence with updated tools, capacity building, guidance, and advocacy. The RBA also initiated the development of more robust supply chain mapping tools and analytics, established a procedure for addressing living wage, implemented efforts to address increasing risks in the responsible minerals space and launched the new ESG minerals due diligence standard.

Every year, Acer participates in the RBA and RMI membership meetings and conference. The conference enables members to interact and network in person to get the latest summary of the state of the RBA and updates on the progress of the RBA's many initiatives and working groups. In addition, breakout sessions were held that enabled discussions among industry peers and other stakeholders to share ideas on current and future supply chain issues. The conference held in 2024 marked the 20th anniversary of the RBA and included a celebration of the progress that the organization has made since the early days when it was a voluntary effort driven by a small group of motivated companies eager to address labor issues in the supply chain to the organization it is today with over 600 members (RBA+initiatives). While not a founding member, Acer has been involved in the RBA organization for 16 years.

Major Advocacy Initiatives and Participation

In order to grasp trends in the international ICT industry and facilitate more in-depth discussion of ESG-related issues, we have been working with NGOs and enterprises across various industries worldwide on improving ICT industry sustainability. We have been a long-time member of organizations interested in issues of sustainability, striving to make use of Acer's influence to inspire other businesses to take more proactive measures in this regard.

Comprehensive Sustainable Development Issues

- Business Council for Sustainable Development of Taiwan
- Center for Corporate Sustainability
- Commonwealth Sustainability Association

Human Rights

- Responsible Business Alliance (RBA)
- Public-Private Alliance for Responsible Minerals Trade (PPA)
- Responsible Minerals Initiative (RMI)

Environment and Climate

- CDP Supply Chain
- RE100
- Taiwan Climate Partnership
- Taiwan Nature Positive Initiative (TNPI)
- Information Technology Industry Council, Environment and Sustainability Affiliate Group



Sustainability Value Creation

Sustainable development refers to long-term development in the economic, social, and environmental aspects. In addition to financial benefits, a company's operations have a significant impact on the external environment and society. From the perspective of the corporate value chain, this impact can be divided into two aspects. Firstly, stakeholders are concerned about the positive and negative effects of the company's operations on the environment and society. Secondly, from a financial perspective, the focus is on how these effects or relationships will influence the company's operational performance, known as double materiality. This involves employees, advocacy organizations, customers, investors, suppliers, social charity groups/communities, and government agencies. Since 2018, Acer has been evaluating the external impacts of its operations on the economy, environment, and society, and quantifying them in specific numbers and monetary values. Measuring the contribution of the entire value chain to the improvement to human life and well-being from an external perspective not only helps Acer communicate with stakeholders, but also helps us effectively manage and mitigate its negative impact on the environment and society while driving economic growth. The data provides a valuable reference for future sustainable and business decisions, thereby reducing environmental resource consumption and enhancing social wellbeing.

environmental and social impacts resulting from the input and output of operational activities throughout the upstream supply chain, company operations, and downstream products and services of the industrial value chain. We also take into account the effects on stakeholder well-being, as well as the monetary value generated to comprehensively assess Acer's sustainable value using a systematic approach.

In the economic aspect, the Gross Value Added (GVA) and Input-Output analysis methods are used to quantify the economic value generated by the operational processes for stakeholders. This encompasses operating income, employee remuneration, procurement expenses, public expenditure (taxes), depreciation, and amortization. In terms of the environment, the concept of Environmental Profit and Loss Accounting (EP&L) is employed to assign monetary value to the inputs and outputs associated with greenhouse gases, renewable energy, water resources, and waste in the operational process, thereby converting them into social costs. As for society, the methodology of Valuing Digital Inclusion and cost studies pertaining to occupational hazards are consulted to estimate the social costs and benefits of occupational hazards and digital inclusion.

Acer employs methodologies, such as True Value, Value Balancing Alliance (VBA), and impact pathway to evaluate the

Learn more for the quantified results of sustainable value

External Impacts Derived from Acer's Value Chain

● Environment ● Social ● Economics

Inputs and Outputs		Effects on Externalities (Changes in Social Wellbeing)	Impact Caused	Impact Valuation and Metrics	Stakeholders	Impact area (s)	Type of Impact	Corresponding material and concerning topics
Upstream supply chain	Inputs	Promoting the development of the industry chain to strengthen the industry economy	Promote socioeconomic development	Other: Indirect economic impact. Procurement enhancing the output value of the supply chain		● Economics	+ ⊗ ⌚ ⌚	Supplier Environmental and Social Management & Performance
		Creating supply chain jobs and increasing wages	Increase Jobs and purchasing capacity	Other: Indirect economic impact. Procurement generating income for employees in the supply chain		● Social	+ ⊗ ⌚ ⌚	
	Inputs	Greenhouse gas emissions contributing to global warming	Increase the carbon social cost	Increase the social cost: Environmental footprint derived from the supply chain		● Environment	- ⊗ ∞ 🌐	
		Rise in atmospheric air pollution	Deterioration of human health, environmental, and ecological system quality	Increase the health cost: Environmental footprint derived from the supply chain		● Environment	- ⊗ ⌚ ⌚	
		Increased pollutants in water bodies				● Environment	- ⊗ ⌚ ⌚	
		Rise in air pollution resulting from the final disposal of waste				● Environment	- ⊗ ⌚ ⌚	
		Rise in GHG concentration resulting from the final disposal of waste	Increase the carbon social cost	Increase the social cost: Environmental footprint derived from the supply chain		● Environment	- ⊗ ∞ 🌐	
		The work-related accident involving suppliers causing employees to suffer psychological impact as a result of their occupational injuries	Decrease in quality of life	Quantified quality of life impacted: Social costs arising from occupational injuries		● Social	- ⊗ ⌚ ⌚	
Inputs	Amount of procurement from social enterprises	Promoting the development of the industry chain to strengthen the industry economy	Promote socioeconomic development	Other: Indirect economic impact. Procurement enhancing the output value of the supply chain		● Economics	+ ⊗ ⌚ ⌚	

+ Positive - Negative → Direct ⊗ Indirect
 ∞ Long-term ⌚ Short-term 🌐 Global ⌚ Regional



● Environment ● Social ● Economics

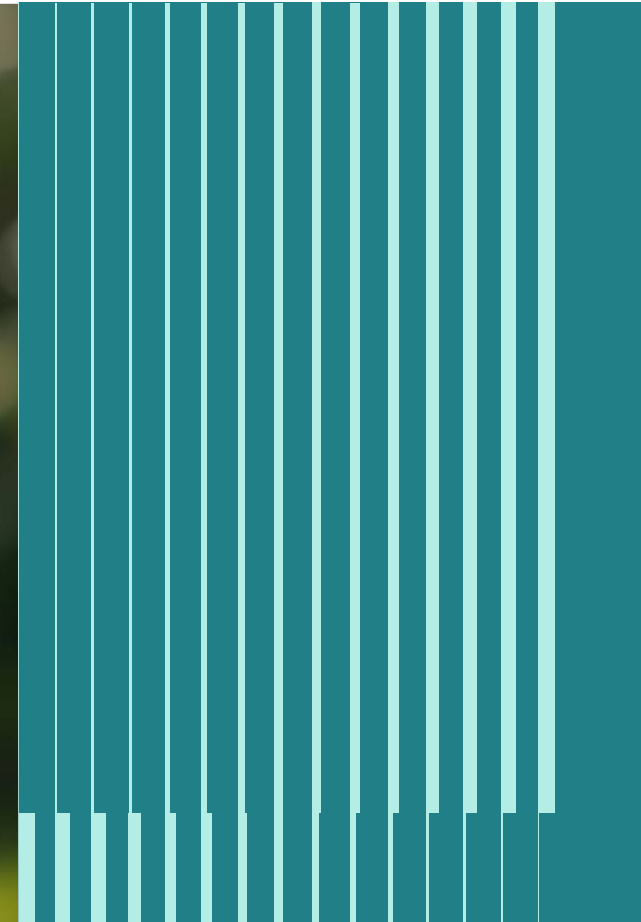
		Inputs and Outputs	Effects on Externalities (Changes in Social Wellbeing)	Impact Caused	Impact Valuation and Metrics	Stakeholders	Impact area (s)	Type of Impact	Corresponding material and concerning topics
Acer's operations	Inputs	Public expenditure (taxation)	Supporting government infrastructure and social welfare	Promote socioeconomic development	Other: Indirect economic impact. Taxation enhancing public development		●	+ - ∞	Financial performance
	Inputs	Depreciation and amortization	Driving industrial technological development	Enhance Industrial technology	Other: Direct economic impact. Depreciation and amortization		●	+ - ∞	
	Outputs	Operating income	Generating returns for investors	Enhance purchasing capacity	Other: Direct economic impact. Operating income		●	+ - ∞	
	Inputs	Employee remuneration and benefits	Providing increased remuneration beyond the cost of living, enhancing happiness	Increased Jobs and purchasing capacity	Other: Indirect economic impact. Purchasing capacity boosts economic development		●	+ - ∞	Talent attraction, retention, and development
	Inputs	Non-renewables electricity Usage	The emission of greenhouse gases contributing to global warming	Increase the carbon social cost	Increase the social cost: Social costs of greenhouse gas emissions		●	- - ∞	Energy, carbon emissions and climate action
	Outputs	Greenhouse gas emissions					●	- - ∞	
	Inputs	Renewables electricity Usage	Avoiding greenhouse gas emissions, slowing down global warming	Decrease the carbon social cost	Decrease the social cost: Social costs of greenhouse gas emissions		●	+ - ∞	
	Outputs	Greenhouse gas emissions					●	+ - ∞	
	Inputs	Water resource consumption	Decline in water resources and its impact on human health	Decreasing stock of natural resource	Increase the social cost: Social costs associated with water resource consumption		●	- - ∞	Water resource management
	Outputs	Wastewater	Increased pollutants in water bodies	Deterioration of human health, environmental, and ecological system quality	Increase the social cost: Social costs of wastewater discharge		●	- - ∞	
		Outputs	Waste	Increase in air pollutants caused by waste incineration	Deterioration of human health, environmental, and ecological system quality			- - ∞	
				Increase in greenhouse gas concentration due to waste incineration	Increase the carbon social cost	Increase the social cost: Social costs of waste disposal		●	- - ∞
			Outputs	Occupational accidents	Increase in greenhouse gases and odor caused by the landfilling of waste	Increase the social costs of carbon and community aesthetics/odor			- - ∞
					Employees suffering psychological impact as a result of occupational injuries	Decrease in quality of life	Quantified quality of life impacted: Social costs arising from occupational injuries		●
Inputs	Donation of notebooks/devices	Beneficiaries benefiting from the donated devices after using them	Beneficiaries gaining confidence, overcoming social exclusion, developing hobbies, and saving money	Quantified quality of life impacted: Benefits of digital inclusion		●	+ - ∞	Digital inclusion and social philanthropy	
Downstream products and services	Outputs	Product sales quantity	Adverse impact of improper electronic waste disposal on the environment	Increase the social costs of pollutants	Increase the social cost: Social costs of improper disposal of pollutants from waste products		●	- - ∞	Circular economy and environmental-friendly products
	Inputs	Products made from recycled materials	Reducing the environmental impacts caused by raw material extraction	Decrease the carbon social cost	Decrease the social cost: environmental footprint derived from products		+ - ∞		
	Outputs	Product energy consumption	Emissions of greenhouse gases from product energy consumption	Increase the carbon social cost	Increase the social cost: environmental footprint derived from products		●	- - ∞	
	Inputs	Product energy-efficient design	Greenhouse gas emissions avoided from with energy-efficient	Decrease the carbon social cost	Decrease the social cost: environmental footprint derived from products		+ - ∞		
	Inputs	Research and development expenses	Supporting the development of industrial technologies to meet customer demands	Enhancing industrial technologies, leading to higher customer satisfaction	Access to product/service with positive impact provided: Enhancing customer satisfaction		●	+ - ∞	Product responsibility and customer safety
	Outputs	New patents and technologies					●	+ - ∞	

+ Positive - Negative → Direct × Indirect
 ∞ Long-term ⌚ Short-term 🌐 Global 📍 Regional



03 OPERATIONS AND GOVERNANCE

Acer is committed to creating a sustainable future with stakeholders through strong corporate governance. We set and review operational goals, protect shareholder interests, and consider relevant parties' interests. Meanwhile, we analyze risk trends and implement relevant risk management strategies to build a riskaware corporate culture through communication and training. We promote company-wide information security management systems to reduce the threat and impact of information security incidents. We also actively understand and respond to the needs of our customers, value the protection of customer data and privacy, and continue to introduce products and services that satisfy our customers. In addition, we take the environmental impact of our operations seriously and work with our staff and stakeholders to implement environmental protection actions.



29% The proportion of female directors reached 29%

100% Completion rate for cybersecurity training among colleagues in the IT department worldwide



Corporate Governance and Code of Ethics / Standards of Conduct

GRI 2-9~12, 2-15~21, 2-23, 2-26~27, 205-1~3, 405-1, 406-1, 416-2, 417-2~3

Names of Material Topics

Corporate Governance/Behavior Standards

Policies/ Commitments

The Company has established [the corporate governance system](#) based on an effective governance structure and the three core principles, namely, sustainable management, value creation and balance of interests. In addition to complying with laws and regulations, the Company's Articles of Incorporation, and relevant regulatory matters, the Company has set the following principles as the goal of strengthening corporate governance:

- Protect the rights and interests of shareholders.
- Strengthen the functions of the board of directors (including exerting the supervisory function of the audit committee).
- Respect the rights and interests of stakeholders.
- Improve information transparency and privacy protection.

In line with Acer Group's core values, the "Code of Conduct for Integrity in Business Operations" has been developed to provide guidance to Acer Group's directors and employees. A supervisory mechanism has also been established to ensure the implementation of integrity in business operations. Additionally, Acer's investment companies, even those not under direct control, are encouraged to uphold this code as the highest standard of business ethics and to comply with legal regulations.

Action Plan

- Align integrity management and business conduct standards with performance appraisal to implement integrity management.
- Continue to promote and regularly conduct education and training related to integrity management and business code of conduct.
- Require all suppliers to comply with the Responsible Business Alliance (RBA) Code of Conduct.
- Continue to open channels for reporting internal and external personnel, and implement a whistleblower protection system.

Management Process

Tracking Mechanism

- Implement the "Board Performance Evaluation Measures" and publish the results of the annual director performance evaluation on the company website.
- An internal audit office, which is an independent unit under the Board of Directors, to prepare annual audit plans and reports regularly to the Audit Committee and the Board of Directors to ensure that the company and its employees operate with integrity, adheres to the Code of Conduct.

Stakeholder Engagement and Effectiveness

In 2024, Acer did not terminate or fail to renew contracts with business partners due to bribery, corruption, or violations. There were also no legal disputes involving unfair competition.

Medium- and Long- Term Goals

- Continue to facilitate reporting channels for internal and external personnel and strengthen the whistleblower protection system
- Assess and introduce independent third-party units to issue verification opinion statements as the basis for corporate governance

Goals 2025

- Plan for independent third-party participation in the complaint process mechanism to ensure fairness in the complaint procedures
- Plan for the implementation of IFRS Sustainability Disclosure Standards

Goals 2024

- Implement the Taiwan Intellectual Property Management System (TIPS), ISO 56005, or a comparable standard for intellectual property management
- Increase the disclosure of the company's governance performance to enhance the transparency of corporate governance operations
- Improve the company's tax policies to enhance the comprehensiveness and transparency of tax operations

Achievement Status 2024

- Implemented the Taiwan Intellectual Property Management System (TIPS) and achieved TIPS Level A certification
- Disclosed the connection between senior executives' compensation and ESG-related performance evaluations
- Amended tax policies to explicitly enhance the professional capabilities and qualities of tax personnel and continued to cultivate tax personnel through education, training, and tax conferences



Corporate Governance Structure

Board of Directors and Committee

Board of Directors

Guide the company's strategy, oversee management levels, and be responsible for company and shareholders' meetings

Acer prioritizes operational transparency, emphasizes shareholder rights, and recognizes the importance of a strong and efficient board of directors in corporate governance. To further enhance corporate governance and comply with regulatory authorities' efforts to promote it, Acer has developed its own "Corporate Governance Practices Guidelines" based on the "Corporate Governance Best Practice Principles for Listed and OTC Companies" and the "OECD Principles of Corporate Governance". In terms of day-to-day operations, including economic, environmental, and social matters, Acer follows the board of directors' resolutions, unless specific matters require otherwise as mandated by law.

To ensure that the business operations align with the majority of the board's discussions and to keep investors informed about the exercise of the board's powers, the attendance of the board meetings is disclosed in the company's annual report. The company has established a dedicated unit for corporate governance to handle related matters and has designated senior executives for supervision. The board of directors meets at least once every quarter, following the "Board Meeting Rules", to review the company's operational performance, discuss significant investment agendas, future development strategies, and examine important ESG strategy issues and key events, including legal, economic, environmental, and social impacts, risks and opportunities, and cybersecurity issues. In 2024, quarterly reports on the progress of the group's greenhouse gas inventory and verification will be submitted to the board of directors.

Committee

Acer's board of directors has established four committees: the Audit Committee, the Compensation Committee, the Investment Review Committee, and the Risk Management Committee. These committees operate in accordance with their respective organizational regulations, namely the Audit Committee Organization Regulations, the Compensation Committee Organization Regulations, the Investment Review Committee Organization Regulations, and the Risk Management Committee Organization Regulations. Their purpose is to mutually supervise and assist the board of directors, further strengthening the financial, compensation performance, investment, establishment, merger, and other decision-making and risk management capabilities of related businesses, while enhancing the capacity of corporate governance.

<p>Audit Committee Comprised of directors who are all independent</p> <p>Supervision of the company's financial statements, appointment and independence of the auditing accountant, effective implementation of the company's internal control system, compliance with relevant laws and regulations, and management of existing or potential risks.</p>	<p>Remuneration Committee Composition of 100% independent directors</p> <p>Formulate and regularly review the policies, systems, standards and structures for performance evaluation and remuneration of directors and managers, and regularly evaluate and set remuneration of the aforementioned personnel.</p>
<p>Investment Review Committee</p> <p>Review new investment, joint venture, M&A, and strategic investment plans in advance, then submit proposals to the Board of Directors for approval; may execute the Board of Directors' resolutions on investment and other authorized matters.</p>	<p>Risk Management and Sustainable Development Committee</p> <p>Review and resolve risk management policies, procedures, and framework; periodically review their applicability and implementation effectiveness; supervise risk management mechanisms to ensure they adequately address risks faced by the company; and formulate, promote, and strengthen corporate sustainable development policies, annual plans, and strategies, as well as tracking and evaluating their implementation.</p>

Nomination and Election of Directors

Acer's directors must possess the qualifications required by relevant regulations and adhere to extremely high professional standards. They are selected through a candidate nomination system and elected by shareholders' vote at the general meeting. These directors have held important positions in well-known enterprises, law firms, or related industries, and have extensive experience in business, finance, accounting, healthcare, biotechnology, education, law, and corporate affairs. They also come from different nationalities, cultures, genders, and age groups to enhance the diversity of the board of directors. Their main responsibilities include supervising the company's business decisions, implementing corporate governance, and improving operational quality.

Board Diversity and Independence

On June 6, 2023, our company conducted a new board of directors election. The current Acer Board of Directors consists of seven directors, each serving a three-year term as mandated by law (from June 6, 2023, to June 5, 2026). During this term, over two-thirds of the directors do not hold executive positions in the company, with only one director also serving as an executive. This includes four independent directors, accounting for three-fourths of the board, surpassing the requirement of more than half and ensuring the current board of directors' independence.

In this board of directors, there is one person aged between 40 and 50, one person aged between 50 and 59, and five people aged 60 and above.

Acer has revised the rules of the board of directors in accordance with the conflict of interest rules established by the regulatory authorities. Directors who have a personal interest in the agenda items or represent a legal entity with a vested interest must disclose the relevant details of their interests during the board meeting. If there is a risk of harm to the company's interests, they are prohibited from participating in the discussion and voting. They should also excuse themselves from the meeting during the discussion and voting, and they are not allowed to act as proxies for other directors in exercising their voting rights. Furthermore, if independent directors have objections or reservations regarding the board's decisions and have documented or written statements, these should be included in the meeting minutes and announced on the designated information disclosure website of the regulatory authorities within two days from the date of the board meeting.

Performance Evaluation of the Board of Directors

Acer completed its board performance evaluation in December 2024, covering board composition, participation in operations, decision-making quality, internal control, and director education. Directors provided suggestions for future projects to enhance board performance. The company also evaluated directors' involvement in economic, social, and environmental issues as part of its sustainability policy, including regular communication, reporting, and risk assessment. To maintain the professional advantages and capabilities of the directors, all seven directors participated in various continuing education courses. In 2024, these courses included, but were not limited to, "US-China-Taiwan Relations and Future International Situations - Political Risks of Investing in Mainland China," "Climate Change, Industrial Policy, and Risk Management," "Information Security and Risk Management," "Carbon Trading Mechanisms and Carbon Management Applications," "Securities Regulations and Corporate Governance," "Introduction to IFRS Sustainability Disclosure Standards and Global Carbon Neutrality Trends" and "Discussion on Three Major Practical Codes of Ethical Management, Corporate Governance, and Sustainable Development and Case Studies (Including Gender Equality)." The average annual training hours for current directors was 10.2 hours.



Remuneration Policy for Directors and Senior Management

Acer's remuneration policy for directors and senior executives is designed to align with corporate governance principles, ensuring that their compensation reflects market standards, contributions, and responsibilities, while considering individual performance, company performance achievements, and risk control. This policy embodies the company's values and commitment to sustainable business as its ultimate goal.



Recipients

According to Acer's "Remuneration Principles to Directors," directors who also serve as executives are excluded from director remuneration to avoid duplicating payments and rationalize the allocation of company rewards, ensuring Acer's long-term development.



Maximum director remuneration limit

In profitable years, after paying taxes, offsetting losses, and setting aside relevant reserves in accordance with the law, Acer's bylaws establish a cap on director remuneration, not exceeding 0.8% of the net profit. This measure prevents excessive director remuneration and strengthens the company's ongoing development.



Encouraging diversity

Acer's "Remuneration Principles to Directors" also stipulate that directors are entitled to fixed remuneration. Besides acknowledging their roles and participation in meetings, this provision encourages directors to provide opinions based on their professional expertise without affecting their fixed remuneration. This allows the Acer Board of Directors to embrace diverse perspectives and promote the company's sustainable development.



Demonstrating Sustainability Commitment

We believe that extending the term of compensation contracts for the highest governing body and senior management can align the long-term interests of management and shareholders. As per the resolution of the 16th agenda of the sixth Board meeting on November 7, 2024, regarding the long-term incentive plan for executives (including executives at the B01 level and above), the plan will last for three years, with the annual total amount of individual stocks calculated as one-third of the stock quota. This clearly demonstrates the commitment of senior management to the long-term performance of the company.



Connection to ESG Goals

Principle: To implement Acer's emphasis on long-term operational performance related to ESG and other factors, the Board of Directors authorizes the Chief Executive Officer to assess the annual performance of each senior executive based on their performance evaluations, the company's overall profitability, long-term indicators such as ROE/ ROA, and their strategic contributions. Additionally, this evaluation will reference the Wangdao Six Dimensions of Value (when creating value, one should consider "direct" versus "indirect," "tangible" versus "intangible," and "present" versus "future" simultaneously). The ESG goals is weighed at a total of ±10%, which is calculated in tandem with key indicators (consolidated revenue and after-tax profit).

ESG-related performance evaluation criteria and their respective weights: The ESG indicators, approved by the Board of Directors in August 2024, are as follows:

Circular Economy	Weight: 3.5%	<ul style="list-style-type: none"> 20-30% of PCR plastics content in computers and displays: notebooks/desktops/monitors
Climate Change	Weight: 3.5%	<ul style="list-style-type: none"> Acer Group to reach 60% renewable electricity usage 45% reduction in average personal computer energy consumption (using 2016 as the base year) 80% of critical suppliers committed to RE100 or set carbon reduction SBTs
Social Impact	Weight: 3%	<ul style="list-style-type: none"> Over 90% of employees engaged in Project Humanity 80% of global employees are actively engaged in their work

Standards of Integrity Management & Business Conduct

Standards of Integrity Management & Business Conduct

"Standards of Integrity Management & Business Conduct (SBC)" represents the highest standard of business ethics that Acer's management, employees, and business partners collectively adhere to. The content of this code aligns with the principles of integrity and respect for human rights advocated by government agencies and international treaties. It also incorporates key issues highlighted by ESG in recent years, guidelines for social media interaction, and cases of industry violations. The code was developed collaboratively by various departments, including legal, human resources, and auditing, and includes the "Procedures for Handling Incident Notification" to provide guidance on addressing violations and preventing their recurrence. This code serves as the fundamental standard of conduct for interactions between employees and customers, business partners, shareholders, and communities. It is based on Acer's core values of passion, user-centricity, innovation, teamwork, balanced interests, and integrity, and serves as a guiding framework for decision-making and actions. The code provides comprehensive regulations on fair competition, environmental responsibility, intellectual property rights, conflicts of interest, prohibition of improper payments, gifts and entertainment, political donations and activities, and more.

Zero-tolerance towards corruption

Acer strictly requires all units to comply with the "Acer Anti-Bribery and Anti-Corruption Policy" and proactively conducts bribery risk assessments. Acer has also written to suppliers and customers to declare its anti-corruption stance, requesting that no improper benefits such as gifts, entertainment, or money be provided to Acer employees. A clean commitment letter is signed accordingly. Furthermore, to safeguard the rights and interests of stakeholders, promote communication with stakeholders, and strengthen corporate governance, anyone who discovers Acer employees involved in fraud, corruption, any illegal activities, or violations of corporate governance activities can directly report and file complaints through the dedicated mailbox (whistleblower.acer@acer.com). In 2024, Acer did not terminate or fail to renew contracts with business partners due to bribery, corruption, or violations. Board members have also received anti-corruption training during their tenure, with a 100% participation rate.

Anti-Trust

Acer Group has developed and published the "Antitrust and Fair Competition Principles" on its website. Additionally, the company has produced an internal training video on 'Antitrust and Fair Competition' and conducts annual employee training sessions. These measures are implemented to mitigate any potential legal risks and negative consequences resulting from employees breaching antitrust and fair competition laws. It is worth noting that in 2024, there were no legal disputes related to unfair competition.

Preventing Insider Trading

Acer has implemented the "Prevention of Insider Trading Management Measures" and made it publicly available on the company's website. These measures require directors, supervisors, managers, employees, professional consultants, and anyone who receives information, whether directly or indirectly, to adhere to strict confidentiality obligations in order to protect the company's best interests. Additionally, they must comply with Article 157-1 of the Securities Trading Act and other relevant regulations, which prohibit insider trading. The company provides training on these measures and the applicable laws at least once a year for current directors, managers, and employees. Newly appointed directors and managers receive education and promotion within 3 months of assuming their positions, while new employees receive training and promotion during their pre-employment orientation. There were no insider trading incidents occurred in 2024.



Compliance with laws and regulations

Legal Compliance Status in 2024

Acer did not encounter any of the listed events in 2024*

0 cases

- Incidents of non-compliance concerning the health and safety impacts of products and services
- Incidents of non-compliance concerning product and service information and labeling
- Incidents of non-compliance concerning marketing communications
- Receipt of significant fines due to breach of regulations regarding the provision or use of products or services
- Receipt of any fines regarding environmental damage, nor any related disputes
- Receipt of any significant fines or non-monetary sanctions for breaches of the law
- Litigation involving anti-competitive, anti-trust, or monopolistic behaviors

*Note1: With reference to the Guidelines for the Recognition of Sustainable Economic Activities of the Financial Supervisory Commission, the criteria for materiality are as follows

- where the Company incurs a material loss or impact;
- where a relevant authority orders suspension of work, suspension of business, termination of business, or revokes or voids a permit pertaining to pollution;
- where the administrative fines for one single event have accumulated to NT\$1 million or more

*Note2: The total amount of fines for the year 2023 is NTD 6,000, and the total amount of fines for the year 2024 is NTD 0.

Implementation Effectiveness

Education and Training (including SBC, Anti-Corruption, Antitrust, Legal Compliance, Insider Trading Prevention, and TIPS Intellectual Property Rights)

Work Location	Standards of Integrity Management & Business Conduct	Anti-Corruption	Antitrust	Preventing Insider Trading	TIPS Intellectual property risk	Response to the GDPR
Taiwan	1,343	1,391	1,391	1,311	1,401	1,311
PanAsia Pacific	890	1,087	1,087	1,426	7	1,431
EMEA	443	100	100	99	1	99
Pan America	492	476	476	476	-	-
Total	3,168	3,054	3,054	3,312	1,409	2,841

*Note: The number of trainees does not include subsidiaries that are already listed on the stock exchange. The number of training participants varies depending on the employees' job levels, course requirements, and promotional benefits in each region.

(Unit: Attendance)

Evaluation and Review

The Code of Conduct for Integrity in Business Operations was announced on the Acer public website upon revision and regularly communicated to global employees via email. Additionally, annual education and training sessions are conducted for the company's management and employees to ensure a thorough understanding of the company's policies. To ensure the widespread implementation of training related to the policies outlined in this code, Acer has adopted online training methods and developed multilingual options globally. This allows for an increased number of employees to be trained worldwide, while also enabling effective management of the list of employees who have not participated in the training or have not passed the assessment.

Internal Audit

Acer has an internal audit office, which is an independent unit under the Board of Directors, to ensure that the Company and its employees are operating with integrity, adheres to the Code of Ethical Conduct, and is in compliance with laws and regulations. Its operations cover the following:



Internal Control Self-Assessment

Acer's unit and subsidiaries review their business practices in accordance with the law and company policies and regulations through the annual Control Self-Assessment mechanism. They are also subject to review by internal auditing units.



Risk Assessment

Internal audit conducts an annual risk assessment using a multi-factor risk coefficient. This coefficient measures various factors, including both financial and non-financial aspects, and covers key operational locations worldwide. The assessment of financial aspects involves analyzing trends in revenue, expenses, and profits. The assessment of non-financial aspects includes evaluating control points in important operational cycles such as procurement and sales, system changes, changes in the management team, opinions of internal and external experts, operational procedures, and operational locations mentioned in whistleblower reports over the years, as well as the global corruption perception index. Internal audit assigns risk scores to each risk coefficient and selects high-risk operational locations for internal audits based on the measurement results.



Internal Audit

The internal audit office conducts audits in accordance with the annual audit plan approved by the board of directors and performs project audits as necessary. The audit targets include the Company and its global subsidiaries, and their scope covers financial, business, and other corporate operations and management functions. Audit results and subsequent improvement plans are reported to the Board of Directors and management periodically in order to prevent fraud and drive for growth.



Reporting and Protection

Acer has established the "[Stakeholder Grievance Mechanism](#)" and the "[Anti-Bribery and Corruption Policy](#)", set up a multiple reporting and grievance mechanism, listened to voices from both internal and external sources through open channels, and protected the rights and interests of stakeholders and strengthened corporate governance. The internal audit office serves as the liaison window for complaint reporting and handling within Acer. (For more information, please refer to: [Stakeholder Grievance Mechanism](#))

Upon receiving notification of any violation of the Code of Conduct or laws, the appropriate authorities will promptly conduct an investigation to verify the authenticity of the incident. If the evidence is conclusive and a violation has indeed occurred, Acer will take immediate action, requiring the responsible employee to cease such behavior. If necessary, legal action will be taken to protect Acer's rights and reputation. Once the incident is confirmed, Acer will convene the relevant departments, including HR, Legal, and Audit, to review the applicable procedures and discuss feasible corrective measures to enhance the company's internal control system.

Reporting and Complaints Mechanism

Channels for Reporting and Complaints

- Reporting and Complaints (whistleblower.acer@acer.com)
- Complaints of workplace sexual harassment or bullying (2645.7085@acer.com)
- Employee Engagement Reflections (acer.corporate.compliance@acer.com)
- Written/email/oral reports or complaints

Expected User(s)

Acer's directors, officers, and employees (collectively, Acer personnel), customers, suppliers, investors, and communities

Occasions for Use

When an Acer employee is found to be involved in fraud, corruption, violation of Acer's Standards of Integrity Management & Business Conduct, any wrongdoing or violation of corporate governance, or when threatened with sexual harassment or bullying in the workplace

Promotion of Channels for Reporting and Complaints

- A dedicated email address as set up on the company website
- Internal network (My Acer) announcements
- Occasional announcements about report/ complaints mechanisms
- Anti-corruption statements and reporting channels for complaints are amended to the contract with the vendor
- Annual integrity letters signed by partners
- New staff training and education/supplier conferences

Procedures for Handling Reports and Complaints

STEP 1

After receiving a report and complaint, our company forms an investigation team comprising the internal audit supervisor, legal affairs, and human resources departments. The team conducts a thorough and confidential investigation into the content of the report and complaint.

STEP 2

The internal audit unit also regularly conducts investigations to determine if any reports or complaints have been filed by subsidiary companies. The purpose of these investigations is to understand the content of the reports and the outcomes of the investigations.

STEP 3

All reported cases, whether named or anonymous, are handled and recorded properly. The progress of the investigation is promptly communicated to the complainants, and appropriate corrective measures are taken based on the investigation results to prevent the recurrence of similar cases.

STEP 4

Adequate protective measures should be implemented to safeguard whistleblowers or investigators from any form of retaliation.

STEP 5

The internal audit compiles and reports on the handling of complaint cases every quarter. The report is then submitted to the Audit Committee and the Board of Directors.



Results of Handling of Reports and Complaints

In 2024, Acer received a total of 12 reports and complaints, of which 5 were not related to violations of the Standards of Integrity Management and Business Conduct, including 4 cases of after-sales service and 1 case of information security. The other 7 cases were related to violations of the Code of Business Conduct and Integrity, and after investigation, 3 cases were substantiated, please refer to the following table for the details of the cases and actions taken.

Investigation Results	2020		2021		2022		2023		2024	
	Substantiated	Unsubstantiated	Substantiated	Unsubstantiated	Substantiated	Unsubstantiated	Substantiated	Unsubstantiated	Substantiated	Unsubstantiated
Total Number of Reports Received	12	2	12	6	9	7	4	5	8	4
Related to violation of the Standards of Integrity Management & Business Conduct	6	1	4	4	4	3	2	1	3	4
Anti-competitive behavior, antitrust and monopoly practices, and market manipulation	0	0	0	0	1	0	0	0	0	0
Conflicts of interest	3	0	3	1	1	1	0	0	0	0
Staff Working Rules	0	0	0	1	0	0	0	0	0	0
Discrimination, Harassment, and Bullying	0	0	0	0	0	0	1	0	0	0
Corruption and Bribery	3	1	1	2	2	2	1	1	3	4
Leakage of customer privacy data	0	0	0	0	0	0	0	0	0	0
Related to money laundering and insider trading	0	0	0	0	0	0	0	0	0	0
Unrelated to violation of the Standards of Integrity Management & Business Conduct	6	1	8	2	5	4	2	4	5	0

Important Case Categories	Case Overview	Result of Handling
Violation of the Standards of Integrity Management & Business Conduct	Report on our company's sales representative showing favoritism towards specific business partners to improper economic benefits.	Upon investigation, it was confirmed that the employee did show favoritism towards specific vendors. However, the flow of improper economic benefits could not be verified. Consequently, the employee has been reassigned away from that sales territory.
	An employee at the service center used company materials and tools during work hours for personal repair services, leading to financial losses for the company.	The employee has been dismissed, and with their consent, the company's relevant losses will be deducted from their salary for the current month.
	Report on a project staff member of the company's outsourced customer service vendor using their authority to solicit cash kickbacks totaling approximately US\$33,000.	The reported person is suspected of violating company regulations, but there is no direct evidence. The company has immediately terminated the employment contract with the employee.





Risk Management

Acer's corporate philosophy is based on the ultimate goal of "sustainable development". We believe that rigorous and pragmatic risk management not only reflects Acer's persistent commitment to our customers, employees, supply chain partners and investors, but also to our long-term commitment to ensuring sound business performance and compliance of corporate social responsibility. It is also a concrete act of ensuring sound business performance and fulfilling corporate social responsibility. The relationship between sustainable corporate development and risk management is intricate. Only by continuously identifying risks and assessing the short-term dynamic changes and long-term trends of risks and implementing relevant risk response plans, and by establishing a corporate culture that takes account of both the effective use of opportunities and the balance of risks through frank internal communication and training programs, can we ensure our hard-earned business results and achieve our goal of "sustainability".

Risk Management Organization

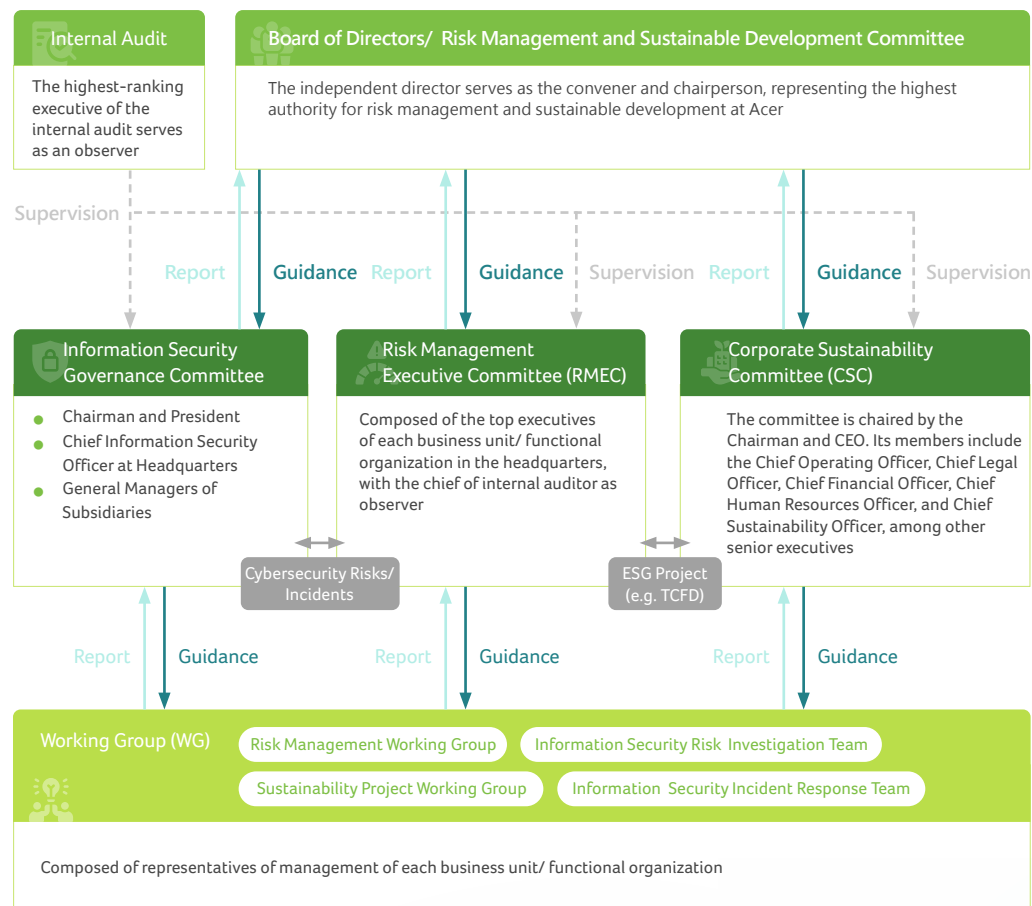
Acer Risk Management Organization Structure

To proactively identify and manage internal and external operational risks, and effectively control these risks through appropriate assessment and handling procedures, Acer has established the Risk Management and Sustainability Development Committee (RMSDC) to assist the Board of Directors in risk governance.

The Risk Management and Sustainability Development Committee is a functional committee established by the Board of Directors in accordance with Article 13 of the Company's Articles of Incorporation and reports directly to the Board of Directors. Pursuant to the organization rules of Acer's Risk Management and Sustainable Development Committee, its members, as determined by the Board of Directors, consist of three or more directors, with a majority being independent directors. There is one convener and chair of the committee, who is elected by either the Board of Directors or the committee. Under the committee, there is the Risk Management Executive Committee (RMEC), Information Security Governance Committee (ISGC), Corporate Sustainability Committee (CSC), Risk Management Working Group (RMWG) and specific task cross-departmental teams at the operational level include the Sustainability Project Task Force, Information Security Risk Audit Team, and Information Security Incident Response Team, which are responsible for organizing committee meetings and handling the planning, preparation, and execution of matters related to the organization rules.

The Risk Management Committee is responsible for overseeing the overall risk management of Acer Group. It executes the risk management decisions of the Board of Directors, coordinates and promotes cross-organizational risk control programs, supervises and manages the improvement mechanisms for overall risk control within Acer Group, and reviews and integrates various risk control reports. The committee submits reports to the Board of Directors annually, at least once a year, and provides timely updates on the implementation of risk management and necessary recommendations. The Board of Directors serves as the highest decision-making body for risk management, approving major decisions related to risk management based on business strategies and environmental changes.

Acer Risk Management Organization Chart



Responsibilities of the Acer Risk Management Organization



Board of Directors/
Risk Management
and Sustainability
Development
Committee

- Considers whole operation strategy and environment, promote and practice whole risk management policy to ensure its effectiveness.
- Reviews and resolves on the risk management policies, procedures, and framework, and regularly assesses their applicability and effectiveness of implementation.
- Approves risk appetite (risk tolerance) and resolves on or guide the allocation of resources proposed by the Executive Committee and the Working Group.
- Oversees whether the risk management mechanism is able to effectively address the risks encountered by the Company and seamlessly integrates them into the daily operational processes.
- Approves the priority order and risk levels for risk management.
- Conducts a thorough review of the risk management implementation, offers essential improvement suggestions, and provides regular reports to the Board of Directors (at least once a year).
- Implements the decisions on risk management made by the Board of Directors.



Risk Management
Executive Committee

- Comprises of the top executives from different business units/ functional organizations at the headquarters.
- Regularly reports to the Risk Management Committee and Board of Directors.
- Provides a summary of the risk environment, risk management priorities, assessment results, and relevant response measures.
- Drafts the priority order and risk levels for risk management.
- Drafts the priority order and risk levels for risk management.
- Resolves on or guides the crisis management-related operational procedures and supervises drills.



Risk Management
Working Group

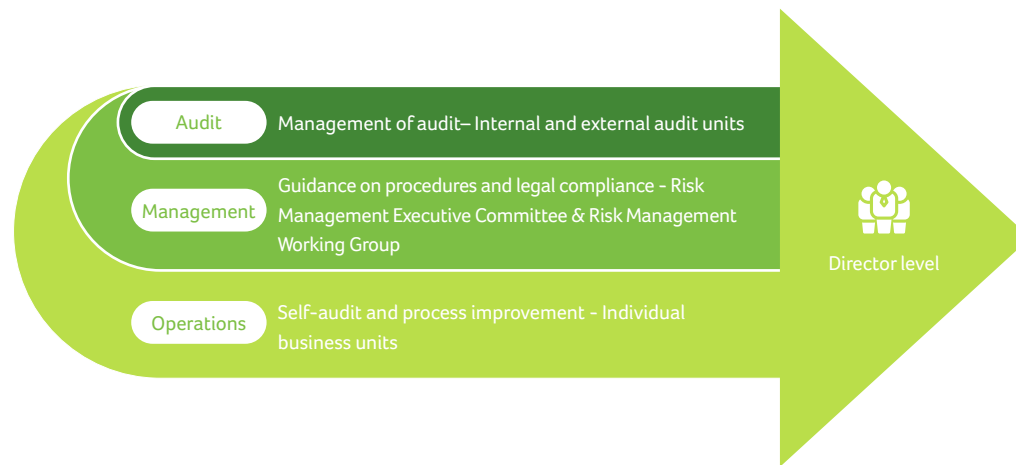
- Comprises of the director representatives of various business groups/functional organizations at the headquarters.
- Identifies risks and analyzes as well as assesses the severity and probability of potential risk scenarios and their operational impact.
- Develops and implements risk response measures based on risk scenarios (including preventive and mitigating actions).
- Continues to enhance the risk management practices and ensure their effectiveness.
- Compiles the Enterprise Risk Management Report and submits it to the Risk Management Executive Committee.
- Establishes crisis management-related operational procedures and implements drills.



Internal
Audit

As an independent unit under the Board of Directors of our company, we develop an annual audit plan in accordance with this policy, procedures, and various risk management systems. We conduct independent audits to assess the effectiveness of risk management activities and provide recommendations for improvement. We regularly report the audit results to the Board of Directors to ensure the proper management of critical operational risks and the effective operation of internal control systems.

The "Three Lines of Defense" Framework for the Risk Management Organization



History of the Acer Risk Management Organization

In late 2012	The Company formed the Risk Management Working Group (RMWG). The working group comprises departments such as Legal, Finance, Human Resources, Supply Chain Management, Corporate Communications, Marketing, Quality and Service, IT and Cybersecurity, Environmental, Health and Safety (EHS), Asset Management, various Product Business Groups, and the Office of Sustainable Development. Through regular meetings, the Risk Management Working Group encourages each member to identify, assess, and discuss potential operational risks and emerging risks in the fields of economy, environment, and society.
2018	The Company has reorganized the Global Corporate Social Responsibility Committee (GCSRC) into the Corporate Sustainability Committee (CSC), with the Risk Management Working Group becoming a unit under the Corporate Sustainability Committee. We believe that this reorganization will not only strengthen our current risk management efforts, but also gradually establish a corporate culture with risk management awareness through discussions and participation of department heads and business unit managers.
2022	Acer formally established the Risk Management Committee (RMC) and finalized the development of Acer's risk management policies. The establishment of the Risk Management Committee and the approval of the risk management policies were resolved by the Audit Committee in March and were subsequently submitted to the Board of Directors for approval.
2024	To enhance and strengthen risk management functions and achieve the company's sustainable development goals, as well as to reinforce sustainable governance, Acer will adjust the Risk Management Committee under the Board of Directors to the Risk Management and Sustainable Development Committee. This change is in accordance with the relevant provisions of the Corporate Risk Management Best Practice Principles for TWSE/TPEX Listed Companies, Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies. Additionally, the company's Risk Management Committee Charter will be revised to the Risk Management and Sustainable Development Committee Charter.



Risk Management Procedures

Risk Management Policies

To achieve our vision of sustainable development and establish a corporate culture that prioritizes risk awareness, the Company not only adheres to organizational management systems and operational procedures at all levels to implement relevant risk management measures, but also strives for continuous improvement in our risk management practices through the active involvement of senior executives. We rely on international standards such as the ISO31000:2018 Risk Management System and the Enterprise Risk Management - Integrated Framework (COSO ERM 2017), as recommended by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), to guide our efforts. In line with this commitment, the Company has developed risk management policies, which was approved by the Board of Directors and implemented on March 16, 2022.

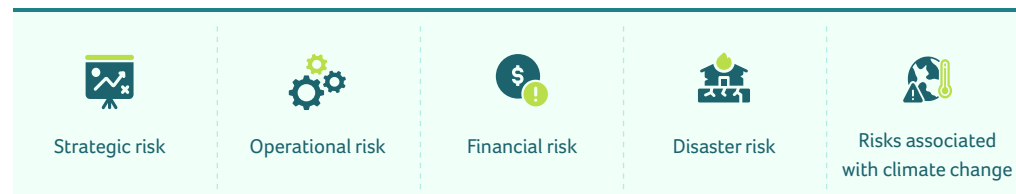
Risk Management Goals

The objective of the Company's risk management is to identify and control the risks faced by the Company within the risk appetite (that is, risk tolerance) level through a comprehensive risk management system that is integrated into our operational activities and daily management practices. Our principles are to effectively utilize opportunities and minimize risks while maintaining a balance in order to achieve the following goals:

- Achieving operational goals
- Improving management effectiveness
- Providing reliable information
- Allocating resources effectively

Scope of Risk Management

The Company's scope of risk management encompasses major risk aspects of strategic risks, operational risks, financial risks, disaster risks, information risks, climate change-related risks, and other emerging risks. We strictly adhere to the provisions of relevant laws and regulations and follow a cyclical process of identifying, analyzing, evaluating, responding to, monitoring, and reviewing risks in order to effectively manage them. We are committed to continuously enhancing our risk management practices through ongoing learning and experience.



Risk Management Procedures

The company's risk management process includes risk identification, risk analysis, risk assessment, risk response, and risk monitoring and review.





Risk Management Operations

Risk Identification and Management Effectiveness in 2024

Acer actively manages risks across various areas in a cost effective manner, including strategies, as the scope of risk management covers the aspects of strategies, operations, finance, disaster and climate change. Regular general assessments are conducted for both internal and external business environments. The external business environment assessments also incorporate external international risk reports and reports and research results from the insurance sector and risk management consultants so as to ensure the completeness of risk perception. These assessments form the basis for establishing a risk radar. In 2024, Acer's risk radar identified a total of 49 risks through the aforementioned procedures, comprising 18 internal risks and 31 external risks. Of these, 22 were identified as ESG-related risks. To balance corporate growth and effective resource allocation, Acer conducted risk prioritization and defined its risk appetite. The risk radar chart, risk map resulting from the 2024 risk prioritization, and risk appetite summary were submitted for approval to the Board of Directors/Risk Management and Sustainable Development Committee on March 13, 2025.

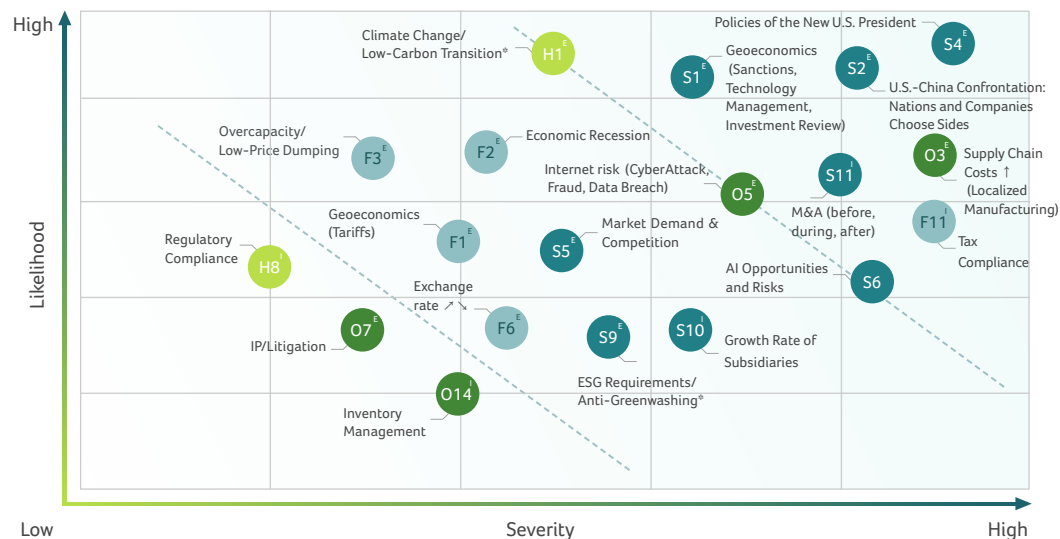
The risk management organization utilizes risk map, risk impact scenario analysis/risk assessment table, and other risk management tools to assess the potential threats posed by various risks to the Company's future operations. This assessment is based on the likelihood of risk occurrence and the severity of potential losses. Risk levels are designated to determine the priority and resource allocation for subsequent risk control measures. Sensitivity analysis and stress test are also adopted to quantitatively analyze the risks and examine the degree of correlation among the risk factors. The risk items in the 2024 risk matrix classified as medium-high or above include the policies of the new U.S. president, tax compliance, increased supply chain costs (localization of manufacturing), mergers and acquisitions (before, during, and after), U.S.-China tensions/national and corporate alignment, geo-economics (sanctions, technology management, investment review), AI opportunities and risks, and information security risks (cyber attacks, fraud, data breaches), totaling eight items (refer to the 2024 risk map for details).

Acer's Risk Appetite Summary

Risk Appetite Level (RAL)	Low risk appetite (1)	Medium-low risk appetite (2)	Medium risk appetite (3)	Medium-high risk appetite (4)	High risk appetite (5)
Type of risk	Primary business activities				
Strategic risk	Brand/reputation	Intellectual property	Innovation, research and development	Investment and mergers and acquisitions (M&A)	
Financial Risk	Cash flow	Tax risk			
		Credit risk			
Operational Risk	Information security		Talent		
	Product quality				
Disaster risk	Personal Safety and Health		ESG		
	Major compliance				

2024 Acer Risk Map

Risks are ranked based on their severity/likelihood. The more severe a risk is, the further to the right it is placed on the risk scale. Likewise, the higher the likelihood of a risk, the higher it is placed on the risk scale.



*Note1: The process of identifying/analyzing risks is initiated in the fourth quarter of each year and completed in the first quarter of the following year.
 *Note2: The risk map presents the results of risk ranking and risk level scoring based on the 2024 risk radar chart.
 Note3: Materiality analysis is a crucial component of the Enterprise Risk Management (ERM) integration process. Therefore, ESG-related risks, compliance requirements, human rights issues and other factors have been integrated into the procedures for identifying, analyzing, assessing, and implementing response measures for risks. In the risk matrix chart, ESG-related risk items are marked with an asterisk () symbol.
 *Note4: Risk Item Codes: (S) - Strategic Risk, (O) - Operational Risk, (F) - Financial Risk, (H) - Disaster Risk. The numbers represent the serial number in the risk register database, and are not related to the risk level.



Example

- Strategic risk** Mainly includes innovation, research and development, investment and M&A, brand reputation and protection of intellectual property
- "Innovation, research and development" falls in the scope of medium risk appetite. Acer is committed to pursuing innovation and will actively embrace creative and pioneering approaches to drive innovation and enable the effective utilization of innovative opportunities. Meanwhile, Acer is open to accepting a certain level of higher risk, although these risks are generally deemed controllable.
 - "Investment and M&A" falls in the scope of medium-high risk appetite. In order to implement our operational strategies, we will pursue not only organic growth but also investment and M&A methods. We are prepared to consider various potential approaches, such as due diligence, to engage in investment/M&A by seeking to balance a high probability of successful transactions with high returns and associated transaction risks. This holds true even if the actions themselves may involve a high level of residual risk.
 - "Brand/reputation" falls in the scope of low risk appetite. When striving to achieve key results or implement measures, it is crucial to avoid risks and uncertainties; or, the activities carried out only involve those that are deemed to have minimal inherent risks. While seizing opportunities, the Company should maintain constant vigilance regarding risks and enhance brand protection. Measures should be taken to safeguard brand assets and prevent brand infringement and counterfeiting. In the event of a brand crisis, the Company should establish a contingency plan to promptly and effectively address such an incident and minimize harm to the brand image swiftly and effectively.



The Risk Management Working Group consolidates the results of the aforementioned risk analysis and assessment and regularly reports the relevant execution progress and outcomes to the Risk Management Executive Committee after formulating the subsequent risk control plans. In 2024, the Risk Management Working Group collaborated with a total of 16 departments/units. To realize practical and close integration of the implementation of Enterprise Risk Management (ERM) mechanisms with the daily operational procedures of each department/unit as well as the Company's business objectives, each department/unit first consolidates 47 key performance indicators (KPIs) and then identifies 98 risk scenarios that may impact the aforementioned KPIs. For the identified and analyzed/assessed risk items, relevant department personnel are assigned to formulate subsequent risk management strategies and related risk mitigation plans, including common risk management responses such as loss prevention, avoidance, separation and duplication, transfer, and retention. Adequate resource allocation, prioritization of implementation, and subsequent progress tracking methods are assessed in advance. Meanwhile, incident response plans and crisis management mechanisms are developed to minimize the potential negative impact of various risks on business objectives and enhance the overall risk resilience of the Company. The aforementioned risk management strategies and related risk control plans are periodically reviewed for effectiveness and improvement opportunities during the Working Group meetings, as they following the PDCA cycle: Plan, Do, Check, Action. Finally, material risk information and the operational status of enterprise risk management are regularly (i.e., quarterly) reported to the Risk Management Executive Committee and the Risk Management Committee.

Date	Execution unit	Risk management activities	Year/ Month												
			1	2	3	4	5	6	7	8	9	10	11	12	
2024/2/27	Risk Management Executive Committee	<ol style="list-style-type: none"> Finalized 2023 Acer Risk Map Establishment of risk appetite <ul style="list-style-type: none"> Risk Appetite Purpose Methodology Next Steps 		●											
2024/3/14	Risk Management Committee	Report Item: Risk Management Executive Committee executes reports on progress of implementation Discussion Topic: Establishing the Annual Risk Appetite			●										
2024/4/19	Risk Management Executive Committee	<ol style="list-style-type: none"> Acer Risk Appetite Final Draft – RMC Approval DJSI: ERM Maturity Analysis Updating Acer Risk Management Organization Structure Chart 				●									
2024/7/25	Risk Management Executive Committee	<ol style="list-style-type: none"> Risk Management Implementation Progress Report Information Security Risk Management - Outsourcing Management Sustainability Report and Climate-Related Financial Disclosures (TCFD) Project Progress Report Intellectual Property Management Plan Implementation Progress Report 								●					
2024/8/8	Risk Management Committee	Report Items: <ul style="list-style-type: none"> Risk Management Executive Committee executes reports on progress of implementation Sustainability Report and Climate-Related Financial Disclosures (TCFD) Project Progress Report Intellectual Property Management Plan Implementation Progress Report 										●			
2024/10/24	Risk Management Executive Committee	<ol style="list-style-type: none"> Risk Management Implementation Progress Report Information Security Risk Management (incl. Outsourcing Management) Emerging Risks: A Research Report on Artificial Intelligence Regulations 												●	
2024/11/7	Risk Management Committee	Report Items: <ul style="list-style-type: none"> Risk Management Executive Committee executes reports on progress of implementation Information Security Risk Management (incl. Outsourcing Management) Emerging Risks: A Research Report on Artificial Intelligence Regulations 													●

Integration of Risk Management Procedures with Internal Control and Internal Audit Mechanisms

The Head of Internal Audit reports not only to the Company's highest governance bodies for risk management—namely, the Board of Directors and the Risk Management and Sustainable Development Committee—but also attends the quarterly Risk Management Executive Committee meetings as an observer. All departments and units are responsible for regularly identifying and documenting major risks along with corresponding control measures. The effectiveness of these controls is reviewed annually through the internal control self-assessment process.

Starting from 2024, the Company has engaged an international third-party risk management consultant to verify and validate its risk management system and procedures in accordance with international standards, including ISO 31000:2018 and the COSO Enterprise Risk Management Framework (COSO ERM 2017) initiated by the Committee of Sponsoring Organizations of the Treadway Commission. Upon completion of the verification, the third-party consultant issues an annual ERM compliance report (subject to annual review and update).



Risk Education Training and Risk Culture

Starting with risk awareness and ending with corporate sustainability resilience, we are gradually establishing a risk-aware corporate culture

We employ a dual top-down and bottom-up strategy, from strategic planning to the execution of daily operations, to enhance our overall risk management system and ensure effective two-way communication and feedback. We have enhanced the governance level's awareness of risks and gradually promoted the recognition and cooperation of all employees with risk management measures, building a consensus to create a risk-aware corporate culture.

Risk Education and Training for Governance Levels

Each year, Acer assists its directors in developing training plans and arranging courses based on industry characteristics, the directors' educational and professional backgrounds, and trends in domestic and international compliance requirements. Directors also independently participate in external training courses as needed. In 2024, based on international trends and the company's risk assessment results, we will arrange for our directors to participate in courses on risk management topics such as "U.S.-China-Taiwan Relations and Future International Situations: Political Risks of Investing in China," "Climate Change, Industrial Policy, and Risk Management," "Information Security and Risk Management," and "Global Trends and Risk Management in Digital Innovation Technology and Artificial Intelligence Development."

Risk Education and Training for All Employees

In addition to specific training on ERM implementation methods for subsidiaries or targeted advanced courses for risk management working group members (such as explanations of the ERM framework and the setting of key risk indicators, KRIs), we also promote risk management awareness among executives and general employees through various meetings and educational training sessions (for example, explanations of product liability and product liability insurance). In 2024, the group conducted a total of 38 courses related to risk topics. The statistics for the three categories of risk management courses and the number of participants are summarized as follows.

Operations Safety Related Courses	Number of Trainees	Compliance-Related Courses	Number of Trainees	Information Security Related Courses	Number of Trainees
Executives, General Employees	2,527	Executives, technical staff, professionals, general	1,850	Executives, technical staff, professionals, general employees	9,248

Emerging Risks

Emerging Risks	Risk Description	Potential Impact	Responsive Measures
<p>Policies of the New U.S. President</p> <p>Risk Level: High Probability of Occurrence: High Impact Level: High Risk Appetite: As the aforementioned risks include tax risks and significant compliance aspects, according to Acer RAS, the overall risk is categorized as low appetite</p>	<p>The United States presidential election has a significant impact on the world, as the United States is the largest economy and military power globally, and its policy decisions influence global affairs. The preliminary identification of potential emerging risks is as follows:</p> <ul style="list-style-type: none"> Risks Associated with Changes in Tariff Policy Supply Chain Risk Overall Economic Risk Geopolitical Risk Risk of Changes in Tariff and Fiscal Policies 	<ul style="list-style-type: none"> Changes in Tariff Policy: These tariffs may increase the cost of importing from China or other affected countries, particularly for semiconductors and electronic components. Rising costs may compress profit margins, forcing the company to raise product prices, which could affect market competitiveness. Furthermore, widespread changes in tariff policies will further complicate the international trade environment. Supply Chain Disruption: Policies may cause interference through multiple channels. Firstly, increased tariffs may lead to higher import costs from certain countries, forcing the company to seek alternative suppliers. Secondly, geopolitical tensions may lead to trade restrictions or embargoes, particularly affecting supply chains involving China and Taiwan. The Taiwanese semiconductor industry, including companies like TSMC, is crucial to the global supply chain. Any disruptions could lead to delays and increased costs. Furthermore, the policies of the new U.S. administration may encourage domestic manufacturing by attracting companies back through tax reductions or subsidies, which could increase Acer's operating costs in the United States. Finally, component shortages and production delays will pose challenges to supply chain diversification. Macroeconomic Risk: Multiple potential impacts on the global economy. For example, rising inflationary pressures, along with declining consumer and business confidence, may impact the demand for electronic products. Geopolitics: Geopolitical risks extend beyond military considerations; they also include the possibility of diplomatic sanctions or trade restrictions, which present challenges for companies operating on a global scale. This may exacerbate tensions in U.S.-China-Taiwan relations, particularly in the areas of trade and technology. As a core part of the global semiconductor and ICT industry supply chain, Taiwan is susceptible to any geopolitical instability, which could directly impact the company's operations. Changes in Tariff and Fiscal Policies: <ol style="list-style-type: none"> Investment Hesitation: Uncertainty may cause the company to delay expansion or investment in new projects. Financial Planning Challenge: More flexible financial strategies are needed to address potential cost fluctuations. 	<ul style="list-style-type: none"> Supply Chain Diversification: Seek suppliers in other countries, such as Vietnam, India, and Mexico, to reduce reliance on Chinese components. Advance Inventory Management: Evaluate inventory levels of key components and stock up in advance to mitigate the impact of sudden tariff changes. Price Pass-Through Strategy: Consider partially passing costs on to consumers or seeking to share the tariff impact with suppliers. Signing Long-term Contracts with Suppliers: Ensuring stable supply and mitigating the impact of price fluctuations. Proactive Investment in New Technologies: Accelerate the development of AI, semiconductors, and cloud computing to maintain a competitive edge. Strengthen Patent Protection: Ensure that the company's key technologies are patented to prevent technology loss due to market competition. Monitoring Regulatory Changes: Stay informed about U.S. technology regulatory policies to ensure compliance and actively participate in policy discussions. Strengthen Overseas Market Presence: Expand into European and Southeast Asian markets to diversify market risk. Monitoring Government Policies: Maintain communication with local government agencies and chambers of commerce to obtain the latest policy information and respond flexibly. Leveraging Tax Incentives: If corporate taxes decrease, utilize the savings to expand research and development and market investments. Prudent Financial Planning: In response to potential economic uncertainties arising from increased government debt, we maintain robust cash flow management. Expanding International Market Presence: Reduce reliance on a single market and ensure diversified revenue streams to address potential market fluctuations.

Product Risk Management and Risk Transfer Measures

As Acer's primary business model does not involve production and manufacturing processes, the company collaborates with supplier partners to provide a wide range of products, services, and solutions to customers worldwide. Based on Acer's actual operational model, while balancing overall operational efficiency and cost-effectiveness, we have implemented the following product risk management and risk transfer measures:

	Type of Measure	Specific Actions	Risk Management Effectiveness
Contractual Aspects	Contract and Legal Framework	Clarify quality standards and responsibilities	Reduce the risk of legal disputes
	Contractual Insurance Clause Requirements	Require suppliers to obtain product liability insurance and other necessary insurance arrangements as stipulated by the contract	Ensure the future solvency of suppliers
	Intellectual Property Protection	Incorporation of a confidentiality clause in the contract	Prevent design leaks
Supplier and Product Level	Participation in the Design Process	Develop a List of Prohibited, Restricted, and Disclosed Chemicals	Reduce the use of harmful chemicals to minimize impacts on human health and the environment
	Quality Management and Control	Regular inspection and testing of products	Ensure product quality and reduce defects
	Risk Assessment and Supplier Management	Assess ODM risks and monitor performance metrics	Mitigate the risk of supply chain disruptions
Insurance and Other Risk Transfer Measures	Insurance and Financial Protection	Product liability insurance	Mitigate the risk of financial losses
	Risk Transfer Measures	Compensation terms, warranties, supplier diversification	Diversify risks to reduce the impact of single points of failure



Emerging Risks	Risk Description	Potential Impact	Responsive Measures
<p>Geopolitics/ economy</p> <p>Risk Level-High Likelihood - high Severity - high Risk appetite – Geopolitics/ economy includes major compliance, information security and other aspects, the overall risk appetite is low based on Acer RAS</p>	<p>The current global geopolitical and geoeconomic risks are primarily evident in the following areas:</p> <ul style="list-style-type: none"> ● Intensification of strategic competition between China and the United States. As the world's two largest economies, the competition between China and the United States in the fields of economy, technology, and military is becoming increasingly intense. The direction of China-US relations will significantly impact the global geopolitical landscape. ● Continued war between Russia and Ukraine. The Russia-Ukraine war is the largest-scale military conflict in Europe since World War II. The ongoing war not only severely impacts the global economy but also exacerbates turbulence in global geopolitics and geoeconomics. ● Israel-Hamas conflict and the Red Sea crisis. The Israel-Hamas conflict and the Red Sea crisis are major geopolitical risks in the Middle East region. Escalation of the Israel-Hamas conflict could trigger a large-scale war in the region, while the Red Sea crisis could threaten global energy security. ● Global supply chain restructuring. The global supply chain is undergoing reconstruction due to the impact of COVID-19 and the Russia-Ukraine war. The regionalization, diversification, and fragmentation of the supply chain will have far-reaching implications for the global economic landscape. 	<ul style="list-style-type: none"> ● Increase in production/procurement costs: Geopolitical/geoeconomic risks may result in price increases in strategic resources and higher trade costs, thereby raising the production costs of technology products. ● Potential disruptions in the supply chain that affect the availability of technology products. The Russo-Ukrainian war has caused global energy prices to rise, which also impacts the supply of global technology products. The global supply chain is becoming more complex, making it more vulnerable to the impact of geopolitical/geoeconomic risks. For instance, the supply chain of global technology products involves multiple countries and regions; if a country or region experiences political turmoil or natural disasters, it can lead to disruptions in the supply chain that affect the availability of technology products. ● Impediment to technological innovation: Geopolitical/geoeconomic risks can hinder technological cooperation and brain drain, thereby impeding technological innovation. ● Exacerbation of market volatility: Geopolitical/geoeconomic risks can cause a decline in investor confidence and increased market volatility, thereby impacting the financing and development of technology companies. 	<p>In the aspect of the supply chain:</p> <ul style="list-style-type: none"> ● Disperse ODM production bases to India, Southeast Asia, and other countries/regions that meet the assessed conditions. ● Reduce dependency on critical components. ● Continuously monitor the market and provide real-time alerts. ● Maintain a safe inventory level. <p>In the aspect of Financial Markets/Treasury Management:</p> <ul style="list-style-type: none"> ● Forecast cash flow and optimize working capital arrangements. ● In addition to primary banking partners, maintain at least two alternative banks as backups. ● Maintain a safe level of liquid assets and cash reserves. ● Conduct foreign exchange hedging operations. ● Establish guidelines to govern hedging principles, instruments, and authorization levels. ● Adjust transaction currencies to those with lower volatility and hedging costs.
<p>Emerging Technologies/ Transition (e.g., AI)</p> <p>Risk level – medium-high Likelihood – medium-high Severity – high Risk appetite – the overall risk appetite is medium based on Acer RAS</p>	<p>Emerging technology development/transition refers to the adoption of emerging technologies by companies to improve existing businesses or develop new ones. However, emerging technology development/transition, such as AI, may bring the following risks:</p> <ul style="list-style-type: none"> ● Security risks: AI systems may be hacked or maliciously used, resulting in data leaks, system paralysis, and other damages. For example, hackers can attack the AI system's database and steal sensitive data, or exploit vulnerabilities in the AI system to launch DDoS attacks, causing system paralysis. AI technology may also be used for military or terrorist activities, posing security threats. For example, AI technology can be used to develop autonomous weapons, making wars even more deadly, or AI technology can be used to create fake news or false propaganda. ● Reliability risks: AI systems may experience errors or failures, leading to decision-making mistakes or unexpected accidents. For example, autonomous vehicles may cause traffic accidents due to system failures, or medical diagnosis systems may delay patient treatment due to incorrect diagnoses. ● Bias risks: AI systems may have biases, resulting in discrimination or unfair treatment towards specific groups. For example, AI systems used for recruitment may have biases against women or ethnic minorities, or AI systems used for credit rating may have biases against low-income individuals. ● Privacy risks: AI systems may infringe on personal privacy. For example, facial recognition systems can collect and analyze individuals' facial data for tracking or monitoring purposes, or voice assistants can collect and analyze individuals' voice data for targeted advertising. 	<ul style="list-style-type: none"> ● Technical aspect: Emerging technologies may still be immature, with technical defects or instability. ● Market aspect: The market for emerging technologies may not have formed yet, with uncertainties in demand or intense competition. ● Management aspect: Companies may lack the experience and capability to manage emerging technologies, leading to project failures or cost overruns. ● Legal and regulatory aspect: Emerging technologies may face uncertainties in laws and regulations, resulting in legal disputes or regulatory penalties for companies. ● Brand aspect: Consumers demand compensation arising from product liability and personal data-related responsibilities, as well as subsequent negative impacts on brand image, may be severe. 	<ul style="list-style-type: none"> ● Regularly visit customers/distributors. ● Monitor the activities of competing companies. ● Track technological developments. ● Conduct experimental analysis to assess the feasibility of new technology and review data on technical completion and stability. ● Stay updated on regulatory changes by legislative authorities. ● Seek professional advice from external experts.



Emerging Risks	Risk Description	Potential Impact	Responsive Measures
<p>Green Inflation</p> <p>Risk level – medium-high Likelihood – high Severity – medium-high Risk appetite- the overall risk appetite is medium-low based on Acer RAS</p>	<p>Green inflation refers to the increase in prices caused by factors such as rising production costs and disruptions in the supply chain during the process of promoting green transformation. The potential risks of green inflation include the following:</p> <ul style="list-style-type: none"> ● Intensifying inflationary pressures: Green inflation will intensify existing inflationary pressures, leading to price increases and reducing people's purchasing power. For example, the implementation of carbon pricing will raise production costs for businesses, resulting in higher product prices. Similarly, the development of green energy requires significant investment, which can also drive up energy prices. ● Impact on economic recovery: Green inflation will increase the cost burden on businesses, affecting economic recovery. For instance, businesses need to invest funds in green transformation, which can lower their profitability. Additionally, the implementation of green policies can increase compliance costs for businesses, impacting their competitiveness. ● Exacerbating social inequality: Green inflation may worsen social inequality, with low-income groups experiencing greater impacts. For example, low-income groups may find it more difficult to afford the costs of green products and services. Furthermore, the implementation of green policies may lead to an increase in the unemployment rate among low-income groups. 	<p>Inflation refers to the phenomenon of a continuous increase in the overall price level. It has several impacts on the operations of companies in the technology industry, which are mainly manifested in the following aspects:</p> <ul style="list-style-type: none"> ● Increased production costs: Inflation leads to price increases in raw materials, labor, energy, and other production factors, thereby increasing the production costs of technology products. For example, semiconductor manufacturing requires a large amount of raw materials and energy. If the prices of these raw materials and energy increase, it will result in an increase in the production costs of semiconductor chips. ● Impact on demand: Inflation leads to a decrease in consumer purchasing power, thereby affecting the demand for technology products. ● Impact on profitability: Inflation leads to an increase in production costs and a decrease in demand for companies in the technology industry, thereby affecting their profitability. 	<ul style="list-style-type: none"> ● Real-time Production and Sales Reports with Alerts. ● Enhance component commonality. ● Strengthen management of specific (non-common) components.
<p>Key Talent Risk</p> <p>Risk level – medium Likelihood – medium Severity – medium-high Risk appetite- the overall</p>	<p>The scarcity of key talent can hinder industrial development and impact economic growth. For instance, in the technology industry, the lack of software engineers, data scientists, and other key talent can impede technological innovation and industry upgrading. Similarly, in the manufacturing industry, the absence of highly skilled labor can affect production efficiency and competitiveness.</p> <p>Moreover, in the high-tech sector, the long-term trend of talent shortage and declining birth rates often results in significant increases in compensation for highly skilled professionals, while the wages for low-skilled labor tend to stagnate, leading to widening income disparities.</p>	<ul style="list-style-type: none"> ● Insufficient research and development manpower is affecting product innovation and competitiveness. ● Rising production costs are impacting profitability. ● Declining operational efficiency is affecting enterprise value (such as decreased productivity as well as inferior customer service quality). 	<ul style="list-style-type: none"> ● Expand the channels or opportunities for talent acquisition, such as Acer Group's annual campus recruitment event starting in every March. ● Continuously optimize the talent recruitment process. ● Evaluate the salary structures for relevant positions to ensure competitiveness in the industry. ● Assess the feasibility of offering sign-on bonus, additional benefits, or incentive measures. ● Enhance collaboration with globally recognized recruitment channels to ensure the recruitment of top talent. ● Highlight Acer Group's ESG sustainable business philosophy and its diverse business engine.
<p>Strategic Resource Competition: Minerals, Energy, Food, and Water</p> <p>ChainRisk level – medium Likelihood – medium- high Severity – medium Risk appetite – the overall risk appetite is medium based on Acer RAS</p>	<p>The competition for strategic resources refers to conflicts and disputes among countries over the control of resources that are of significant importance to national security and economic development, including minerals, energy, food, and water. The potential risks of this competition include the following:</p> <ul style="list-style-type: none"> ● Triggering regional conflicts: The competition for strategic resources may lead to regional conflicts and even wars. For example, in the Middle East, the competition for oil resources has been a major cause of multiple wars. Similarly, in Africa, the competition for water resources has resulted in numerous armed conflicts. ● Exacerbating global inequality: The competition for strategic resources can worsen global inequality, widening the gap between wealthy and poor countries. Wealthy countries can leverage their economic and military advantages to control more strategic resources, while poor countries may face resource scarcity. ● Damaging the global ecological environment: The excessive exploitation and utilization of strategic resources can harm the global ecological environment, leading to issues such as climate change and resource depletion. For instance, mining activities can cause environmental pollution, the development of energy resources can increase greenhouse gas emissions, and the excessive consumption of food and water can deplete resources. 	<ul style="list-style-type: none"> ● The increase in production costs and the rise in prices of strategic resources will lead to higher production costs for companies in the technology industry, which will affect their profitability. ● The interruption of the supply of strategic resources in the supply chain will result in production disruptions for these companies, impacting their operational efficiency. 	<ul style="list-style-type: none"> ● Diversify suppliers. ● Enhance supply chain resilience. ● Research/adapt alternative technologies.



Information Security and Privacy Protection

GRI 418-1

Names of Material Topics

Information Security

Policies/ Commitments

To ensure sustainable operations, we maintain the Information Security Management System (ISMS) and adhere to the guidelines set by the National Institute of Standards and Technology (NIST). We continuously improve our management practices through the Plan-Do-Check-Act (PDCA) cycle and ensure the implementation of information security measures in our daily work. Furthermore, we consistently meet the requirements of ISO 27001.

Action Plan

To enhance the security awareness of all employees and to improve the compliance and information security structure to meet the needs of customers, we continue to expand the scope of ISMS (Information Security Management System) implementation and gradually introduce the international information security maturity assessment.

Tracking Mechanism

- Through regular bi-weekly security meetings and annual management review meetings, we consistently monitor and improve our work. The operational performance is reported to the Board of Directors on an annual basis through the Risk Management Executive Committee.
- The Group Information Security Governance Committee reports to senior management on a quarterly basis and presents its findings to the Board of Directors through the Risk Management Executive Committee.

Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<ul style="list-style-type: none"> • We continue to promote information security and customer privacy protection measures to ensure the security of Acer's and our customers' information privacy 	<ul style="list-style-type: none"> • Achieved ISO 27001: 2022 transition certification in March 2025; in September, passed re-verification by third-party information security certification company BSI, confirming that Acer Inc.'s ISO 27001: 2022 certification remains valid • Expand the scope of cybersecurity risk management by lowering the threshold for high-risk issues, requiring action within the organization from a total risk value of 18 and above (incl.) to 12 and above (incl.) • A review of ISO 27001 verification is to be conducted every six months in 2025 • In 2025, the Group Information Security Governance Committee will convene quarterly to enhance information security • In 2025, achieve a 90% completion rate for cybersecurity awareness education and training for employees worldwide • In 2025, achieve a 100% completion rate for cybersecurity training among colleagues in the IT department worldwide • The average score for the 2025 Scorecard exceeded 90 • Operations continue to conduct simulation drills covering both cloud and on-premises scenarios, with plans to collaborate with eDC and the General Affairs Department • In compliance with the ISO 27001:2022 version and its implementation status, continue to revise the new ISMS-related documents to meet requirements 	<ul style="list-style-type: none"> • By 2024, aim to achieve a 100% completion rate for cybersecurity training among colleagues in the IT department worldwide • In compliance with the release of the new version of ISO 27001: 2022, please update the necessary documents of the Information Security Management System (ISMS) to ensure compliance with the requirements • A review of ISO 27001 verification is to be conducted every six months in 2024 • The 24th bi-weekly ISMS meeting was held in 2024 to ensure that the organization's information security adheres to the PDCA cycle • Expand the scope of the company's information security risk control from IT systems to IT products • To meet information security governance requirements and enhance the effectiveness of information security risk audits through an independent cybersecurity organization • Continued execution of the Global Re-architect and ISMS (ISO 27001) project 	<ul style="list-style-type: none"> • By 2024, colleagues in the IT department worldwide achieved 100% completion and pass rate for cybersecurity training • In compliance with ISO 27001: 2022, a thorough revision of the Level 1 to Level 4 ISMS documents was conducted to ensure compliance with the new version's applicability and requirements. An announcement regarding the publication was made in January 2025 • In 2024, a review of the ISO 27001 certification was conducted every six months to ensure the continued effectiveness of the management system. Additionally, 24 bi-weekly ISMS meetings were held in 2024 to ensure that the organization's information security adheres to the PDCA framework • The scope of the Company's cybersecurity risk control is not limited to IT systems. The application scope of the Level 1 to Level 4 ISMS documents has been revised from Acer IT to Acer. Furthermore, the implementation and verification scope is expanded to include the Cybersecurity Center and Acer Store • In 2024, the Cybersecurity Center conducted on-site audits of five subsidiary companies to evaluate the effectiveness of their cybersecurity systems • Completed the Global Re-architect and ISMS (ISO 27001) project • In the 2024 Risk Assessment, a total of 121 systems were evaluated, with acceptable risks accounting for 96.2% of the assessment results. All unacceptable risks are set to be remediated by the end of 2025



Information Security Policy

To pursue sustainable business operations and protect customer trust, Acer started to promote a companywide information security management system in 2019 and has established an information security policy as a basis for information security management to ensure the security of Acer's information assets and the continuity of information services, and to reduce the threat and impact of information security incidents.

This policy covers Acer's information assets, information systems and infrastructure, and applies to all officers and employees of Acer, including contractors, consultants, temporary employees, interns and any other third parties who work for Acer, referred to as employees.

- Ensure that Acer's information assets are protected from any external interference, disruption, attack or any other destructive or negative intent.
- Ensure that Acer complies with its relevant legal obligations.
- Ensure the continuity of Acer's IT services.

This policy framework complies with the EU General Data Protection Regulation (GDPR), the Taiwan Personal Data Protection Act and other relevant laws and regulations, and the requirements of the competent authorities to ensure the collection, processing or use of personal data. We also comply with the U.S. Defend Trade Secrets Act (DTSA) and the Taiwan Trade Secrets Act and other laws and regulations related to copyright, trademark and patent protection. The policy is re-examined at least once a year to ensure the viability and effectiveness of information security maintenance by checking compliance with the legal requirements of the latest technological and business developments.

Information Security Risk Management Framework

Acer Corporation established the Risk Management Executive Committee in 2022, with the Chief Information Security Officer (CISO) serving as one of its members. In the same year, Connie Lee was appointed as the CISO. The CISO is responsible for formulating and executing the company's information security and protection policies, as well as managing related risks, covering both IT system security and product information security.

To further strengthen the Group's information security risk management, Acer Corporation established the Information Security Governance Committee in 2023, led by the CISO and coordinated by the Acer Information and Network Security Center. Committee members include the heads of Acer's IT product lines and the general managers of subsidiary companies within the Group. Dedicated working groups have been established under the committee, responsible for developing information security and protection policies and conducting risk assessments. The effectiveness of the Group's information security governance, as well as security-related issues and strategic directions, are reported quarterly to the Chairman of the Board. An annual report on information security risk governance is also submitted to the Board of Directors.

Please refer to the "Acer Risk Management Organizational Structure Chart" for information regarding the

Information Security Governance

Information Security Policy and Management

As a global brand, Acer considers maintaining information security immensely important, especially with regard to earning and keeping the trust of the investors, customers, and other interested stakeholders. We continue to work to enhance our global information security organization and policies, and to carry out various tasks under the information security management systems, to ensure that Acer Group's information assets comply with relevant laws, regulations, and standards. We also strive to define and implement the security control measures necessary to protect the Group's information systems and services.

We have established a Global Information Security Management Organization, and in accordance with the organizational structure, powers, and responsibilities, jointly worked to maintain the system's sound operation, achieving our goal of stronger information security management. The head of ISMS is the Chief Information Security Officer (CISO) and assigns a co-convenor. The head of each division is a member of the information security management organization and assigns representatives to establish the Information Security Management Team and the Information Security Incident Response Team. The information security internal audit team is staffed by the auditing office, and the support team is composed of members from Human Resources, General Affairs, Marketing, Legal Affairs and Finance Departments.

Since October 2021, Acer has launched the Global Re-architect project, spending 2 years to re-examine information security and infrastructure across the globe. Acer maintains mechanisms for planning, establishing, executing, and monitoring to safeguard the confidentiality, integrity, and availability of information assets.

- Acer underwent third-party verification by BSI in March and September 2023 to ensure the ongoing effectiveness of Acer's ISO 27001:2013 certification.
- Assisted in implementing an information security management system for Pan-European IT and supported the successful ISO 27001 certification of key core systems in July 2023.
- In 2024, Acer Headquarters' Cybersecurity Center was reorganized, with the Cybersecurity Department promoted to a Cybersecurity Center. Additionally, minor adjustments were made to the newly implemented control measures in accordance with the ISO 27001:2022 version, with a total of one ISMS Level 1 policy and fourteen ISMS Level 2 management guidelines revised.
- In 2024, we comprehensively implemented the development of information system briefs, with approximately 100 documents completed to date. Through these information system briefs, system administrators can more thoroughly understand and explain their systems, resulting in a more efficient information security implementation process. During information security audits, system administrators can promptly provide auditors with relevant required information. Additionally, the IT department can more effectively monitor the information security status of various systems through these briefs, ensuring compliance with ISMS standards and providing more precise foundations for risk assessment and management.
- In 2024, we continued conducting business continuity drills. Currently, there are approximately 130 information systems at the headquarters. Systems requiring certification are scheduled for drills every 1 to 2 years, while non-certified systems are scheduled every 1 to 3 years. A total of 50 systems were scheduled to participate in the 2024 drills, with 37 systems successfully completing them, resulting in an overall completion rate of approximately 74%. The remaining systems that have not completed the drills are scheduled for completion in 2025.
- In May 2024, in response to recommendations from KPMG, Acer revised its internal control system, the "Computerized Information System Processing Cycle", to align with Acer's cybersecurity standards and to update the current implementation status.
- To further enhance information security management, Acer Headquarters' Cybersecurity Center organized the 2024 Acer Group Cybersecurity Workshop. Approximately thirty participants attended, representing fifteen subsidiaries of the Group. Through this workshop, Acer Headquarters' Cybersecurity Center shared cybersecurity experiences with the subsidiaries, strengthening connections between the group and the headquarters to achieve an effective collaborative defense against cyber threats. This initiative also provided an opportunity for the headquarters to offer more precise improvement recommendations and implementation plans for issues faced by the group.



2024 Information Security Management Enhancement Highlights

- In 2024, achieved a 100% completion rate for cybersecurity training among colleagues in the IT department worldwide.
- In compliance with the release of the new version of ISO 27001: 2022, updated the necessary documents of the Information Security Management System (ISMS) to ensure compliance with the requirements.
- A review of ISO 27001 verification was to be conducted every six months in 2024.
- The 24th bi-weekly ISMS meeting was held in 2024 to ensure that the organization's information security adheres to the PDCA cycle.
- Expanded the scope of the company's information security risk control from IT systems to IT products.
- Achieved information security governance requirements and strengthened information security risk audit capabilities by establishing an independent cybersecurity organization.
- Continue executing the Global Re-architect and ISMS (ISO 27001) project.
- Strengthened information security control policies, processes and frameworks, and establish standards to identify information security maturity.
- Strengthened network firewall and network control to prevent malware from spreading horizontally across the network through network architecture micro-segmentation.
- Introduced a multi-level control mechanism for privileged accounts to prevent leakage of privileges.
- Introduced endpoint management mechanism to manage, protect and deploy enterprise resources and applications.
- Performed regular information security drills and continuously optimize the mechanism.
- Built cloud information security automation control framework
- Enhanced backup effectiveness and provide a recovery solution that can be rebuilt quickly.
- Through quarterly meetings of the cybersecurity working group, we engaged IT personnel from subsidiaries to enhance and implement information security measures. The findings from the cybersecurity reports are categorized by subsidiary to establish an accountability system. We standardize specifications for information outsourcing and the information services launch processes to reduce information security risks.
- In the 2024 Risk Assessment, a total of 121 systems were evaluated. Each system was evaluated for 4 risk factors, with a total of 484 risk assessment items. Acceptable risks accounted for 96.2% of the assessment results. All unacceptable risks are set to be remediated by the end of 2025.

Information Security Management Process



Participation and Effectiveness of Cybersecurity Awareness Training

Acer Corporation has implemented personnel education and training programs to strengthen information protection mechanisms and information security management. In the second quarter of 2024, all IT personnel in the global IT department successfully completed security education and training. Furthermore, comprehensive security education and training sessions were conducted for all employees across all departments worldwide, addressing important topics such as passwords, phishing, remote work, ransomware, business email attacks, and the reporting procedures for phishing incidents.

In 2024, the Acer Headquarters Cybersecurity Center provided cybersecurity awareness training to a total of 6,148 Acer employees worldwide, including those from unlisted subsidiaries. Of these, 5,728 employees successfully completed the training, resulting in a completion rate of approximately 93%. The standard for completion required passing a post-training assessment, with all test scores needing to reach 100%. This reflects an increase of about 8% compared to 2023, which had a completion rate of 85%.





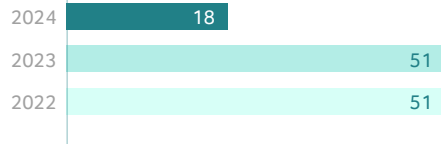
Specific Execution Results

2024 Corporate Information Security Measures Drive Implementation Results

Policy

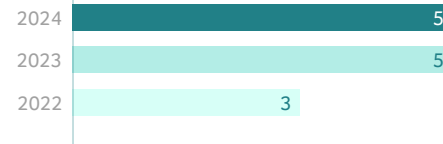
18 ISMS

Headquarters Adds/ Revises 18 ISMS Information Security Management Directions and Regulations



5 CSF

Headquarters Adds/ Revises 5 CSF Information Security Regulations



Certification

- The headquarters successfully completed the initial verification of ISO/ IEC 27001:2013 in 2019
- The headquarters successfully completed the reverification of ISO/ IEC 27001:2013 in 2022
- The headquarters was re-certified for ISO/IEC 27001:2013 in 2023
- EMEA IT completed the initial verification for ISO/ IEC 27001:2013 in 2023
- The headquarters was re-certified for ISO/IEC 27001:2013 in 2023

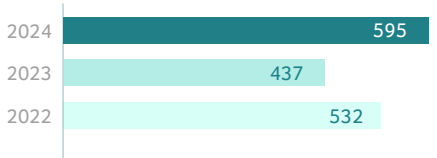
Promotion

10 videos

Produce a promotional video and conduct 26 informational seminars to convey essential regulations and precautions regarding information security

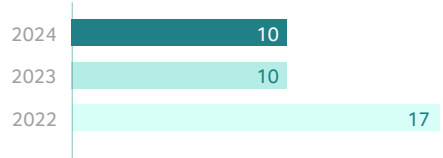
595 persons

A total of 595 new employees completed the information security briefing during the new employee orientation



10

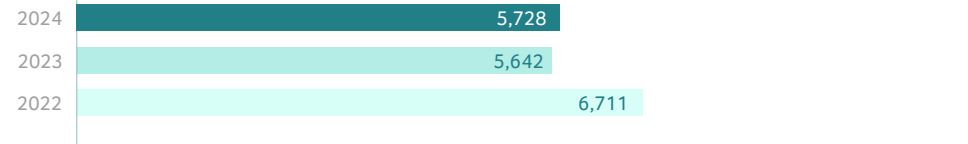
A total of 10 Information Security announcements were made to convey important regulations and precautions regarding information security



Risk Control

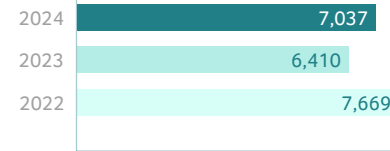
5,728 persons

5,728 employees have completed the annual online information security education and training course



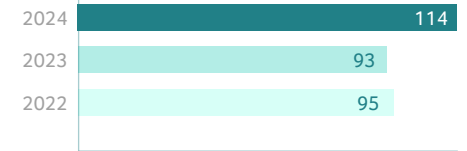
2

Conducted 2 email social engineering drills, involving over 7,000 participant



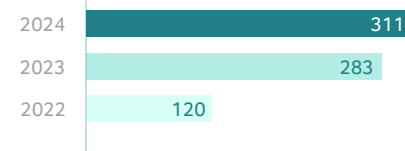
12

Conduct one annual penetration test and 11 project-based penetration tests, inspecting over 100 targets



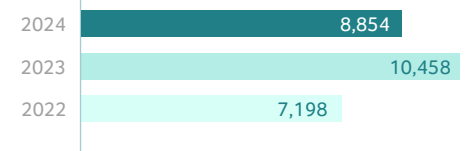
1

Conducted 1 web vulnerability scans, checking a total of 311 websites



4

Conducted 4 OS vulnerability scans, examining over 8,000 vulnerabilities



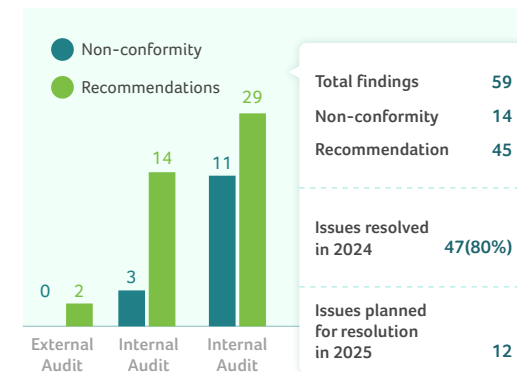


2025 Information Security Management Enhancement Highlights

- Achieved ISO 27001:2022 transition certification in March 2025; in September, passed re-verification by third-party information security certification company BSI, confirming that Acer Inc.'s ISO 27001:2022 certification remains valid.
- Broaden the scope of cybersecurity risk management by lowering the threshold for high-risk issues requiring action within the organization from a total risk value of 18 and above (incl.) to 12 and above (incl.).
- A review of ISO 27001 verification is to be conducted every six months in 2025.
- In 2025, the Group Information Security Governance Committee shall convene quarterly to improve information security.
- In 2025, achieve a 90% completion rate for cybersecurity awareness education and training for employees worldwide.
- In 2025, achieve a 100% completion rate for cybersecurity training among colleagues in the IT department worldwide.
- The average score for the 2025 Scorecard exceeded 90.
- Operations continue to conduct mock drills that simulate both cloud and on-premises scenarios, with plans to collaborate with eDC and the General Affairs Department.
- In compliance with the ISO 27001:2022 version and implementation status, continue to revise the new ISMS-related documents to meet requirements.
- Strengthen information security control policies, processes and frameworks, and establish standards to identify information security maturity.
- Strengthen network firewall and network control to prevent malware from spreading horizontally across the network through network architecture micro-segmentation.
- Implement a multi-level control mechanism for privileged accounts to prevent leakage of privileges.
- Implement endpoint management mechanism to manage, protect and deploy enterprise resources and applications.
- Strengthen information protection mechanisms and data leakage prevention controls, continuously enhancing the capability to safeguard confidential information.
- Perform regular information security drills and continuously optimize the mechanism.
- Build cloud information security automation control framework.
- Enhance backup effectiveness and provide a recovery solution that can be rebuilt quickly.

Evaluation Mechanism

- ISO 27001 third-party audits are conducted annually, with regular internal and external ISMS audits following the PDCA continuous improvement cycle. In 2024, four audits identified 59 findings: 14 non-conformities and 45 recommendations. (Please refer to the following figure) By December 31, 2024, 80% (47 items) have been resolved. The organization is implementing automation tools to improve information security management, with remaining issues planned for resolution in 2025.

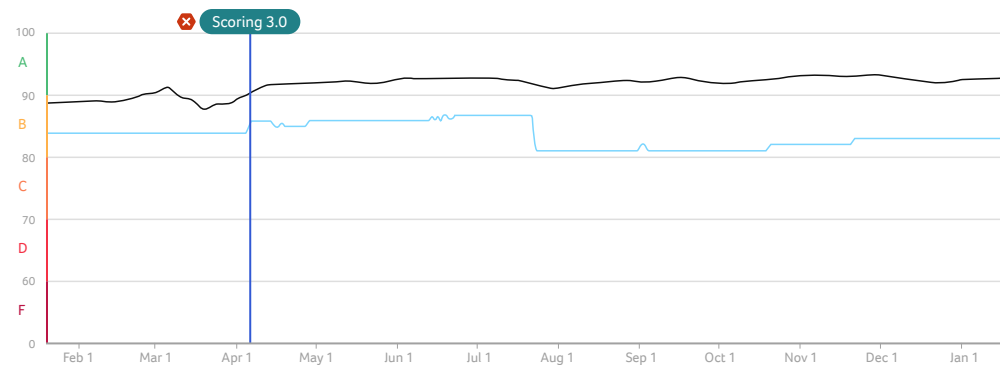


- Regularly implement information security drills, stress tests, and data recovery drills during non-audit periods
- Regularly conduct: personal data inventory and risk assessment and handling of personal data for equipment security control
- Occasionally conduct: Training of personal data processing managers, implementation of data security test drills, and supervision of outsourced vendors to comply with personal data protection regulations

Information Security Maturity Rating at Level A

The company continues to address information security risks by conducting third-party assessments and implementing necessary corrections to ensure compliance with industry standards for information security protection mechanisms.

Information Security Maturity Rating | We engage external experts to perform the company's network and information security assessment



- The industry average is shown as the blue curve, with a score of approximately 83 and a maturity rating of B.
- Acer's data is represented by the black curve, consistently above the industry average throughout the year. Since early April, Acer has maintained a score above 90 and sustained a maturity rating at level A.





Protecting Privacy

GRI 418-1 SASB TC-HW-230a.1

Names of Material Topics
Information Security and Privacy Protection

Policies/ Commitments
Formulated global "Acer Group Personal Information Protection Management Policy" and "Personal Information Management Principles", and implement and audit them.

Action Plan
Acer places significant emphasis on protecting customer data, handling complaints, and preventing information security incidents. We prioritize and strengthen the security of cross-border and regional data transmission, as well as the protection of software and hardware. Furthermore, we consistently enhance the awareness and behavior of our group members and employees regarding information security.

Tracking Mechanism

- Carrying out regular personal data inventories and risk assessments.
- Regularly train personal data processing managers and periodically manage the security control of equipment for handling personal data.
- Implement information security test drills for employees occasionally.
- Monitor the compliance of outsourced vendors with personal data protection regulations occasionally.
- Regularly update privacy statements or policies to safeguard customer privacy rights.

Stakeholder Engagement and Effectiveness

Regarding Employees
In regards to the implementation of employee education and training, we have consistently conducted global training sessions on personal information for employees, with a total of 2,841 individuals completing the program.

Regarding the customer
As for our customers we prioritize the security of their personal information. Prior to accepting equipment repairs, we inform customers about the applicable regulations and precautions.

Medium- and Long-Term Goals

- To implement the global "Acer Group Personal Data Protection Management Policy," we have established a personal data protection management organization at our headquarters and regional operating headquarters (Pan American, Pan Asian, and Pan European) or a network information security organization that is also responsible for data protection, and have established corresponding regulations and enforcement procedures in accordance with the relevant personal data standards and regulations

Goals 2025

- Improve the Company's procedures for the use, management, and auditing of personal data across departments
- Conduct a thorough review of the Group's privacy policies across different locations worldwide

Goals 2024

- Effectively implement the responsibilities of the Acer Group Information Security Governance Committee and regularly conduct personal data inventory operations for the Acer Group
- Urge the IPO subsidiary of the Group to comply with personal information regulations and gradually establish an information security officer and implement a personal data management system to enforce the information security management system

Achievement Status 2024

- In 2024, the Group Information Security Governance Committee held a total of 13 meetings to address cybersecurity-related issues and continued to inventory personal data
- Acer AEB, Acer Cyber Security, Acer Synergy Tech, Weblink International, and Xplova, along with other subsidiaries, have all established personal data management systems



Acer's Privacy Protection Measures

All Acer employees are required to carefully protect confidential or proprietary information provided by stakeholders, and our products make use of data security technology.

Facing the risk of network system cracking or intrusion and the rapid changes in technology, Acer not only reviews the need for customer information requests and strengthens information security measures in parallel with Acer's privacy protection practices, but also continues to apply for cyber insurance in order to further protect the privacy of stakeholders.

Personal information protection and privacy-related issues are incorporated into the orientation training for new employees

The importance of personal information protection is promoted and reminded through physical or electronic posters in office areas on a regular basis. The Legal Department and each business unit set up and discuss privacy statements or policies on the websites they operate in order to raise the importance and protection of customers' privacy rights among company members, and conduct education and training courses in response to the implementation and revision of personal data protection regulations around the world.

The collection, processing and use of personal information shall be in accordance with the purposes set forth in the internal personal information registration form and to the extent necessary for the performance of business.

After the stakeholder has indicated that he or she no longer wishes to receive marketing messages from Acer, then he or she shall not be engaged in any marketing activities in any way and shall dispose of the personal information appropriately (e.g., by deleting the personal information from the server or moving it to a system other than the one used to send the marketing communications). In other words, Acer prohibits the secondary use of personal information and monitors and manages the use of personal information.

Establish a Group Information Security Governance Committee that is responsible for formulating group information security and protection policies and conducting risk audits.

To enhance the group's information security risk management, Acer established the Group Information Security Governance Committee in 2023. The committee is coordinated by the Acer Information and Network Security Center and reports directly to the Chairman of the Board. Its members include the head of Acer's IT product line and the general managers of subsidiary companies within the group. At the same time, the committee also forms working groups responsible for developing group information security and protection policies, as well as conducting risk assessments. Quarterly reports are submitted to the Chairman and General Manager, and an annual report is presented to the Board of Directors on the effectiveness of group information security governance, as well as security-related issues and directions.

Privacy Protection Management Process

Regarding Employees

- Conduct staff training on personal information protection
- Employees should apply for approval in accordance with the provisions of the Personal Data Management Principles when they need to use personal information
- Perform internal audits of personal data management occasionally
- Implement a labeling and classification mechanism for employee data documents

Regarding the customer

- Information security, confidentiality commitments or personal data protection clauses are set out in contracts
- When using or storing your personal information, Acer Group's rules and regulations regarding the use of personal data shall be followed
- In accordance with the Company's privacy policy, we protect customers' rights regarding their personal information

2024 Implementation Status

Regulatory compliance

The collection, use and management of personal information are required to comply with local personal information protection laws and regulations, and the basic principle is that the subject of personal information should have the right to know, access, correct and delete their personal information.

Implementation of internal controls and human rights education & training

- Training on personal data protection and privacy-related issues is provided to new recruits at the time of their employment.
- The collection, processing, and use of personal information must be undertaken in accordance with the company's Principles for the Management of Personal Data, approved by units supervisor, and then sent to the Legal Department and the Information Technology Unit for review.
- Continuously conduct information security scenario drills to improve employees' capacity to respond to security incidents and the company's resilience to attacks.
- In 2024, the Legal Department developed a dedicated course on personal data privacy protection to enhance participants' understanding. This course was accompanied by global employee education and training on personal data. A total of 2,841 individuals successfully completed the training.

Global Employee Personal Training (Unit: Person)

Taiwan Region	1,311 individuals	Pan-Asia Region	1,431 individuals	Pan-European Region	99 individuals
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*Note: The privacy regulations concerning personal information in the Pan-American region vary significantly from those at headquarters, necessitating the development of a separate plan.

Sound mechanism for handling stakeholder issues

A proper protection mechanism is in place for personal information involving stakeholders. If there is a suspected security problem or incident involving stakeholder information, the notification mechanism will be activated immediately in accordance with the relevant regulations to ensure that the risk to stakeholders is minimized when it occurs.

Continuously review the information security regulations and undergo surveillance by third-party organizations.

Acer headquarters has added and revised the key points, specifications, and 5 information security frameworks (Cybersecurity Framework) of 51 information security management systems in 2024 to maintain and enhance Acer's information security defense level. Additionally, Acer's ISO 27001:2013 information security management system has also successfully undergone annual surveillance by a third-party verification company in 2024, ensuring the ongoing effectiveness of the security management system.

Other concrete actions for protection of privacy

- With respect to the business cooperation between third parties and our customers, the Company's customers must also comply with laws on the handling of personal data on the protection of personal information, and that this be clearly laid out in the contract.
- We hold irregular personal information protection related courses for our employees to raise their awareness of personal information protection and to reduce the incidence of any related problems.

Complaints Regarding Infringement of Customer Privacy or Loss of Customer Information - None.



Product Security

Acer is committed to the highest standards of safety in the design of its products and services. To fully protect our customers and their data, we encourage security researchers, academic institutions and other members of the security community to provide any information about potential security vulnerabilities. We work with those who raise major security vulnerabilities to ensure that all relevant reports are handled.

We collaborate with partners, industry professionals, and the security community to address vulnerability issues. When we receive notifications about suspicious vulnerabilities, we conduct thorough investigations. Once confirmed, we work with the reporters to fix and remediate the issues, and coordinate the public release of relevant information.

Security vulnerabilities are typically reported by independent hardware vendors such as Intel, AMD, NV, or Microsoft operating systems (OS) and applications (Apps). Acer provides consumers with methods to fix these vulnerabilities by

offering various corresponding solutions on the [Acer Answers](#) website. For instance, a vulnerability in the Baseboard Management Controller (BMC) has been discovered by researchers, which could potentially allow hackers to infiltrate servers and execute code attacks. Acer collaborates closely with vendors to mitigate risks by implementing best security practices, limiting permissions, and updating BMC, CMC, and BIOS firmware to address firmware vulnerabilities affecting certain products.

Acer only uses the latest software versions available on the website for verification of vulnerability reproducibility. In 2024, we were made aware of sixteen vulnerabilities related to Acer websites or software through this website, fourteen of which confirmed and fixed immediately. Acer is committed to ensuring that our products are protected against attacks throughout the supply chain lifecycle, from design, parts procurement and manufacturing to transportation, service and recycling. Acer strives to create the safest designs for users, including but not limited to the following measures:

Hardware Design

- TPM2.0 (Trusted Platform Module, TPM): Uses secure cryptoprocessors or firmware that comply with international standards, which significantly reduces the risk of hackers trying to capture sensitive data, passwords and keys.
- Kensington locks: It physically makes machines difficult to steal, suitable for various public spaces.
- Security screw: Some desktops are equipped with security screws to prevent users from easily opening the case and stealing the internal parts.
- System Health Indicator: Some desktops are equipped with a health status indicator. When the computer detects an abnormality, the Acer System Health Indicator will immediately notify the user by flashing the red light on the power button to remind the user to perform proper system checks. If the user cannot access the system, they can also enter the system indicator status in the Acer Control Center and BIOS.
- Intel vPro®: Some desktop and notebook CPUs include Intel vPro® technology (including the Acer Chromebox CXI series and the Acer Chromebox Enterprise CXI mini-desktops within the ChromeOS product line). Hardware Shield information security ensures security, application and data protection, and advanced threat detection under the operating system, creating multiple layers of protection for today's hybrid work environments and providing a level of stability that IT staff can rely on.
- Intrusion Alert: Certain desktop computers are equipped with an intrusion warning system in the chassis. If the chassis has been opened previously, the BIOS will display a warning during the next boot, reminding the user to exercise caution regarding potential unauthorized access.

Software

- Acer ProShield Plus: Some business computing products adopted Acer ProShield Plus, which provides personal secure storage areas in addition to file encryption and destruction capabilities. Users can set up alerts to record invalid logins, and the system will also send email alerts. Once access is disabled, the user will be regarded as an intruder and their image recorded by camera and logged in the security report. Users can set the protection status for each browser (Edge, Chrome, Firefox) and once Windows Hello authentication fails, the user's data (bookmarks, accounts, passwords) will be locked.
- Acer Office Manager (AOM): Through the AOM system, an office without dedicated IT staff can effectively and directly control and maintain the computers of various users across the company, as well as to monitor devices and platforms throughout the enterprise ecosystem.
- Antivirus software: Equipped with McAfee or Norton antivirus software to detect potential hazards and remove them.
- USB Device Filter: Some commercial desktops are equipped with a USB device filter. Different corporate ITs can set company-wide USB restrictions for their own company attributes: only data can be read, or only a mouse or a keyboard is allowed, or no restrictions at all.
- Other related software: Acer eyeSens, PredatorSense/ NitroSense/ TravelmateSense, Acer control center and Acer care center continuous protection of customer data enable users to connect to the Acer support infrastructure, accommodating all their support needs including a full range of services, inspections, and updates to ensure equipment is up-to-date and running smoothly.

Firmware

- Hard drive password and OPAL: The BIOS can be set to use a hard drive password to prevent unauthorized access to the user's hard drive. Some solid-state drives offer OPAL-level encryption for stricter data protection.



Customer Service

Acer's success depends on the trust our customers have in us. We strive to provide the highest quality in all of our operations. From product design through production to after-sales service, we continually strive for innovation and improvement, all while also complying with domestic and foreign legal requirements for performance and customer safety.

Acer's vision is to become a "leading brand company in sustainable management through innovation and attentive service and customer care, continuously improving the efficiency and quality of our services." We firmly believe in the pursuit of quality in everything we do, and that this approach will ensure we remain competitive. To ensure our customers are satisfied, we actively strive to understand their needs and to develop better, easier to use products and services that meet, or even surpass, expectations. In this way, we create greater value for our customers.

Multiple Service Channels

Acer is devoted to helping customers understand the features of our products and services, and to using a variety of methods to understand what our customers need. Our customers should feel free to contact us at any time and provide comments and suggestions through the following channels:

Online Downloads and Support	Online Support
SMS chat support	Telephone Service Support Center/Tech Support
Acer Service Centers	Acer Answers
International Travelers Warranty Service Centers Service Centers	Authorized Service Centers and Professional Repair Companies
Acer Community Customer complaints handling process and mechanisms	Acer Care Web Master Customer complaints handling process and mechanisms
Acer Support Video Allows customers to easily grasp DIY product upgrade methods or learn about new system features and usage through concise videos.	Acer TikTok channel Has released 61 short videos, which receive nearly 100,000 views per month. Additionally, they have published 100 YouTube videos, with 50 of them being translated into Spanish and Portuguese. This translation effort aims to facilitate understanding of the video content for customers who speak different languages.

We have set up maintenance centers around the world, and cooperate with authorized service centers where required. The network is made up of Acer-operated service centers and authorized maintenance centers. The five main characteristics of this service model are:

- Mixed Mode: Combining our own venues with partnered telephone service and maintenance centers
- Acer's "One Company, One System" IT System: Providing service units with seamless, real-time linkage
- Parts and Logistics: Our parts center and regional service centers, managed by a single system, along with parts centers in all corners of the globe, are ready to respond to customers' maintenance service needs
- Multiple Brands: Consistently meeting customers' needs across different brands around the world
- Repair Status: Provides real-time updates on repair cases, allowing customers to conveniently check the repair status on-line at any time



Enhancing Service Quality

Improving Customer Service

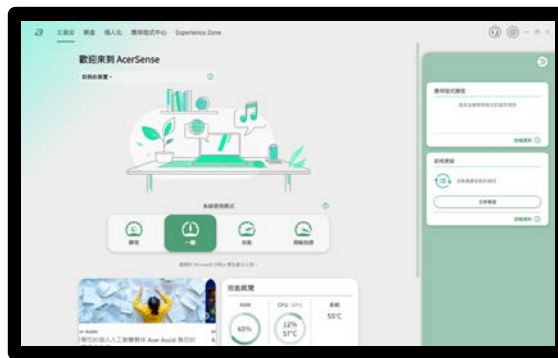
Acer Taiwan continues to offer "One-Year Extended Warranty Card" in 2024 at distributors such as TsannKuen, CReTE and Acer Store, allowing customers to purchase products with a one-year extended warranty according to their needs and continue to provide customized installation services for customers who purchase Acer products, so that if customers need to upgrade their services after purchasing Acer products, Acer's maintenance centers or authorized maintenance centers can provide related consultation and installation services.



Acer America provides a Customer Live Chat in more than 10 Central and South American countries in English, French, Portuguese and Spanish to handle customer calls from Central and South American countries outside of the US and Canada, and to handle customer questions online in real-time to reduce the hassle of sending products to repair centers. WhatsApp has been introduced in Central and South American countries, allowing customers to contact Acer's customer service window directly through the app on their cell phones. In 2024, the Brazil service team established a technical center, focusing primarily on serving the needs of B2B market customers. They developed customized systems that better align with customer requirements. For repair technology, they collaborated with outsourced R&D companies to research and develop an SDC system error detection application, helping repair technicians to accurately identify the causes of system failures in less time, reducing repair times and boosting the efficiency of the repair process.

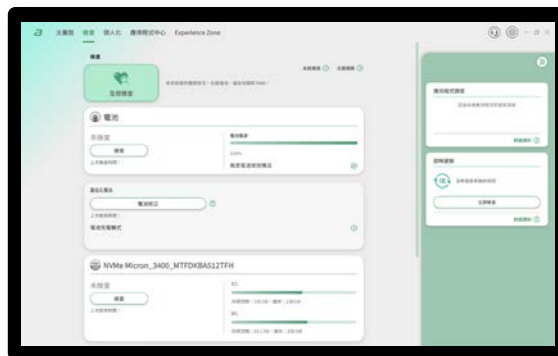
AcerSense

AcerSense, PredatorSense, NitroSense, and TravelMate Sense are applications that integrate multiple features, allowing customers to personalize system settings according to their needs to optimize overall system performance and monitor system health status in real-time. This improves user convenience, allowing the system to be better aligned with their usage and further enabling users to experience optimized system performance. For instance, the main functions of AcerSense are listed as follows:



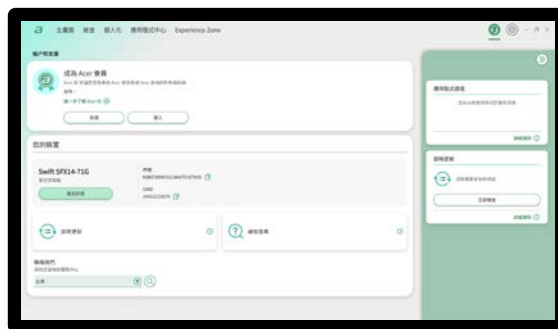
Application Main Page

Main Page: Provides a real-time overview of the system's status, including memory performance, CPU temperature and performance, overall system performance, and battery status. This allows users to gain insight on the system's operational condition at a glance.



System Health Status Check

The system health status check enables users to easily access real-time information on the system health. Through only a press of a button, the system can promptly conduct a self-diagnosis of the battery, available hard drive space, and memory health status. The battery calibration function can calibrate the battery and optimize storage space through advanced cleaning to provide the system with more available storage space.



Account and Support

Provides users with product registration, warranty expiration date, real-time driver updates, product forums, and solutions. It also offers one-click access for customer service contact information.

Acer Community: Online Communications, Prompt Responses

Acer Community website provides customers with an online communications channel that enables them to post their problems at any time and receive prompt, accurate responses from other Acer Community members. Acer Community has reached 662,031 members in 2024 and continues to grow, with 20,673 new questions, 66,559 posts and comments, and 4,725 solutions. There was a total of 11,300,000 visits with 11,600,000 views in 2024. In addition, in 2024, our ACE team has a total of 15 superusers. The website supports multiple languages, including English, Spanish, German, Portuguese and French, providing channels that span borders.

In addition, Acer Support has accumulated 944,000 subscribers on YouTube, with an increased output of 229 videos and 42 TikToks in 2024. Among these, 77 videos have been translated into Spanish or Portuguese, enabling non-English speaking viewers to access information related to Acer products. From time to time, the Acer Support team releases in-depth videos that address issues with Acer products, providing users with a quicker, more intuitive way to understand the products they purchased.

The Acer Product Evaluation Program (APEP) is a product testing program that allows expert members of the Acer Community to test out the latest products. Their feedback can then help us improve our products and be more innovative. Relevant departments, including the management team, marketing, and UX, evaluate and discuss user feedback and lay out plans for improvements.



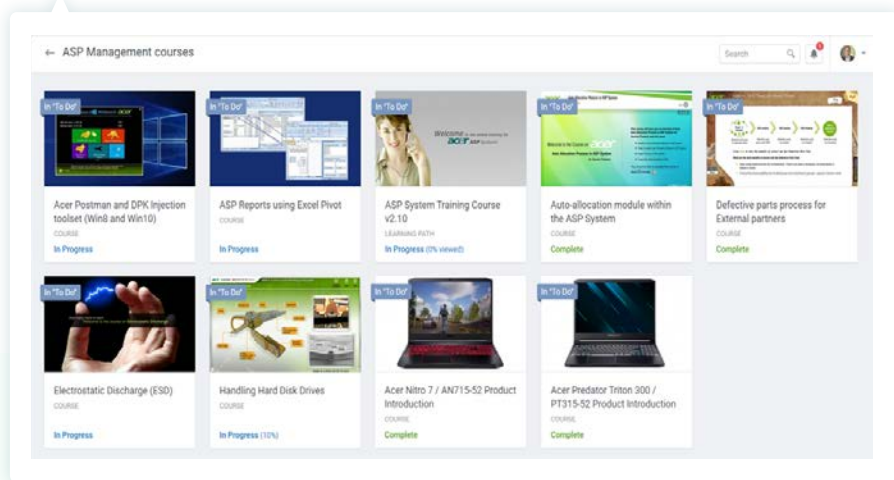
Global Customer Relationship Management System

A strong foundation for customer service activities is a good system. To enhance the quality of customer service, we have developed Acer's Customer Service System (CSS). This system manages global direct service centers, authorized service centers, professional repair companies, telephone service support centers, spare parts planning and warehouse management, as well as customer interactions conducted through the internet. It also helps improve repair progress and quality. Currently, the system is being used in Europe, the Middle East, Africa, Asia Pacific, and Pan America. Additionally, there is a dedicated customer relationship management system for the Greater China and Taiwan regions, which provides better service quality to global customers.

In addition, we have also improved the functions of the customer relationship management system, providing customers with a mobile application through which they can make inquiries and can track service requirements. Technical service engineers can also work online. In order to improve maintenance quality and reduce maintenance time, all regional service centers also make use of the Acer Diagnostics Suite (ADS). With the introduction of the ADS into maintenance centers, the system returns test results to the CSS to provide the basis for repair work, thereby improving diagnostic accuracy and improving the rate of second repairs. The new Global Customer Relationship Management System (Version 8) makes use of the latest technology to strengthen and integrate processes across regions. In 2023, Asia Pacific continues to use the new Global Customer Relationship Management System (Version 8) for corporate customers, improving the service and support provided to them and providing service for products beyond just computers. All customer service systems adhere to and enforce the company's information security protocols to support Acer's service operations worldwide.

Acer In-House Training System: Improving Customer Service Problem Solving Capabilities

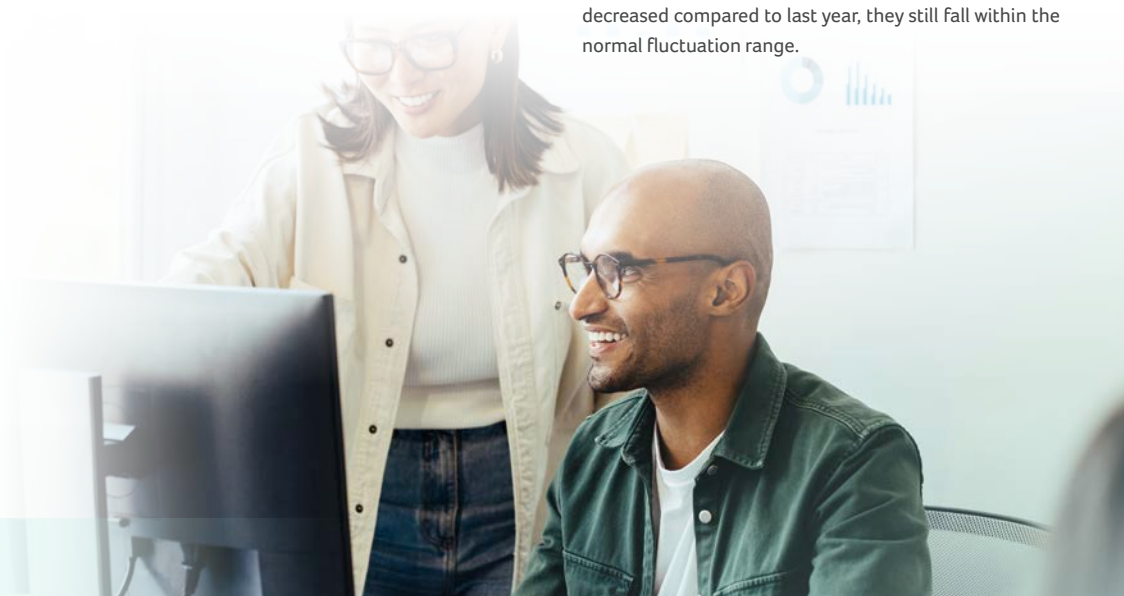
To provide consultation and assistance to customer service staff worldwide, Since 2020, Acer Europe introduced the eLearning portal, replacing the Acer E-Academy, to provide professional training to internal staff on maintenance techniques and troubleshooting. In order to improve the user interface and upgrade the coverage, Acer Europe introduced the eLearning portal to provide professional training to internal staff on maintenance techniques and troubleshooting. So far, different training courses have been added, and more are coming. Through this system, we are able to provide staff with the latest product knowledge, helping them more effectively deal with customer inquiries through a set of standard methods and through a virtual journey, even without seeing the actual product.



Customer Satisfaction Survey

We carry out Acer Customer Satisfaction Surveys in each country individually. As such, methods can vary. However, headquarters still regularly collects the results of our surveys and reviews them for trends and insights. Current survey methods include telephone, online, face-to-face interviews, and telephone interviews with corporate customers. In addition, we also continue to ask customers about their purchasing experience on the Acer Store website and adding survey channels to enhance our services in 2024.

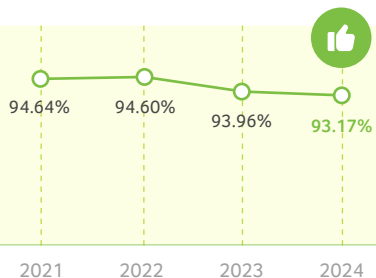
To improve customer satisfaction, we conduct regular (weekly or monthly) reviews of authorized service centers; if a problem is found or an incident occurs, the center will also provide a corresponding corrective plan. Currently, the majority of both internal maintenance centers and partner authorized service centers, have successfully obtained relevant ISO certifications, such as ISO 9001 and ISO 14001. We have analyzed the results of the questionnaire survey to determine the global satisfaction rate. In 2024, the percentage of positive customer evaluations was 93.17%. Although the average customer satisfaction survey results have slightly decreased compared to last year, they still fall within the normal fluctuation range.





- In 2025, the following goals are established to improve customer service: Continue the implementation of a fan management system integrating sales and computer health clinics. Implement a bidding system for companies and schools, carrying out computer health clinics and establishing strong customer relationships.
- We make use of the real-time detection capabilities of AcerSense, PredatorSense, NitroSense, and TravelMateSense to provide customers with real-time product-related information for their purchases, allowing them to be the first to access BIOS, drivers, and battery health status information related to the products. Furthermore, customers can fully utilize the applications to adjust system settings according to their usage. Additionally, we provide information on the nearest service centers based on the customer's location, ensuring that customers can contact Acer's customer service center more quickly when product support is needed.
- In 2024, US-Brazil established a training program called "Operational Excellence" to train frontline service personnel on the quality of customer interactions, improving customer satisfaction.
- The evaluation format used by our Call Center supervisor has been revised to a comprehensive set of indicators. This change enables the entire team to gain a better understanding of the impact of each attribute and the comments provided by customers at the end of the survey.
- Improve service center information systems so that the customer service staff can better understand customers' records and reduce the time needed for service, boosting customer satisfaction. Europe has begun using the Unified Agent Desktop tool, making it easier for staff in the service center to get information on client machines and provide thorough service.
- Continue to observe and reduce customers' second repair rates to boost consumer satisfaction and loyalty.

Global Customer Satisfaction



World-Recognized Customer Service

Acer China

Acer China has been awarded the Service Brand of the Year 2024 by Popular Computer Weekly. This marks the 18th time Acer China has received this honor since 2006.



Acer Spain

Acer Spain has won the Service Leader award in consumer computing category of Customer Service Award for the seventh consecutive year.



Acer Middle East

Acer Middle East was selected for the Middle East Arabia TEST Consumer Product and Service in the Consumer Computing category. The rating scale evaluates the quality of services provided by Acer Middle East based on feedback from retailers in the region. In addition, Acer Middle East's focus on and dedication to sustainability was also an important factor.

Acer Germany

Acer Germany Service Center was rated the best in three survey categories: email service, online service, and customer orientation. The center achieved exceptionally high scores for email and online support, demonstrated outstanding consulting skills via Instant Messenger, and ranked highest in customer orientation. In a DISQ evaluation of eight laptop repair providers, Acer secured first place with an overall score of 72.8, distinguished by an impressive repair success rate and the lowest repair costs. This is the seventh consecutive year that Acer Germany Service Center has received this honor.

Acer Brazil

Acer Brazil has won the Customer Satisfaction Survey Award for 6 consecutive years, achieving significant success in the 9th MESC Awards, hence solidifying its position in the Brazilian market. The company ranked among the top ten in national customer satisfaction out of the 10,000 companies evaluated by MESC Institute, a market research organization specializing in customer satisfaction. Furthermore, Acer ranked first in the electronics-laptop industry, once again demonstrating its leadership in this highly competitive sector.

Acer Brazil

Acer Brazil Wins the 2024 POPAI Silver Award: Smollan iTrade (the Brazilian branch of multinational company Smollan) and Acer have presented a transformative case study in customer service that is redefining industry standards. The achievements of this project led to it receiving the POPAI Award (Silver) in recognition of its accomplishments in the 'Innovation & Intelligence in Service Model' category.

Customer Privacy

Specific Management Methods for Customer Privacy Protection

To ensure the customers' privacy rights are protected, Acer will inform the customer of the following precautions and confirm their acceptance of the following before the customer agrees to send the product for repair (details may vary from country to country depending on local regulations)

- The call center informs customers that all calls will be recorded and logged in the maintenance record after repair delivery is confirmed
- Remind customers to back up all data on their computers
- Explain the risk of loss and damage to personal data and computer settings during the repair process
- Require the customer to sign an authorization form that sets out customer privacy and maintenance terms and conditions



Operations and Environment

In recognition of the importance of environmental sustainability issues, we have standardized our management benchmarks for electricity consumption, water usage, and waste management indicators. To enable effective tracking of our reduction targets, we have realigned our base year to 2019 across all metrics in 2024. Additionally, we have completed the review and establishment of our medium to long-term goals for 2030. In order to further enhance our ability to effectively collect and manage environmental data across all global operational sites, we initiated planning for a new IT system implementation in the fourth quarter of 2024. Development and testing

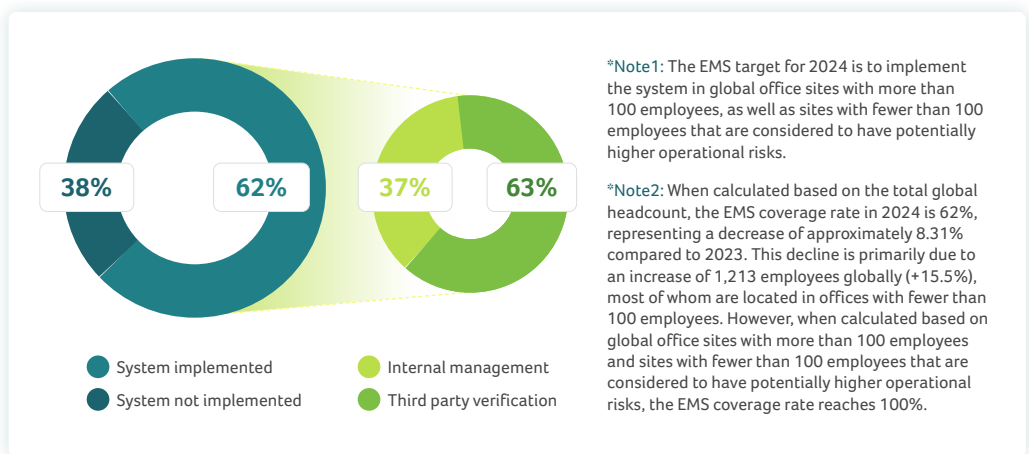
phases are scheduled for completion in 2025, with full deployment expected in 2026. To instill environmental awareness among our colleagues, we continue to implement our Earth Mission initiative, inviting colleagues to participate in sustainability challenges. These challenges focus on developing habits in energy conservation, water efficiency, transportation fuel reduction, and waste minimization, contributing to our collective sustainability efforts. At the same time, we have developed an online environmental protection training course covering energy conservation, water efficiency, and waste reduction. This course is scheduled for internal deployment in the second quarter of 2025.

Environmental Policy and Management

Acer actively pursues balanced economic, environmental and social development. We are committed to environmental protection because we understand that all of our products, services and activities may impact the communities and environment in which we operate. To fulfill our corporate social responsibility, we request our employees to understand their roles and responsibilities, and we also request our suppliers, service providers, contractors, outsourcers, logistics providers, merged and acquired companies and value chain partners to reduce their environmental impact through their lifecycle, and to comply with [Acer's environmental, health and safety policies](#) to fulfill our commitment to environmental protection.

To achieve the sustainable goal of environmental protection and implement policies, the target for implementing the Environmental Management System (EMS) by 2025 is as follows: global workplaces with more than 100 employees and sites with potentially higher operational risks. To ensure the efficient functioning of the EMS management system, we have established a task force to implement various operations based on the PDCA management model. Annually, we employ third-party certification or internal management mechanisms to verify the effectiveness of our management. Additionally, we actively encourage offices with fewer than 100 employees to engage in certification.

Coverage of Global Environmental Management System (EMS)



Energy Usage Management

GRI 302

Names of Material Topics

- Energy Usage Management

Policies/ Commitments

While the Company does not consume electricity in large quantities, we have established short, medium, and long-term reduction targets and continuously explore various electricity-saving possibilities.

Action Plan

- Renewable Electricity Usage
- Optimized Electrical Equipment
- Strengthened power usage management

Management Process

- Set target ▶ Power management
- ▶ Tracking and checking
- ▶ Abnormal improvement

Tracking Mechanism

- ISO 50001 environmental management system has been introduced to encourage full employee participation and maintain the effectiveness of the system through internal and external audits.
- Through the introduction of IT systematic management, we collect global electricity consumption data and trends, and review the status of target achievement.

Stakeholder Engagement and Effectiveness

Acknowledging that electricity consumption is the main source of greenhouse gas emissions for the Group, and considering that climate change has consistently been identified as a key concern in stakeholder materiality assessments in recent years, we have taken decisive action. To achieve the Group's RE100 goals, we are implementing a comprehensive approach that extends beyond purchasing green electricity. Improving workplace electrical equipment and changing employee energy consumption habits have become central priorities in our environmental strategy.

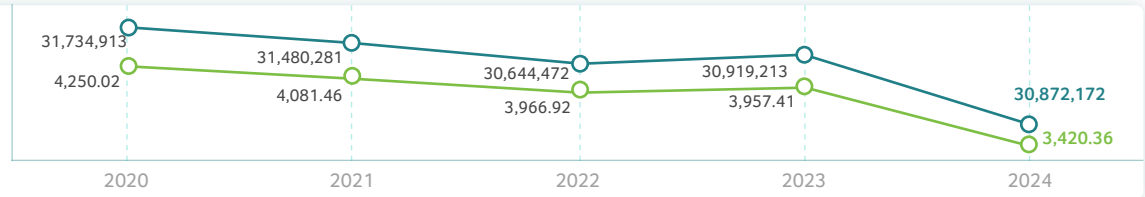
Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<ul style="list-style-type: none"> The total electricity consumption in 2030 needs to be reduced by 10% compared to 2019 	<ul style="list-style-type: none"> Compared to 2024, total electricity consumption reduced by 1% 	<ul style="list-style-type: none"> Compared to 2023, total electricity consumption reduced by 1% 	<ul style="list-style-type: none"> Target not met. Total electricity consumption decreased by 0.15% compared to 2023. The main reason for this was the increase of 1,213 employees (+15.5%) and the addition of 16 new office locations globally. On a per capita basis, electricity consumption decreased by 13.5% compared to 2023



The major energy consumption for Acer is office electricity, of which air conditioning, lighting, and data center use are the primary ones. For effective management, we use systematic data collection to understand the usage situation and grasp the trend of change, and encourage each office area to carry out energy-saving measures such as optimizing power consumption equipment and strengthening power consumption management, as well as using renewable electricity and producing renewable electricity in the hope of reducing office power consumption every year.

Acer Global Electricity Consumption Statistics(kWh)

- Electricity Consumption
- Average electricity consumption per Acer employee worldwide (kWh)



The Xizhi HQ conducts annual ISO 50001 energy management system follow-up reviews and sets annual reduction targets. Considering that Acer Taiwan accounts for approximately 60% of global electricity consumption annually, with Xizhi HQ, Longtan eDC, and Aspire Resort accounting for about 76% of Taiwan's usage, we have implemented enhanced electricity management for these three office locations. To assist in establishing medium and long-term electricity reduction goals, we track usage annually. To effectively control electricity consumption and achieve reduction targets at the Longtan eDC, we obtained ISO 50001 energy management system certification in the third quarter of 2024.

In 2024, three Acer subsidiaries - Acer AEB, ACSI, and Weblink - relocated to the Acer Building in Nangang. This building holds a Gold Level Green Building certification, with infrastructure components including the building envelope, air conditioning systems, and lighting systems meeting energy efficiency standards. The facility is equipped with an energy management system that monitors electricity, air conditioning, and lighting usage. Subsequently, during interior renovations, each company selected energy-efficient and eco-labeled lighting fixtures and implemented automatic lighting shutdown systems, among other measures, to further achieve electricity reduction targets.

Acer Taiwan's other major electricity conservation measures in 2024 included: replacing box-type air conditioners, water dispensers, and energy-efficient lighting fixtures at Acer's Xizhi Headquarters; replacing the air conditioning chilled water system and installing a new solar power generation system at the Longtan eDC; completing rooftop floor thermal insulation improvements at the Aspire Resort; upgrading the insulation and aluminum cladding for rooftop chilled and hot water pipelines; and replacing the high-voltage main distribution panel (MOF panel) at Yashe to further ensure electrical safety.

Acer Taiwan's 2024 Main Energy Saving Measures

Goals	Type	Energy Saving Measures	Office Area Implemented	New Measure(s)	Ongoing	Efficiency (Year)		
Renewable Electricity Usage	Production of Renewable Electricity	Solar Power Generation	Acer Taiwan Longxian Solar Power Station		●	Generation of approximately 3,131,000 kWh of power		
			Acer Taiwan Aspire Park Aspire Resort		●	Generation of approximately 21,000 kWh of power		
			Acer Taiwan Aspire Park Aspire Research Complex		●	Generation of approximately 106,000 kWh of power		
			Acer eDC Longtan Offices	●	●	Generation of approximately 89,000 kWh of power		
Optimized Electrical Equipment	Air Conditioning System	Updated Air Conditioning Equipment	Acer Taiwan Xizhi HQ	●		Saving of approximately 19,000 kWh of power		
			Acer eDC Longtan Offices	●		Saving of approximately 416,000 kWh of power		
			Cleaning of chiller condenser and air conditioning cooling tower	Aspire Resort, Aspire Park, Yashe, Zhizun		●		
			Replacement of air conditioning control panels in conference rooms/office areas	Xizhi HQ	●			
			Replacement of air conditioning control panels in conference rooms/guest rooms/public areas	Aspire Resort	●			
			Add dual control valve for ice water	Aspire Resort		●		
	Lighting Fixtures	Improved Cooling Tower Air Flow	Installation of automatic on/off systems and temperature setting systems	Acer eDC Longtan Offices		●	Saving of approximately 269,000 kWh of power	
				ACSI	●			
				Changed to energy-saving lamps	Acer Taiwan Xizhi HQ	●		Saving of approximately 92,000 thousand kWh of power
				Changed to energy-saving lamps during new office renovation	Acer Building	●		
Water Dispensing Equipment	Replace Energy-efficient Certified Water Dispenser		Acer Taiwan Xizhi HQ	●		Saving of approximately 672,000 kWh of power		
Strengthened power usage management	Employed electricity monitoring	Using Energy Management Systems	Acer Taiwan Xizhi HQ		●			
			Acer Taiwan Aspire Park Aspire Resort		●			
			Acer Taiwan Aspire Park Dormitories		●			
			Acer Taiwan Aspire Park Aspire Research Complex		●			
			Acer Taiwan Aspire Park Zhizun Building		●			
			Acer eDC Longtan Offices		●			
			Acer Building		●			
	Using UPSs	Shutdown settings	Acer eDC Longtan Offices		●	Saving of approximately 767,000 kWh of power		
Lighting	Installation of automatic lighting control systems	Acer Taiwan Xizhi HQ, Acer Building	●	●				
Electrical outlet usage	Installation of electrical outlet on/off control systems	ACSI	●					

*Note: Disclosure of electricity consumption optimization and the benefits of stronger electricity consumption management employs estimations to calculate savings before and after improvements.

Waste Management

Names of Material Topics

Waste Management

Policies/ Commitments

Although there is no significant production of waste, we still set annual short-, medium-, and long-term reduction targets and continue to explore various reduction and recycling possibilities.

Action Plan

- Improve waste disposal processes and statistical management
- Raise employee awareness
- Plan to prioritize the promotion of UL 2799 in Acer Taiwan's Taoyuan Logistics Center

Management Process

- Set target ▶ Waste management
▶ Tracking and checking ▶ Abnormal improvement

Tracking Mechanism

- ISO 14001 environmental management system has been introduced to encourage full employee participate and maintain the effectiveness of the system through internal and external audits.
- Through the introduction of IT systematic management, we collect global waste data and trends, and review the status of target achievement.

Stakeholder Engagement and Effectiveness

In the 2024 stakeholder materiality assessment, waste management was ranked among the top 10 issues of concern for the first time. Although Acer does not operate manufacturing plants, it recognizes the importance of waste management. In 2024, Acer initiated a UL 2799 certification evaluation, working with expert consultants to implement improvements. It has designated the Acer Taiwan Taoyuan Logistics Center as the priority location for this initiative, with plans to achieve Platinum-level certification by 2025.

Medium- and Long-Term Goals

- Total waste disposed needs to be reduced by 30% compared to 2019

Goals 2025

- Compared to 2024, total waste disposed has decreased by 1%

Goals 2024

- Compared to 2023, total waste disposed has decreased by 1%

Achievement Status 2024

- Target not met. The increase of 4.9% in total waste compared to 2023 was primarily driven by the expansion in global workforce and office sites. However, per capita waste generation decreased by 9.1%

Acer's main source of waste is general household waste. To reduce waste production, we follow the practices of Reduce, Reuse, Recycle.

In daily life, we encourage our employees to reduce the use of disposable plastic, tableware, and paper cups, and to strengthen waste reuse through the implementation of various resource recycling and regular business waste recycling management methods.

For the disposal of waste, we uphold the laws and regulations and comply with the company's environmental management policy. General household wastes is delivered to the local incineration plant by the building in cooperation with manufacturers or local cleaning teams; resource recovery items are sorted and delivered to recycling manufacturers or local resource recovery vehicles; business waste such as waste batteries, waste lamps, waste machine cases, hardware waste, etc. are collected and delivered to qualified contracted manufacturers for disposal to ensure that the process of transportation and disposal does not damage the environment and ecology.

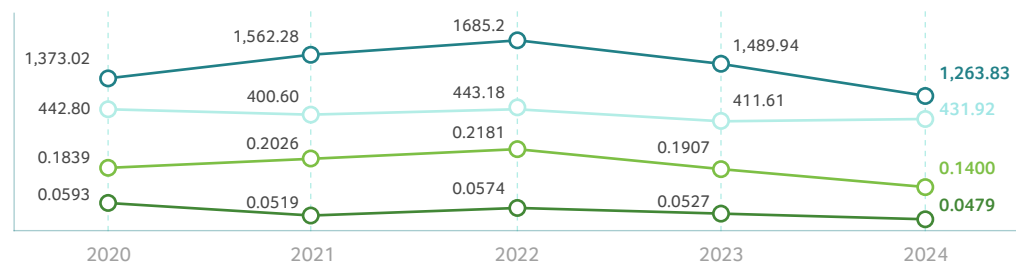
To effectively manage waste, Xizhi HQ requires the cleaning company to weigh and record general waste and recyclables daily. Monthly meetings are held to track any anomalies. To further reduce waste output, the UL 2799 certification assessment has been initiated. Acer Taiwan's Taoyuan Logistics Center launched a specialized guidance project in the fourth quarter of 2024, aiming to obtain Platinum-level certification by 2025. At the same time, a working group has been established for systematic management, which will further evaluate opportunities for implementation in other office locations.

In 2023, Acer Taiwan established the Nangang Biomedical Laboratory at the National Biotechnology Research Park.

Starting in 2024, the laboratory began the use of chemicals and toxic substances, generating two types of hazardous industrial waste: chemical liquid waste and biomedical waste. To comply with regulatory requirements and prevent environmental harm, the hazardous industrial waste produced must be stored in a storage space at a temperature of 0-5° C. Qualified contractors are commissioned weekly for waste disposal, with approximately 248 kilograms disposed of in 2024.

In 2024, Acer's global processed waste totaled 431.92 metric tons, driven by an increase in the number of employees and office locations worldwide. However, per capita waste decreased by 9.1% compared to 2023.

Acer Global Wastes Statistics (metric tons)



○ Total waste recycled and reused ○ Total waste disposed ○ Waste recycling per capita ○ waste disposed per capita



GRI 303

Water Resource Management



Names of Material Topics

Water Resource Management



Policies/ Commitments

Although there is no significant use of water resources, we still set annual reduction targets and continue to explore various reduction possibilities.



Action Plan

- Collection and Reuse of Water Resources
- Improving Water Using Facilities
- Strengthened Water Usage Management



Management Goals

- Set target ▶ Water management
▶ Tracking and checking ▶ Abnormal improvement



Tracking Mechanism

- ISO 14001 environmental management system has been introduced to encourage full employee participate and maintain the effectiveness of the system through internal and external audits.
- Through the introduction of IT systematic management, we collect global water consumption data and trends, and review the status of target achievement.



Stakeholder Engagement and Effectiveness

While water resource management was not listed among the top ten concerns identified in the 2024 stakeholder materiality assessment, it has emerged as a central focus of ESG initiatives and industry environmental management goals in recent years. To effectively reduce water consumption, we will continue to implement water management practices, adopt action plans, and conduct monitoring and tracking to meet our reduction targets.

Medium- and Long-Term Goals

- Total water consumption in 2030 needs to be reduced by 30% compared to 2019

Goals 2025

- Total water consumption reduced by 1% compared to 2024

Goals 2024

- Total water consumption reduced by 1% compared to 2023

Achievement Status 2024

- Target not met. Total water consumption increased by 6.2% compared to 2023, driven by an increase in the number of employees and office locations worldwide. However, per capita water consumption decreased by 8.1% compared to 2023

With Acer's global business model primarily focused around product sales and customer service, there is not really any large-scale water use.

Given that water resource management is a significant concern for stakeholders on an annual basis, we are actively investigating different avenues for water conservation within our workplace. To effectively manage our goals, we utilize IT systems to collect global waste data and track changing trends. We conduct quarterly reviews to identify and clarify the reasons for any abnormalities. Additionally, we assess the status of goal achievement annually. At the same time, we encourage each office district to implement water conservation measures such as water recycling, improving water facilities, and strengthening water management.

In 2024, Acer's Hsinchu HQ continued to replace 15 reverse osmosis water dispensers with models that carry environmental protection labels, resulting in annual water savings of approximately 672 cubic meters.

The Aspire Resort in Longtan has long been committed to water saving measures. To reduce the use of massive water resources in the swimming pool and paddling pool, we implement wastewater collection and treatment, and reuse it through filtration facilities and ozone disinfection process. At present, the water consumption is mainly the replenished dissipated water after the natural overflow, and the statistics of 2024 overflow replenished dissipated water was about 6,677 m³, which was about 19% of the total water consumption of the resort.

In order to comply with standards, we use an automated system to monitor and treat the pool water. Our coaches also manually test and compare the water every 2 hours to ensure it meets the government's periodic inspections.

Acer Taiwan's 2024 Main Water Saving Measures

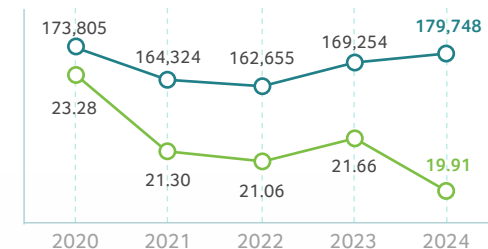
Goals	Water Saving Measures	Office Area Implemented	Benefits (annual)
Collection and Reuse of Water Resources	Using reclaimed water for irrigation of greenery	Acer Taiwan Aspire Park	Recovery of approximately 24,000 m ³ of water
	Swimming pools and paddling pools implement wastewater diversion collection and treatment, and reuse through filtration facilities and ozone sterilization process	Acer Taiwan Aspire Park Aspire Resort	Replenishing of approximately 6,677 m ³ of dissipated water
	Recycling and reusing air conditioner condensate and dehumidifier drainage water	Acer Taiwan Aspire Park Aspire Resort	Recovery of approximately 943 m ³ of water
	Rainwater reuse and recycling	Acer eDC Longtan Offices	Recovery of approximately 3,103 m ³ of water
	Recycling and reusing dehumidifier drainage water	Weblink HY Life Zhonghe, Taoyuan Store	
Improving Water Using Facilities	Replacement of Reverse Osmosis Water Dispenser	Acer Taiwan Xizhi HQ	Save 672 m ³ of water
	Using water pre-tank filtration system to reduce water consumption from frequent cleaning	Acer Taiwan Aspire Park Aspire Resort	
	Replacement of sensor faucets with water-saving labels in public areas	Acer Taiwan Aspire Park Aspire Resort	
	Install faucet aerators	ACSI	
Strengthened Water Usage Management	Regularly inspecting water-using facilities	Acer Taiwan Offices	
	Promotion of water conservation	Acer Taiwan Offices	

*Note: Disclosure of reducing water consumption employs estimations to calculate savings before and after improvements.

Water Consumption

Office air conditioning cooling tower water, office environment cleaning, and daily domestic use by employees and visitors are our primary water requirements. The water is mainly sourced from the municipal supply, with a small portion coming from well water, which has a negligible impact on the overall water source.

In 2024, Acer's total global water withdrawal was 179,748 m³ (including about 16,860 m³ of well water), an 8.1% increase YoY, driven by an increase in the number of employees and office locations worldwide. On a per capita basis, water usage decreased by 6.2% compared to 2023.




● Acer Global Water Withdrawal Statistics
● Acer Global Average Water Consumption per Employee (kWh)

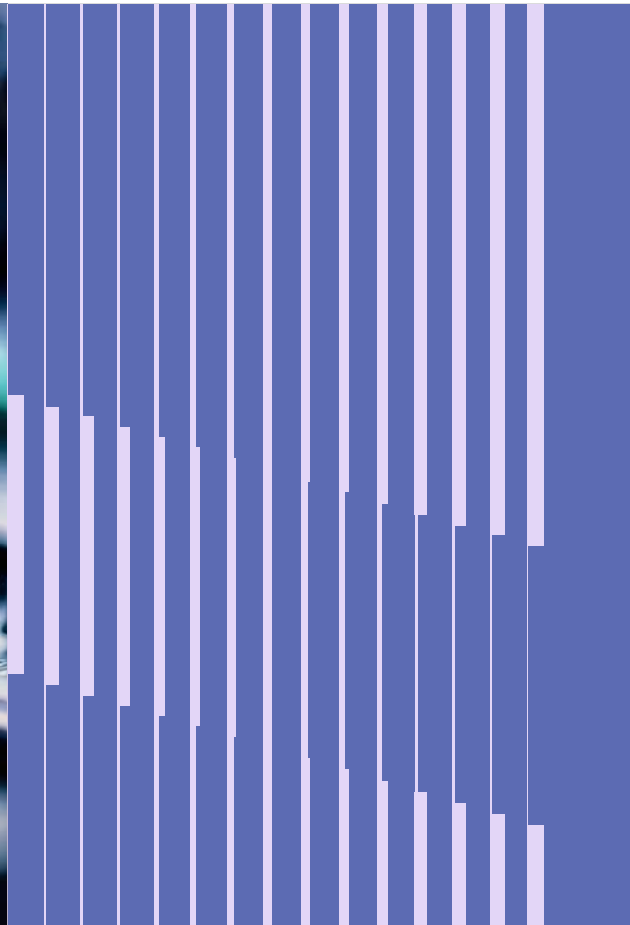


04 RESPONSIBLE SUPPLY CHAINS

Our suppliers are the most important partners. Beyond the economic value that our supply chain brings, we are also focused on social and environmental impact, building on a foundation of respect for human rights and working diligently toward a sustainable supply chain. Through the Acer Responsible Supply-Chain Management (ARSM) mechanism, we jointly shoulder our responsibilities toward society and the environment alongside our supply chain, expanding out from our first- and second-tier suppliers to the third tier and gradually working toward the realization of sustainability goals.

230k Number of direct supplier employees audited in 2024

 Number of supplier employees participated in the training: 446,917 people





Names of Material Topics

Supply Chain to Environmental and Social Management & Performance



Policies/ Commitments

We also focus on social and environmental impact, building on a foundation of respect for human rights and working diligently toward a sustainable supply chain.



Action Plan

Through the Acer Responsible Supply Chain Management (ARSM) mechanism, we jointly shoulder our responsibilities toward society and the environment alongside our supply chain to achieve sustainable goals.



Tracking Mechanism

Supply Chain Task Force (Corporate Sustainability Committee)



Stakeholder Engagement and Effectiveness

- RBA Code of Conduct and VAP audits
- Supplier Response Rate: ESG Scorecard, Conflict Minerals Report
- Customer Questionnaire Response Rate

GRI 308-1~2, 407-1, 408-1, 409-1, 414-1~2

SASB TC-HW-430a.1~2

Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<p>Environmental</p> <ul style="list-style-type: none"> ● 80% of critical suppliers commit to RE100 or set Science Based Targets (SBT) ● CDP supply chain project participates in expansion and third-tier suppliers ● Require our suppliers and partners to assess the biodiversity-related risks of their operating sites and develop biodiversity commitments <p>Social</p> <ul style="list-style-type: none"> ● 100% of 3TG smelters are conformant to/ participate in an OECD-aligned third-party mechanism, and efforts are ongoing to increase the proportion of cobalt smelters that are conformant or actively participating ● All suppliers are required to obtain ISO 9001, ISO 14001, ISO 45001 and ISO 50001 all four certificates, and perform regular RBA VAP audits (or obtain SA 8000 certification) ● Continuously provide suppliers with RBA Code of Conduct on-site conformance audit percentages ● Continuously expand RBA audits to third-tier suppliers 	<p>Environmental</p> <ul style="list-style-type: none"> ● 100% of critical suppliers commit to RE100 or set Science Based Targets (SBT) ● Continuously invite third-tier suppliers to participate in the CDP Supply Chain Climate Questionnaire <p>Social</p> <ul style="list-style-type: none"> ● 100% of 3TG smelters comply or participate in an OECD-aligned third-party mechanism ● RBA Audit: 70 first-tier suppliers, 400 second-tier supplier audits 	<p>Environmental</p> <ul style="list-style-type: none"> ● 65% of critical suppliers commit to RE100 or set Science Based Targets (SBT) ● Continuously invite third-tier suppliers to participate in the CDP Supply Chain Climate Questionnaire <p>Social</p> <ul style="list-style-type: none"> ● 100% of 3TG smelters are conformant to/ participate in an OECD-aligned third-party mechanism ● 65% of cobalt smelters are conformant to/ participate in an OECD-aligned third-party assessment mechanism ● RBA VAP Audit: 70 first-tier suppliers, 400 second-tier supplier audits 	<p>Environmental</p> <ul style="list-style-type: none"> ● 81% of critical suppliers commit to RE100 or set Science Based Targets (SBT) ● Completed invitation to third-tier suppliers to participate in the CDP Supply Chain Climate Questionnaire <p>Social</p> <ul style="list-style-type: none"> ● 100% of 3TG smelters are conformant to/ participate in an OECD-aligned third-party mechanism ● 81% of cobalt smelters are conformant to participate in an OECD-aligned third-party assessment mechanism ● RBA VAP Audit: 111 first-tier suppliers, 970 second-tier supplier audits



Acer's Supply Chain

Acer is working together with our suppliers to provide customers with valuable products and services. Our first-tier suppliers include: ODM/OEMs, key components, assigned suppliers, logistics, and services. Manufacturing suppliers are situated in Taiwan, China, Malaysia, Thailand, the Philippines, Vietnam, Singapore, Japan, Korea, India, Brazil, and Hungary, with the primary production base in China.

Supply Chain Management Mechanisms

Acer Responsible Supply-Chain Management, ARSM

Acer has been a member of the Responsible Business Alliance (RBA) since 2008, and actively participates in actions and discussions around supply chain social and environmental responsibility to better understand international trends in corporate responsibility implementing and share in the practical experience of its members.

With the implementation of the Acer Responsible Supply Chain Management (ARSM), all Acer manufacturers and service providers are required to comply with both the RBA Code and local regulations, with no regional differences. We also carry out annual onsite RBA Code of Conduct supplier audits, gaining a deeper understanding of each location's working environment and the human rights conditions of the staff. We encourage and require suppliers to take corporate responsibility and manage the social and environmental responsibilities within their supply chains. We advocate for RBA Code of Conduct adherence, thus improving the working environment in the electronics supply chain worldwide. In recent years, the issue of Nature and Biodiversity has also been significantly emphasized. Therefore, we also request suppliers to begin assessing the biodiversity risks of their operational sites and encourage them to formulate biodiversity commitments.

To ensure effective implementation, the supply chain ESG management and plans are jointly developed and executed by the procurement department and the ESG office, and they are supervised by the Corporate Sustainability Committee and the Board of Directors. With the ARSM system, we not only set out the social and environmental responsibilities of our first-tier suppliers, but also roll this out to second- and third-tier suppliers in phases. The goal of this is to further expand the reach of our social responsibility and influence.

Acer requires first-tier suppliers to implement risk assessment and management of second-tier suppliers based on the RBA Code of Conduct. For higher-risk suppliers, we also carry out on-site audits and tracking of improvements. We have also integrated performance in these into our Supplier ESG scorecard assessments, realizing and expanding the environmental and social responsibility of our supply chain. We have selected some ODMs for expansion of the scope of responsible supply chain management to third-tier suppliers, and we formally rolled this into routine management activities in 2021.



Supplier Social and Environmental Management Processes

We have adopted the [RBA Code of Conduct](#) and, with reference to the RBA Supplier Engagement Process, make use of a range of supplier social and environmental management approaches, engaging with suppliers through multiple channels and working with them to improve their capabilities. The implementation of such management approaches also entails assessment, validation, and ongoing improvement thereof. Through management measures at every stage, Acer and our suppliers are able to work together effectively to establish a sustainable supply chain with a focus on environmental and social issues. New suppliers pass a social and environmental responsibility risk assessment and sign an RBA Code of Conduct compliance statement before they become official suppliers.



*[Note](#)¹ : Risk management: Initially screen supplier risks based on country risk, industry risk, product risk, and importance to filtered suppliers.

*[Note](#)² : Risk Assessment (Desk Assessment): Consider based on the supplier's self-assessment, results of previous audits, the risk level of the factory location, and the supplier's business relationship with Acer, and the concerns of stakeholders. It is carried out through desk assessment, supplemented by remote audits conducted via phone or video conferencing.



Supplier Screening Mechanism and Grading Management Measures

Supplier Screening and Evaluation

This year, all suppliers (including new suppliers) follow Acer's supplier social and environmental management process to conduct screening and evaluation. The first-tier supplier screening includes an assessment of country/region, industry, and product risks. The supplier evaluation encompasses operations, governance, social, and environmental aspects, utilizing the RBA self-assessment questionnaire (SAQ) as the scoring method. First-tier suppliers are defined based on procurement amount, substitutability, strategic importance, and technological leadership. The second-tier supplier risks are evaluated by the first-tier suppliers, taking into account screening criteria such as material attributes, procurement amount, and ESG risks, among other factors.

Supplier Screening	Risk and Evaluation Criteria	Relevant Issues
Aspects of suppliers screening	Country-specific risk	Regulatory environment, labor conditions, resources, and geographical environment
	Sector-specific risk	Sector-specific processes, workplace environment, and safety
	Commodity-specific risk	Low-carbon manufacturing, energy efficiency, supply chain management, and responsible mining
Methodology for suppliers screening	Business relevance	Market leadership, key technologies, quality, and diverse production bases
	Governance	ESG information disclosure, anti-corruption and integrity, information security, stakeholder communication, and supply chain management policies
	Social	Human rights, ethics, health and safety, labor practices, responsible mining, labor hours management, and training
	Environmental	Greenhouse gas reduction targets, carbon management performance, greenhouse gas emissions and allocation, energy and renewable energy use, carbon footprint, hazardous substance control, environmental regulatory compliance, waste management, and biodiversity

Supplier Rewarding and Elimination Mechanisms

Acer has established a supplier rewarding and elimination mechanisms to encourage suppliers to accelerate and move toward the sustainable development. Through quarterly assessments, measures by six dimensions which include supplier core competence and ESG, we identify suppliers that outperform in sustainable development and provide them with higher ratios in procurement along with priority to join new product development collaboration. We eliminate underperforming suppliers in order to refine and jointly improve the supply chain.

Incentive Mechanism

- Evaluation dimensions: Quality, innovation/technology, speed/ responsiveness, delivery, cost, risk, and ESG.
- Evaluation levels and scores: Classified into five levels based on ratings of each dimension, A (>=90 points), B (89-80 points), C (79-70 points), D (69-60 points), and E (<60 points).
- Frequency: Quarterly
- Rewards: Suppliers that have received an A or higher for three consecutive quarters will be given a higher procurement ratio and priority in adopting of new products.

Elimination/ Exit Mechanism

For suppliers rated as D or below, in addition to reducing their procurement ratio as appropriate, they are also required to develop improvement plans and implement regular review mechanisms. The elimination mechanism is as follows:

- Suppliers ranked as D or below for two consecutive quarters will be required to undergo a reevaluation of supplier selection and management.
- The suppliers ranked as E for three consecutive quarters, will be disqualified and revoked their future collaborations with Acer after assessment and discussion of evaluation meeting.

Evaluation of significant suppliers

Supplier Category	Total number of significant suppliers	Number of suppliers assessed with substantial actual / potential negative impact	Percentage of Total Procurement Expenditure
First-tier supplier This refers to the supplier of critical importance to Acer's business operations and sustainable development, as well as the inclusion of suppliers with high ESG risks among the significant suppliers. For first-tier critical suppliers, we conduct annual ESG scorecard assessments and regular on-site audits. We also track and review their improvement actions to address any deficiencies.	27	3	81%
Non-first-tier supplier This refers to the non-first-tier supplier of critical importance to first-tier supplier's business operations and sustainable development, as well as the inclusion of non-first-tier suppliers with high ESG risks among the significant non-first-tier suppliers. For second-tier suppliers, we require first-tier suppliers to conduct regular on-site audits and review their corrective actions, which Acer monitors and tracks.	156	36	-
Total number of suppliers	183	39	-

All significant suppliers are required to conduct on-site audits and take corrective action plan (CAP) for any finding issues

After reviewing the audit results, suppliers with significant potential negative impacts are selected and invited to participate in supplier capability improvement activities.



Improving Supplier Capabilities

Vocational Education and Training

In 2024, we continuously promote on-the-job training for suppliers and their employees, comprehensively implementing ESG education and training for all suppliers. The topics of training are set to implement the RBA Code of Conduct (including: labor rights, environment, safety and health, ethics, etc.) and anti-bribery policy. The training is conducted for the related indirect and direct employees in the plant. After the Supplier's initial training plan is developed and sent to Acer for content review, the supplier's training team conducts on-the-job employee training. In 2024, a total of 446,917 people participated in the training, with a total of 1,090,050 hours. In the future, we will continue to promote on-the-job education and training to consistently update and strengthen ESG-related knowledge among suppliers' employees.

RBA Code of Conduct

IDL Indirect Labor

Total Attendance of Indirect Labor

46,514

Accumulated Total Training Hours

71,069

DL Direct Labor

Total Attendance of Indirect Labor

250,964

Accumulated Total Training Hours

868,949

Anti-Bribery Policy

IDL Indirect Labor

Total Attendance of Indirect Labor

35,734

Accumulated Total Training Hours

38,841

DL Direct Labor

Total Attendance of Indirect Labor

113,705

Accumulated Total Training Hours

111,196

Supplier ESG Communication Meetings

We continue to communicate with our suppliers and enhance their ability to address sustainability issues, and encourage them to incorporate sustainability into their corporate management agenda. In accordance with Acer's sustainability strategy, we hold various supplier sustainability seminars and annual Supplier ESG Communication Meeting to provide the latest ESG development trends, analyze the main focus of the supply chain on various issues and the actions to be actively taken, as well as provide opportunities for two-way communication between suppliers and Acer executives to strengthen mutual cooperation and provide the supply chain with the ability to enhance environmental and social responsibility. We held annual Supplier ESG Communication Meeting in December 2024, totaling 133 suppliers participated.



RBA Code of Conduct Training

We continuously monitor and update changes to the RBA Code of Conduct and provide timely communication to suppliers, along with explanations of the content and consultation services for implementing improvement plans. In addition, when there is a significant change in the Code of Conduct, we provide education and training to our internal staff and suppliers in order to quickly and effectively introduce and build the organizational standards and capabilities required by the new issues. Following the release of the RBA 8th Edition Code of Conduct, we promptly coordinated with the RBA to participate in the online webinar held in January 2024, which explained the new code and clauses. Additionally, in April, we engaged in a third-party hosted webinar to introduce the RBA VAP program and clarify RBA applicability and specific requirements. Subsequently, we plan to develop new training courses on operational guidelines and gather relevant personnel to participate in these training activities.

Online Training Courses

In addition to developing our own courses, we actively collaborate with third-party professional organizations to promote online learning. Our goal is to enhance and effectively disseminate specialized knowledge on relevant issues to suppliers.

In 2024, we invited suppliers to participate in a total of 21 online webinars, accumulating 30.5 hours of teaching time.

Cumulative Total Number of Classes And Hours

Cumulative Total Number of Classes	21	Cumulative Total Hours	30.5
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Course Categories



Environment

Carbon management, carbon disclosure, carbon tariffs, product carbon footprint (ISO 14067), product-restricted substances management, and chemical management



Human rights and health

Code of Conduct, ESG trends and information disclosure, women's rights protection, biodiversity, fire safety, mechanical safety protection, child labor and underage workers, forced labor, wage and hour management, due diligence, and deficiency improvement

*Note: The anti-bribery policy training is only targeted at personnel with relevant business risks.



Supply Chain Social Management

Labor Rights

At the core of Acer's responsible supply chain management is the idea of putting people first. As such, we strive to protect the rights and health of labor and provide safe workplaces. We have established a complete system of [Supply Chain Labor Rights Management-ACER ESG](#), including conducting risk assessments, on-site audit, and education and training for suppliers, as well as conducting supply-chain-focused human rights training for Acer employees in positions relating to supplier management. To ensure that the human rights of those throughout our entire supply chain are protected and that they are treated appropriately, we also adhere to the [California Transparency in Supply Chains Act of 2010](#), [UK Modern Slavery Act 2015](#), [AU Modern Slavery Act 2018](#) and [Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act \(S-211\) 2023](#).

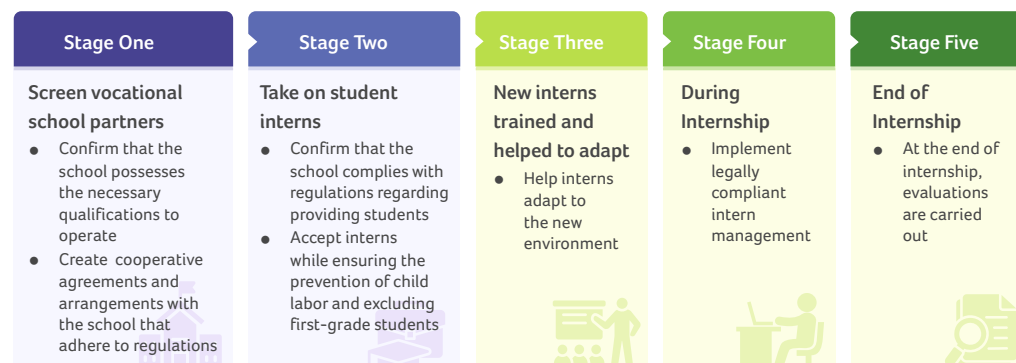


Child Labor and Forced Labor

With regard to high-risk violations of human rights such as child and forced labor, we have drafted our [Slavery and Human Trafficking Policy](#) and [Measures for Remedying Child Labor and Forced Labor](#). These provide complete definitions and remedial measures. As soon as any violations occur, our supply chain is required to follow these measures and policies to ensure that workers are afforded their basic human rights and appropriate treatment. Our ultimate goal is to ensure that our supply chain is free from slavery or human trafficking. This year, there were no suppliers engaged in major risks such as employing child labor, young workers in hazardous work, or incidents of forced or compulsory labor. For the status of supply chain forced labor inspections, please see the Important Issues and Tracking of Improvements in this section.

Student Workers and Interns

Student workers and interns comprise a high-risk group in terms of human rights in the electronics supply chain. Acer prohibits any form of forced labor in our supply chain, including forced labor involving students or interns. Taking our cue from the RBA's [Guidelines for Good Management of Interns \(Student Workers\) management](#) framework, we have established our own five-stage "Management Steps for Student Workers and Interns" to be followed with students and interns in our supply chain. Student workers may not exceed 20% of total direct employees. No incidents or suppliers involving forced labor of student interns were found this year.



Supplier Working Hours Policy

Excessive working hours are one of the most common labor issues in the supply chain. Prolonged working hours negatively impact employee health and safety, work-life balance, productivity, and morale. As a member of the Responsible Business Alliance, Acer requires suppliers to comply with the RBA Code of Conduct and the [Acer Supplier Working Hours Policy](#). Through supply chain working hours policies, we communicate and cooperate with our suppliers to reduce excessive working hours in the supply chain and improve the health and morale of workers. For the status of supply chain working hours, please see the Important Issues and Tracking of Improvements in this section.

Health and Safety - Chemical Substances Management in Supply Chain Processes

We adhere to the RBA Code of Conduct, requiring suppliers to implement effective chemical management systems, comply with local regulations, and effectively classify, store, use, and dispose of chemicals. Additionally, we ensure that appropriate protective equipment and training are provided to workers. Since 2019, we have prohibited or restricted the use of chemicals such as toluene, benzene, beryllium dust, chlorinated organic solvents, hexane, N-methyl-2-pyrrolidone (NMP), and ozone-depleting substances in our processes. These chemicals can have adverse effects on the external ecological environment or the health of workers, and they are included as key items in our annual on-site audits. In 2021, we revised our chemical control list in line with the RBA standards, requiring suppliers to comply with the updated chemical list starting in 2022. Chemicals such as bromopropane, methylene chloride, methanol, perchloroethylene, and trichloroethylene were included in the revised list. We will continue to monitor industry regulations closely, assess the possibility of expanding the list of regulated substances, and strive to reduce risks faced by workers and the environment.



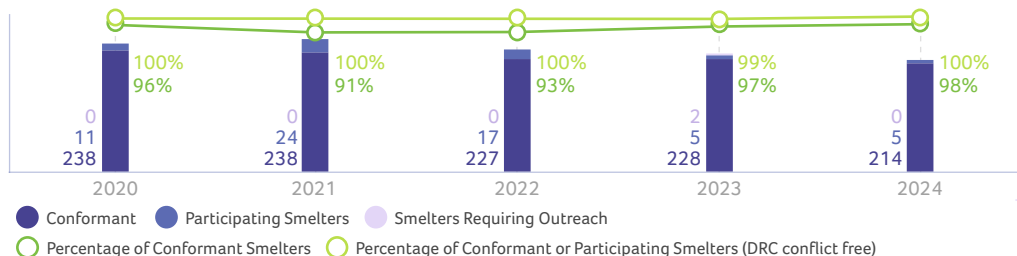
Responsible Sourcing of Minerals

Responsible minerals sourcing continues to be a major focus for Acer. We believe that it is our responsibility to respect the human rights of others and to address adverse human rights impacts that exist where we do business and within our area of influence. As a program that began with a focus on tantalum, tin, tungsten and gold (3TG) in the Democratic Republic of the Congo (DRC), Acer's Responsible Minerals Sourcing program has expanded to a program capable of addressing any minerals identified by Acer that involve social and environmental risks.

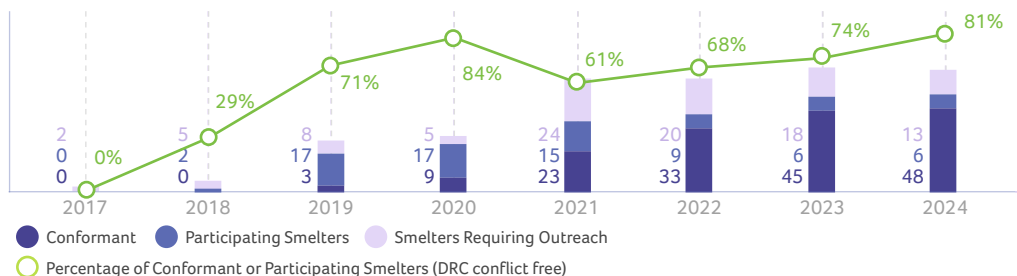
In 2024, Acer's responsible minerals sourcing program continued to include 3TG, cobalt, and mica as prioritized minerals in its responsible sourcing strategy. These determinations are based on the necessity of these minerals to the functionality of Acer products, the mineral sourcing from Conflict-Affected and High-Risk Areas (CAHRAs), as well as expectations of government and non-government organizations to conduct due diligence on minerals supply chains. Acer will continue to reassess its priority minerals each year. In 2024, Acer issued its annual consolidated responsible minerals report, outlining the steps taken to conduct due diligence on all of its priority minerals.

2024 Due Diligence Results

Tantalum, Tin, Tungsten and Gold: As a result of our responsible minerals due diligence measures and the collection of supply chain information for the current 2024 data cycle, we were able to identify 219 unique smelters of 3TG in our supply chain, all of which were either conformant to or participating (i.e., RMAP-committed) in a third party certification mechanism. A summary of our progress year-over-year can be found below.



Cobalt and Mica: As part of its responsible minerals program, cobalt and mica continue to be an additional focus for Acer due to the child labor associated with cobalt mining, the environmental and social impacts of mining and processing mica, and the necessity of these minerals to the functionality of Acer batteries, hard drives and external coatings. In 2024, due to the maturation in transparency of the cobalt supply chain, Acer set a goal for its cobalt processors to achieve a conformant or participating rate of 65%. As a result of its due diligence measures in 2024, Acer was able to identify 67 unique cobalt refiners in its supply chain. The RMAP status improved to 48 RMAP-conformant, 6 participating and 13 that will require outreach, reaching a conformant or participating rate of 81%, thereby exceeding its goal.



For mica, Acer was able to identify 6 unique mica processors, of which 3 are participating and 2 requires outreach.

Other Activities

Acer also continued using the Risk Readiness Assessment (RRA) tool, jointly developed by the Responsible Minerals Initiative (RMI) and the Copper Mark Version 3.0 was published on October 19th 2023, and went into effect on January 1st 2024. The RRA consists of 33 criteria organized into the three pillars of Environmental, Social & Governance, and are applicable to any company in the supply chain, regardless of their types of operations. This includes mining, metal processing, downstream manufacturing, and recycling and the criteria are mineral agnostic. The tool allows Acer to compare suppliers', smelters' and mines' performance against the criteria, improving our ability to assess and manage ESG risk in our minerals supply chain. At the same time, it allows Acer to engage with suppliers further up the supply chain, which has been a challenge, and also allows the smelter to connect with and have visibility of the downstream companies that use the materials that they place on the market. This helps to define the ESG expectations and emphasize the value of the RMI assessments available. At the time of the writing of this report, Acer has received 188 RRAs.

Acer continues to follow the OECD Due Diligence Guidance as the basis for its conflict minerals management program and seeks to implement program elements that strengthen Acer's conformance to those guidelines. We also continue to conduct smelter outreach and communicate smelter details and the results of our efforts to the Responsible Minerals Initiative (RMI) Smelter Engagement Team (SET), as we believe the smelter/refiner identification and disposition are critical components of our due diligence procedure and of maintaining RMAP smelter data. Acer is a member of the SET team and conducts research on global alleged smelters to help determine if they meet the definition of smelters and if they are eligible for the RMAP program.

We continue to hold meetings with suppliers to assess progress on the issue of conflict minerals, to explain Acer's commitments and supplier requirements, and to ensure they have a thorough understanding of this issue. We will also continue to publish the results of our surveys, and to work with government, industry, and civil-sector groups to resolve supply chain challenges and to support the use of legal, conflict-free minerals.

Additionally, in consideration of global trends and raw materials of concern by stakeholders, several raw materials including metals, plastics, paper, and glass were scoped for a seven-aspect assessment to formulate our priority raw material lists. These seven aspects cover regulation trends, environmental and biodiversity impacts, social and human rights, industrial readiness, Acer's status, industry relevance, and supply chain risk. By taking into account of these aspects, we finalized our phase one priority raw material list, which includes aluminum, cobalt, copper, gold, lithium, nickel, plastic, tantalum, tin, and tungsten, to start our raw materials investigation.

Public-Private Alliance for Responsible Minerals Trade

Acer continued its involvement in the PPA, a multi-sector and multi-stakeholder advocacy group that aims to publicize the issue of conflict minerals in the Democratic Republic of the Congo and the African Great Lakes Region and propose supply chain solutions. In November of 2024, Acer attended the thirteenth annual multi-stakeholder membership meeting and was among 34 attendees. The meeting objectives were to connect, network, and build relationships among responsible sourcing and sustainability leaders within the membership; reflect on the PPA's progress and evolving context driving the revised operational and strategic approach; learn by sharing knowledge on key challenges and solutions in the sector; and identify impactful actions for the PPA members to collaborate on undertaking in the coming year and beyond. The meeting also featured presentations on the state of the PPA and project updates, and included membership discussions and feedback.

Acer continues to believe that working together as an industry and in partnership with all stakeholders is the most efficient way to enable success at driving meaningful improvement in the social and environmental conditions associated with raw materials extraction.



Supply Chain Environmental Management

Acer's zero-carbon commitment represents not only Acer's determination to promote zero-carbon emission, but also its vow to collaborate with the supply chain to take positive actions to achieve low-carbon transformation. We are committed to reducing value chain carbon emissions by 35% by 2030 compared to the 2020 base year through supplier climate initiatives, supplier climate capacity building, and supply chain greenhouse gas management strategies.

Earthion Initiative

In 2021, we brought together our employees and supply chain partners to expand the reach of sustainability efforts by launching the Earthion initiative, with the goal bringing everyone together to create a better future and achieve our ambitious goal of a clean planet. Through the Earthion Sustainability Platform, we share the spirit of sustainability with our partners and suppliers, helping to address the environmental challenges of our generation through innovative and integrated solutions. To this end, we are focused on innovative green product design, chemical substance management in production processes, renewable energy use, low-carbon emission logistics, packaging materials and design, and product recycling & reuse, combining the efforts of our suppliers and partners to accelerate the development of green designs and processes and completely minimize our environmental impact.

Climate Capacity Construction

We offer information and training on the latest trends and developments in social and environmental responsibility, helping suppliers better confront the challenge of sustainable development. We continue to invite suppliers to participate in annual supplier ESG communication meetings, CDP project briefings, and training programs on social and environmental responsibility. This helps them get access to the latest information on global trends, while also presenting opportunities for suppliers to engage in multilateral communication with Acer senior management or relevant industry experts. We invite major suppliers to take part in annual ESG Communication Meetings, where we share the latest global trends in corporate sustainability, human rights issues, and mitigation measures, along with Acer's requirements of and goals for supply chain ESG management performance.

Starting in 2023, we have concentrated our communication efforts on product carbon footprints and low-carbon manufacturing. Utilizing the newly implemented e-ARSM Acer responsible supply chain management system alongside the Life Cycle Assessment (LCA) carbon footprint system, we have effectively collected and managed carbon emissions throughout the supply chain, establishing a solid foundation for advancing net-zero emissions.

In 2024, we conducted ISO 14067 product carbon footprint training for suppliers, providing comprehensive explanations of relevant product carbon footprint standards and sharing practical inventory case studies. For selected suppliers, we have partnered with external experts to actively carry out carbon footprint inventory on products and critical components, enhancing the accuracy of carbon calculations. This approach enables us to devise more effective carbon reduction strategies across all stages—from manufacturing and packaging to end-of-life recycling—thereby minimizing carbon footprints and promoting product decarbonization.

We remain committed to supporting suppliers in strengthening their low-carbon manufacturing capabilities, aiming to extend carbon reduction and sustainability impacts throughout the entire supply chain. Together with our suppliers, we strive to achieve a low-carbon transformation that aligns with Acer's "Conscious Technology" vision, which prioritizes future sustainability in product design.

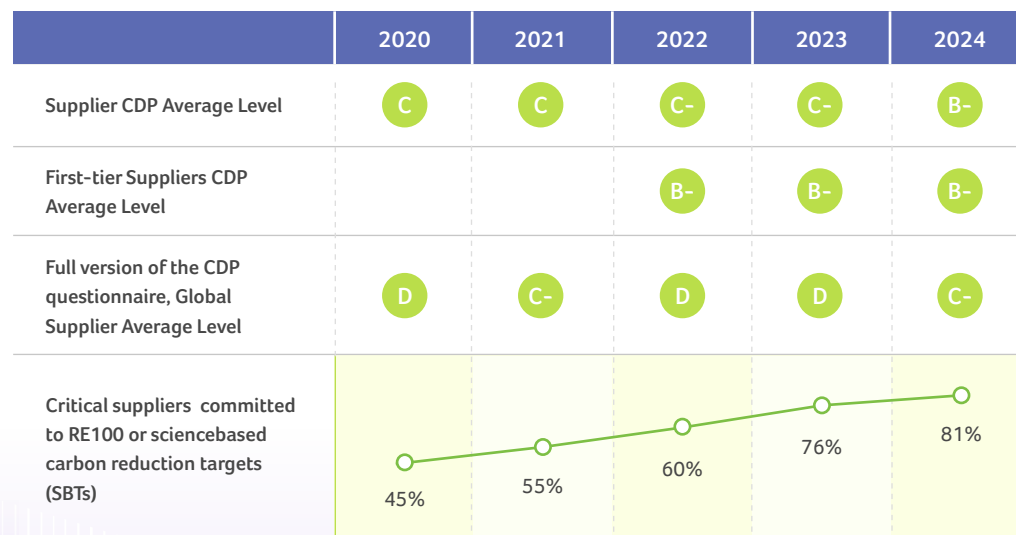
Supply Chain Greenhouse Gas Management

Since 2008, Acer has joined the CDP (Carbon Disclosure Project) supply chain, and has been using the ESG scorecard to further review suppliers' overall carbon management, carbon reduction achievements, and renewable energy usage. We manage the environmental impact of the supply chain and incorporate suppliers' scores into the procurement evaluation. To encourage the whole supply chain to enhance its ability to cope with climate change. Starting from 2019, second-tier suppliers were invited to join the CDP Supply Chain. In 2022, Acer formally started inviting third-tier suppliers to participate in the climate questionnaire to identify suppliers' climate risks and opportunities through their responses to the questionnaire.

In 2024, Acer's suppliers achieved an average performance score of B- in the CDP Climate questionnaire. Acer was recognized on A List in the CDP's Supplier Engagement Assessment (SEA), receiving the highest rating for supplier engagement.

Regarding to the response by suppliers, 81% critical suppliers have committed to RE100 or science-based carbon reduction targets (SBTs), which have achieved the anticipated 2025 goals ahead of schedule. Among the suppliers invited by Acer to respond to the CDP climate questionnaire, 90% disclosed their operational carbon emissions, 81% have reported on their active targets, and 88% have reported on their use of renewable electricity. We will continue to communicate and implement low carbon initiatives with our first and second tier suppliers, and collaborate with our ODM suppliers to further influence third tier suppliers, and jointly drive upstream suppliers to deepen the growth potential of carbon management in the industrial chain.

- 81% critical suppliers have committed to RE100 or science-based carbon reduction targets (SBTs).
- 88% suppliers use renewable electricity, as disclosed in the CDP climate questionnaire.





Supply Chain Audit and Improvement

Acer uses supplier self-assessment questionnaire (SAQ) and risk assessment results of the ESG scorecard as the basis for performing on-site audits and assessments. We examine the country risk, manufacturing processes, and products of each supplier, along with results of previous audits, as well as taking into account the concerns of stakeholders when setting out our annual audit plan.

Supplier Self-Assessment Questionnaire (SAQ)

Suppliers conduct their self-assessment using the RBA's online SAQ. The questionnaire is completed by suppliers in the first quarter of each new year to provide Acer with an initial assessment of risks and current status. The SAQ includes the following assessment items:

Company Self-Assessment

- Labor and ethics: Responsibilities of management, procedures of management, systems of management, and execution
- Health and safety: Responsibilities of management, procedures of management, systems of management, and execution

Factory Self-Assessment

- Labor: Risk factor assessment, control, and management system
- Health and safety: Risk factor assessment, control, and management system
- Environment: Risk factor assessment, control, and management system
- Ethics: Risk factor assessment, control, and management system

Supplier ESG scorecard

We implement a Supplier ESG Scorecard to evaluate suppliers' ESG practices and performance. The evaluation results are provided to suppliers, allowing them to benchmark their ESG performance against industry peers to enhance internal motivation. Additionally, this score is included in the Quarterly Business Review (QBR) for key product lines and critical components, and is presented to Acer and Supplier senior executives to create a driving force in the business relationship. Assessment items for corporate ESG scorecard are as follows:

Corporate Sustainability Management

- Corporate Governance
- Stakeholder Communication
- Supply Chain Management

Environment, Energy, and Climate Change Management

- Carbon emission reduction plan and commitment (Net Zero, SBT, or RE100)
- CDP climate change questionnaire rating and supply chain list
- Energy, Water & Waste consumption management
- Low carbon product and product carbon footprint
- Environmental issues
- Nature & Biodiversity

Labor, Ethics, Health, and Safety Management

- Management Systems Certifications
- Conflict Minerals Management
- RBA Code of Conduct Audit Scores
- Audit and Improvement of Second and Third-Tier Raw Material Suppliers
- Staff training

The overall performance of suppliers on the ESG scorecard in 2024 continued to improve and increase, with 71% of suppliers achieving an "excellent" standard and 22% at the "medium" level. We also use quarterly business reviews and other communication methods to demand that underperforming suppliers implement appropriate actions to improve their ESG performance. This mechanism will continue in the future, and according to internal and external issues and past performance, we will make any necessary adjustments to weighting or items to be assessed.

2024 Audit Results Analysis

Acer's suppliers must respect labor rights, adopt environmentally responsible manufacturing processes, and provide safe and healthy working conditions. We implement the latest version of the RBA Code of Conduct, which covers five key areas: labor, health and safety, environment, ethics, and management systems, serving as the foundation for our supply chain responsibility management. To strengthen supplier risk control and continuously improve social and environmental performance, the audit mechanism has been incorporated as a core part of Acer's management and risk assessment process. By regularly completing on-site RBA VAP audits or obtaining SA8000 certification, not only do we verify whether suppliers comply with the RBA Code of Conduct, but we can also identify potential risks and deficiencies early. Suppliers are then required to complete corrective actions within a stipulated timeframe to ensure the timeliness and effectiveness of remediation. For suppliers facing difficulties during the improvement process and seeking consultation, Acer provides assistance via telephone or video calls to help clarify issues and offer reference countermeasures, ensuring the improvement objectives are effectively implemented. Audits serve not only as a compliance tool but also as a key means to support suppliers in strengthening governance and accountability awareness. To fulfill our supply chain management responsibilities, Acer requires all major Tier 1 suppliers to undergo regular audits. We have also expanded the scope to include lower-risk subcontractors and key component suppliers in regular or sample audits. In 2024, Acer completed audits for a total of 111 Tier 1 suppliers, 100% of which were on-site audits. This included 32 follow-up reviews for suppliers with identified issues and 3 initial audits for new suppliers. One supplier was terminated due to serious non-compliance with Acer's social and environmental management requirements. During this audit cycle, the total number of direct employees at audited suppliers exceeded 230,000, with 4,173 individuals interviewed. Over 80% of the audits employed the RBA Validated Audit Process (VAP). The completion rate of valid audits within two years reached 98.3%, with only a few discrepancies caused by scheduling or annual transition delays. Going forward, Acer will continue to use audits as a core management tool to ensure suppliers fully implement the RBA Code of Conduct. We will work with our supply chain partners to create a responsible and sustainable operating environment.

Total Implementation Rate of On-site Audits **98.3%**

For the six suppliers whose total scores in the 2024 RBA audit were below 120 (out of a possible 200), indicating high risk, we convened online meetings to discuss improvement plans and review progress. These meetings aimed to provide immediate and effective solutions through feasible discussions and technical advice. Once suppliers demonstrated tangible improvement, third parties completed the RBA closure audits for them. All six suppliers underwent on-site audits, resulting in a total audit coverage rate of 100%.

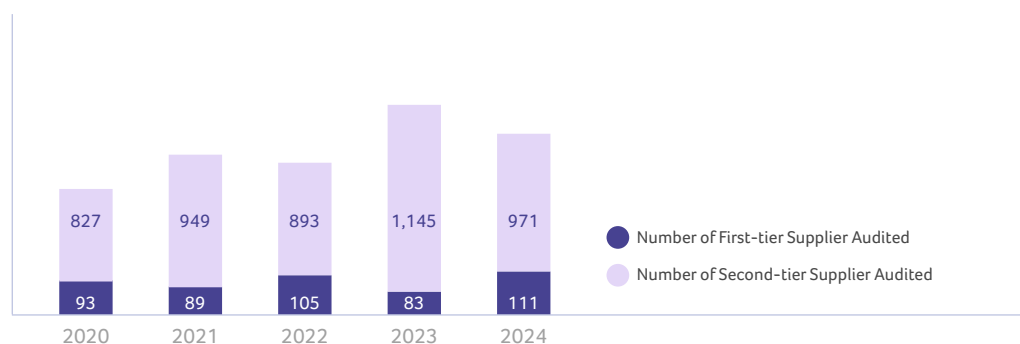
Percentage of Audits of High Risk First-Tier Suppliers

VAP Audits Performed by a Third Party **100%**

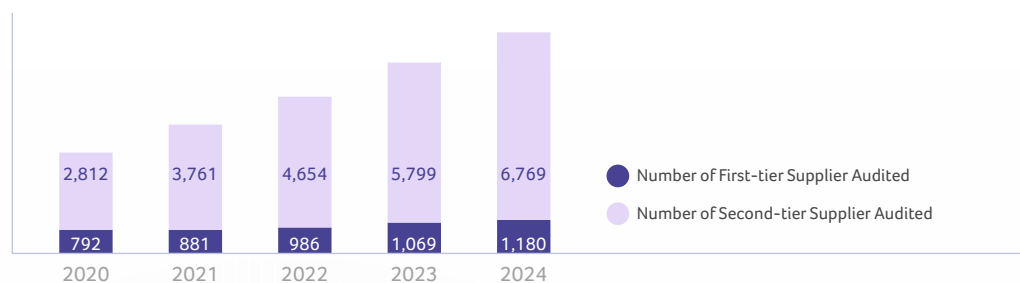


According to the aforementioned details, from 2008 to 2024, Acer has conducted a total of 1180 audits on first-tier suppliers. Furthermore, to effectively enhance the implementation of the supply chain, since 2017, Acer has required first-tier suppliers to conduct risk assessments on their important material suppliers at the next tier before audits. Summarizing the assessments, 5% were classified as high-risk and 19% as moderate-risk. Following this policy, audit activities continued in 2024, with a total of 971 audits conducted on second-tier factories. Since 2021, Acer has further deepened supply chain execution by extending audit activities to third-tier suppliers, achieving 665 audits in 2024.

Supplier Audit Categories and Number of Audits, 2020-2024



Cumulative Total Audits, 2020-2024



*Note1: This data represents the cumulative total value from 2008 to the present. This chart omits the period from 2008-2019, simplified to show only the most recent 5 years.

*Note2: First-Tier Vendor Audits = VAP (or SA8000) + Full Audit + Surveillance Audit

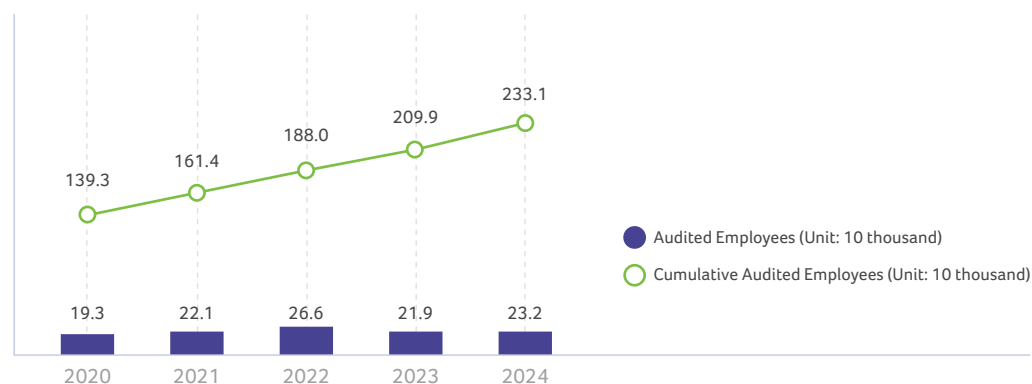
*Note3: Cumulative First-Tier Supplier Audits = Cumulative First-Tier Supplier Audits (Previous Year) + First-Tier Supplier Audits (Current Year)

*Note4: Cumulative Total Audits = First-Tier Supplier Audits + Second-Tier Supplier Audits + Cumulative Total Audits (Previous Year)

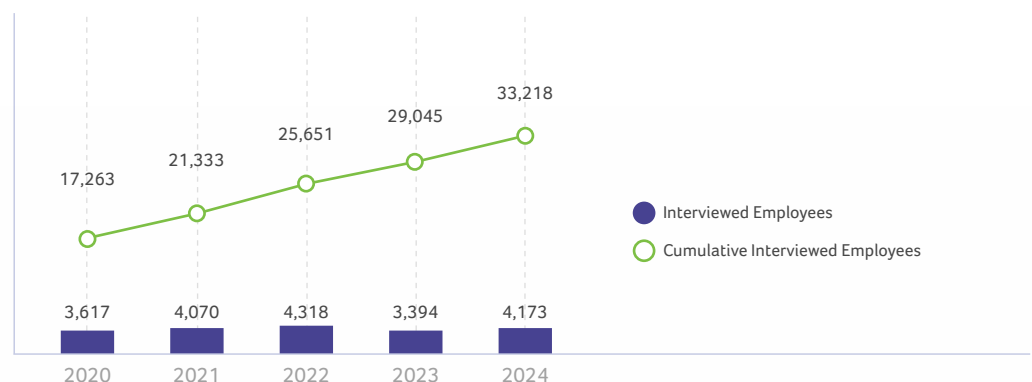
*Note5: The statistical period for each year is October 1 of the preceding year to September 30 of the current year, totaling 12 months.

Looking ahead to 2025, we plan to conduct 70 on-site audits of first-tier supplier manufacturing factories, covering 140,000 direct employees and conducting interviews with 2,500 employees. Meanwhile, we have set annual RBA on-site audit compliance targets as follows: labor 87%, health and safety 87%, environment 95%, ethics 95%, and management systems 95%. We will also continue to drive audit activities for second and third-tier suppliers, actively enhancing improvements in labor practices and working environments, and deepening the long-term positive impact on the entire supply chain.

Manufacturing supplier direct employees and progressive direct employees audited, 2020-2024



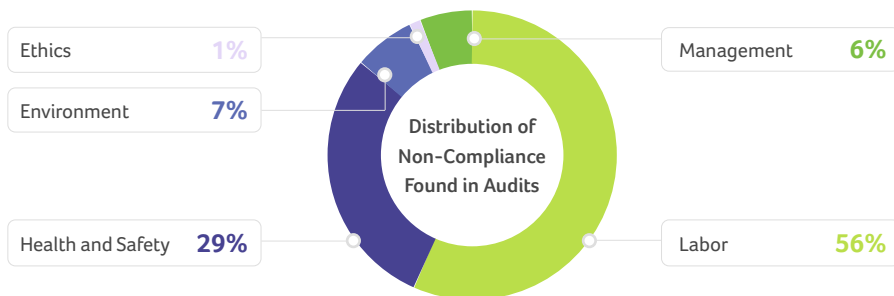
Manufacturing supplier employees and direct employees interviewed and audited, 2020-2024





2024 Audit Results Analysis

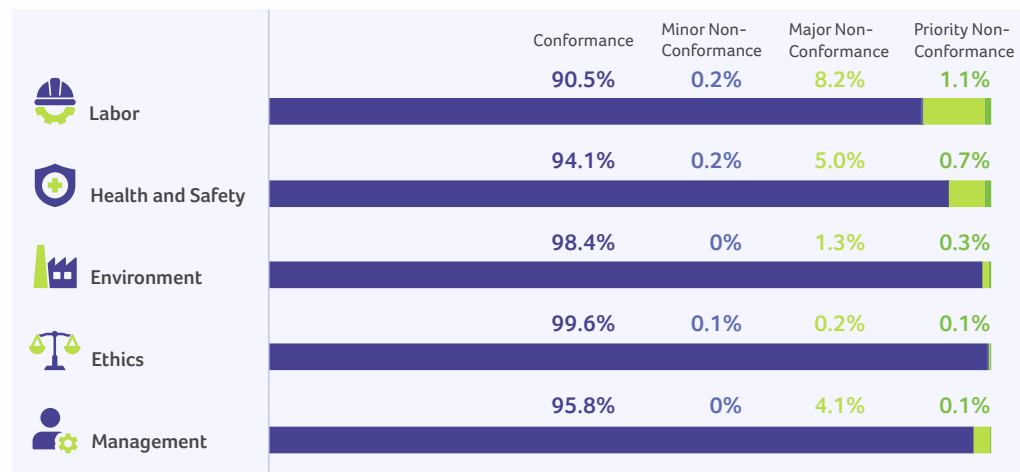
From on-site audit results, we see that the greatest proportion of non-compliance occurred in labor issues, followed (in order) by health & safety, environmental, management system, and ethics.



Significant Deficiencies (defined as Priority Non-Conformances) and Other Deficiencies (by Category)

	Labor	Health and Safety	Environment	Ethics	Management
Significant Deficiencies	0.2%	0.2%	0%	0.1%	0%
Other Deficiencies	9.3%	5.8%	1.6%	0.3%	4.2%

RBA Code of Conduct Conformance



*Note: Data covers all vendors subject to audits by Acer management, third parties, and VAP, a total of 74.

Important Issues and Tracking of Improvements in 2024

The main labor rights deficiencies primarily pertain to working hours and benefits issues. Other deficiencies include inadequate planning of fire escape signage and facilities due to modifications in the internal layout of buildings, as well as shortcomings in occupational hazard assessments for new equipment.

The main issue with working hours is primarily due to overtime, which despite yearly improvements, still requires long-term persistence and effort to address. The core issues relate to organizational culture and management, production demands, and labor market conditions. Multiple strategies have been implemented to improve worker overtime issues. First, comprehensive ESG training is arranged for newly promoted supervisors and new workers to strengthen their understanding of corporate social responsibility and labor rights. Department supervisors and employees who exceed weekly working hours will undergo re-education on "Working Hours and Remuneration Management Procedures" to ensure compliance with working hour regulations. Simultaneously, access control during non-duty hours has been strengthened, requiring personnel to explain entry/exit reasons to avoid unnecessary overtime. To optimize production planning, certain semi-finished products will be pre-manufactured based on shipping requirements to balance production capacity peaks and valleys, reducing overtime caused by short-term order fluctuations. Regarding human resources, the company continues to improve recruitment procedures and channels, enhance the ability to estimate staffing gaps, and accelerate hiring and training to ensure adequate staffing. Through job redesign and cross-skill training, employees' multi-skilled capabilities and position replacement flexibility are improved, reducing pressure on specific personnel to work extended hours and further decreasing overtime demands.

Regarding labor wages and benefits, multiple measures have been implemented to ensure the fairness and compliance of wage and benefit systems. First, the company strictly monitors the salary disbursements of labor dispatch companies to ensure adherence to the principle of equal pay for equal work, protecting the basic rights of dispatched employees. Additionally, employee questionnaires will be issued regularly to broadly collect opinions, and social insurance compliance will be reviewed to ensure adherence to relevant regulations. To enhance employees' understanding of social insurance, training and advocacy efforts have been strengthened to explain both corporate responsibilities and individual rights regarding social insurance contributions, enabling employees to fully understand their entitled protections. Meanwhile, social insurance contribution bases are strictly implemented according to local regulations and adjusted promptly based on the latest standards, ensuring the legality and compliance of salary and benefit policies, and further improving employee job satisfaction and protection levels.

In terms of environmental safety and health deficiencies, multiple measures have been implemented to strengthen emergency response, industrial hygiene, and occupational safety management. Emergency evacuation facilities have been incorporated into daily inspection routines to ensure proper functionality and enhance safety during emergencies. Additionally, all factory layout modifications must undergo engineering acceptance inspection to verify compliance with fire protection and safety standards. For personnel requiring qualification certificates, an automated system sends advance warning notifications to remind relevant staff about certificate renewals, ensuring compliant operations. Regarding chemical management, all chemicals transferred to smaller containers must clearly display emergency handling instructions and contact information to facilitate rapid response in case of accidents. To ensure building safety, structures lacking completion acceptance or relevant inspection certifications are prohibited from use. Furthermore, all new equipment must undergo acceptance inspection according to comprehensive equipment management procedures, with occupational hazard testing and risk assessment completed before formal acceptance, thus safeguarding the working environment and employee health and wellbeing.

To ensure that second-tier raw material suppliers fulfill their corporate social responsibility, regular RAB audits are conducted to verify the continuity and effectiveness of improvement measures, driving suppliers to continuously optimize management mechanisms. Furthermore, although excessive overtime has improved year by year, there remains a need to continually strengthen awareness of labor rights and optimize work processes to ensure supply chain compliance and worker welfare, promoting the overall sustainable development of Acer and its upstream supply chain.



For non-compliance issues, Acer requires suppliers to submit a Corrective Action Report (CAR). Suppliers must submit the CAR within 30 days of receiving the notification, and Acer's audit management personnel will review it in writing to confirm the results of the corrective actions. For suppliers with higher audit risk results, Acer adjusts and manages procurement strategies accordingly. In 2024, a follow-up statistical audit was conducted on the VAP scores of suppliers who were still actively trading. It was found that there were a total of 11 priority non-conformance items and 456 other non-conformance defects. As of December 31, 2024, corrective actions have been implemented and continuously tracked for all cases, with 11 priority non-conformance items and 456 other non-conformance defects fully addressed. The implementation rate of corrective measures stands at 100%. Additionally, the corrective measures for other non-conformance items have also been fully implemented, achieving an implementation rate of 100%.

Priority Non-Conformance with Corrective Measures Implemented	100%
Other Non-Conformances with Corrective Measures Implemented	100%

Important Issues and Corrective Actions for On-site Audits

RBA Code of Conduct	Main Issue	Corrective Action
<p>Labor</p>	A3.1 · A3.2 and A.M.2.2 Working Hours	<ul style="list-style-type: none"> Workweek exceeded 60 hours; Workers were not allowed at least one day off in seven days
	A4.3 Wages and Benefits	<ul style="list-style-type: none"> Labor Dispatch Company Management Universal Social Insurance Coverage
<p>Health and Safety</p>	B2.3 · B4.1 Emergency Preparedness, Industrial Hygiene	<ul style="list-style-type: none"> Emergency exits and fire safety equipment poorly maintained Fire safety certificates expired Incomplete chemical labeling
	B1.1 Occupational Safety	<ul style="list-style-type: none"> Factory changes lacked timely completion of final inspection reports Failure to update and retain the completion acceptance or inspection reports for production buildings in a timely manner
<p>Supply Chain Management</p>	E4.3 Supplier Responsibilities	<ul style="list-style-type: none"> Workweek exceeded 60 hours; Workers were not allowed at least one day off in seven days Universal Social Insurance Coverage





05 CIRCULAR ECONOMIES AND INNOVATION

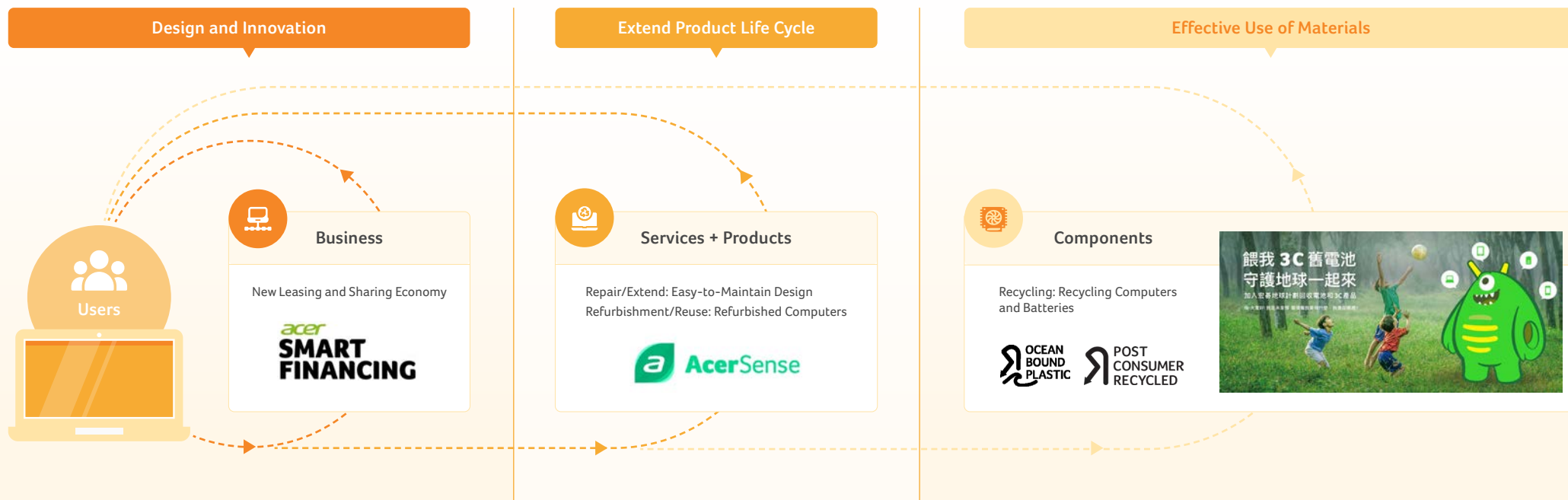
Acer is committed to reducing the environmental impact of its products during the product life cycle by integrating the concept of circular economy. Acer gives the best effort to reduce the products' environmental impact, and actively adopts circular strategies such as innovative design, extending product life cycle, and effective use of materials in pursuit of a balance between product management and environmental protection. We are also committed to developing products that are friendly to both the environment and people through obtaining patents to protect the Company's R&D achievements and strengthening its core competitiveness.

50M

From 2020 to 2024, more than 50 million computers and monitors use post-consumer recycled plastics



Acer's Model of Circular Economies



Circular economies differ from the traditional linear economy model in shifting to a cradle-to-cradle circular model that produces no waste. We can accomplish the goals of circular economies through several possible business models, including product sharing, device as a service, repair and refurbishment, remanufacturing, by-products and industrial symbiosis, replacement of raw materials with renewable materials, and resource regeneration and recovery.

With the new business model of leasing and sharing economy, the services purchasing (rental) is replacing the purchase of hardware equipment such as the Acer smart financing, ASF launched by Acer in the pan-European region. ASF is a complete smart IT solution with a simplified consumers contract, including hardware, accessories and software solutions for monthly or quarterly payment. Companies using ASF can rapidly scale their equipment up or down to meet changing demands. Companies can access the latest technology and equipment without having to make large investments. This not only provides the optimal use of resources, but reduces the company's expenditure on IT equipment.

Through product maintenance and refurbishment, the product life cycle is extended as much as possible. For example, HSN, a subsidiary of Acer, provides global support, multi-brand testing, and manufacturer authorized repair and maintenance. The company delivers testing, repair, maintenance, and upgrade services to consumers while offering the HSN Warranty program and HSN HighCare subscription service cards. These initiatives ensure consumers receive reliable protection when purchasing refurbished products or repair services, with customized comprehensive service solutions available upon request. From pre-purchase consultation, product function setting, warranty, maintenance, to product recycling at the end of the service life, HSN provides services in every step of the product life cycle,

reducing the burden on enterprises and consumers, and improving product performance, hence extending product lifespan and reducing environmental impact. Acer's service center in Taiwan provides quick computer health diagnosis services or computer hardware upgrade promotion during certain periods of time such as the Chinese New Year or the Back to School season where consumers are advised to utilize hardware upgrades to extend product life cycles and reduce electronic waste.

Enfinitex, a Acer's subsidiary in Europe, provides comprehensive aftermarket supply chain solutions, supporting customers in achieving sustainability objectives and compliance with international regulations governing electronic product recycling, reuse, and right-to-repair legislation. Services include repair operations, spare parts management, logistics, and optimized recycling and reuse management.

At the end of the product life cycle, in addition to complying with local regulations for product recycling, Acer has implemented voluntary recycling programs, such as the Acer's Takeback Program in Taiwan. Through 23 service centers and the distribution network across Taiwan, Acer provides regular 3C recycling services for notebooks, mobile phones, tablets, batteries, etc. In addition, Acer actively uses post-consumer recycled (PCR) plastics and ocean bound plastics (OBP) in its designs to not only reduce the plastic waste that is difficult to process or may cause environmental pollution when electronic products are discarded, but to promote the development of a circular economy.



Product Life Cycle

GRI 301-1~3, 302-5 SASB TC-HW-410a.1~4

Names of Material Topics

Circular Economies and Product Life Cycle

Policies/ Commitments

Through product life cycle management, Acer is able to both manage our products and reduce their potential impact on the environment. We actively strive to find a balance between product management and environmental performance to provide more environmentally and commercially competitive products.

Action Plan

Acer minimizes the environmental impact of our products and reduces carbon emission and waste by implementing the concept of circular economy, including improving energy efficiency, using recycled materials, and designing products and packaging with recycling in mind.

Tracking Mechanism

Regular review by Corporate Sustainability Committee's Innovation and Product Lifecycle working group and report to the Corporate Sustainability Committee every six months

Stakeholder Engagement and Effectiveness

Publish product carbon footprint report and earn US ENERGY STAR certification

Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<ul style="list-style-type: none"> Product life cycle: Product life cycle are taken into account during development and design stages for all products Energy saving, recycling, waste reduction: Minimize product energy consumption to exceed applicable energy specifications. Increase /continuous use of recycled materials to reduce environmental impact Sustainable packaging: design product packaging with sustainable materials 	<ul style="list-style-type: none"> 20-30% of post-consumer recycled (PCR) plastics used in computers and monitors Notebook energy consumption decreased by 45% and desktop computer energy consumption decreased by 45% compared with 2016 	<ul style="list-style-type: none"> 19.5% of post-consumer recycled (PCR) plastics used in computers and monitors Notebook energy consumption decreased by 43% and desktop computer energy consumption decreased by 42% compared with 2016 	<ul style="list-style-type: none"> 18.6% of post-consumer recycled (PCR) plastics used in computers and monitors Notebook energy consumption decreased by 43.9% and desktop computer energy consumption decreased by 45% compared with 2016

Names of Material Topics

Product Responsibility and Customer Safety

Policies/ Commitments

Providing customers with safe products, developing our creative capabilities, and introducing new solutions are all ways in which we can protect our customers' health and safety.

Action Plan

We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users.

Tracking Mechanism

Regular review by Corporate Sustainability Committee's Innovation and Product Lifecycle working group and report to the Corporate Sustainability Committee every six months

Stakeholder Engagement and Effectiveness

Introduction of Chromebook education and consumer series products

Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<ul style="list-style-type: none"> Transparency and Monitoring: Trace the source of materials and hazardous substances to effectively control the risk of possible harm to the human Responsible manufacturing: Monitoring of hazardous substances/Materials, phasing out the use of environmentally sensitive substances gradually 	<ul style="list-style-type: none"> The materials and products are designed with consideration of customer health 	<ul style="list-style-type: none"> The materials and products are designed with consideration of customer health 	<ul style="list-style-type: none"> Continued to introduce antibacterial-friendly product series, resulting in a 16% increase in shipments compared to 2023

*Note: This material topic includes computer and monitor products



Product Life Cycle Circulation

Acer is committed to reducing the environmental impact of its products during the product life cycle by integrating the concept of circular economy.



During the product design and development phase

We have introduced the concept of circular economy and actively promoted material innovation, choosing materials with low impact on the environment, such as post-consumer recycled plastics used in computers and monitors. We have also expanded their use to various product lines in the Vero series, including projectors, computer peripherals, and suitcases. Additionally, we have adopted OBP (Ocean Bound Plastic) in the touchpads of notebook computers and Acer Vero Ocean Series apparel. At the same time, we focus on the strategy of sharing parts through modular design and product sharing, for example, monitors are gradually introducing a unified stand design to maximize the sharing of components. Through design innovations such as modularization and structure sharing, we can reduce the use of resources, enhance the maintainability and durability of our products, and extend product lifecycles so as to alleviate the burden of it on the environment. In terms of chemical management, we have established a list of banned, restricted, and disclosure chemicals to reduce the use of hazardous substances, and we have strictly screened materials at the product design stage to minimize potential environmental and health risks. In terms of enhancing product energy efficiency, we base our designs on the U.S. ENERGY STAR requirements, and we meet or exceed the requirements to assist users contribute to energy saving and carbon reduction.

During the manufacturing phase of our products

We collaborate with suppliers to enhance resource utilization efficiency, reduce carbon emissions, and ensure proper waste management. In the manufacturing phase, we collaborate with suppliers to enhance resource utilization efficiency, reduce carbon emissions, and implement proper waste management practices. We also drive manufacturing process transformation to increase renewable energy adoption rates, effectively reducing greenhouse gas emissions throughout the production process. Since 2019, we have been adhering to the RBA Industry Focus Process Chemical List to monitor the chemicals used in the production process. These chemicals include toluene, benzene, beryllium dust, chlorinated organic solvents, n-hexane, N-Methyl-2-pyrrolidone, and ozone-depleting substances. Monitoring of these chemicals has become a key item in our annual on-site audits. In 2021, we further revised the RBA Industry Focus Process Chemical List and required suppliers to comply with the updated version starting from 2022. The revised list now includes bromopropane, methylene chloride, methanol, tetrachloroethylene, and trichloroethylene. We will continue to monitor industry regulations, assess the possibility of expanding the list of controlled substances to mitigate risks to workers and the environment, and strengthen communication and verification during on-site audits. Acer places great importance on the efficient use and reuse of energy and resources during the manufacturing phase. Through effective supply chain management, we strive to enhance process resource efficiency, minimize energy consumption and greenhouse gas emissions, and implement effective waste management practices.

In the product transportation phase

We work closely with our logistics partners and formulate a sustainable logistics strategy, with a focus on transitioning to low-carbon transportation, including the use of Sustainable Aviation Fuel (SAF) and Sustainable Marine Fuel (SMF) to reduce carbon emissions in the transportation process, and the promotion of slip sheets to replace wooden pallets to enhance the efficiency of transportation and further reduce the environmental impact.

In the product use phase

We have set a target to achieve a 45% reduction in the average energy consumption of personal computers by 2025, compared to 2016.

In the product disposal phase

We offer various recycling channels to ensure proper recycling and disposal by qualified recycling and processing partners. For more information, please refer to [Product Recycling](#).

Chemical substance management

To comply with regulatory requirements and customer standards, Acer integrates environmental and safety related regulations in the product development stage, and through a rigorous review process, ensures that all production stages of the supply chain meet environmental and safety-related requirements.

To protect the health and safety of users and reduce potential environmental risks, Acer strives for prudent management of chemicals in the products. In accordance with the Declarable Substance List of IEC 62474, Acer has categorized the chemical substances into three categories: "banned substances", "restricted substances" and "disclosure substances", and formulated the "Guidance of Banned and Restricted Substances in Products", which is reviewed every year and revised as needed. In addition to the requirements of the RoHS directive, REACH and POPs persistent organic pollutant regulations are also included, requiring suppliers to comply and confirm their compliance before mass production. In 2024, we achieved our target of 75% of laptop motherboards meeting halogen-free/low-halogen requirements, and will continue to reduce the use of restricted substances.

Sustainable Raw Materials Management

Sustainable materials play a vital role in Acer's comprehensive sustainability strategy. We are dedicated to minimizing the environmental and social impacts throughout the product life cycle. Our commitment begins with the use of post-consumer recycled plastics, increasing the incorporation of recycled materials, and actively avoiding sourcing materials from biodiverse regions.

Acer established its [sustainable materials policy](#) in 2024 and identified the first-phase priority materials list. In early 2025, it conducted a usage survey of the priority materials list for computer and monitor products from 2024. We also continue to carry out [responsible mineral management and disclosure](#), publishing a responsible minerals report. For more information about Acer's sustainable materials policy, please refer to the [Sustainable Materials Management](#) section on the sustainability webpage.

Post-consumer recycled plastics and ocean bound plastics

Acer not only supports the concept of resource recycling, but also actively uses post-consumer recycled plastic in its products. The Company determines the types and ratios to be used during product planning and carefully selects vendors. For products using post-consumer recycled plastics, we ensure that the raw material formulation is as close as possible to the physical properties of the virgin plastic. When necessary, we add strength and reliability design to the product design process to ensure product quality. Users can not only enjoy the same quality of products as virgin plastic, but also support the reuse of resources together with Acer to strengthen the concept of circular economy.

In 2024, 18.6% of post-consumer recycled plastic were used in our computer and monitor products. Over the period of 2020 to 2024, we have incorporated post-consumer recycled plastic into more than 50 million units of our computer and monitor products.

In addition, we place significant emphasis on addressing the problem of marine plastic debris. We make use of recycled ocean-bound plastic and convert it into recyclable materials. The OBP is used in OceanGlass touch panels for notebook computers and Acer Vero Ocean Series apparel. By adopting post-consumer recycled plastic and OBP, our objective is to minimize the improper disposal of plastic waste and raise consumer awareness of environmental issues. We will continue to use PCR plastics and OBP, actively engage in global sustainability initiatives through innovative product design, and strive to establish a more comprehensive circular economy model.

Eco-friendly packaging materials and design for waste reduction

Acer's packaging design principles are based on the life cycle of product packaging materials. Our aim is to continuously improve the environmental impact at every stage, from research and material selection, manufacturing, transportation, use to waste management. Through our [Product Packaging and Forest Conservation Policy](#), we strive to simplify packaging, standardize packaging dimensions, and gradually reduce the use of plastic packaging or replace it with recycled plastic to reduce packaging volume and weight, hence reducing energy consumption in transportation. Additionally, we are constantly exploring ways to reuse or recycle packaging materials after reducing the protective packaging of products, maximizing their utility and extending their life cycle.



Notebook computers

Building on our commitment to sustainability and reducing plastic packaging, we have expanded our efforts beyond removing plastic handles on non-gaming series products. In 2022, we introduced paper handles to replace plastic handles that were previously kept for gaming series products due to weight considerations, hence reducing environmental impact while maintaining consumer usability. Through dedicated implementation, in 2024, all new gaming series models have fully transitioned to the paper handle design from the plastic handles, saving 5.8 tons of plastic usage. Additionally, we completely redesigned the EPE cushioning materials previously required for gaming series products due to weight considerations, optimizing new models with FSC™-certified folded paper designs to achieve another plastic reduction goal, saving 4.7 tons of EPE plastic. After implementing these two plastic reduction initiatives in 2024, we reduced a total of over 10 tons of plastic materials. Furthermore, by shipping products using a 5-in-1 packaging method, we saved 4.2 tons of corrugated paper compared to individual packaging. Notebook computer packaging with FSC™ certification further demonstrates Acer's commitment to environmental ecology and sustainability, reducing the impacts of global warming, deforestation, and illegal logging. Starting in 2023, we began using FSC™ certified materials for cartons/paper pad, and in 2024, have fully implemented these materials across all mass production models to fulfill Acer's corporate social responsibility.

Desktop computers

We continue to use paper cushions or 100% recycled EPE replacing traditional polystyrene or standard EPE materials. Some product lines have already eliminated plastic packaging or introduced paper packaging to further replace plastic packaging usage. Compared to 2023, paper packaging usage in 2024 increased from 83% to 91%, and FSC-certified paper materials have been adopted across the entire mini PC product line. Meanwhile, EPS usage decreased from 9% to 2%.

We plan to increase paper packaging usage to 95% by 2025 and completely eliminate the use of EPS.

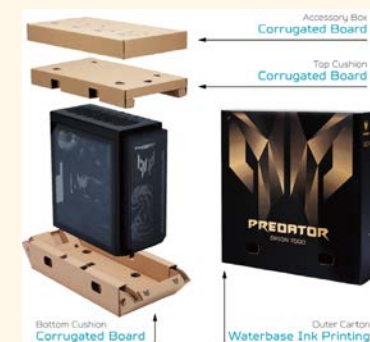
Monitors

We continue to implement paper cushions to replace the existing polystyrene cushions, reducing plastic packaging usage. In 2024, we adopted paper cushions for all new commercial models, and progressively introduced paper packaging to replace polystyrene cushions in other models. Compared to 2023, models using paper cushions grew by over 600% in 2024. In 2025, we will continue our efforts to increase the use of paper cushions to replace polystyrene usage.

Based on supplier information, Acer estimates that in 2024, a total of 12,831 tonnes of paper packaging materials (including cartons and paper cushion materials) were used in the notebooks, desktop computers, and monitors.

The packaging of Predator Orion 7000 focuses on environmental sustainability, utilizing recyclable corrugated cardboard and water-based ink printing, hence completely replacing traditional foam plastics (such as EPS and EPE) and plastic materials to achieve 100% paper packaging. This design not only reduces resource consumption but also enhances user convenience and safety.

The internal structure of the packaging is meticulously designed to support products up to 19 kg, ensuring protection during transport while optimizing the unboxing experience. The outer box features carrying holes for convenient customer handling; the inner base can be opened from both sides, allowing customers to easily remove the product, reducing unnecessary handling and risk of damage.



Product transportation

Acer continues to promote the reduction of carbon emissions and plastics in logistics, transportation, and packaging operations. We are committed to enhancing transportation efficiency by changing the shipping mode and improving supply chain management, which includes reducing the volume and weight of product packaging. Additionally, we adopt new energy sources to decrease energy consumption during transportation, thereby further reducing carbon emissions and lowering transportation costs. Although logistics transportation only accounts for about 4% of the total carbon emissions in the product life cycle, we do not cease our efforts to seek new energy sources for carbon reduction. We value and are eager to explore opportunities to decrease carbon emissions.

Reduction of carbon emissions through adoption of new energy sources

Acer primarily transports its products to customers by sea, either directly or indirectly. Since 2022, we have piloted the use of Sustainable Marine Fuel. In 2023, we continued to partner with logistics providers KUEHNE+NAGEL and Expeditors to use SMF. In 2024, we expanded our scope to include Sustainable Aviation Fuel and added logistics suppliers DSV and Dimerco. Overall, the use of new energy sources increased by 38% and reduced carbon emissions by 667 tons compared to 2023 levels. In terms of land transportation, we continue to use electric vehicles for delivering laptops in Chongqing. We work closely with suppliers, aiming to further reduce carbon emissions during the transportation phase through various new energy solutions.



Minimizing carbon emissions through logistics consolidation

Following the completion of notebook computer production in China, we closely collaborate with our logistics suppliers to continuously enhance the land transportation. We have successfully implemented logistics consolidation to transport products to the port, resulting in a reduction of 785 truck trips. This has further decreased carbon emissions during the transportation stage by 565 tons, equaling the performance achieved in 2023. Not only has it cut transportation costs but it also fulfilled the objective of reducing carbon emissions.

Replacing wooden pallets with slip sheets

Beginning in 2024, Acer implemented the use of slip sheets to replace wooden pallets for specific customers. This change not only increased loading capacity by 25%, reducing container usage and transportation needs, but more importantly, it eliminated over 2,500 pallets, equivalent to a carbon reduction of 10.5 tons.



Acer will maintain its sustainable logistics strategy as follows:

- Implementing new energy solutions for logistics and transportation
- Enhancing order consolidation efficiency through order management control tower
- Streamlining logistics packaging operations while prioritizing cargo safety

We choose reputable logistics service providers and adopt the constantly evolving and updated transportation technology in the industry for Acer's product transportation operations.

Product recycling

The Acer Group continues to be committed to working for sustainable lifestyles and a sustainable environment. To this end, we pursue the recycling of limited resources and good mechanisms for recycling waste in hopes of creating new value for our products. We actively support a variety of measures promoting recycling around the world, along with Individual Producer Responsibility (IPR), and are committed to working with stakeholders including governments, consumers, and channels/retailers to shoulder the responsibility for recycling and managing electronic waste. Around the world, Acer follows local government standards for various electronic product recycling programs and provides convenient recycling methods for consumers to improve the efficiency of waste recycling in the hope of contributing to resource sustainability.

In 2024, Acer recycled a total of 14,707 tonnes of electronic products, with the recycling rate of 14.6% in Asia, Americas and Europe regions.

	2020	2021	2022	2023	2024
Recycling volume (tonne)	11,817	11,227	14,012	14,995	14,707

*Note: Recycling rate = Total weight of recycled products/ Total weight of shipped products

Taiwan

In compliance with environmental regulations announced by the Ministry of Environment, we take responsibility for the recycling of discarded items, including computers and monitors. We also offer a brand-agnostic consumer electronics recycling service through our service centers across Taiwan. In collaboration with professional recyclers, we sort and refine lithium batteries to be reused as raw materials for new products, thereby reducing the extraction of upstream raw materials. In 2024, including the recycling efforts of our partners, we recycled a total of 1.1 tons of waste batteries and approximately 2,000 consumer electronic products of various brands. The profits from these activities were donated to the Taipei Orphan Welfare Foundation, amounting to a total of NT\$100,000.

Japan

Acer continues to work with Japan's [PC3R Promotion](#) Association computer recycling organization, enabling consumers to register items for recycling online or by email and then send them in by mail. The Association also organizes for the reuse of any products collected that can still produce cyclical value. In Japan, Acer has set up PC Recycling Centers in hopes of encouraging customers to recycle long-used products and upgrade to newer products still in their usable lives. At the same time, this project also ensures that customers' information security is protected.

Australia

In Australian electronic waste is managed under the National Television and Computer Recycling Scheme (NTCRS) which is overseen by the Australian Federal Government. The NTCRS provides the framework on how the recycling of televisions, computers, printers, computer parts and peripheral products, are recycled, under Federal Laws. The objectives of NTCRS are to reduce waste that ends up in landfill, increase recycling rates and provide convenient access to recycling services for all Australians, households, and businesses throughout Australia. Acer collaborates with an approved NTCRS provider, NYCRC Ecycle Solutions, to achieve our commitments to the recycling of our e-waste.

European

Acer adheres to requirements related to products, batteries, and packaging, including the Waste Electrical and Electronic Equipment Directive (WEEE Directive), the New Battery Regulation, and packaging material regulations for recycling. Consumers can find information about local recycling channels on Acer's local country websites.

Pan-America

Acer offers various regulatory and voluntary end-of-life electronics recycling channels in Pan America to ensure its household, education and commercial customers have convenient and environmentally responsible options for recycling their end-of-life products.



Battery recycling

Acer operates recycling programs for the lithium-ion rechargeable batteries contained in mobile electronic products. These programs are important to Acer due to the demand for cobalt in the manufacture of lithium-ion batteries and also the child labor risk associated with the mining of raw cobalt. By increasing the recycling of batteries, we contribute the preservation of the natural resources and minimize the risk of child labor in the supply chain. In 2024, Acer continued to collect and recycle nearly 3,825 kilograms of batteries through the Call2Recycle program in the United States and Canada, as well as through internal customer service repair channels, which represents a 42% increase over the previous year.



Packaging material recycling

In 2024, most provinces in Canada have implemented or transitioned to new extended producer responsibility programs for packaging materials and paper products. Acer currently works with Circular Materials as its producer responsibility organization (PRO) to plan, coordinate and execute Acer's packaging recycling programs on its behalf. Acer will select a PRO and begin its packaging and paper products recycling in the United States beginning in 2025.

Acer America continues to require that all recycling schemes under its control ensure appropriate disposal and management of end-of-life electronics devices, components and materials, as well as safeguarding customer data through the implementation of data destruction procedures. Acer America requires that all contracted suppliers and second tier suppliers comply with Acer waste disposal standards for the management of end-of-life products and still has a strict requirement for its recycling vendors to maintain either the Responsible Recycling (R2) or eStewards standards certifications. Acer also continued its recycling vendor auditing program to verify vendor practices and to ensure downstream processors are held accountable as well. For more information on Acer America's recycling program, please visit [Acer America's recycling website](#).



Communication and disclosure of product environmental performance

In order to achieve product sustainability, it is necessary to examine the environmental impact and performance of each stage of product development and use it as a reference for improving future sustainable products. Acer, in its product design, not only complies with the legal requirements of product sales in various regions but also enhances product energy efficiency, reduces the use of hazardous chemicals, promotes recyclability, and extends product lifespan. These factors serve as indicators for optimizing product design. Ultimately, we communicate and disclose the environmental performance of our products to consumers through various types of environmental labels, product life cycle assessments, and product carbon footprint results.

Chemical substance management

In 2024, all of our products may contain IEC 62474 declarable substances. This is because the RoHS Directive and REACH regulations of the European Union permit the use of specific chemical substances without alternative solutions currently. We remain committed to a precautionary approach and work closely with our suppliers to evaluate any chemical substances that are suspected of causing harm or having an impact on the environment. We also investigate the feasibility of using alternative substances that are both safe and suitable.

Please see

Product energy efficiency

Product energy efficiency has been a key design indicator for us. We base our product design on the U.S. ENERGY STAR standard and will continue to offer consumers more products with low energy consumption. In addition to expanding the coverage of the Modern Standby power management mode, we are also incorporating additional display power saving technology. Simultaneously, we continue to increase the selection of devices supporting power-saving modes that enter lower power states during idle periods, while improving standby efficiency of power adapters to meet ENERGY STAR 9.0 Computer requirements. In 2024, our ENERGY STAR certified computer and monitor products contributed 66.6% of revenues^{*Note 1, 2}.

The average energy consumption^{*} of notebook computers decreased by 43.9% compared to 2016, and the average energy consumption^{*} of desktop computers decreased by 45% compared to 2016, which also represents a reduction in the carbon footprint of our products during the usage. This progress brings us closer to our goal of reducing the average energy consumption^{*} of personal computers by 45% by 2025.

^{*}Note: Calculated based on supplier data, considering average energy consumption across product lines and shipment volume proportions

EPEAT and TCO Certified

EPEAT and TCO Certified are currently the most recognized environmental labels. In addition to requirements for product chemical substances and energy consumption, they encompass aspects such as the use of recycled materials, product repair, extended product lifecycle, and provision of product recycling channels. Furthermore, they address the social and environmental responsibilities of brand owners and their suppliers, including labor rights, occupational health and safety, and responsible mineral procurement. In 2024, EPEAT-registered products contributed 16.3% of revenues^{*Note 1, 2}, while TCO certified products contributed 15.8%.

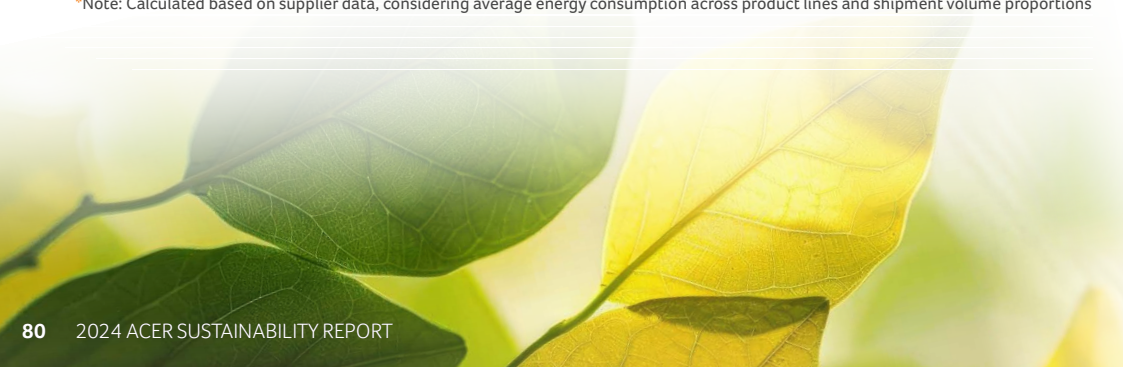
Life cycle assessment and product carbon footprint

In response to the global low-carbon trend, Acer, as a leading brand, is dedicated to offering consumers more sustainable and eco-friendly products, enhancing product competitiveness, and meeting customer demands. Since 2019, Acer has been producing product life cycle assessment reports and carbon footprint reports for flagship products. Gradually, we have developed them for more notebook computers, desktop computers, and monitors. By analyzing detailed data on product carbon footprints, Acer aims to identify the carbon hotspots of its products and provide feedback to its upstream supply chain. The goal is to reduce carbon footprints and promote carbon reduction actions throughout the supply chain. In 2024, Acer completed product life cycle assessments or [product carbon footprint reports](#) for consumer notebook computers, commercial notebook computers (including Chromebooks), commercial desktop computers, and representative monitor products, with a cumulative disclosure of over 150 product carbon footprint reports.

	Percentage of revenue
Products containing IEC 62474 Declarable Substances	100%
Products applying for the EPEAT registration	16.3%
Products applying for TCO Certified	15.8%
Products obtained the ENERGY STAR certification	66.6%

^{*Note 1}: The above products include notebook, desktop computers, monitor products

^{*Note 2}: EPEAT is calculated by taking the revenue of each registered model as the numerator, the revenue of ENERGY STAR and TCO as the numerator, and total revenue of each badge that can be applied for in a particular year as the denominator





Innovative Products and Services



Names of Material Topics

Innovative R&D and Design



Policies/ Commitments

Innovation is one of Acer's core values, and through innovative research and development we create differentiation, establish superiority, and are able to implement full-scale innovation with value.



Action Plan

- Committing to R&D, patent acquisition, and other core competitiveness, and providing targeted product and service models
- Providing open source solutions to promote shared social innovation



Tracking Mechanism

Regular review by Corporate Sustainability Committee's Innovation and Product Lifecycle working group and report to the Corporate Sustainability Committee every six months



Stakeholder Engagement and Effectiveness

Introduce AI PC-related commercial, consumer, and gaming product lines.

Medium- and Long-Term Goals

- Customer Center: Listen to customers and keep up with the demands of the market
- Diverse Innovation: Combine product features and transformative technologies to achieve greater diversity of innovation
- Solution Orientation: Provide innovative solutions across software, hardware, services, and processes
- Demand Creation: Incorporate new technologies into products to meet new market requirements

Goals 2025

- Optimize computational performance of AI models
Acer - VisionArt™
- Apply AI technology to achieve product energy efficiency, personal privacy, and work efficiency enhancement
Acer - AI Vision Sensor

Goals 2024

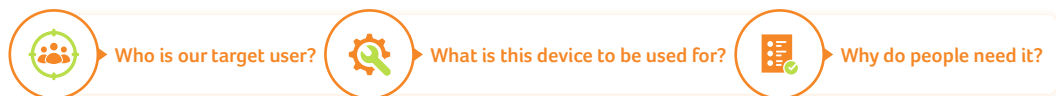
- Achieve silent, comfortable, and optimized operating experience
- Adopt efficient dynamic noise reduction for teleconferencing driven by AI technology.

Achievement Status 2024

- Successfully implemented 12 commercial and gaming projects that provide consumers with a silent, comfortable, and optimized operating experience
- Successfully implemented 22 commercial, consumer, and gaming project that provide customers with efficient dynamic noise reduction during video conferences.

Innovative Design Thinking

Acer's product design is focused around a people-centric spirit and approach which asks the following fundamental questions:



We are dedicated to understanding the needs and behaviors of users and are eager to solve human problems through technology. At the same time, though, we must bear in mind both technological and commercial feasibility. Acer's innovative R&D process is built around learning through testing and cooperation across fields which brings together outstanding talent with backgrounds in products, UI, graphic design, and engineering to maximize the value of Acer's products and bring users the best possible experience from concept development and prototyping through to final testing.

Continuous innovation is a core value for Acer, through which we can gain competitive advantages. Acer's patent strategy is to invest resources in continuous innovative R&D, building a patent network and demonstrating the benefits of our patents while also establishing a set of strict patent measures to protect our R&D achievements.

Acer's Patent Protection Measures

- Regular patent education and training
- Occasional patent seminars
- Establishment of an ePatent system to manage patent case information electronically
- Electronically-managed R&D logs
- Encourage employees to engage in innovation and creation
- Establishment of a patent evaluation process to control patent quality



Benefits of Acer's Patent Strategy

- Encouragement of innovation
- Demonstration of technical capabilities
- Product competitiveness
- Exclusion of competition
- Litigation defense
- Increasing bargaining power in patent negotiations
- Income from royalties and disposition

To safeguard the outcomes of our research and innovation, Acer is actively pursuing patent protection on a global scale every year. As of the end of December 2024, Acer has obtained 6,761 issued patents worldwide, including 2,622 issued patents in Taiwan and 1,510 issued patents in the United States. In year 2024, Acer's patent applications are primarily focused on several key technology domains including artificial intelligence (AI), AI PCs, wireless communications, thermal management, audio processing devices, antennas, power management, and so on. These issued patents not only demonstrate Acer's technical innovation capabilities but also establish a solid foundation for Acer's future development. In year 2024, Acer ranked 7th in the numbers of patent applications and ranked 4th in the number of granted patents among domestic corporations, encompassing three categories of patents: invention patents, utility model patents, and design patents, which shows a testament to our outstanding performance. For further details, please consult the Ministry of Economic Affairs Intellectual Property Office's [2024 Patent Top 100 Ranking](#).

Regarding patent education and training for Acer employees, a total of 1,448 participants were trained throughout 2024, including 1,405 participants trained through online sessions and 43 participants trained through in-person sessions, to continuously enhance employees' awareness of intellectual.

Issued Patents in 2024

Region	Number of issued patents in 2024
Taiwan	333
China	48
Pan-America	174
Pan-European (including UK)	42
Total	597

*Note: In 2024, the 333 issued patents in Taiwan include 13 joint patents owned by Acer and other companies jointly, of which 1 joint patent that Acer is not the first co-applicant.

Important Innovative Technology in 2024

Achieve silent, comfortable, and optimized operating experience (Extra Large Touchpad with Silent Switch)

In daily life, notebook computers are widely favored for their portability, with users frequently operating them in various environments such as offices, coffee shops, classrooms, and libraries. The touchpad, a standard feature of notebooks, plays a crucial role in daily usage by facilitating cursor movement and click operations, while enabling various functions through pressure application.

With users becoming increasingly familiar with touchpad operations, market demand for larger touchpads continues to grow. However, this increase in size can potentially result in more noticeable noise during pressing actions. Therefore, ultra-large touchpads featuring silent design technology not only effectively reduce pressing sounds but also deliver a better experience for users who need to use their notebooks in quiet environments. This design was implemented in two models in 2023, with plans for further expansion in 2024 to include applications to four additional models.

Adopt efficient dynamic noise reduction for teleconferencing driven by AI technology

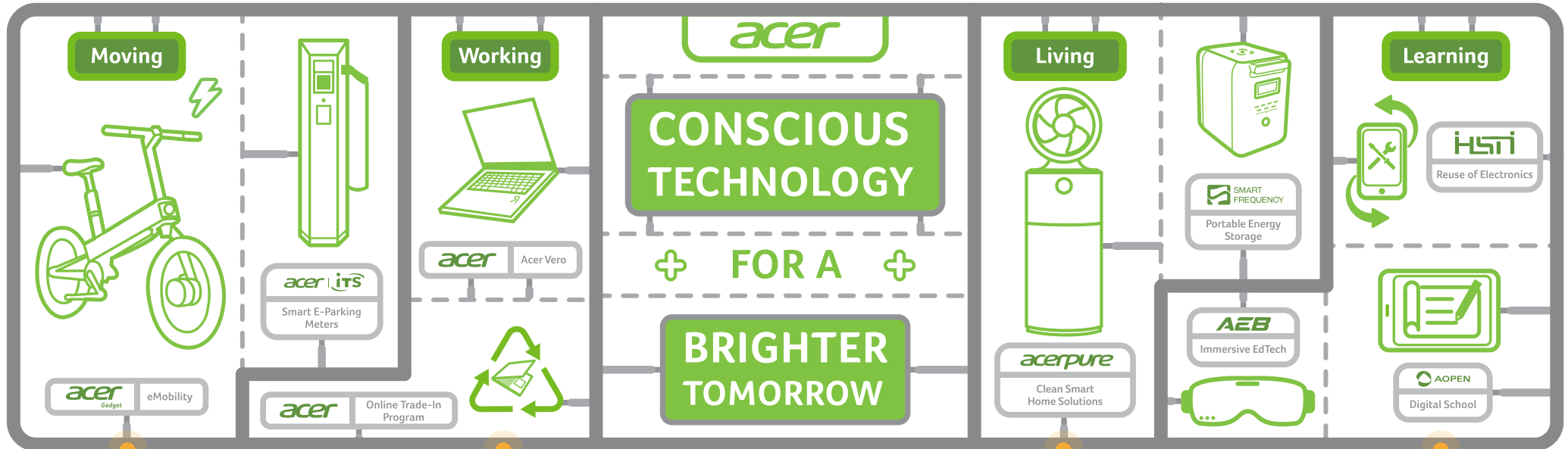
Acer has consistently focused on enhancing audio quality in its notebook computers. Since 2013, Acer has implemented dual-microphone array technology in its notebook computers. In 2020, in response to COVID-19, remote work and learning became the norm, with video conferencing becoming an indispensable part of modern life. We introduced noise cancellation technology based on dual-microphone arrays trained to eliminate non-vocal noise to meet the demands of video conferencing applications. In 2024, Acer successfully implemented 22 projects utilizing innovative technology to further enhance the user audio experience. In the new notebook computer models, we have adopted a novel three-microphone design.

The core of this innovative design lies in the introduction of a third microphone, which significantly improves AI noise reduction capabilities. This additional microphone can more precisely capture environmental noise and works in conjunction with AI noise reduction technology to effectively minimize background noise, elevating video conference audio quality to new heights. Even in noisy environments, users can clearly hear the other party's voice without repeatedly adjusting volume settings, providing users with an enhanced audiovisual experience.





Innovations for the Environment and Society: Conscious Technology



Moving
Smart Parking Solutions*
E-Mobility Power System*
Smart E-Parking Meters*
Smart eBike*
Smart eScooter

Working
Acer Energy Solutions
Device Lifecycle Management
Pedal-Powered Office
Online Trade-In Program
Energy-Saving System
Portable Energy Storage

Living
Cleaner Patient Journeys
Clean Smart Home Solutions
Reuse of Electronics
Eco-Conscious Technology
Paperless Digital Integration
AI smart building management















Learning
Cleaner Air in Classrooms
E-Repair Skills
Immersive EdTech
Digital School
Digital IT Learning

*Note : Reference: [Acer Group Acer Climate Lab](#): Conscious Technology Drives Climate Action for a Sustainable Future.



Company	Product	Description	SDGs
<p>Acer</p> 	<p>Vero Products Made with Recycled Materials</p> 	<p>In 2024, Acer continued to expand its Vero product line, continuing its original direction of eco-friendly design and selection of recycled materials, with the goal of minimizing the carbon footprint throughout its entire lifecycle.</p> <p>The Aspire Vero casing has utilized 30% post-consumer recycled (PCR) plastic since its initial launch in 2021 and by 2023 had increased the recycled plastic ratio to 60%. In 2024, it further incorporated over 70% PCR, along with oyster shell powder-based biomaterials, allowing Vero products to contribute to addressing the problem of massive waste oyster shell accumulation in coastal villages. Other design details also reflect the Vero series' core environmental philosophy, including touchpads made from recycled ocean plastic waste, reduced thickness of PET in the manufacturing process, and easily repairable designs, ensuring reduced environmental impact. The products have passed a number of military specification tests to prove its durability, and minimized the environmental impact of every Aspire Vero by obtaining carbon offsets in addition to minimizing the product's carbon footprint; and the packaging has been enhanced by adding FSC recycling certification to give more credibility to the source of the recycled pulp.</p>	
<p>Acer Medical</p> 	<p>AI-assisted screening software for bone mineral density (BMD) abnormalities</p> 	<p>The system utilizes the most common medical imaging technique, chest X-ray, to analyze bone density abnormalities. By detecting and analyzing these images, it estimates Bone Mineral Density (BMD) values and calculates corresponding T-score or Z-score values. The screening output follows a binary classification approach with a 90% accuracy rate. This capability enables early disease detection, facilitating timely referrals or further medical interventions, thereby reducing wasteful healthcare resource utilization and effectively preventing disease progression.</p> <p>The AI-assisted bone density abnormality screening software can rapidly perform bone density abnormality screening, enabling patients to discover and treat conditions early. This technology is suitable for major medical institutions, health examination centers, and primary care clinics, providing more accessible bone density screening services. This allows more people to access convenient bone density screening services.</p> <p>Currently, collaborations are in progress with multiple county and city health departments and hospitals: Department of Health, Kaohsiung City; Public Health Bureau of Tainan City; Public Health Bureau, Chiayi City; Health Bureau of Taichung City; and Hualien Kaohsiung Veterans General Hospital Yuli Branch, among others. The Yuli Branch serves a predominantly rural population over 65 years old with a high incidence of osteoporosis, resulting in higher hospitalization and mortality rates due to fractures. By utilizing smart healthcare technology, this initiative achieves healthcare equity and demonstrates the enormous potential of smart healthcare for health management in rural areas. This has pioneered a new phase in rural healthcare innovation in Taiwan, with future plans to expand this innovative model to other rural regions.</p>	
	<p>VeriSee AMD: AI-assisted screening software for age-related macular degeneration</p> 	<p>Age-related macular degeneration (AMD) is one of the primary causes of blindness among elderly individuals, particularly prevalent in developed countries. According to current domestic research findings, approximately 10% of elderly individuals suffer from age-related macular degeneration, posing a significant threat to the ocular health of the senior population.</p> <p>Acer Medical has collaborated with National Taiwan University Hospital to develop VeriSee AMD, an AI-assisted screening software. This solution utilizes color retinal photographs from individuals over 50 years of age for model design and training. The software assists healthcare professionals in preliminary screening to identify patients with AMD severity scale level 3 or above.</p> <p>Acer Medical Technology has collaborated with the Public Health Bureau of Tainan City Government and the Tainan Optometrist Association to jointly organize retinal screening activities using VeriSee AMD for screening. This software assists primary care non-ophthalmologists in interpreting fundus examination results, enabling the public to obtain information about eye diseases more rapidly.</p>	
<p>Acerpure</p> 	<p>Air Purifier</p> 	<p>Acerpure is dedicated to providing a variety of high-efficiency, highly intelligent clean technology products. In response to global environmental deterioration and the COVID-19 pandemic era, it has launched a multi-functional air purifier series. This includes the 2-in-1 air circulator purifier that combines purification and circulation functions, as well as the 4-in-1 cooling and heating air circulator purifier launched in 2024. These multi-functional products reduce energy consumption in appliance production and adopt DC motor designs for energy conservation and power efficiency. In 2023, Acerpure launched the Acerpure Pro Vero, an eco-friendly, high-efficiency air purifier, which uses 35% post-consumer recycled plastic for its casing, transforming waste into beautiful and functional products that are dedicated to the sustainability of the planet.</p> <p>Acerpure products have won many international awards, including iF Design Award, Good Design and Taiwan Excellence Award, and have been recognized for their design, quality and energy-saving certifications. The company has also developed a water purifier and cordless vacuum cleaner product line, offering a full range of pure living from air quality, drinking water health to home cleaning.</p>	
	<p>Acer Air Solution Air Monitor Pro</p> 	<p>Acer Air Quality Improvement Solution is a collaboration between Acer and its subsidiary Acerpure. The solution starts with a detector that detects a variety of air quality indicators (PM2.5, PM10, CO, O3, TVOC, etc.), and then reveals them through an air quality dashboard that supports a variety of devices (computers, mobile phones, and tablet PCs) so that users can understand indoor air quality in real time. After identifying the pollution problems and improving the air quality, the collected data is then used for one-stop platform data management and data analysis through AI prediction module and cloud information communication technology.</p> <p>The solution provides software, hardware and services from detection, disclosure, improvement to monitoring to solve indoor air quality problems in a single step, and has been deployed in more than 4,500 sites including campuses, commercial space and hospitals since 2019 to provide users with a healthy respiratory environment, and assisted the Sunshine Center in obtaining the world's first international WELL Healthy Building Certification in 2022. In 2023, we continue to assist campuses, commercial, healthcare, and many other sectors with their needs to achieve the Taipei City Indoor Air Quality Certification Gold Label. By understanding and improving indoor air quality immediately, we can help minimize the health risks of indoor air pollution, and our solutions across all sectors can help build sustainable cities and environments with good air quality.</p>	









Company	Product	Description	SDGs
<p>HSN</p> 	<p>After-sales Service</p>	<p>HSN provides multi-brand inspection with multi-country support and the authorization of original manufacturer. HSN provides after-sales service for consumer electronics, including computers, smartphones, workstations, and appliances. HSN has been authorized by nearly 50 international brands to provide consumer inspection, repair, maintenance, and upgrade services.</p> <p>HSN provides a full range of services based on customer demands, from pre-purchase consultation, product function setting, warranty, maintenance, to product recycling at the end of the service life. HSN provides services in every step of the product life cycle, reduce the burden on enterprises and consumers, improve product performance, extend product lifespan, and reduce environmental impact.</p>	
<p>Acer Gadget</p> 	<p>E-Mobility Solutions</p> 	<p>Acer Gadget offers e-mobility solutions which cover electric bicycles (e-Bikes), electric scooters (e-Scooters), and the Kinetic Tech product line. These solutions provide more environmentally friendly and convenient options for personal transportation and kinetic energy conversion, hence reducing carbon emissions and enhancing the convenience and efficiency of urban mobility.</p> <p>All electric-assisted bicycles are equipped with smart sensors and high-efficiency battery management systems, enhancing power output and extended range performance. These are suitable for urban commuting and short-distance travel, reducing dependence on private transportation vehicles. Electric scooters feature lightweight designs and intelligent navigation systems, providing flexible mobility solutions that address last-mile transportation needs while reducing urban congestion and pollution. The Acer eKinect BD 3 riding desk from the Kinetic Tech product line converts cycling kinetic energy into electrical power to charge laptops and mobile devices, not only increasing exercise motivation but also reducing electricity consumption through energy recovery. Its desktop and structural protective shell are manufactured using post-consumer recycled (PCR) plastic, implementing circular economy principles and demonstrating environmental commitment.</p>	 
<p>Acer MPS</p> 	<p>Stylish Product Line</p> 	<p>Acer Gadget's stylish product line includes the Vero series and the sustainable luggage series, dedicated to providing products that combine sustainability concepts with stylish design through eco-friendly materials and durable construction. These products not only reduce dependence on virgin resources but also comply with international environmental standards, promoting more responsible consumer choices.</p> <p>The Vero series is made from 100% RPET (recycled PET bottle yarn) and includes backpacks, storage bags, laptop sleeves, and more. Each product reduces plastic waste and improves resource utilization efficiency. For example, the Vero Pure Backpack is made from 24.5 recycled PET bottles, while the Vero Sleeve is made from 4.5 recycled PET bottles. Additionally, all Vero products avoid harmful chemicals and strictly adhere to EU REACH and RoHS standards, ensuring they are friendly to the environment and human health.</p> <p>The sustainable luggage series (Melbourne 2nd Generation and Barcelona series) uses 100% RPET materials and has obtained TC traceability certification in compliance with GRS standards. The Melbourne luggage has a carbon footprint of 19.63 kgCO₂e per piece, with a proactive carbon reduction of 5.65 kgCO₂e per piece, while the Barcelona luggage reduces carbon by 6.28 kgCO₂e per piece. These products emphasize durability and functionality in their design, using high-quality materials such as waterproof nylon, PU leather, or shock-absorbing foam to provide high-quality protection for multiple uses, ensuring long-lasting durability while reducing resource waste.</p>	 
<p>Acer MPS</p> 	<p>MPS mobile power system of electric-assisted bicycle</p> 	<p>Acer MPS has newly launched high-performance batteries and smart controllers, bringing more advanced energy solutions to the market. The new batteries adopt the latest lithium battery technology, featuring higher energy density, fast charging, and long service life characteristics, significantly improving usage efficiency while reducing maintenance costs. Additionally, the batteries have built-in multiple safety protection mechanisms, including overcharge, over-discharge, and temperature protection, ensuring stable operation.</p> <p>The accompanying smart controllers employ a precision management system that can monitor battery status in real-time, optimize energy output, and enhance overall system performance. The controllers feature intelligent regulation and remote monitoring functions, allowing users to improve operational efficiency through data analysis and monitor equipment health status in real-time.</p> <p>This new battery and controller combination is suitable for various application scenarios, including industrial equipment, energy storage systems, and electric vehicle fields, providing businesses and individuals with more stable, safe, and efficient energy solutions, supporting green energy development and intelligent management.</p>	 



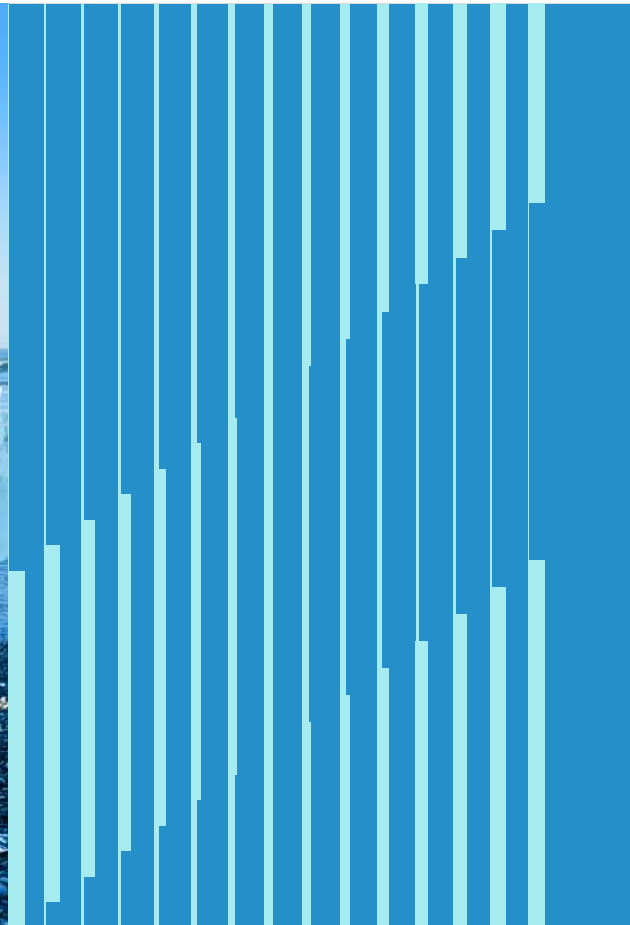
Company	Product	Description	SDGs
<p>AOPEN</p> 	<p>AOPEN Edge IPC & AI IPC</p>	<p>AOPEN develops products in three main dimensions: fanless lightweight media players, high-performance ruggedized industrial computers, and high-computing-power industrial computers with Edge AI and AI smart applications. The fanless lightweight media players are developed on Intel's latest series platforms, suitable for commercial digital signage applications requiring long operation times. They are equipped with intelligent features including a programmatic BIOS recovery function, reducing equipment repair time and costs while preventing losses due to system failures. The high-performance ruggedized industrial computers feature multi-display output capabilities, enhanced Audio Return Channel (ARC), improved variable refresh rates, and quick application switching functions. Additionally, they offer high stability, wide temperature and voltage tolerance characteristics, fully meeting the needs of industrial application customers. The Edge AI and AI smart industrial computers deliver high computing performance while maintaining excellent heat dissipation, making them particularly suitable for environments requiring visual recognition, big data analysis, intelligent monitoring, and other applications demanding extensive data computation and intelligent decision-making.</p>	
<p>Acer ITS</p> 	<p>Smart on-street parking charging stations</p> 	<p>Acer ITS's Smart Parking Management System has the largest market share in Taiwan, with commercial sites in Tainan City, Taipei City, New Taipei City, Zhunan Town, Puli Township, and Kaohsiung City. In recent years, in response to the trend of electric vehicle development, and in response to the Acer Group's goal of ESG sustainability, the company has pioneered the integration of charging piles into its on-street parking billing equipment, and has already successfully deployed more than 40 piles in Tainan City</p> <p>The smart on-street parking charging stations have the following features:</p> <ul style="list-style-type: none"> ● Paperless billing: Intelligent billing eliminates the need for paper parking tickets and supports on-site multi-payment, eliminating the need for billers to write paper tickets at the roadside, which not only greatly reduces paper waste, but also reduces the amount of plastic used in paper parking tickets (the plastic is a special material that is waterproof and durable). ● Reduce Traffic Congestion and Circling: Helps owners of parking apps quickly locate and navigate to charging compartments, reducing circling traffic and congestion on the road, as well as reducing carbon emissions. ● On-Street Parking "Stop & Charge": Taiwan's first on-street parking "Stop & Charge" for EVs, which can expand the scope of charging stations in cities and reduce the anxiety of EV owners' journeys through the differential rates and EV priority mechanism. <p>In addition, Acer ITS has partnered with the ITRI to promote the "Realization of Full Green Energy Charging Services through Transfer Supply" sandbox project. By purchasing green electricity at a higher cost while maintaining the original charging fee model, they encourage government electric vehicles to use green electricity, and by the end of 2024, they obtained the "First National Green Electricity Certificate for Government Electric Vehicles" for the Tainan City Government. AEB also assists in promoting the replacement of fuel vehicles with electric vehicles through differentiated rate policies and EV charging incentives, demonstrating that electric vehicles are more carbon-reducing, economical, and convenient than gasoline vehicles, while supporting government initiatives to expand charging facilities and promote energy conservation and carbon reduction.</p>	 
<p>Smart Frequency</p> 	<p>Acer Power Bar Series Portable Energy Storage: A10 (1kW, 1kWh) A15 (2kW, 1.5kWh)</p> 	<p>With advanced AI power management technology, Smart Frequency Technology Inc. has successfully achieved power switching to battery within 10ms during outages, ensuring stable power supply and uninterrupted functionality. The Acer Power Bar series uses secure and stable Lithium Iron Phosphate (LFP) battery cells, avoiding the use of lithium ternary batteries which contain nickel, cobalt, manganese, and other heavy metal ions that pose pollution risks, or lead-acid batteries with harmful substances like lead and sulfuric acid. Developed and manufactured in Taiwan, this product offers an efficient and environmentally friendly small-scale home energy storage solution.</p> <p>The A10 product launched in 2024 features 1.5-hour fast charging, 1kWh medium capacity, and 1.5kW high-power output. The upgraded A15 version planned for 2025 further enhances these specifications to 1.5-hour fast charging, 1kWh high capacity, and 2kW ultra-high power output. These products find versatile applications in various scenarios including home emergency backup power, outdoor activities, field photography/projection, AI computer and server power supply, low-noise medical equipment, etc., becoming a small power supply center for various equipment, hence reducing the inconvenience during power outages.</p> <p>Additionally, all Acer Power Bar models can be paired with the Acer 200W solar panel (with maximum series connection of 400W), supporting outdoor renewable energy applications, implementing green electricity concepts, and reducing dependency on limited natural resources. Through fire-resistant materials and environmentally friendly design, these products not only improve energy storage efficiency but also reduce fire risks and maintenance costs, contributing to environmental sustainability while providing reliable home and outdoor power.</p>	
<p>SMART FREQUENCY</p>	<p>Acer Smart Energy Save Series Energy-Saving System: The Best Energy-Saving Solution in the Era of High Electricity Prices</p> 	<p>With industrial electricity prices cumulatively increasing by 26% from 2023 to 2024, businesses are facing unprecedented pressure from electricity costs. Smart Frequency Technology Inc. has launched the new Smart Energy Saver, providing real-time energy-saving solutions that effectively reduce operational costs and carbon emissions, helping enterprises lower electricity expenses, reduce carbon fee expenditures, and actively respond to global environmental trends, implementing ESG sustainability.</p> <p>Smart Energy Saver employs advanced power optimization technology that can reduce excess power consumption of equipment through real-time monitoring and control, minimizing energy waste and improving electricity usage efficiency. Most enterprises can immediately reduce industrial electricity consumption by more than 8% after implementation, demonstrating concrete energy-saving effects with significant electricity cost reductions visible in the short term. It is the best choice for reducing operational costs, strengthening competitiveness, and achieving sustainable development.</p> <p>Smart Energy Saver features a modular design that can be quickly implemented without replacing existing equipment, applicable to various industrial environments, with convenient installation that does not affect existing production processes. As carbon tax and carbon fee policies become increasingly stringent, directly reducing carbon dioxide emissions by minimizing energy waste helps meet government and international standards, reducing future additional expenses resulting from excessive carbon emissions.</p>	



Company	Product	Description	SDGs
<p>Altos</p> 	<p>AI Smart Classroom</p> 	<p>Altos's AI Smart Classroom' uses Altos IFP interactive displays and AltosCloud VOI virtualization to enable flexible, real-time learning and diverse teacher-student interactions.</p>	
	<p>Altos SmartCCTV Solution</p>	<p>The "Altos SmartCCTV Solution" uses deep learning for real-time image detection with features like electronic fencing and people counting, enhancing campus security and resource efficiency. Altos leverages AI to provide comprehensive smart solutions for schools, advancing smart campus development.</p>	
<p>Acer Being Communication</p> 	<p>AI smart building management</p> 	<p>Acer Being Communication has partnered with Chao Chi Property Management Consulting Co., Ltd. to launch the "AI Smart Building Management" solution, providing innovative solutions for enterprises and communities to create efficient, safe, and energy-saving management environments that enhance management effectiveness in both residential and commercial building usage scenarios.</p> <p>For smart offices, Acer Communications has strengthened AI capabilities in voice and image recognition services. Through the "Smart ID Badge," it enables real-time audio-to-meeting minutes conversion, real-time OTP identity authentication, real-time Bluetooth access, and real-time task dispatch, improving work efficiency across various industries. Smart ID badges can also connect to smart switchboard systems, enhancing customer service capabilities and strengthening service quality. Simultaneously, for smart community applications, Acer Communications has introduced resident identification systems, smart access control, smart access cabinets, and smart property management systems, which not only enhance home security and improve management quality, but also reduce costs for community management personnel while elevating community management standards.</p>	



06 NATURE AND CLIMATE TRANSFORMATION



While nature and climate issues have driven the transformation of the global low-carbon economy and innovative business models, Acer shoulders the mission of being a leader and promises to increase the share of renewables in energy consumption to 100% by 2035 and achieve net zero emissions by 2050, and we are also committed to achieve no net deforestation, no net loss (NNL), and increase the net positive impact (NPI). It also looks to integrate existing and new business groups to formulate low-carbon sustainable business strategies, create ESG value and ultimately improve corporate competitiveness.



Ranked in the Carbon Clean 200® companies published by Corporate Knights



Signed the Sustainable Aviation Fuel (SAF) solutions agreement. Partner with the Plastic Bank to recycle 50 metric tons of plastic waste



Completed the first assessment of Acer's upstream, in-house operations, and downstream impacts, dependencies, and risks on nature and biodiversity



Energy, Carbon Emissions and Climate Action

GRI 201-2, 302-1~4, 305-1~5, 305-7

Names of Material Topics Energy, Carbon Emissions and Climate Action

Policies/ Commitments

- Introduce the Recommended Framework for Task Force on Climate-Related Financial Disclosures (TCFD)
- Net zero emissions by 2050
- Realizing 100% renewable electricity usage by 2035
- Carbon neutrality realized in the Aspire Vero laptop line*

Action Plan

Outlining 9 directions under 3 major pillars of business operation, product and service, and value chain, implement energy consumption reduction plan and use of renewable energy at the operation, and conduct carbon negative research; continue to improve product energy efficiency and the usage of recycled materials for product, and launch a number of smart and green energy products; accelerate the supply chain development on green design and innovative process through continuous advocacy and collaboration to strengthen green manufacturing and logistics, and achieve low-carbon circular economy.

Tracking Mechanism

- The Risk Management Executive Committee, the Corporate Sustainability Committee, and their respective working groups collaborate to assess climate-related risks and to develop corresponding strategies, targets, and action plans. Progress is reported quarterly to the Board of Directors / Risk Management and Sustainability Development Committee (RMSDC).
- Set science-based targets and annual renewable energy targets and assess performance using a third-party verification mechanism.
- Promise to achieve carbon neutrality for the Aspire Vero laptop and review the implementation through a third-party verification mechanism.

Stakeholder Engagement and Effectiveness

- Joined CDP supply chain program and Taiwan Climate Partnership to promote the low-carbon transformation of the industrial chain
- Joined RE100 to promote a friendly renewable energy development environment
- Launched the Earthion initiative to bring partners and suppliers together to maximize positive impact on the environment
- Launched Earthion Mission: 21-Day Challenge to take carbon reduction action with employees and partners
- Launched the Climate Lab Initiative-driving "conscious technology" through development and innovation

Management Process

Medium- and Long-Term Goals

- Net zero emissions across the value chain by 2050 (with 2020 as the base year)
- Operation carbon neutrality in 2040
- 100% renewable electricity usage by 2035
- In 2030, operation carbon emissions (Scope 1, 2) will be reduced by 50% compared to the base year of 2019; value chain carbon emissions (Scope 3) will be reduced by 35% compared to the base year of 2020 (SBT)

Goals 2025

- 60% renewable electricity share in total electricity consumption
- 25.2% Scope 1, 2 carbon emission reduction compared with the base year of 2019
- 13.5% Scope 3 carbon emission reduction compared with the base year of 2020

Goals 2024

- 50% renewable electricity share in total electricity consumption
- 21% Scope 1, 2 carbon emission reduction compared with the base year of 2019
- 10% Scope 3 carbon emission reduction compared with the base year of 2020

Achievement Status 2024

- 60.3% of electricity consumed from renewable sources (target achieved)
- 39.6% Scope 1, 2 carbon emission reduction compared with the base year of 2019 (target achieved)
- 38.8% Scope 3 carbon emission reduction compared with the base year of 2020 (target achieved)

*Note: Acer's carbon neutrality commitment includes the Aspire Vero 16 (AV16-51P) and the Aspire Vero Laptop Line launched after the Vero 16 debuted in January 2024.



Biodiversity

Names of Material Topics

Biodiversity

Policies/ Commitments

Action Plan

The main action plan for 2024: To complete the first assessment of Acer's upstream, in-house operations, and downstream risks on nature and biodiversity.

Management Process

"Biodiversity Commitment" is reviewed, approved, and overseen by the Acer Board of Directors. The ESG Office is responsible for addressing nature and biodiversity issues, coordinating with relevant departments for communication and implementation, and the outcomes are verified by the Corporate Sustainability Committee.

Tracking Mechanism

Track effectiveness through regular monitoring by the Risk Management Executive Committee and the Corporate Sustainability Committee.

Stakeholder Engagement and Effectiveness

Join the Taiwan Nature Positive Initiative launched by the Business Council for Sustainable Development to gain deeper insights and explore issues related to biodiversity risks.

Medium- and Long-Term Goals

- The first report of The Taskforce on Nature-related Financial Disclosures (TNFD) for the financial year 2025 to be published in 2026

Goals 2025

- Complete risk and opportunity analysis, integrating biodiversity into Acer's overall risk management process
- Strengthen natural resource risk assessment throughout the value chain
- Strengthen supply chain water and waste management

Goals 2024

- In 2024, the company will integrate natural and biodiversity risks into its risk assessment
- The full TNFD LEAP method will be implemented on a trial basis
- The company will monitor the progress of biodiversity risk assessment for suppliers and partners, and conduct preliminary assessments on suppliers
- Include commitments to nature and biodiversity, as well as risk assessment, in the supplier ESG scorecard

Achievement Status 2024

- Completed the first assessment of Acer's upstream, own operations, and downstream impacts, dependencies, and risks on nature and biodiversity using the LEAP method proposed by TNFD, which has been approved by the Risk Management Executive Committee in 2024
- Include commitments to nature and biodiversity, as well as risk assessment, in the supplier ESG scorecard in 2024

Blueprint for Nature and Climate Strategy

Blueprint for Low-carbon Transition and Climate Strategy

To achieve net zero emission in 2050, Acer announced the key strategies including 9 strategies for 3 major dimensions in 2023. We are committed to comprehensively reducing our carbon footprint with 3 dimensions of business operation, product service, and low-carbon supply chain.

In our business operations, we have adopted the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and implemented an internal carbon pricing mechanism to effectively manage climate risks and opportunities. We have set Science Based Targets (SBT) to align with the 1.5°C carbon reduction pathway of the Paris Agreement. Additionally, we have implemented various carbon reduction measures, signed long-term corporate power purchase agreements (CPPA), and conducted research on carbon offsetting, including carbon credit development, carbon capture, and reuse. In the realm of smart and green energy applications, we integrate the concept of circular economy and consider the product lifecycle to reduce environmental impact

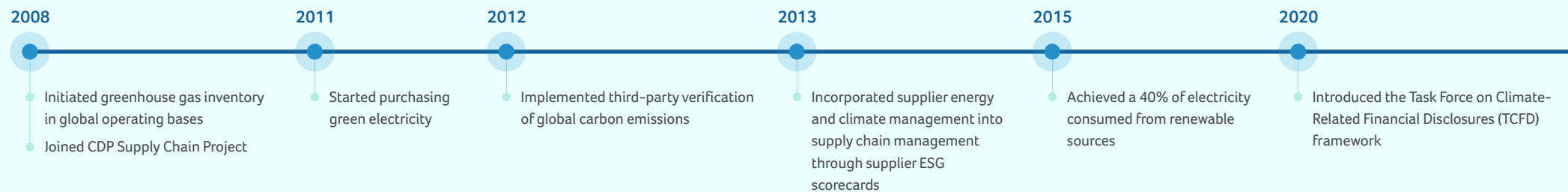
in research and design. We seek a balance between product management and environmental performance. We have introduced the eco-friendly Vero product line, which starts from raw materials and progressively incorporates sustainable materials, such as post-consumer recycled plastic (PCR) and OBP to reduce the carbon footprint of our raw materials. We are also committed to calculating the carbon footprint of and achieving carbon neutrality for this series of notebook computers according to international standards. Additionally, we have launched the Climate Lab initiative, which aims to collaborate on envisioning an innovative ecosystem for sustainable products and services. With sustainability as the core concept, we will promote research and innovation in Conscious Technology. For more information, please refer to [Chapter 5 on product lifecycle and innovative products and services](#).

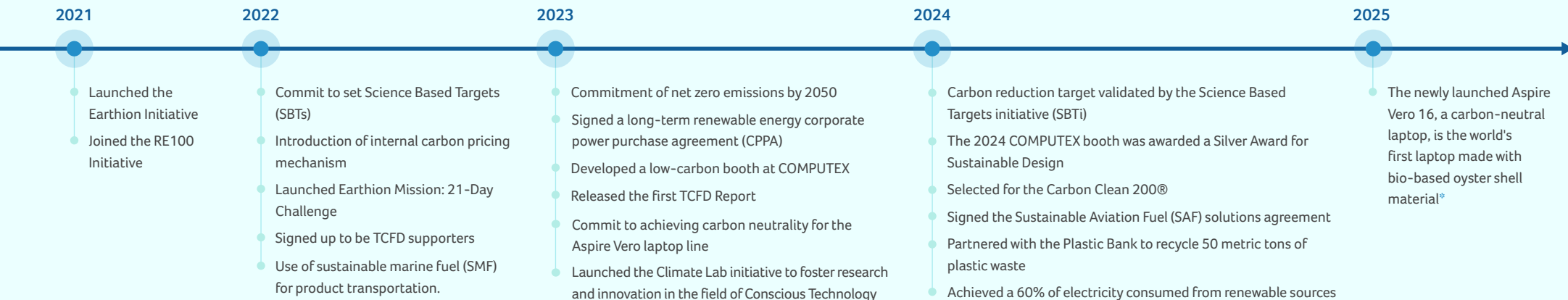
Since the "Project Humanity" in 2017, Acer has been implementing environmentally friendly actions and laying the foundation for a net-zero carbon emission strategy with global employees for a low-carbon supply chain. In 2021, we launched the "Earthion" project to promote carbon reduction action to like-minded suppliers and work closely with suppliers and partners in projects such as energy, product design, packaging design, manufacturing, logistics, and recycling. For more information, please refer to [Supply Chain Environmental Management](#).

Acer's Net Zero Emissions Strategy



Acer's Milestone in Response to Climate Change





*Note: Based on Acer's internal market analysis as of January 2, 2025.

Nature and Biodiversity Strategy

Acer recognizes that biodiversity is a valuable natural asset and a crucial element of sustainable development. In 2023, we established the "Biodiversity Commitment" and the "Product Packaging and Forest Conservation Policy." In collaboration with stakeholders, we are committed to achieve our ultimate goals of No Net Deforestation (NND), No Net Loss (NNL), and Net Positive Impact (NPI). We are committed to applying mitigation hierarchies, such as avoidance, minimization, restoration, offset, and additional conservation actions, and engaging with stakeholders.

Additionally, in 2024, in response to the growing significance of nature-related issues in business operations, Acer actively implemented the Taskforce on Nature-related Financial Disclosures (TNFD) framework to identify, assess, and disclose nature-related risks and opportunities. Based on the LEAP (Locate, Evaluate, Assess, and Prepare) analytical steps, Acer applied relevant data and tools to analyze the impacts, dependencies, and risks associated with biodiversity. This allowed for a deeper understanding of the interdependence between Acer's global operations and its surrounding ecosystems, as well as its dependence on and impact on nature. By gradually enhancing management plans, Acer aims to positively impact nature. Acer completed its first nature and biodiversity risk assessment report on nature and biodiversity, covering analyses of upstream, own operations, and downstream locations to better understand the impacts of nature and biodiversity on Acer. Acer's overall nature and biodiversity strategy is as follows:



Operations

Integration into the company's risk management framework

- Include biodiversity issues in the 2024 corporate risk management key risk indicator review

Reduction of Carbon and Ecological Footprints

- Follow RE100 and SBTi, and transition according to Acer's net-zero strategy
- Optimize water resource usage and waste management

Enhancement of Internal Employees' Awareness

- In 2023, biodiversity was included as one of the themes adopted by the ESG Project Award, encouraging employees to implement community collaborations centered on nature and biodiversity conservation



Products

Implementation of the Concept of Circular Economy

- Acer gives the best effort to reduce the products' environmental impact, and actively adopts low-carbon recycling strategies such as innovative design, prolonging product life cycle, and effective use of materials to reach a balance between product management and environmental protection

Establishment of Acer Products' Energy Efficiency and Recycled Material Usage Goals

- 45% reduction in average personal computer energy consumption in 2025
- 20-30% of PCR plastics content in computers and displays in 2025



Value Chain

Nature and Biodiversity Management in Supply Chain Partners

- Include commitments to nature and biodiversity, as well as risk assessment, in the supplier ESG scorecard

Identification of Priority Materials List

- In 2024, Acer analyzed and evaluated various raw materials including metals, plastics, paper, and glass based on seven major aspects: regulatory trends, environmental and biodiversity impacts, social and human rights considerations, among others, to identify a priority materials list

Continue to improve nature and biodiversity-related risk identification throughout the value chain

- Continue to evaluate impact priorities within the value chain through data collection, internal surveys, and other methods



Climate Risks and Opportunities and Climate-Related Financial Disclosures (TCFD)

In 2020, Acer officially implemented the Recommendations of the Task Force on Climate-related Financial Disclosures issued by the Financial Stability Board of the United Nations to analyze the current status of climate-change-related financial disclosures, identify and quantify climate risks, and publicly disclose the potential financial impact of climate change on Acer and its future response strategies.

By adopting the TCFD recommendations, we have strengthened our efforts in climate governance and enabled us to identify and respond to climate risks and opportunities and gain a deeper understanding of the impact of our operations and products on the climate. We have thus formulated relevant strategies and adaptation measures accordingly to reduce climate risks and enhance our resilience against climate change. We have also actively embraced the global trends of a green, low-carbon economy and business model transformation driven by climate change. We continuously improve energy efficiency, utilize renewable energy, integrate existing and new business groups, develop low-carbon and sustainable strategies, and propose specific products and solutions to create ESG value and enhance our competitiveness.

To strengthen risk management functions and achieve the company's sustainable development goals, Acer's Board of Directors acknowledged that risk management and sustainable development are inherently two sides of the same coin. In 2024, the Board resolved to transform the existing "Risk Management Committee (RMC)" to the "Risk Management and Sustainable Development Committee RMSDC." This change assigns the committee with responsibilities related to sustainable development, thus enhancing the company's sustainable governance. Additionally, we established a cross-departmental IFRS Sustainability Disclosure Standards project team to initiate the first phase of the IFRS S2 implementation. This ensures that information on climate-related risks and opportunities disclosed in this TCFD report can more effectively serve as reference for decision-making by general-purpose financial report users. A summary of additional information related to Acer's climate risks and opportunities is provided below. For further details, please refer to our CDP Climate Change Questionnaire or [Acer TCFD Report](#).

Governance

Board Oversight

The Board of Directors is the highest governance body of the company and is also the highest decision-making authority for climate-related risk management and opportunity development issues. It approves major decisions on relevant issues according to business strategies and environmental changes. To realize the vision of corporate sustainable development and strengthen the establishment of a risk-aware corporate culture, the Board of Directors, in accordance with the Articles of Incorporation, has established the Risk Management and Sustainable Development Committee as a functional committee to implement the Board's resolutions regarding risk management and other authorized matters, and to ensure that the company has fully considered the impact of climate-related risks and opportunities in the process of formulating major decisions.

The Risk Management and Sustainable Development Committee is the highest authority responsible for risk management and opportunity development in the company, reporting to the Board of Directors and submitting proposals to the Board for resolution. The committee comprises several subordinate units, including the Risk Management Executive Committee and its working groups, the Corporate Sustainability Committee and its working groups, the Information Security Governance Committee and its working groups, as well as other task forces established in response to legal requirements or relevant circumstances, to assist the Risk Management and Sustainable Development Committee in implementing various initiatives.

In relation to climate-related risks and opportunities, the Risk Management and Sustainable Development Committee is responsible for overseeing all climate risk and opportunity information for the Acer Group. This includes reviewing the company's operational dependencies and environmental impacts and the resulting risks and opportunities. The committee also evaluates the establishment and implementation of climate-related risk and opportunity goals, oversees and promotes the company's sustainable development and climate transition strategies, monitors the implementation of these strategies, oversees the company's external communications on climate issues, and proposes necessary improvement recommendations. The committee reports to the Board of Directors at least once a year.

Management's evaluation and management

Acer incorporates climate change-related risks into its risk management policy and procedures. This is approved and directed by the Acer Risk Management Executive Committee, which oversees the risk environment, risk management priorities, assessment results, and countermeasures. The committee also supervises the continuous improvement to risk management to enhance performance. Comprised of top officers from various business units and functional organizations at the headquarters, with the chief internal auditor serving as an observer, the committee manages various risk dimensions, including strategic risk, operational risk, financial risk, disaster risk, and climate change. The committee reports quarterly to the Board of Directors/ Risk Management and Sustainable Development Committee.

On the management part, Acer's climate-related issues are led by the Chief Sustainability Officer (CSO), who is responsible for collecting and analyzing climate risk and opportunity information for the Acer Group. This includes identifying the company's operational dependencies and environmental impacts and the resulting risks and opportunities, as well as managing the establishment and implementation of the company's short, medium, and long-term climate-related risk and opportunity goals, formulating the company's sustainable development and climate transition strategies, promoting and implementing these strategies, and shouldering the company's mission of external communications on climate issues. The CSO regularly reports to the Risk Management Executive Committee on climate-related trends, impacts, and implementation performance, and coordinates important cross-departmental sustainability issues to strengthen the effectiveness of various climate-related risk management implementations.

Strategy

Climate-related risks and opportunities in the short, medium and long term

According to the latest identification results, in terms of climate risks, the regulatory policy actions taken by governments in response to climate change impacts and their rapid policy changes have become Acer's greatest potential risks. These include the increase in sustainability-related requirements and regulations, rising greenhouse gas emission costs, and regulations on existing products and services, all of which represent high-level risks. Additionally, influenced by the global net-zero emission trend, governments worldwide are promoting green economy policies, and the development of green energy requires substantial investment, potentially driving up energy prices and exacerbating existing inflationary pressures. This could lead to price increases, reduced product competitiveness, decreased purchasing power among consumers, and consequently, risks of green inflation. Regarding physical risks, rising average temperatures are still considered highly probable, and the positive correlation between Acer's facility electricity consumption and temperature changes may result in increased electricity usage and costs, making this a physical risk item of concern for the company.

When it comes to identifying climate opportunities, low-carbon products and services can not only meet the recent environmental and carbon footprint requirements of various national policies and regulations, but may also mitigate future carbon tax increases under carbon tariffs or other ESG related taxes. The willingness to buy environmentally friendly products may also help us acquire orders and increase business revenue while increasing brand value, bringing multiple benefits. Meanwhile, the utilization of low-carbon energy aligns with the expectations of institutional investors and stakeholders regarding decarbonization trends, strengthening Acer's resilience in addressing climate change and relevant regulations, and meeting the company's established RE100 and net-zero emission targets. This enhances the corporate ESG image and reputation, thus creating potential opportunities for Acer.

The impact of climate issues on the Company's business model, strategy, and finance

Acer incorporates the potential impacts of climate change into the overall operational considerations, assessing the potential impact duration and areas of risks and opportunities. It evaluates the potential effects and impacts on the responsible business units when climate-related transition risks and physical risks occur, based on the principle of materiality. The task force then formulates climate risk prevention and mitigation actions to address identified material climate issues with specific action plans.

To effectively manage climate risks and achieve our 2050 net-zero carbon emissions target, we have identified and prioritized high-risk areas, moderate-risk areas, and opportunities based on climate risk assessments. We have also released key strategies for achieving net-zero, consisting of three main areas and nine specific strategies. Our focus is on reducing carbon footprints comprehensively through three strategic approaches: business operations, product services, and low-carbon supply chains. We have developed concrete action plans to address the identified climate-related issues. For further details, please refer to Table 2: Acer Climate Risks/Opportunities and Response Measures of [Acer TCFD Report](#).



Scenario analysis

Acer's climate scenarios make reference to climate scenarios published by international organizations, including RCP 2.6 from the Intergovernmental Panel on Climate Change (IPCC), RCP 8.5, NZE 2050 by International Energy Agency (IEA), and Taiwan's Nationally Determined Contributions (NDCs Taiwan).

Additionally, under these scenarios, we further assume reference to the Announced Pledges Scenario (APS) of the IEA, which involves developed economies, emerging markets, and developing economies committing to net-zero emissions. Additionally, based on a study commissioned by the Environmental Protection Administration and conducted by the London School of Economics (LSE), we estimate the carbon fee prices in Taiwan according to the "Carbon Pricing Options for Taiwan" research report. We estimate the financial impacts Acer may face in the year 2030, including the carbon fees and compliance expenses at each operational location in Taiwan, the costs transferred from upstream suppliers due to greenhouse gas emission fees, and potential carbon border tariffs on products exported to carbon-taxing countries.

Risk Management

Process for identifying and assessing climate-related risks

Acer follows a process for identifying and assessing climate-related risks by referring to relevant climate change information, TCFD recommendations, and reports and information from other domestic and international organizations. Taking into account its own business characteristics, we have compiled a list of climate risk into Acer's climate risk inventory. Each risk is then comprehensively evaluated based on its "risk impact level," "risk potential vulnerability," and "risk occurrence probability." By multiplying these scores, we classify climate risks to identify short, medium, and long-term climate change risks. Furthermore, to evaluate the financial impact of various risks and opportunities on company operations, the Chief Sustainability Officer and working group members conduct a secondary assessment based on the "occurrence probability" and "degree of financial impact" of risk and opportunity events. This strengthens the connection between Acer's climate-related risks and opportunities and financial information, thereby more effectively providing reference for decision-making by users of general-purpose financial reports. The compiled list of material climate-related risks expected to impact the company's outlook is submitted to the Risk Management Executive Committee for reporting and disclosure.

Process for managing climate-related risks

Acer's climate risk management process adheres to the company's overall risk management system, which encompasses five procedures: risk identification, risk analysis, risk assessment, risk response, and risk monitoring and review. During the risk identification phase, risk management tools are employed, and potential risk events that could prevent the company from achieving its objectives or cause losses or negative impacts are comprehensively identified through both "bottom-up" and "top-up" analytical discussions, based on past experiences, information, consideration of internal and external risk factors, and stakeholder concerns. In the risk analysis phase, appropriate quantitative or qualitative measurement standards are formulated according to the company's risk characteristics to serve as the basis for risk analysis. The risk assessment phase determines which risk events require priority handling, providing a reference for subsequent response measure formulation. In the risk response phase, risk mitigation strategies are selected and implemented, establishing prevention, contingency, crisis management, and business continuity plans as necessary to effectively control risks while balancing objective achievement and cost-effectiveness. Finally, during the risk monitoring and review phase, the risk management process and related risk strategies are reviewed to ensure continued effective operation and to confirm that risk management is linked to key organizational processes, thus effectively monitoring and enhancing the benefits of risk management implementation.

Integration of climate risk identification and management processes

Acer incorporates climate risk identification and assessment into the enterprise risk management (ERM) process, through the three lines of defense of the risk management organization, self-assessment and process improvement of each business unit, procedural guidance and legal compliance of each support department, and the audit management procedures of internal audit unit. We integrate the ERM implementation with the daily operating procedures of each department/unit and the Company's business targets, and integrate the ESG and climate factors into the decision-making process. Through the PDCA cycle, we conduct regular reviews on the effectiveness of the risk management plan and the improvement possibility during the working group meeting for continuous adjustment/improvement.

Additionally, to realize the vision of sustainable development and establish a risk-conscious corporate culture, Acer follows the ISO 31000:2018 risk management system and the Corporate Risk Management Integrated Framework (COSO ERM 2017) issued by the National Council on Fraudulent Financial Reporting (NCFR) as references. The Company will continue to improve its risk management practices through the participation of its senior management, and will establish a risk management policy based on international standards such as ISO 31000:2018 risk management system and COSO ERM 2017, which was approved by the Board of Directors on March 16, 2022. For more details, see [Chapter 3 Risk Management](#).

Metrics and Targets

Consistency of assessment metrics, company strategies, and risk management

In response to the impact of climate change, the laws and policy actions taken by governments around the world on sustainability, greenhouse gas emissions, and existing products and service requirements have become Acer's biggest potential risk. To this end, we were committed in 2023 to achieve the net-zero goal by 2050, set SBTs and product energy consumption targets, and a green product target of using post-consumer recycled plastics in core products, and released nine key net-zero strategies in three major aspects. We are committed to comprehensively reducing carbon footprint and emissions and mitigating our risks from carbon emissions in the three major strategic aspects of business operations, product services, and low-carbon supply chain.

Risk of greenhouse gas emissions

Influenced by the global net-zero emissions trend, governments worldwide are promoting green economy-related policies, including monitoring and evaluating climate-related regulatory compliance and carbon pricing mechanisms (such as carbon taxes and fees). Examples include the European Union's Carbon Border Adjustment Mechanism (CBAM), Taiwan's carbon fee, the EU Corporate Sustainability Reporting Directive (CSRD), and the International Financial Reporting Standard S2 Climate-related Disclosures (IFRS S2), which are being formally implemented in various regions. These developments may increase operational expenses or cause suppliers to transfer greenhouse gas emission costs by adjusting pricing, affecting product competitiveness.

Carbon management objectives and related performance

Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol and in line with the Group's consolidated financial reporting boundaries. We also commissioned a third-party verification agency certified by Taiwan's Environmental Protection Administration to undertake greenhouse gas emission verification for both direct and indirect categories, i.e., Scope 1, Scope 2, and Scope 3, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

In our commitment towards achieving our net zero goal by 2050, we have established SBTs for reducing carbon emissions, implemented an internal carbon pricing mechanism, and started the Earthion and Climate Lab initiatives to promote research, development, and innovation. We also took various other measures to achieve this goal, such as signing long-term CPPA, investing in sustainable energy sources, and conducting research on carbon offsetting, including carbon credits development, carbon capture, and reuse. Through the continuous increase in our use of renewable energy and the reduction of carbon emissions, we will fulfill our commitment. In 2024, our operational emissions (Scope 1, 2) were 8,319 tonnes, a reduction of 21.2% compared to the previous year and a decrease of 39.6% compared to the baseline year of 2019. Our value chain carbon emissions (Scope 3) were 4,984,022 tonnes, a reduction of 14% from the previous year and 38.8% from the 2020 baseline year, both results were meeting the expected reduction target. [For further details, please refer to the section on Greenhouse Gas Emissions.](#)



Nature-related Financial Disclosures (TNFD)

In 2023, Acer became a member of Early Adopters of the Taskforce on Nature-related Financial Disclosures (TNFD), committing to identify nature and biodiversity-related risks and opportunities and respond accordingly, and planning to publish nature-related disclosure information in 2025. This initiative aims to gradually identify, assess, manage, and disclose dependencies, impacts, risks, and opportunities related to nature beyond climate-related risks and opportunities, and to respond proactively. Following the official release of v1.0 by TNFD in September 2023, the corresponding summary for 2024 is as follows:

Governance

Board Oversight

The Risk Management and Sustainable Development Committee is highest authority responsible for overseeing Acer's nature-related risks and opportunities. In 2023, the committee approved the Biodiversity Commitment, and in 2024, it presented the results of Acer's natural and biodiversity risk assessment to the Risk Management Executive Committee.

Management's evaluation and management

In 2024, Acer integrated risks associated with nature and biodiversity into its risk management policy and procedures. The Acer Risk Management and Sustainable Development Committee is responsible for reviewing and making decisions on related matters, including the risk environment, key risk management focus areas, assessment results, and response measures. The committee also supervises the continuous improvement to risk management to enhance performance, serving as the highest-level guiding body for risk management within the company.

Strategy

In 2024, Acer conducted a comprehensive analysis of significant value chain locations using the TNFD LEAP (Locate, Evaluate, Assess, Prepare) analytical method, utilizing tools such as the WWF Biodiversity Risk Filter, the World Database on Protected Areas (WDPA), and Key Biodiversity Areas (KBAs). It specifically focused on the circumstances and related impacts of these locations that are adjacent to or located within ecologically sensitive areas.

The scope of this analysis encompasses the entire value chain, including:

- Key suppliers
- Own operational scope identical to that of greenhouse gas inventory
- Top ten customers

The findings include:

- 1.7% of upstream suppliers are located within IUCN Category VI protected areas. These areas permit limited use of natural resources, provided such use is compatible with ecosystem conservation. Acer has engaged with the suppliers to ensure they have developed appropriate response strategies and monitoring mechanisms. We will continue to monitor these sites.
- 1.8% of upstream supplier sites are situated within Key Biodiversity Areas (KBAs). Further assessment indicates that these areas are home to species classified as Vulnerable (VU) by the International Union for Conservation of Nature (IUCN). However, the operational locations of the suppliers do not overlap with the distribution ranges of these species, and therefore, the risk of causing substantive impact to the species within the area is considered relatively low.

At the same time, in 2024, Acer participated in a joint project in collaboration with CTBC Financial Holding and a team led by Associate Professor Kuanhui Elaine Lin based at Graduate Institute of Sustainability Management and Environmental Education (GISMEE), National Taiwan Normal University (abbreviation: NTNU GISMEE TNFD). The project focused on implementing an investigation of Acer's sites in Taiwan to explore opportunities for extended cooperation. As part of this project, a materiality questionnaire to identify industry's attribution on natural capitals, together with the Taiwan ENCORE tool, was utilized to examine locally applicable industrial baseline data. This helped Acer conduct a more precise assessment of its operational dependencies and impacts on nature within Taiwan.

Risk Management

Following the comprehensive analysis of Acer's significant value chain locations as part of our strategy, we further assess the overall value chain's impact and dependence on biodiversity, identifying significant risk indicators:

	Potential Material and Transformation Risks	Response	Derived Opportunities
Water Shortage	Many electronic manufacturing processes heavily rely on water resources, particularly in the production of semiconductors and electronic components. Water shortages may cause suppliers to reduce or suspend production, affecting material supply. When water shortages occur, suppliers need to invest in water resource management and alternatives, increasing production costs, thus raising supply chain costs.	Acer's operational model primarily focuses on product sales and customer service, so it does not use large amounts of water resources. We collect water usage data through systematic management and implement water conservation measures at major operational sites, including water recycling and reuse, improved water equipment, and enhanced water management. Acer encourages suppliers to adopt circular water systems that recycle industrial water, reducing dependence on external water resources. We also investigate water risk conditions throughout the supply chain to ensure stable supply chain operations.	Acer encourages suppliers to adopt circular water systems or innovative water-saving technologies and production processes to reduce dependence on water resources. This approach may enhance production efficiency while lowering long-term costs, and simultaneously strengthen operational resilience against sudden water shortage situations. Additionally, smart water storage projects are being developed within Acer Group's business units.
Typhoons and Natural Disasters	Natural disasters such as typhoons, extreme rainfall, or earthquakes can damage production facilities and local transportation infrastructure, leading to interruptions or delays in material supply. These disruptions affect production schedules and timely product delivery, ultimately impacting sales and customer satisfaction. Facility damage caused by natural disasters often requires substantial financial resources for repairs and reconstruction, increasing operational costs. In high-risk areas, especially those experiencing frequent disasters, insurance premiums may rise, adding hidden costs to business operations.	Acer operates with many of its own facilities and supply chain locations situated near the Pacific Ring of Fire or in major typhoon formation regions, making geographical vulnerability an unavoidable inherent condition. To address the impacts of earthquakes or extreme rainfall caused by typhoons, we regularly review the adequacy of existing insurance arrangements (such as global property/cargo insurance policies) to ensure that potential operational risks are appropriately transferred. We also continuously strengthen relevant damage prevention measures to minimize the potential financial impact from extreme storms and earthquakes.	Acer's subsidiary, Acer eDC, serves as a cloud service provider combining data center capabilities, hybrid cloud-edge security monitoring, and cloud backup services. The company offers comprehensive cloud integration consulting services, implementing geographically distributed backup solutions across various industry information domains. During major natural disasters, Acer eDC ensures that critical business operations remain unaffected by significant information system failures or catastrophic events, enabling continuous operations. Through data redundancy and off-site backup mechanisms, the company helps enterprise clients build resilience, ensuring rapid recovery and operational continuity even in extreme conditions, thereby securing sustainable business operations.



	Potential Material and Transformation Risks	Response	Derived Opportunities
Extreme High Temperatures	<p>Extreme high temperatures can increase electrical grid loads, potentially causing power interruptions or instability that impact productivity and operational stability. Rising temperatures necessitate increased use of air conditioning and cooling systems, elevating energy consumption and costs, thus raising overall operational expenses.</p> <p>Furthermore, regions where Acer's supply chain operates may experience production line disruptions due to heightened electricity demand, unstable power infrastructure, or insufficient reserve capacity, leading local governments to implement power restrictions or large-scale outages. These disruptions can adversely affect product shipments and financial performance.</p>	<ul style="list-style-type: none"> Acer has implemented multiple energy efficiency enhancement initiatives including: (1) energy conservation projects, (2) establishing a goal to achieve RE100 by 2035, (3) installing rooftop solar power generation systems, and (4) investing in renewable energy development projects. We regularly conduct scenario analyses to assess potential maximum temperature increases and corresponding power usage growth at our main operational sites and cloud server locations. We actively develop energy-saving plans and evaluate energy-efficient equipment purchases to progressively reduce unnecessary energy consumption during operations, thereby minimizing future financial impacts from rising average temperatures. Regarding supply chain production sites, we review suppliers' energy management systems, energy usage, and energy conservation implementation through our ESG scorecard, incorporating these evaluations into procurement assessments. Additionally, we have launched the Earthion initiative to encourage upstream suppliers to strengthen their carbon reduction capabilities throughout the industry chain, expanding the impact of their sustainability practices. 	<p>Acer implements energy conservation initiatives to progressively reduce unnecessary energy consumption during operations. This approach not only decreases energy expenditures but simultaneously creates a more comfortable and environmentally friendly workplace environment. These improvements enhance employee satisfaction and productivity while reducing the company's carbon footprint and minimizing operational environmental impact.</p> <p>At supply chain production facilities, through the promotion of ESG scorecards and the Earthion initiative, over 70% of our key suppliers have implemented ISO 50001 energy management systems. These suppliers conduct annual energy conservation and carbon reduction projects, reducing the likelihood of suppliers transferring energy usage costs through price adjustments that could potentially affect product competitiveness.</p>
Water Pollution and Waste	<p>The international community is placing increasing emphasis on environmental protection, requiring suppliers to invest more resources and thereby increasing their operational costs. If suppliers fail to meet environmental standards, it could affect Acer's reputation and the stable supply of its products.</p>	<ul style="list-style-type: none"> Acer considers the environmental impact at every stage of the product lifecycle, including material selection during product design, packaging, transportation, use, and recycling, aiming to reduce environmental burden together with suppliers. Acer has established supplier evaluation standards, requiring suppliers to comply with the RBA Code of Conduct and carefully manage chemical substances in products. Referencing the IEC 62474 substance list, regulated chemical substances are categorized into three types: "banned substances," "restricted substances," and "disclosure substances." Acer has formulated the "Guidance of Restricted Substances in Products," reviewing and updating the document annually as needed. In addition to the RoHS Directive, regulations such as REACH and POPs persistent organic pollutant regulations are also incorporated, requiring suppliers to comply and confirm conformity before mass production. 	<p>Acer encourages suppliers to develop cleaner production technologies and collaborates on developing more environmentally friendly materials. By promoting green transformation among suppliers, Acer can enhance its green image and attract environmentally conscious consumers. When other competitors face challenges due to environmental issues in their supply chain, if Acer can maintain compliance or even lead the green transformation, it will have the opportunity to attract more consumer support and capture market share.</p>

Metrics and Targets

Regarding Acer's dependence and impact on nature, the corresponding internal management indicators and objectives are as follows:

	Supply Chain Management Targets	Own Operations Management Targets
Water Resource	Strengthen supply chain water and waste management	Total water consumption in 2030 needs to be reduced by 30% compared to 2019. For more details, see the Chapter 3: Operations and Environment section .
Climate Change	By 2025, 80% of key suppliers will commit to RE100 or set carbon reduction SBTs, and by 2030, value chain carbon emissions will be reduced by 35%. For more details, see the Chapter 4: Supply Chain Environmental Management section .	In 2023, Acer committed to achieve the net-zero goal by 2050, set SBTs and product energy consumption targets, and a green product target of using post-consumer recycled plastics in core products, and released nine key net-zero strategies in three major aspects. We are committed to comprehensively reducing carbon footprint and emissions and mitigating our risks from carbon emissions in the three major strategic aspects of business operations, product services, and low-carbon supply chain. For more details, see the Chapter 6: Blueprint for Nature and Climate Strategy section .
Waste and Raw Material Usage	<ul style="list-style-type: none"> 20-30% of PCR plastics content in computers and displays in 2025. For more details, see the Chapter 5: Product Life Cycle section. Strengthen supply chain water and waste management For information on eco-friendly packaging materials and design for waste reduction, See the Chapter 5: Product Life Cycle section. 	Total waste disposed in 2030 needs to be reduced by 30% compared to 2019. For more details, see the Chapter 3: Operations and Environment section .

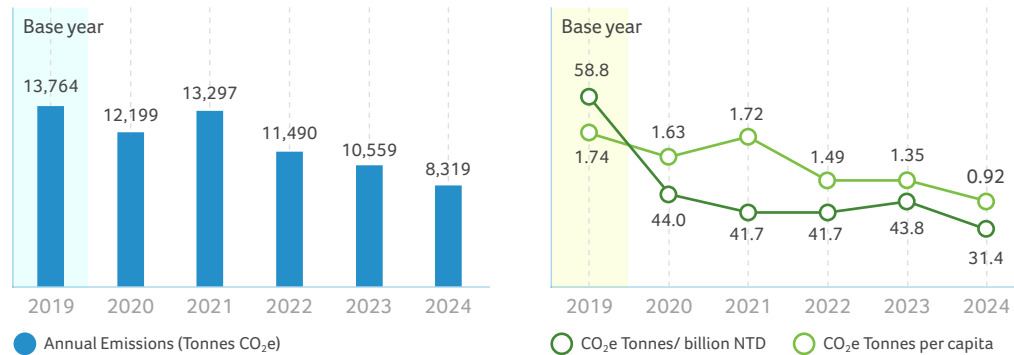


Greenhouse Gas Emissions

Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol and in line with the Group's consolidated financial reporting boundaries. We also commissioned a third-party verification agency certified by Taiwan's Environmental Protection Administration to undertake greenhouse gas emission verification for both direct and indirect categories, i.e., Scope 1, Scope 2, and Scope 3, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

In 2024, the verified carbon emissions from operation (Scope 1, 2) were 8,319 tonnes, a reduction of 21.2% compared to the previous year and a decrease of 39.6% compared to the baseline year of 2019, meeting the expected reduction target. Among them, Scope 1 emissions were 2,145 tonnes, a reduction of 8.3% compared to the previous year and a decrease of 39.4% compared with the baseline year of 2019, resulting from the carbon reduction actions such as the significant reduction in the use of natural gas for heating in our European and American operations sites and the electrification of gasoline and diesel vehicles. Scope 2 emissions were 6,174 tonnes (market-based), a reduction of 24.9% compared to the previous year and a decrease of 39.6% compared to the baseline year of 2019. The decrease can be attributed to a dual effect of reduced electricity consumption and increased use of renewable energy (please refer to [Our Nature and Climate Actions](#)). The operational carbon intensity, which measures carbon emissions per unit of revenue, was 31.4, a decrease of 46.5% from 2019. Additionally, the per capita emissions were about 0.92 metric tons, a decrease of about 46.9% compared to 2019.

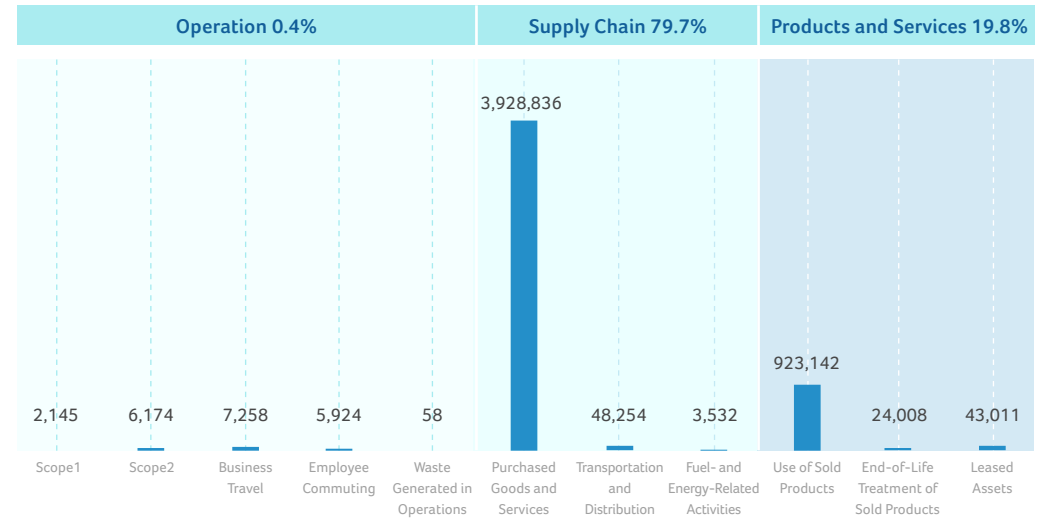
Acer Group Annual Greenhouse Gas Emissions



For Scope 3 emissions, we follow the principles of GHG Protocol Scope 3 and identify significant indirect emission sources of the company based on identification factors such as quantitative significance, impact, data availability and accuracy, and include other significant indirect emission sources into the scope of the inventory based on the results of the identification.

In total, Acer's verified value chain carbon emissions (Scope 3) in 2024 totaled 4,984,022 metric tons, a reduction of 14% from the previous year and 38.8% from the 2020 baseline year, mainly due to the low-carbon and reduced-carbon design of our products (please refer to [Our Nature and Climate Actions](#)) as well as a reduction in the number of PC products shipped. For the year 2024, our primary sources of emissions are in the supply chain, including Scope 3, Category 1, Raw Materials Purchases, Category 3, Fuel and Energy Related Activities, and Category 4, Transportation Stage, which account for 79.7% of our total emissions. The products and services sector accounted for 19.8% of total emissions, with the use of products in Scope 3 Category 11 being the largest, and leased assets being the second largest source of emissions in the products and services sector.

2024 Acer Carbon Emission (MT CO₂e)







Acer Carbon Emissions 2020-2024

	2020	2021	2022	2023	2024
Emissions from Operating Activity (Tonnes CO ₂ e)	13,077	14,395	13,783	24,483	21,559
Emissions from Supply (Tonnes CO ₂ e)	6,550,901	7,108,184	5,550,554	4,869,449	3,980,622
Emissions From Products & Services (Tonnes CO ₂ e)	1,586,765	1,663,821	1,141,345	910,762	990,160
Annual Total Emissions (Tonnes CO₂e)	8,150,743	8,786,400	6,705,684	5,804,694	4,992,341
Scope 3 Emissions (Tonnes CO ₂ e)	8,138,544	8,773,103	6,694,195	5,794,135	4,984,022
Scope 3 Emissions compared to the base year of 2020 (%)	-	+7.8%	-17.7%	-28.8%	-38.8%

Climate and Biodiversity Initiatives Participation

To address climate and biodiversity-related issues and enhance the sustainability of the ICT industry, Acer works with stakeholders from various regions to create value and foster a win-win industry ecosystem. We support the goal of limiting the temperature increase to 1.5° C as outlined in the Paris Agreement, committing to achieve the net-zero goal by 2050. We work with like-minded stakeholders, organizations, and trade associations to ensure that we are working toward our common goals together.

Currently, Acer is actively participating in the following climate change and biodiversity initiatives:

Name	Acer Participation
<p>SBTi</p> 	<p>Acer has committed to reduce its operational carbon emissions (Scope 1, 2) by 50% compared to the baseline year of 2019 by 2030, and value chain carbon emissions (Scope 3) by 35% compared to the baseline year of 2020. These targets align with the Paris Agreement's 1.5° C temperature control objective and have been validated by the Science Based Targets initiative (SBTi). Furthermore, we firmly believe that collaboration with stakeholders can achieve greater impact, which is why we have established a goal for 80% of our critical suppliers to commit to RE100 or set carbon reduction SBTs by 2025, working together with our supply chain towards a low-carbon transition.</p>
<p>RE100</p> 	<p>Acer joined the RE100 initiative in 2021, committing to achieve 100% renewable energy usage by 2035. Furthermore, we firmly believe that collaboration with stakeholders can create a greater impact. Therefore, we have established a goal for 80% of our critical suppliers to commit to RE100 or set carbon reduction SBTs by 2025, collectively promoting a favorable environment for the development of renewable energy.</p>
<p>Taiwan Climate Partnership</p> 	<p>Acer, along with seven other leading ICT industry manufacturers, has established the "Taiwan Climate Partnership." The partnership actively commits to carbon reduction targets while engaging their network of over 4,000 supply chain partners to comply with international procurement standards and further transition towards a low-carbon transformation. The Taiwan Climate Partnership is a crucial organization for Taiwan's ICT industry in addressing climate change issues. The organization's mission is to assist Taiwan's supply chains in aligning with international standards for green energy and carbon reduction. It aims to harness the power of collaborative partnerships, engage in extensive exchanges with international organizations, stay connected with global climate trends, and focus on four core areas of work: emerging climate technology deployment, green electricity and energy technology, carbon market mechanisms, and public participation.</p>
<p>Taiwan Nature Positive Initiative by the BCSD Taiwan</p> 	<ul style="list-style-type: none"> • Acer joined the Taiwan Nature Positive Initiative launched by the Business Council for Sustainable Development Taiwan to gain a deeper understanding of international biodiversity trends and the stakeholders' expectations. • In 2024, BCSD Taiwan focused on Nature Positive as its core theme. Through an analysis of the ACT-D corporate action framework steps, they published "Nature Positive - Taiwan Report." This comprehensive publication integrates perspectives from Taiwan government agencies, local tools, expert recommendations, and case studies from leading companies in the nature and biodiversity initiative platform.
<p>Marine Debris Recycling Coalition</p>	<p>Acer responds to Sustainable Development Goal SDG 14 (Life Below Water) by transforming marine waste into environmentally friendly products. The company has joined the Marine Debris Recycling Coalition, actively participating in the Alliance's exhibitions and industry exchange activities to collectively establish a circular resource chain for marine waste.</p>



Our Nature and Climate Actions

Acer is committed to achieving its No Net Deforestation (NND), No Net Loss (NNL), as well as Net Positive Impact (NPI) goals through the implementation of avoidance, reduction, restoration, offsetting, and other conservation actions within the framework of its corporate responsibility. Acer is addressing these issues through three major strategic aspects: operations, products, and supply chain. Simultaneously, Acer is committed to achieving the net zero goal by 2050. We have released the key strategies for achieving net zero and have launched nine strategies in three major dimensions. We are dedicated to comprehensively reducing our carbon footprint through three strategies: corporate operations, products and services, and a low-carbon supply chain. For more information on the implementation of our net-zero strategies in 2023, please refer to [Chapter 5: Product Life Cycle](#), and the low-carbon supply chain, [Chapter 4: Environmental Management: Climate Engagement in Supply Chain](#). Other nature and climate actions will be specified in this chapter.

Renewable electricity usage

Acer is committed to achieving 100% global operations using renewable energy by 2035. We are increasing the proportion of renewable energy used by the group through a strategy of self-built solar power systems and the purchase of renewable energy. In 2024, we used 18,620,000 kWh of renewable electricity (including RECs) in our operations, achieving our interim target of 60% renewable electricity one year ahead of schedule and continuing to progress toward our 100% renewable electricity usage target by 2035. The sources of renewable electricity include on-site solar power self-consumption at sites, long-term corporate power purchase agreements (CPPAs) with renewable electricity suppliers, and renewable energy certificates (RECs) from the local locations where our operates worldwide in accordance with the RE100 technical criteria including, Including International Renewable Energy Certificates (I-RECs), Guarantees of Origin (GOs), and others. Additionally, in the same year, we constructed a 390 kV solar power system at our Taoyuan site in Taiwan, which began supplying electricity to our data center to decrease the reliance on purchased electricity.

Business Group & Company	Electricity Usage (kWh)	Renewable electricity (kWh)	Percentage of renewable energy
Notebook, Desktop, and Monitor Related Business Group ICT product operations including the Acer Inc. headquarters, EMEA/ Asia Pacific/Pan America, and data centers	19,159,614	15,302,336	79.9%
Other Business Group non-ICT product operations or subsidiaries	11,712,558	3,322,021	28.4%
Total	30,872,172	18,624,357	60.3%

Introduction of internal carbon pricing mechanism

In order to implement carbon reduction and respond to the international carbon border tax (such as EU's Carbon Border Adjustment Mechanism, CBAM) and carbon fee mechanism under the trend of carbon pricing, Acer introduced an internal carbon pricing mechanism in 2022, which uses a shadow price mechanism, establishing a carbon price of US\$ 63-127 per metric ton based on the recommendations of High-level Commission on Carbon Prices in support of the Paris Agreement goal of limit global warming rates to below 2° C. This ensures various departments and operating bases to actively carry out more carbon reduction action. The mechanism also acts as the evaluation basis for the Company's introduction of innovative low-carbon solutions such as nature-based solutions, hydrogen energy technology, carbon negative technology and other projects, and we hope that the internal carbon pricing mechanism will accelerate the upgrading to high-efficiency equipment and electrifying official vehicles in operating bases. This will enable the Company to invest in the renewable energy industry and smart energy management systems, facilitating Acer's low-carbon transition and its alignment with the climate-related disclosures of the International Financial Reporting Standards (IFRS S2).

Using technology to assist in natural observation and resource management

In 2024, Altos took on the Xucuogang Project in the Dayuan District, Taoyuan City, leveraging its core competencies to assist in avian identification initiatives. The Xucuogang Wetland, the largest coastal wetland in northern Taiwan, features rich biodiversity and offers spectacular views of thousands of water birds gathering during winter months. It has also been recognized by BirdLife International as an important habitat for wild birds. For the Xucuogang avian identification project, Altos delivered comprehensive solutions beyond merely providing high-performance AI workstations. The company collaborated closely with software partners to develop an integrated, precision-driven bird identification system. This solution harnesses advanced AI technology to catalog and monitor 25 common wetland bird species, including the Chinese egret and little tern. The system documents essential ecological data including species nomenclature, distinctive characteristics, behavioral patterns, conservation status, endemic classification, and habitat information. The information is streamed live to an online platform, ensuring higher accuracy and precision in identification processes, thus facilitating more effective ecological research and conservation efforts.



Additionally, Altos undertook the Water Resource Management Project in West Java, Indonesia (Sumber Daya Air Provinsi Jawa Barat), supporting the agency in flood monitoring and disaster management. This project aims to improve water resource management efficiency, hence ensuring the safety and quality of life for local residents. In this project, Altos provided not only high-performance servers but also implemented the NVMe solution-GRAID. Through powerful data processing and analytical capabilities, they developed a comprehensive and precise flood monitoring solution. This solution utilizes advanced AI technology to process real-time water level changes, rainfall measurements, and related environmental data, streaming information directly to monitoring platforms. This ensures enhanced accuracy and immediacy, enabling local water resource management authorities to make more effective disaster prevention decisions and responses, thus reducing flood risks and protecting community safety.



Increase in investments in sustainable energy

Acer actively promotes low-carbon transition as part of its sustainable development strategy. In addition to self-built solar power generation systems to generate 3.48 million kWh of renewable electricity in 2024 and selling it back to the local power grid, Acer invests in long-term strategic investments and energy-saving equipment to develop business in the renewable energy industry, smart energy management systems, and energy storage facilities. This includes a partnership with GreenHarvest, a solar and energy management company, in 2022 to acquire a smart energy management system BOT project of the Shalun Smart Green Energy Science City. Together, we established a chartered company called Chih He Chin Tan Co., Ltd. with a capital of NT\$120 million to develop solar power generation equipment, energy storage equipment, smart grids, and energy management centers. This initiative will promote energy generation, storage, conservation, and the integration of smart systems for energy transition. In 2023, Acer invested up to NT\$1.85 billion in Haoju Electric, a company developing energy storage systems, and spent NT\$330 million to acquire approximately 11% equity in C-LiFe Technologies, a major manufacturer of lithium iron phosphate cells, officially entering the energy storage sector. The Board of Directors approved an increase in investments for energy storage sites within a budget not exceeding NT\$4 billion, and invested NT\$32 million in Aurosi Precision Co., Ltd., a battery solutions provider. Beyond the energy storage industry, in the energy generation sector, with a budget not exceeding NT\$115 million, Acer invested in Shenghe Energy Technology Co., Ltd. in 2024, a company focused on rooftop solar photovoltaic projects. Acer also participated in a bid for a floating solar project in Malaysia with its partners. In addition to energy storage and solar projects, Acer also invested NT\$217 million in Solming Green Energy Co., Ltd., a company specializing in site construction and maintenance operations. These investments have further strengthened Acer's presence in the upstream and downstream sectors of the energy storage industry, enabling us to offer total solutions from manufacturing to application and from the front-end to the back-end. These efforts will contribute to our energy transition and fulfill our commitment to achieve the net-zero goal.

Development of a low-carbon exhibition

Acer is committed to promoting sustainable green exhibition booths in response to "Sustainable MICE, Taking Strides Towards Net Zero Sharing Event" launched by the MEET TAIWAN initiative by the Ministry of Economic Affairs. Continuing the 3R strategy (reduce, reuse, and recycle) from its 2023 COMPUTEX sustainable booth design, Acer further utilized approximately 80% sustainable or reusable materials in 2024. The initiative included (1) using reusable aluminum alloy frames and reusing display cabinets from previous years, (2) employing LED video walls and energy-efficient LED lighting systems for large visual displays, estimated to save 55%-60% of electricity consumption, (3) reducing single-use promotional materials, with up to 95% of product stands using e-paper displays, (4) recycling booth decorative materials after the exhibition and repurposing them into eco-friendly items, and (5) neutralizing electricity used in the exhibition area. These approaches aim to achieve the goal of zero-waste exhibitions, and earned Acer the Silver Award for the Sustainable Design Award at COMPUTEX.

Feasibility of implementing green charging services for electric vehicles

To assist vendors in reducing Scope 3 carbon emissions from product transportation, distribution, and employee commuting, and to enable electric vehicle users to evolve from low-carbon to zero-carbon emissions, Acer ITS participated in the ITRI's "Sandbox Experiment Project." This initiative provides green electricity charging services at three charging stations in Tainan City, Taiwan. Through the transfer process of renewable energy certificates (T-REC), Acer ITS successfully transferred the first renewable energy certificate generated from electric vehicle green electricity charging services to the user unit in 2024, enabling electrified vehicles to truly achieve net-zero carbon emissions.

Building natural and climate capabilities and cultural practices

Acer recognizes the importance of natural and climate issues on the company's impact. Each year, through educational training and initiatives such as Project Humanity, the company focuses on ESG-related issues and continuously cultivates employees' climate awareness. These efforts embed corporate goals like net-zero emissions and RE100 into the core corporate culture and implement them in practice, strengthening sustainable development competitiveness. Furthermore, since 2022, Acer has incorporated biodiversity into its Global ESG Project Awards to raise biodiversity awareness among Acer employees worldwide. By 2024, operational sites worldwide have proposed 18 environmental and biodiversity-related projects, covering diverse initiatives including packaging plastic reduction, tree planting projects, and beach cleaning activities. For more details, see the [Chapter 7: Digital Inclusion and Social Philanthropy section](#).

We evaluated directors' involvement in economic, social, and environmental issues as part of its sustainability policy, including regular communication, reporting, and risk assessment. We regularly communicate with responsible units about economic, social, and environmental matters, listen to reports, review implementation status, and assess risks. In 2024, Acer directors attended in environmental and climate-related development courses to strengthen their climate competencies required for their duties. For information about the courses each director participated in, please refer to the section on board of directors training status of the annual report.

For our internal employees and suppliers, we collaborated with an external team to organize ISO 14067 product carbon footprint education and training. This program provided detailed explanations of product carbon footprint regulations and shared actual inventory assessment examples. The training aimed to help approximately 130 participants (including both in-person and online attendees) from company employees and supply chain manufacturers gain deeper understanding of the product carbon footprint inventory process and required information. Participants learned to master implementation details, enhance their understanding and execution capabilities for carbon footprint management, while simultaneously improving the accuracy and reliability of the company's product carbon footprint assessments.

Calling on the public to actively promote low-carbon sustainability and biodiversity together

Acer promotes the Earthion mission, calling on the public to collectively engage in sustainable actions. The company continues to collaborate with COMPUTEX to promote the [Acer Earth Mission](#) application. Through games and simple tasks, exhibitors and participants were invited to set their own sustainability targets and develop ESG habits for 21 consecutive days.

In response to the theme "Planet vs. Plastics" for Earth Day 2024, Acer encourages users to actively participate in ocean conservation efforts through understanding the importance of coastal and waterway cleanups, participating in local activities, and sharing relevant information, working hand-in-hand to maintain a sustainable marine environment. Additionally, Acer has partnered with Plastic Bank, a Canadian social enterprise, committing to recycle and collect at least 50 tons of plastic waste from the environment in 2024. The project combines the efforts of collectors in Southeast Asia to prevent over 2.5 million plastic bottles from entering the ocean. Collectors gather plastic waste and deliver it to Plastic Bank branches, where they can exchange it for additional income at local market prices and social benefits, such as meal vouchers and health insurance. This enables residents to collect and trade plastic as a source of income or exchange it for goods and services to support their livelihoods.





07 INCLUSIVE WORKING ENVIRONMENT AND SOCIETY

Employees are Acer's most important asset, and we are committed to ensuring they are fairly treated and respected and to creating a safe and healthy working environment. By putting our core competencies to society, we strive to use our resources and influence to serve as a stable force for progress.

5 years

Recognized by Forbes as one of the World's Best Employers for five consecutive years

3 years

Included in Forbes' List of the World's Top Women-Friendly Companies for three consecutive years

Top 5

Ranked among the Top 5 in the Large Enterprise Service Industry category of the CommonWealth Sustainability Citizen Award



Protecting Human Rights

GRI 405-1~2, 406-1, 407-1, 408-1, 409-1

Names of Material Topics Human Rights, Diversity, and Equality of Opportunity

Policies/ Commitments

Please refer to the section of Human Rights Protection in this chapter

Action Plan

- Internal promotion of human rights and equality awareness
- Strengthen human rights protection and equality-related training
- Implement human rights and equality policies in the process of compensation, promotion, development, and advancement
- Allow employees to safely and anonymously report any human rights violations and misconduct

Tracking Mechanism

- Acer's Grievance Mechanism (e.g. whistleblower mailbox)
- Result of the promotion of training and public mechanism
- Supervision and reflection mechanism of the union and labor-management meetings
- Oversight mechanism of government agencies

Stakeholder Engagement and Effectiveness

Employees

Employees are the most valuable asset of a company. Acer is committed to providing a fair, diverse, and inclusive work environment that upholds human rights and freedom.

- Equal Opportunity: We eradicate discrimination based on gender, age, nationality, religion, and other factors, while promoting the development of female and diverse talents.
- Privacy Protection: We strictly enforce information security policies to protect employees' personal data.
- Safety and Health: In accordance with ISO 45001 standards, we prioritize workplace safety and offer mental health support, including an Employee Assistance Program (EAP).

Suppliers

Acer requires its suppliers to adhere to the Responsible Business Alliance (RBA) Code of Conduct to uphold labor rights and human rights.

- Risk Management: We conduct regular audits of suppliers to eradicate child labor and forced labor.
- Safety Environment: We uphold workplace health standards and educate employees on human rights.

Customers

We ensure that customers are provided with fair treatment and privacy safeguards throughout their experience with our products and services.

- Information Security: We maintain transparency in our data usage policies, in accordance with relevant regulations including GDPR.
- Product Responsibility: We ensure that products comply with human rights standards, refraining from using conflict minerals. Additionally, we offer fair after-sales service.

Partners and Contractors

Acer requires its partners and contractors to adhere to the Standards of Integrity Management & Business Conduct to ensure ethical business practices and uphold labor rights.

- Anti-Corruption: We prohibit bribery and improper business practices.
- Human Rights Protection: We eradicate discrimination and forced labor. Additionally, we implement an anonymous reporting mechanism.

Community and Society

Through "Project Humanity," Acer advocates for education, digital equity, and environmental sustainability.

- Educational Support: We offer digital learning resources to bridge the digital gap and improve educational opportunities for underprivileged groups.
- Environmental Initiatives: We implement green supply chain, carbon emission reduction, and electronic products recycling program.
- Community Welfare: We promote community development through employee volunteer programs.

Medium- and Long-Term Goals	Goals 2025	Goals 2024	Achievement Status 2024
<ul style="list-style-type: none"> • Enhance human rights-related training and raise awareness of equality and multiculturalism among Acer employees • Establish a diversified corporate culture and achieve parity in all measures (e.g., recruitment, promotion and compensation) based on contribution • Aim to be a leading global diversified company, providing equal opportunities and diversity for our employees 	<ul style="list-style-type: none"> • We are integrating and streamlining topics related to human rights, while continuing to promote human rights training. The training targets for 2025 are as follows: Headquarters (Taiwan region), 11 hours; Pan-European region, 5 hours; Pan-Asian region, 7 hours; and Pan-American region, 7 hours 	<ul style="list-style-type: none"> • The human rights training targets for 2024 are: 12 hours at headquarters, 9 hours at EMEA headquarters, 12 hours at Pan-Asia Pacific headquarters, and 12 hours at Pan-American headquarters 	<ul style="list-style-type: none"> • Considering that the human rights training topics in 2023 were rather extensive, we have streamlined the subjects for the 2024 human rights training to enhance learning motivation. Additionally, the eLearning content has been revised to reflect the recent developments in ESG. Subsequently, new employees received the old learning materials, hence slightly reducing the training hours for 2024 compared to 2023. The training hours for 2024 are as follows: Headquarters (Taiwan Region) - 10 hours, Pan-European Region - 4 hours, Pan-Asian Region - 6 hours, Pan-American Region - 6 hours

Human Rights Policy

Acer believes that every member of our staff deserves to be treated fairly and with dignity. We strive to protect the human rights and basic freedoms of our staff, providing equality of opportunity, protection of personal privacy, channels for the free and safe communication of opinions, and a safe, healthy working environment.

Human Rights Policy Statement

- Acer has issued its human rights policies, which follow the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights (UNGPs), and the International Labor Organization's core labor standards and local laws and regulations in formulating human rights policies and implement human rights protection based on the principles of protection, respect, and remedy.
- The content covers labor rights including prohibition of forced labor, non-discrimination, reasonable working hours, and workplace safety.

Establishing a Complaint Mechanism and Protecting Whistleblowers

- We have established reporting channels to allow employees to safely report human rights or labor rights issues, such as workplace bullying, discrimination, or harassment.
- We ensure that whistleblowers are protected from retaliation, and establish appropriate investigation and remedial measures.

We regularly publish sustainability reports to disclose the specific actions undertaken to uphold human rights and labor rights

- We disclose our progress on human rights protection in the annual Acer Sustainability Report, including remuneration equity, occupational safety, improved labor conditions, and employee surveys.
- Reports are prepared in compliance with international standards (such as GRI, SASB, CSRD, ESRS) and undergo third-party review.

Monitoring Human Rights Risks in the Supply Chain

- We conduct assessments of human rights and labor conditions for suppliers to ensure they do not engage in child labor, sweatshop practices, and forced labor.
- We require suppliers to sign the Code of Conduct, conduct regular audits, and participate in training to ensure compliance with the established standards.

Promoting a Diverse and Inclusive Workplace Culture

- We have established fair employment policies to ensure equal job opportunities and treatment for individuals of different genders, ethnicities, ages, and those with physical and mental disabilities.
- We provide an inclusive work environment by implementing flexible working hours, offering parental leave, and ensuring accessible facilities, protecting the rights of all employees.

Process for Human Rights Due Diligence



Assessment of Potential Human Rights Issues

Assessing potential human rights issues is part of Acer's risk management. We do a systematic periodic review of the risk mapping of potential issues. The human rights issues are assessed, and discussed by members of the Risk Management Working Group. The responsible units then formulate, implement, and manage mitigation actions for issues so identified. The subjects mainly affected by human rights issues are: Acer employees and supplier employees. The human rights risk assessment conducted in early 2024 identified the following human rights risks for 2023: forced labor, freedom of association, equal pay, discrimination, child labor, and other issues.

Potential Impacts and Risks Relating to Human Rights with Mitigation Actions


Affected objects	Topic	Topic / Actual or Potential Impact	Preventive or Mitigation Measures	Tracking or Remediation Mechanisms
 Suppliers and their Employees	Child Labor	<ul style="list-style-type: none"> Risk of violation: Employment of child labor is illegal and the company is subject to legal sanctions. Reputational impact: Employing child labor affects the company's reputation, not only through social criticism, but also through the possibility of a general boycott of the product. Physical and psychological damage: The risks of employment of child laborers can lead to physical or psychological trauma. Risk of legal action: If a child worker has an accident while working, the Company must face litigation and pay a high amount of compensation. 	<p>Training</p> <p>Acer's suppliers mainly include classifications such as ODM factories and key components suppliers. The headquarters provides human rights training to suppliers and procurement staff during the annual supplier's conference.</p> <p>Communication</p> <p>During the supplier's conference, it is important to clearly communicate to the suppliers the prohibition of employing child labor. The communication should emphasize the seriousness of this issue by citing relevant statistical data and case studies. At the same time, introduce international standards prohibiting child labor, such as the United Nations Convention on the Rights of the Child, while also emphasizing the company's integrity and ethical standards for employee behavior, clearly stating the commitment to prohibiting child labor.</p> <p>System</p> <p>Clearly outline commitments and requirements to prohibit the use of child labor in supplier contracts. It is important that suppliers have a clear understanding of and agree to the company's policies, and explicitly state the consequences of policy violations in contracts. Additionally, on-site visits to suppliers should be carried out to verify their compliance with the company's policies.</p>	<p>System Adjustment</p> <ul style="list-style-type: none"> A periodic on-site inspections: Conducted by the company at irregular intervals, these inspections ensure that suppliers also adhere to the same child labor prohibition policy. Implementing supply chain transparency: Require the entire supply chain to enhance transparency, tracking the origins and production processes of products. Establishing a reporting mechanism: Through a reporting mechanism (whistleblower mailbox), suppliers, employees, and other relevant individuals can anonymously report any activities involving child labor. <p>Remediation</p> <ul style="list-style-type: none"> Require suppliers to rigorously review relevant documentation before, during, and after employee onboarding to ensure that the working age complies with local regulations. Once discovered, the child laborer must be immediately removed from the job position and returned to their family. Wages must continue to be paid until the child laborer reaches the legal working age. Acer conducts unannounced audits within 6 months to confirm whether the supplier still poses a risk of employing child labor. <p>Penalty</p> <ul style="list-style-type: none"> License revocation: Suppliers who have repeatedly or severely violated regulations will have their business cooperation qualifications revoked. Legal responsibility: Hold non-compliant suppliers accountable for legal responsibilities and proactively report to government authorities. Public condemnation: Publicly exposing suppliers who do not comply with regulations, implementing disciplinary measures and condemnation, which can negatively impact their reputation.



Affected objects	Topic	Topic / Actual or Potential Impact	Preventive or Mitigation Measures	Tracking or Remediation Mechanisms
<p>Employees Suppliers and their Employees</p>	<p>Forced Labor</p>	<ul style="list-style-type: none"> Human Rights Risk: Forced labor can cause employees to suffer physical and mental abuse, resulting in serious physical and mental health problems. Talent Risk: Forced labor can lead to a loss of talent, requiring the company to invest more in rehiring and training employees. Legal risks: Forced labor is sufficient to expose Acer to legal sanctions, including fines, litigation, and damage to brand reputation. Health risks: Forced labor can lead to serious injury or even death, which not only deprives the company of talent, but also causes psychological trauma to their family. 	<p>Training</p> <p>Conduct workplace misconduct prevention training at the headquarters and actively educate supervisors about the risks of forced labor. Additionally, mandate the PanAsia Pacific, EMEA, and Pan America Regional Operations to enhance the education of new employees.</p> <p>Communication</p> <ul style="list-style-type: none"> Improve communication with employees, and ensure that all work is voluntary. The RBA Code of Conduct prohibits any form of forced labor in the supply chain, while communicating its importance with suppliers. <p>System</p> <ul style="list-style-type: none"> Request all global office locations, including Pan America, EMEA, and PanAsia Pacific operations, to hire temporary workers, dispatch workers, and outsource personnel in accordance with local laws. Require compliance with integrity and ethical standards for employee behavior, and conduct regular audits to assess supplier compliance. Require supervisors to strictly comply with the working hours regulations of the labor standard laws of each country and strictly enforce the daily clocking system to prevent exceeding the legal working hours. 	<p>System Adjustment</p> <ul style="list-style-type: none"> Supply chain regulation: Require suppliers to provide labor conditions that meet standards and conduct regular inspections according to these standards. Compliance checks: Conduct regular internal audits to ensure all operations comply with relevant laws and standards, particularly those concerning labor rights regulations. Transparency and reporting mechanism: Allow employees to anonymously report any instances of forced labor through a secure whistle-blowing mechanism. <p>Remediation</p> <p>Provide training on labor rights to empower employees to respond to labor violations effectively.</p> <p>Penalty</p> <p>In response to offenders, various disciplinary actions may be taken depending on the severity, including warnings, dismissal, legal prosecution; if it involves the supply chain, non-compliant suppliers or partners may be excluded from the supply chain.</p>
	<p>Freedom of Association</p>	<ul style="list-style-type: none"> Speech suppression: Interfering with employee participation in the decision-making process in a way that harms the common interests of the company and its employees. Reduction of operational transparency: When the freedom of association is restricted, the power of oversight organizations may decrease, and the transparency of their operations may also diminish. Disrupting cohesion: When freedom of association is denied, it can prevent the formation of common interests and values among employees. 	<p>Training</p> <p>Implementation of human rights protection and education training.</p> <p>Communication</p> <ul style="list-style-type: none"> Organize quarterly labor-management meetings to improve communication with employees. The union members of the EMEA operations (e.g., France, Germany, Italy, Netherlands, Spain, etc.), and other countries, as well as the PanAsian Pacific operations (China region), hold regular meetings to promptly communicate employee feedback to senior management. <p>System</p> <p>Conduct global Employee Engagement Surveys at the operations of PanAsia Pacific, Pan America, and EMEA, then analyze the results from multiple perspectives, and take necessary actions to improve (e.g. strengthen employee development through diverse online learning activities)</p>	<p>System Adjustment</p> <p>Open communication channels: Utilize open and diverse communication platforms to allow employees to freely share their ideas. This includes labor-management meetings, scheduled meetings with Chairman Jason, and Jason's personal visits to the EMEA and PanAsia Pacific regions to listen to local colleagues' opinions, effectively tracking the status of feedback expression.</p> <p>Remediation</p> <p>Open workspace: Create an open working environment that facilitates easier interaction and idea sharing among employees.</p> <p>Penalty</p> <p>The company will impose appropriate punishment and sanctions on any employee found to engage in actions that violate freedom of association. Depending on the severity of the behavior, disciplinary action, or even termination, may be implemented.</p>





Affected objects	Topic	Topic / Actual or Potential Impact	Preventive or Mitigation Measures	Tracking or Remediation Mechanisms
 Employees	Equal Compensation	<ul style="list-style-type: none"> ● Low employee morale: When employees feel they are not being paid fairly for their work, it can lead to dissatisfaction and decreased motivation. ● Increased turnover: When employees feel they are not being fairly compensated, they may start looking for other job opportunities, resulting in a high turnover rate for the company. ● A culture of distrust: A lack of fair pay creates resentment among employees, which ultimately affects the overall atmosphere and culture of the company. ● Violation of the law: Unequal compensation can lead to legal litigation, which in turn can have a negative impact on the company's brand reputation. 	<p>Training</p> <p>Equal Opportunity Training: Emphasize the importance of equal rights for all colleagues and help employees understand the significance of pay equality during training on integrity, honesty, and employee behavior standards.</p> <p>Communication</p> <ul style="list-style-type: none"> ● The Standards of Integrity Management & Business Conduct emphasizes fairness, which means treating all employees with respect and fairness. <p>System</p> <ul style="list-style-type: none"> ● Regularly evaluate the gender pay gap and actively train women for potential leadership positions. ● Salary is given only with reference to the rank structure and performance appraisal results. 	<p>System Adjustment</p> <ul style="list-style-type: none"> ● Conduct compensation surveys: Conduct regular internal and external compensation surveys, including headquarters, PanAsia Pacific, Pan America, and EME Aregional operations, as well as offices in various countries, to ensure that compensation levels across offices worldwide are market-aligned. This helps ensure that the company avoids creating compensation inequality based on factors such as gender, race, sexual orientation, and others. ● Gender pay equity review: Conduct a comprehensive global statistical analysis of gender pay equity to ensure that male and female employees receive equitable compensation for equivalent positions. If inequality is identified. <p>Remediation</p> <ul style="list-style-type: none"> ● Equal opportunity for promotion: Ensure promotion opportunities are fair and free from discrimination related to gender, race, etc. Compensation and promotion opportunities should be determined by ability and performance. ● Promoting Diversity: Continuously maintain a work environment that encourages diversity and inclusivity to reduce the risk of pay inequality. <p>Penalty</p> <p>Offer a grievance channel and enforce penalties: Provide a secure, confidential, and non-retaliatory grievance channel for employees to report instances of compensation inequality. Departments or management that are found to have situations of unequal compensation will be subject to penalties and disciplinary actions.</p>
	Discrimination	<ul style="list-style-type: none"> ● Decline in job satisfaction: Indulging in workplace discrimination can lead to lower overall satisfaction and morale. ● Decline in productivity: A discriminatory work environment can reduce employee productivity and efficiency. ● Decline in competitiveness: Workplace discrimination leads to a less diverse and inclusive workplace. ● Legal consequences: Discrimination may result in legal litigation and damage to the company's reputation and financial condition. 	<p>Training</p> <p>Training and education provision: We prioritize diversity by providing ESG and Business Conduct Standards training to employees at both the headquarters and regional operations. This training enhances their respect and understanding of various cultures and backgrounds. Furthermore, the Pan America operations has enhanced its efforts to address workplace misconduct by organizing Kantola Anti-Harassment Training.</p> <p>Communication</p> <ul style="list-style-type: none"> ● The company's timely and proactive response to discrimination issues demonstrates its serious attitude towards these problems. ● Diversity and inclusivity initiative. ● Listening and responding: Supervisors should be reminded to promote open communication, actively listen to employees' opinions and feedback, and promptly address any potential discrimination issues. <p>System</p> <ul style="list-style-type: none"> ● Respond promptly to any complaints of undue discrimination ● Implementation of Workplace Sexual Harassment Prevention Measures, Complaints, and Disciplinary Actions ● Clarifying Complaints Channels, Operating Procedures and Disciplinary Regulations ● Promoting diversity in recruitment: We take measures to ensure a fair recruitment process and actively seek and attract talent from diverse cultures and backgrounds; a diverse team contributes to the creation of a more creative and flexible work environment. 	<p>System Adjustment</p> <ul style="list-style-type: none"> ● Global employees can use the whistleblower mailbox to anonymously report discriminatory behavior, thereby reducing the concerns and risks that reporters may encounter. ● Implement proactive diversity recruitment measures and track background analysis data of new hires to ensure internal company demographics reflect societal diversity. ● Implement proactive diversity recruitment measures and track background analysis data of new hires to ensure internal company demographics reflect societal diversity. <p>Remediation</p> <ul style="list-style-type: none"> ● Offer support to the victims while implementing suitable disciplinary actions to address perpetrators of discrimination. ● Ensure that employees are aware of their ability to seek assistance when needed and provide the necessary support. ● Offer resources, including counseling services and support, to employees who have experienced discrimination. ● Establish a support system: Implement a support system that empowers employees to report instances of discriminatory behavior and ensures that the company takes appropriate action in response to such reports. <p>Penalty</p> <p>Punishments for workplace discrimination violations include disciplinary actions, and in severe cases, termination of employment.</p>

Human Rights Training

In 2024, we continued to provide training on human rights protection issues for employees worldwide, offering education and training courses on issues such as business standards of conduct, anticorruption, privacy, safe and healthy working environments, and sexual harassment prevention to create a friendly work environment built around equality, tolerance, and respect. The content of training related to human rights protection is adapted to the needs of different local laws and regulations to ensure that colleagues can fully comply with local laws and regulations in the execution of their work. The scope of executive education and training includes employees from all over the world, including Acer headquarters, PanAsian Pacific operations, EMEA operations, Pan American operations, a total of four regions.

2024 Human Rights Protection Training Participation and Hours

Region	Total number of attendees	Course Hours	Course Hours	2024 Average Hours of Training Per Person
Taiwan	14,325	18,067	1,841	9.81
EMEA	4,621	8,731	2,014	4.34
Pan Asia Pacific	8,395	12,977	2,266	5.73
Pan America	3,053	4,479	748	5.99
Total	30,394	44,254	6,869	6.44

Anti-discrimination and Harassment

Acer values equal opportunity for its employees and does not tolerate any harassment in the workplace. To maintain gender equality and dignity at work, and to provide a channel for employees to complain about unlawful workplace abuse, so that employees are not subjected to verbal, physical, psychological, sexual harassment and gender discrimination in the workplace, we have established prevention and control measures, complaint and disciplinary measures, and specified complaint channels, operational procedures and disciplinary regulations.

The relevant anti-discrimination policies are expressly set out in the Standards of Integrity Management & Business Conduct and include:

- **Equal opportunity:** Respect for employees and the creation of a diverse culture, committed to maintaining a non-discriminatory work environment, and give employees dignity and respect; to provide equal employment opportunities for employees and job seekers, without discrimination on the basis of race, color, age and other factors.
- **Harassment-free work environment:** No harassment will be tolerated in the work environment. Harassment includes actions, words, written expressions or objects that create an intimidating, malicious, or offensive work environment.

Work Locations	2024 Training Targets	2024 Achievement Status
Taiwan	We provide comprehensive training on various human rights issues for the headquarters and each operational unit, including gender equality, anti-monopoly practices, health and safety, information security awareness, privacy rights, insider trading, and the Taiwan Intellectual Property Management System (TIPS).	All human rights training has been effectively implemented
EMEA	In addition to providing general human rights training, special emphasis is placed on the handling and transport of hazardous materials, fire and workplace safety, and preparing emergency personnel.	
Pan Asia-Pacific	Strengthening the awareness of human rights-related issues such as workplace safety and health education, duty of care at workplace, information security awareness, anti-corruption, and personal data protection.	
Pan America	Promoting awareness of workplace harassment and appropriate handling measures.	

Procedures for Notification of Discrimination and Harassment





Diverse Communications Channels

Acer values the opinions and rights of its employees and is dedicated to providing a transparent and accessible communication platform to foster a harmonious relationship between labor and management. In Taiwan, labor-management meetings (Employee Representatives Organization), are conducted each quarter to facilitate effective communication between both parties regarding employee rights and needs. All global operating locations also have labor unions. Currently, the countries and regions with labor unions are primarily Italy, France, Germany, the Netherlands, Spain, and China (Shanghai). In 2024, the percentage of total employees covered by collective agreements is 9.88%, mainly distributed in Europe and China. Each affiliated company holds Employee Representatives Organization meeting four times a year to collect proposals from their respective companies, such as work rules, friendly environment of each company, work procedures, business discussions, etc. However, for group-level issues, such as optimizing group systems, services, hardware and other related proposals, they will be forwarded to the parent company (Acer) for discussion and resolution, and a response will be provided to the related companies. Through various diverse communication channels described below, employees can reflect their opinions, suggestions, or grievances to the relevant authorities, and the respective authorities handle, understand, care, track, and close the cases accordingly.

Type of Communication	Measure(s)	Key Point(s)
Headquarters (Taiwan)		
Face-to-Face Communication	<ul style="list-style-type: none"> "An Appointment with Jason" symposium Labor-management meetings (Employee Representatives Meeting) Employee Welfare Committee Club exchange meetings Direct communication and support from HRBP (including exit interviews and care interviews) 	<ul style="list-style-type: none"> Provide employees with the opportunity for direct dialogue with senior management. Address labor-management issues to promote labor-management relations. Foster employee cohesiveness and promote employee participation. Provide personalized support and assistance to employees.
Employee Participation and Feedback	<ul style="list-style-type: none"> Employee satisfaction surveys Channels for stakeholder complaints Sexual harassment prevention measures and complaints mailbox/hotline 	<ul style="list-style-type: none"> Collect employee feedback to serve as a reference for company policy adjustments. Establish a seamless feedback mechanism to protect employee rights. Ensure that employees work in a safe and respectful environment.
Alignment of Strategy and Business	<ul style="list-style-type: none"> Quarterly ESM meetings (executive level, to communicate strategies and business directions) Labor-management negotiation mechanism (direct communication between the Chairman, senior management, and employee representatives on a quarterly basis) 	<ul style="list-style-type: none"> Ensure the effective communication and implementation of the company's strategy. Promote mutual understanding between labor and management to build consensus.
Information Announcement	<ul style="list-style-type: none"> ESM Video Distribution "An Appointment with Jason" video announcement. Acer Daily News Acer Good News MyAcer Internal Website Acer Family APP Acer Volunteers FB 	<ul style="list-style-type: none"> Promptly convey company information through multiple channels. Share positive messages from the company to boost employee morale. Promote employee interaction and communication to foster cohesiveness.
Employee Care and Support	<ul style="list-style-type: none"> The Employee Assistance Program (EAP) provides support in areas such as mental health, finance, and overall well-being. Fitness center Interactions on social media platforms 	<ul style="list-style-type: none"> Comprehensive care for employees' physical and mental well-being. Encourage employees to be more physically active, promoting their physical and mental well-being. Bolster employee engagement and emotional connection through social media platforms.

Type of Communication	Measure(s)	Key Point(s)
PAP (Pan Asia-Pacific)		
Face-to-Face Communication	<ul style="list-style-type: none"> Individual career discussions and HR consultations. Regular HR visits to departments Regular HR communication meetings Monthly employee meetings (including online meetings) Employee engagement meetings Internal communication meetings Team meetings (online meetings via Teams and in-person communication) 	<ul style="list-style-type: none"> Regularly communicate company policies and development strategies to employees. Provide personalized career advice and support to employees. Understand employee needs and promote communication and collaboration between departments. Collect employee feedback to serve as a reference for company policy adjustments. Promote team collaboration to improve work efficiency.
Alignment of Strategy and Business	<ul style="list-style-type: none"> Annual strategic planning (with senior management participation) Quarterly ManCom meetings (business review) Annual business kickoff meetings (all business departments) Weekly business catch-up meetings (sales, marketing, PM) Annual strategy meetings Business department catch-up meetings (weekly) Department catch-up meetings 	<ul style="list-style-type: none"> Ensure the effective implementation of the company's strategy. Regularly review business progress and adjust the strategic direction accordingly. Ensure that the objectives of each department align with the overall company strategy. Promote cross-department collaboration to improve work efficiency.
Information Announcement	<ul style="list-style-type: none"> HR announcements (policy changes, holiday notice, etc.) Internal company announcements (policy changes, holiday notice, etc.) Employee Newsletter 	<ul style="list-style-type: none"> Timely communication of company policies and important information. Distribute company information and latest updates to employees regularly.
Employee Care and Support	<ul style="list-style-type: none"> HR offers information regarding health and workplace matters. Employee health program (including health seminars, medical check-ups, and other related activities) Employee care program (mental health and financial consultation) Health and welfare programs (physical activities, medical check-ups) 	<ul style="list-style-type: none"> Raise employee health awareness and promote work-life balance. Comprehensive care for employees' physical and mental well-being.



Type of Communication	Measure(s)	Key Point(s)
EMEA (Europe, the Middle East, and Africa)		
Face-to-Face Communication	<ul style="list-style-type: none"> Annual kick-off meetings (online and in-person) The President conducts a company-wide meeting quarterly. Internal meetings for each team 	<ul style="list-style-type: none"> Ensure that all employees understand the company's annual objectives and strategies. Regularly communicate company policies and development strategies to employees. Promote team collaboration to improve work efficiency.
Employee Participation and Feedback	<ul style="list-style-type: none"> Employee Engagement Survey Whistleblower email 	<ul style="list-style-type: none"> Collect employee feedback to serve as a reference for company policy adjustments. Establish a seamless feedback mechanism to protect employee rights.
Information Announcement	<ul style="list-style-type: none"> Acer Good News Internal announcements 	<ul style="list-style-type: none"> Share positive messages from the company to boost employee morale. Timely communication of company policies and important information.
Employee Care and Support	<ul style="list-style-type: none"> Employee-exclusive areas (yoga room, prayer room, lounge) 	<ul style="list-style-type: none"> Respect for employees' religious beliefs and cultural differences. Provide a comfortable resting area to promote employees' physical and mental well-being.
PA (Pan America)		
Face-to-Face Communication	<ul style="list-style-type: none"> Team meetings (online meetings via Teams and in-person communication) 	<ul style="list-style-type: none"> Promote team collaboration to improve work efficiency.

Labor-Management Meetings (Employee Representative Meetings)

Effective two-way communications can further cement the unity and sense of identity among staff. At the same time, it helps further develop an organizational culture wherein the staff are respected and cared for, thus creating a win-win from their respective companies, such as work rules, friendly environment of each company, work procedures, business

discussions, etc. However, for group-level issues, such as optimizing group systems, improving workflow, livelihood services, hardware and other related proposals, they will be forwarded to the parent company (Acer) for discussion and resolution, and will be replied to the related companies.

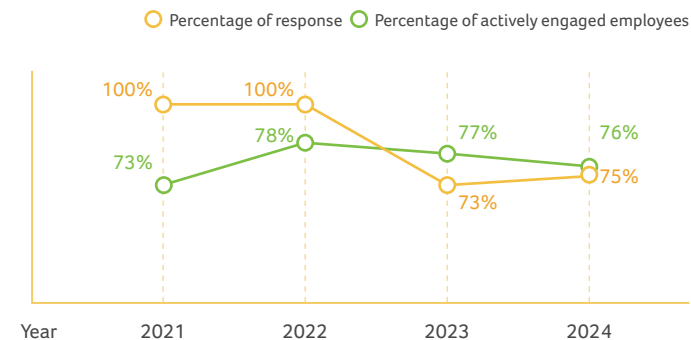
The following are the important proposals, as expressed by Taiwanese employees during the labor-management meetings (Employee Representative Meeting) in 2024, to enhance the company's working environment and employee wellbeing:

Aspect(s)	Colleague's Proposal	Response and Resolution from the Employee Representative Meeting
<p>Policies</p>	It is recommended that the company adjust the flexible working hours for its employees.	To help Acer employees achieve better work-life balance and avoid rush hour commuting to save time, a flexible work hours trial program was launched in early 2025. The company maintains close communication with employees to ensure smooth implementation of the new system.
	It is recommended for the company to reduce the time period in which employees can retrieve their assets from the employee stock ownership trust.	The original purpose of establishing the employee stock ownership trust was to set aside a fixed amount of money each month, supplemented by compound interest over time, to secure a substantial retirement fund in the future. Colleagues should make proper personal financial plans. If needed to accommodate individual circumstances and needs, colleagues can first apply to the Stock Ownership Association to temporarily suspend their personal contributions.
	We hope that the company will permit colleagues with children in elementary school or younger to apply for work from home (WFH) using either a doctor's certificate or a school closure certificate.	When needed, the company allows for colleagues to discuss and submit the relevant applications to the management on a case-by-case basis.
<p>Benefits</p>	It is recommended for the company to adjust the monthly allowance for company-sponsored blind massage services for employees.	Although the company provides colleagues with up to four scheduled massage services per month, it appears that the current number of massage therapists is insufficient to meet the needs of colleagues. Additional massage therapists will be hired to reduce the gap between supply and demand.
	The company is requested to evaluate the proposal to expand the eligibility criteria of the 'Acer Baby - Employee Parenting Assistance and Workplace Adjustment Program' from before the child turns two years old to before the child turns three years old. Additionally, it is proposed that male employees be allowed to apply for this program as well.	Considering that parents experience similar time pressures with children under three years old as they do with those under two, it has been agreed to expand the program's eligibility criteria to include families with children under three years of age. Furthermore, the responsibility of caring for young children should be shared equally by both parents. The company acknowledges that male employees are also eligible to apply for up to two days of remote work per week while their children are under three years old.

Employee Engagement Surveys

Our Global Human Resources Department conducted a Global Employee Engagement Surveys from January to February 2025 to understand the organizational climate and to conduct in-depth communications and interviews to address key issues and develop improvement plans. The global employee engagement surveys covers six dimensions. The Employee Engagement Surveys reached a response rate of 75.3%, a increase of 2.3% from last year. In addition, 76.2% of our global workforce are actively engaged with the company, a decrease of 0.8% from last year, and we plan to reach our goal of 80% global employee recognition by 2025. The company has also introduced a new training program for supervisors in response to employees' desire for more encouragement in their job development with HRBP tracking supervisors' advancement status.

Acer has been named one of Forbes' "Global Best Employers" for five consecutive years and has been selected for Forbes' "Global Best Companies for Women" for three consecutive years. We rank among the top 250 out of 850 companies worldwide and have made significant progress in female representation: 38% of our employees and 28.6% of our board members are women, both figures exceeding the industry average. These honors fully reflect our strong commitment to diversity, inclusion, and employee well-being.



Living Wage

Living wage is the income earned by an employee during legitimate hours of work that is sufficient to support the basic necessities of life in a decent manner. In recent years, Acer has attached great importance to the standard of living wages for its employees and has asked its suppliers and contractors to make efforts to achieve the standard of living wages for their employees. A good living wage not only reduces the risk of labor problems, but also attracts and retains talent, increases worker productivity, and customer satisfaction, thereby promoting long-term company growth.

Acer Commitment

Although 100% of Acer employees are currently paid above the local living wage standard, we conduct annual reviews to ensure that everyone is paid above the living wage standard.

- To our suppliers: We are committed that at least 75% of our Tier 1 suppliers pay the wage at the local living wage level by 2025, and at least 80% of them by 2030. To fulfill our commitment to closing the gap, suppliers pay the wage below the living wage have been asked to submit action improvement plans and achieve their targets within the required commitment time frame. Acer conducts an annual stock-take of all suppliers in the first quarter of each year to keep track of progress. We are committed to maintaining our business relationships even though the supplier may drive up the cost of services.
- To our contractors: We are committed to ensuring that at least 70% of our contractors will pay the wage at the local standard living wage level by 2025, and at least 80% by 2030. To fulfill our commitment to closing the gap, we have asked contractors with below-standard living wages to submit action improvement plans and achieve their goals within the required timeframe. Acer conducts annual reviews of all contractors in the first quarter of each year to keep track of progress. We are committed to maintaining our business relationships even though contractor may drive up the cost of services because they increase the wage.

Adoption of Methodology

Regarding the methodology for estimating a living wage, we took the following two steps with reference to Anker's methodology ^{*Note1}

- The first step is to survey the (decent) cost of living of employees and families in a given area, which is the standard living wage. ^{*Note2}
- The second step is to determine whether we are paying wages (excluding overtime, bonuses and benefits) above or below the standard, and to request improvements from entities whose average wages are below the living wage standard (such as Acer's regional offices, contractors or suppliers).

^{*Note1} : Anker Methodology for Estimating a Living Wage
^{*Note2} : Reference to the cost of living standard data for countries around the world provided by Numbeo, the world's largest cost of living database, as of December 2023.

Living wages of the three major groups

Acer Employees

In February 2025, we conducted a living wage survey of Acer's top three operating regions, including Taiwan, China, and the U.S. The survey showed that the average living wage of employees in these three regions was above the norm.

Contractor

Among the 2 contractors surveyed globally, 100% of the contractors offer living wages exceeding the standard. In January 2025, we conducted a formal living wage survey of global contractors. Among the 25 contractors surveyed globally, 100% of the contractors offer living wages exceeding the standard. For those that currently offer wages below the standard, we have demanded that they take remedial actions, including a requirement to pay living wages that meet the standard and to submit improvement plans. Acer will proactively

Suppliers

From late 2024 to early 2025, we conducted a formal living wage survey of Tier 1 suppliers. The results indicate that 17 out of the 18 suppliers surveyed, or 94%, offer living wages above the standard. For those that currently offer wages below the average level, we have taken the following remedial measures:

- Short-term (2025~2027)
Require all suppliers to commit to paying an appropriate living wage to cover the basic costs of a modest (but decent) living, and require those below the average to initiate improvement programs. Acer conducts annual reviews and provides the necessary care and counseling assistance.
- Mid-term (2026~2031)
Suppliers are required to improve productivity, profitability, and quality in order to increase compensation; suppliers are required to regularly check whether living wages are being met with reference to living wage standards, price increases, and employee feedback. Acer will conduct annual reviews on an annual basis.



Attracting and Developing Talent

GRI 401-1~3, 402-1, 404-1~3



Names of Material Topics

Talent Attraction and Retention



Policies/ Commitments

We are committed to creating a work environment that celebrates empowerment, responsibility, full communication, creativity, efficiency and teamwork. We recruit a wide variety of talented people by adhering to the principle of equal opportunity and hiring employees in compliance with labor laws and regulations in various locations around the world.



Action Plan

- We also provide competitive pay and benefits, humane management, and a robust path for promotion and career development.
- In line with the Company's strategic development direction, we work to optimize the organizational capability of both core and new businesses in order to fully leverage the synergies of the Group.
- We provide a diverse educational and developmental environment in order to attract and retain outstanding talent.



Tracking Mechanism

Weekly group meeting progress tracking, monthly departmental meeting results report, monthly manpower recruitment report compilation



Stakeholder Engagement and Effectiveness

- Acer actively participated in the second edition of the "TALENT, in Taiwan Talent Sustainability Initiative Alliance." We responded to the six major talent sustainability indicators and took part in alliance activities, showcasing our high regard for talent.
- Participated in the National Taiwan University initiative "Talent Sustainability and Industry-Academia Collaboration," which focuses on talent challenges and innovative talent strategies in the post-globalization era.

Medium- and Long-Term Goals

- Strengthen the best employer brand image to attract and retain talented people
- Provide competitive compensation/benefits to retain the company's best talent

Goals 2025

- Increase and optimize the recruitment of internal and external talent
- Consistently improve the employer brand image through partnership with external organization and extensive media exposure
- Integrating sustainable management strategies and Project Humanity into various talent-related activities
- Enhance the employee onboarding experience and foster a stronger sense of belonging

Goals 2024

- Establish an internal talent transfer platform and expand the range of development opportunities
- Consistently improve the employer brand image through a variety of activities and extensive media exposure
- Strengthen our collaboration with schools and government, minimize educational inequalities, and introduce innovative recruitment strategies.
- Integrating sustainable management strategies and Project Humanity into various talent-related activities

Achievement Status 2024

- Optimize internal and external talent recruitment platforms
- Consistently improve the employer brand image through collaborations with external organizations and extensive media exposure
- Integrating sustainable management strategies and Project Humanity into various talent-related activities
- Enhance employee onboarding experience and sense of belonging

Acer strives to provide a working environment that creates staff who are passionate, positive, and dare to dream. This demands consideration and communication that supports and encourages our team. Through competitive compensation, we are able to attract and retain talented people; through promoting work-life balance, we care for our staff's mental and physical health; through systematic personnel training, we activate the power to change the world.

Acer deeply understands the importance of human capital, considering every investment as a key to enhancing organizational productivity, innovation capabilities, and performance growth. To maximize returns on human capital, we have implemented the following actions:

- Enhance business-related training by focusing on improving employees' job skills and emphasizing the measurement of training outcomes.
- Create a favorable working environment and culture to boost employee morale, motivation, productivity, and satisfaction.
- Advocate for work-life balance by implementing measures such as flexible leave policies to help employees relieve stress and maintain long-term productivity.
- Provide competitive compensation and benefits to attract and retain top talent.
- Recognize and reward outstanding leaders and teams through the Green Heart Medal system to enhance overall morale and motivation.
- Promote diversity and inclusivity by continuously evaluating gender pay equality and racial employment ratios and taking necessary improvement measures.
- Offer leadership development and supervisor training to enable leaders to adopt different leadership styles for different team members and enhance the effectiveness of the leadership team.



Staff Structure

Staff Employment

As of the end of December 2024, Acer had 9,026 employees worldwide^{Note1}: including 8,641 regular employees, of whom 5,284 were male and 3,357 were female; and 385 fixed-term employees, of whom 303 were male and 82 were female. This Company's staff are spread across 40 countries/territories. Of these^{Note2}, 1,260 were supervisors, 2,585 were professionals, 1,025 were executives, and 4,156 were technicians by job category ; 4,209 were in Taiwan, 1,689 were in EMEA, 2,526 were in PanAsia Pacific, 602 were in Pan America; the average age was 40.5 years old and the average years of experience was 9 years. In addition, we had 343 temporary staff, of which 271 are male and 72 female.

^{Note1}: Global staff figures are calculated with the total number of fulltime staff and contracted staff together.

^{Note2}: The job categories are briefly described as follows:

- Management Staff: According to the specific executive authority granted by the Company to lead the team to accomplish the organizational goals, management staffs are divided into different levels: senior management and middle/junior management.
- Specialist Staff: The role is to provide professional advice, recommendations and solutions to clients or companies to achieve their goals, such as project management, marketing, business, etc.

		Male		Female		Other (Gender is determined by the employee)		Undisclosed		Subtotal	
		Number of People	Number of People (%)	Number of People	Number of People (%)	Number of People	Number of People (%)	Number of People	Number of People (%)	Number of People	Percentage of Total Employees (%)
Work Locations	Taiwan	2,487	59.1%	1,722	40.9%	-	0%	-	0%	4,209	46.6%
	EMEA	1,205	71.3%	484	28.7%	-	0%	-	0%	1,689	18.7%
	PanAsia Pacific	1,547	61.2%	979	38.8%	-	0%	-	0%	2,526	28.0%
	Pan America	348	57.8%	254	42.2%	-	0%	-	0%	602	6.7%
Age	Under 30	1,079	61.3%	680	38.7%	-	0%	-	0%	1,759	19.5%
	30-50	3,387	61.9%	2,086	38.1%	-	0%	-	0%	5,473	60.6%
	50 and Over	1,121	62.5%	673	37.5%	-	0%	-	0%	1,794	19.9%
	Age Undisclosed	-	0%	-	0%	-	0%	-	0%	-	0%
Job Category	Technical Staff	2,946	70.9%	1,210	29.1%	-	0%	-	0%	4,156	46.0%
	Specialist Staff	1,404	54.3%	1,181	45.7%	-	0%	-	0%	2,585	28.6%
	Management Staff	771	61.2%	489	38.8%	-	0%	-	0%	1,260	14.0%
	Administrative Staff	466	45.5%	559	54.5%	-	0%	-	0%	1,025	11.4%
Employment Contract	Regular Staff	5,284	61.2%	3,357	38.8%	-	0%	-	0%	8,641	95.7%
	Temporary Staff	303	78.7%	82	21.3%	-	0%	-	0%	385	4.3%
Employment Type	Full-Time Staff	5,284	61.2%	3,357	38.8%	-	0%	-	0%	8,641	95.7%
	Part-Time Staff	303	78.7%	82	21.3%	-	0%	-	0%	385	4.3%
	Employees Without Hours Guarantee	-	0%	-	0%	-	0%	-	0%	-	0%



Diversity and Inclusion

Acer's "Standards of Integrity Management & Business Conduct," places strong emphasis on the policy of "equal opportunity" in the workplace. We promote diversity and an inclusive culture, striving to create an equal opportunity work environment. We maintain a non-discriminatory work environment; providing equal employment opportunities to employees and job applicants without discrimination based on race, color, genetic heritage, or other characteristics protected by local laws. Furthermore, specific actions have been taken worldwide, such as:

Taiwan

Employment Equality and Accessible Environment

Acer provides accessible facilities, including wheelchair ramps, elevators, accessible restrooms, and accessible parking spaces, to provide a welcoming workplace. Furthermore, the company proactively hires individuals with disabilities, such as visually impaired massage therapists, to support diverse talent through practical initiatives.

Promoting Work-Life Balance

Acer Baby Program Supports Working Parent Employees:

- Female employees are permitted to work remotely for one month prior to childbirth.
- Starting in October 2024, eligible male employees can also apply for two days of remote work each week.
- Parental support is provided until the child reaches the age of three to alleviate caregiver burden.

Inclusivity of Employee Activities

Acer encourages employee participation in company activities, including the various events and Family Day organized by the Employee Welfare Committee, ensuring participation from individuals of all age groups.

Outside Recognition

Acer has been recognized by Forbes as one of the "World's Top Companies for Women" for three consecutive years (2022-2024), highlighting its commitment to gender equality and career development.

EMEA

Creating an Inclusive Culture to Strengthen Global Community

Acer promotes cultural diversity and offers support during natural disasters or conflicts. For instance, during the war in Ukraine, the offices in neighboring countries assisted employees with relocation, demonstrating a commitment to humanity.

An Accessible Work Environment to Ensure Equal Employment

Acer continues to optimize accessibility features, such as elevators and accessible parking spaces, to ensure that employees with physical and mental disabilities can work in a safe and convenient environment. This commitment also ensures the inclusivity of company activities for all.

Promoting Fair Human Resource Policies

Acer regularly reviews its policies to ensure compliance with DEI standards, such as providing more days of paid paternity leave for men, supporting work-life balance, and reducing the impact of gender stereotypes.

PAP

Equitable and Inclusive Recruitment Policies

Acer actively promotes equitable recruitment, emphasizing talent suitability, ensuring that all job applicants have equal opportunities, and promoting the development of diversity in the organization.

Flexible Leave and Attendance System

Acer provides four weeks of unpaid leave for caregiving needs to relieve potential conflicts between work and family, therefore supporting work-life balance.

Inclusivity and Cross-Cultural Competence of Activities

Acer ensures that activities in every office respect cultural and religious needs. For example:

- Singapore: Provided halal food options.
- Australia: Adjusted working hours during Ramadan and provided prayer rooms.
- Indonesia: Organized a Ramadan Suhoor gathering to encourage cultural exchange.
- China: On International Women's Day, women received half-day off and gifts as a gesture of respect.

PA

Promoting Employee Health and Quality of Life

Acer is committed to the physical and mental well-being of its employees and offers a variety of benefits:

- Weekly exercise sessions and fruit-based breakfast menus encourage the maintenance of physical health.
- Food cards and supermarket food cards ensure that encourage balanced diet for employees.

Employee Care and Corporate Culture

Acer fosters sense of belonging among employees through activities such as:

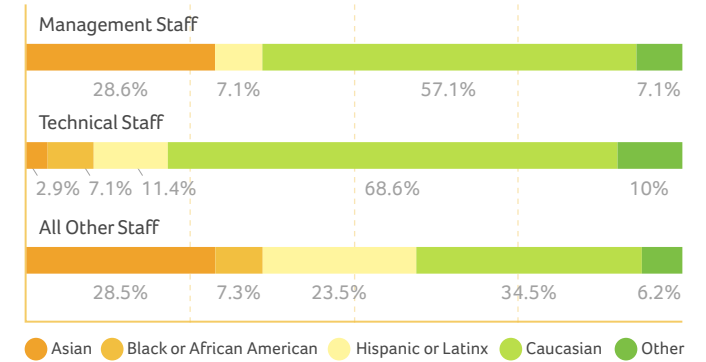
- Birthday celebrations with cakes and gifts for festivities such as Father's Day and Mother's Day.
- Presenting commemorative gifts for senior employees to acknowledge their contributions.
- Prepare gifts for employees' pets to show care.

Workplace Integration and Onboarding Experience

Acer has designed a new onboarding program to help new employees quickly adapt, which includes:

- Introduction to the office layout and technical support, hence familiarizing newcomers with the work environment.
- Introduction to the corporate culture, fostering a sense of belonging.
- Introduction of each department head to enhance cross-department collaboration.

Racial/Ethnic Composition of Acer America Staff



*Note: According to the SASB indicators, "U.S. employees" should be disclosed according to the EEO-1 Survey Classification Guide, and management refers to employees within the two reporting levels of the CEO, and the number and percentage of employees are currently counted according to this definition.

Proportion of Female Employees

Acer attaches importance to human rights and gender equality among its workers. As of 2024, female staff accounted for 38% of total staff, 31% of management, and 24% of senior management.

	2021	2022	2023	2024	Target (%)	Target year of achievement
Share of women in total workforce	37%	38%	38%	38%	38%	
Share of women in all management positions, including junior, middle and top management	31%	31%	31%	31%	32%	
Share of women in junior management positions* ^{Note1}	33%	33%	32%	31%	34%	
Share of women in top management positions* ^{Note2}	37%	36%	23%	24%	20%	2024
Share of women in management positions in revenue-generating functions* ^{Note3}	26%	29%	39%	38%	30%	
Share of women in STEM-related positions* ^{Note4}	27%	28%	27%	29%	28%	

*^{Note1}: According to Acer's internal classification principles, this refers to the sum of middle/ junior level executives.

*^{Note2}: The original definition was based on the list of senior executives disclosed in the annual report. In 2023, it was revised according to Acer's internal management level policy, hence adjusting the data for previous years accordingly.

*^{Note3}: "Revenue-Generating function" refers to the direct management roles in departments such as sales, or roles that directly contribute to the output of products or services.

*^{Note4}: STEM refers to Science, Technology, Engineering and Mathematics. STEM staff members use their knowledge of science, technology, engineering or mathematics in their daily duties.

Talent Recruitment

In an era where digital transformation and sustainable development coexist, talent has emerged as a key driving force behind corporate competitiveness. Acer continues to strengthen its talent strategy and actively creates a diverse and inclusive work environment to ensure the company's long-term competitiveness in the global market.

We actively promote talent mobility within the organization, ensuring employees can continuously grow within the company, and enhance talent inventory and decision-making accuracy through digital technology, allowing the enterprise to quickly adapt to market changes. As the global talent market increasingly values corporate culture, career development, and ESG commitments, Acer continues to optimize its employer brand, having been selected by Forbes as one of the 'World's Best Employers' for five consecutive years, demonstrating excellent international talent attractiveness. To respond to future industry demands, we continuously deepen industry-academia collaboration and cross-disciplinary talent development. Our summer internship program and campus collaborations have received widespread response, attracting over 2,000 resumes cumulatively, demonstrating Acer's brand influence among the new generation of talent.

Sustainable development is not only a corporate responsibility but also an integral part of Acer's culture. We have integrated Project Humanity and Acer Earthion into our talent development strategy, encouraging employees and younger generations to jointly implement green actions, and commits to achieving net-zero carbon emissions by 2050. Acer has also been recognized by TIME Magazine as one of the "World's Best Companies in Sustainable Growth" due to our continuous innovation in the ESG field, further establishing our leadership position in the global market. In 2024, the global total number of newly hired formal employees worldwide is 1,593, with an average hiring rate of 19%, while the global total number of formal employees who left the company is 1,227, resulting in an average turnover rate of 14.8%.

Talent Recruitment Management Processes



Measures to Attract Talent

- In an environment that fosters individuality, freedom, and autonomy, innovation and creativity are seamlessly integrated. Our workplace emphasizes balance between professional and personal life, while also prioritizing the physical and mental well-being of our employees.
- Compensation System: We distribute year-end bonuses, gifts for the Mid-Autumn Festival and Dragon Boat Festival, as well as profit sharing and performance bonuses based on the company's operational performance and the tangible contributions of employees. An employee stock ownership trust plan is available, in which employees contribute half of the funds to regularly invest in company stock. Additionally, employees may participate in the stock option plans of affiliated enterprises.
- Attendance Management: We offer a fully flexible work schedule that allows employees to clock-in between 7:00 AM and 10:00 AM and clock-out between 4:00 PM and 7:00 PM without having to prepare a prior notice, effectively promoting work-life balance. Our leave policy exceeds the standards established by the Labor Standards Act and includes annual leave, leisure leave, special leave, sick leave, and paid volunteer leave. Additionally, we provide the 'Acer Baby - Employee Parenting Assistance and Workplace Adjustment Program' to support employees during pregnancy and postpartum, helping to relieve childcare burden.
- Learning and Development: Mentors are assigned to new employees to offer guidance and support as they adapt to the workplace. Regular training courses are held for new employees, focusing on management and leadership skills for entry-level, mid-level, and senior managers, as well as general education and occupational training.

2024 Talent Recruitment Status

Establish an internal talent transfer platform and expand the range of development opportunities

To strengthen internal talent mobility, Acer has established a smooth internal transfer mechanism, enhancing career development opportunities for employees while optimizing organizational talent allocation. Through quarterly internal job postings, we ensure all employees can promptly access transfer opportunities, while also setting up internal referral bonuses to encourage colleagues to recommend suitable talent, jointly promoting organizational development. In 2024, successful internal referrals increased by 12% compared to 2023, indicating effective enhancement of the talent mobility mechanism, further promoting resource integration and cross-disciplinary development between departments. In addition, Acer has established a visual talent database that integrates assessment results related to employees' logical reasoning, suitability, language abilities, and more. This system enables supervisors to access and identify the expertise and development potential of internal talent in real-time, hence improving the accuracy of talent transfer and promotion. This ensures that each talent is placed in their appropriate positions, further enhancing the organization's competitiveness.

Consistently improve the employer brand image through a variety of activities and extensive media exposure

Acer is committed to cultivating its employer image, heightening the company's influence in the talent market. We have optimized our recruitment webpage by regularly updating job openings and highlighting opportunities across the group's subsidiaries, which assists job seekers in understanding Acer's global structure.

In terms of campus and talent market promotion, Acer actively engages in recruitment activities and utilizes digital tools to enhance talent matching efficiency. We establish connections through social media with dynamic posts and videos to increase engagement, enabling potential talent to gain insights on Acer's workplace culture and opportunities. Furthermore, we strengthen the exposure of summer internship programs and recruitment activities, presenting internship experiences through visual content to deepen connections with young talent.

Acer has been recognized by both domestic and international employer brand awards for multiple consecutive years. This includes being selected as one of "World's Best Employers" by Forbes for five consecutive years, being listed among the "World's Top Women-Friendly Companies" for three non-consecutive years, and achieving a high ranking in the 2024 "Top 100 Talent Awards" by CommonWealth Magazine, demonstrating our sustainable competitiveness. Additionally, we actively participate in initiatives such as "Talent Sustainability and Industry-Academia Collaboration" and "TALENT, in Taiwan," which bolsters industry-academia cooperation and promote corporate social responsibility, hence contributing to Taiwan's talent development.



Strengthen our collaboration with schools and government, minimize educational inequalities, and introduce innovative recruitment strategies

We actively participate in campus recruitment activities, offering internship and employment opportunities while forging connections between enterprises and foreign talent through Contact Taiwan's "One-on-One Employment Meetings for Foreign and Overseas Chinese Students." In 2024, we conducted multiple domestic and international internship and recruitment events, attracting approximately 2,000 resumes and enhancing Acer's employer brand appeal.



To help students transition to the workplace, Acer provides corporate visits, mock interviews, and seminar sharing sessions, enabling students to grasp technology industry trends and workplace skills. We also collaborate with globally renowned academic institutions, inviting students from Thunderbird School of Global Management and the National University of Singapore to visit our headquarters, experience Acer's innovative technologies and corporate culture, and expand our international influence. Additionally, we participated in National Taiwan University's interdisciplinary internship program for the first time, breaking down department restrictions to provide more career exploration opportunities and encouraging the new generation to realize their potential.

The 2024 Acer Summer Internship Program was improved to include online assessments, group interviews, and AI-assisted training. Furthermore, corporate mentors was assigned to facilitate in-depth exchanges, ensuring that interns receive valuable learning experience. We are also broadening our reach through news and social media to communicate Acer's commitment to supporting youth development.

Through these industry-academia collaborations, Acer opens development pathways for young talents and strengthened its lead in talent cultivation, creating a sustainable future for both the industry and its workforce.

Integrating sustainable management strategies and Project Humanity into various talent-related activities

Acer firmly believes that sustainable development for enterprises goes beyond products and operations; it also encompasses talent cultivation and cultural development.

In campus recruitment events, we designed the "21-Day Green Action" interactive experience, inviting young students to participate in environmental initiatives through practical actions. This integrates Acer's sustainable values into daily routine, hence fostering a deeper connection among young talents with green future. Additionally, new employees learn about Acer's concrete actions in green energy sustainability on their first day, ensuring that sustainability concepts are internalized as part of the corporate culture from the moment they join. We further expect employees to lead by example, influencing supply chain partners to collectively progress toward sustainability goals.



Furthermore, during the reception of visiting groups, we consistently emphasize Acer's commitment to the RE100 initiative and our goal of achieving net-zero carbon emissions by 2050, allowing stakeholders to gain deeper insights on how Acer implements its sustainability vision in operations and talent development.

Number and Percentage (%) of Newly Hired Regular Employees in 2024 - by Age Group, Gender

		Under 30		30-50		50 and Over		Age Undisclosed		Total	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Taiwan	Hiring Rate (by gender)	57%	55%	24%	14%	17%	8%	0%	0%	29%	20%
	Hiring Rate	56%		18%		11%		0%		24%	
EMEA	Hiring Rate (by gender)	43%	21%	5%	4%	7%	1%	0%	0%	9%	5%
	Hiring Rate	27%		4%		2%		0%		6%	
PanAsia Pacific	Hiring Rate (by gender)	32%	31%	19%	22%	2%	8%	0%	0%	20%	22%
	Hiring Rate	32%		21%		5%		0%		21%	
Pan America	Hiring Rate (by gender)	26%	27%	10%	18%	7%	5%	0%	0%	10%	14%
	Hiring Rate	26%		15%		6%		0%		12%	
Global	Hiring Rate (by gender)	46%	41%	19%	15%	11%	6%	0%	0%	22%	17%
	Hiring Rate	43%		16%		8%		0%		19%	

Hiring Rate (%) - By Staff Category and Gender (Full-time Staff)

		Senior Management		Middle/Base-level Management		General Staff		Total	
		Female	Male	Female	Male	Female	Male	Female	Male
Taiwan	Hiring Rate (by gender)	0%	2%	2%	3%	33%	24%	29%	20%
	Hiring Rate	2%		3%		28%		24%	
EMEA	Hiring Rate (by gender)	0%	0%	1%	4%	11%	5%	9%	5%
	Hiring Rate	0%		3%		7%		6%	
PanAsia Pacific	Hiring Rate (by gender)	0%	0%	7%	12%	22%	25%	20%	22%
	Hiring Rate	0%		10%		24%		21%	
Pan America	Hiring Rate (by gender)	0%	0%	12%	9%	9%	16%	10%	14%
	Hiring Rate	0%		10%		13%		12%	
Global	Hiring Rate (by gender)	0%	1%	4%	6%	25%	20%	22%	17%
	Hiring Rate	1%		6%		22%		19%	

*Note: Annual hiring rate = (number of new staff in the current year) / (number of employees at the end of the previous year + number of employees at the end of the current year) / 2

*Note: In 2024, the company did not onboard any employees with disabilities.

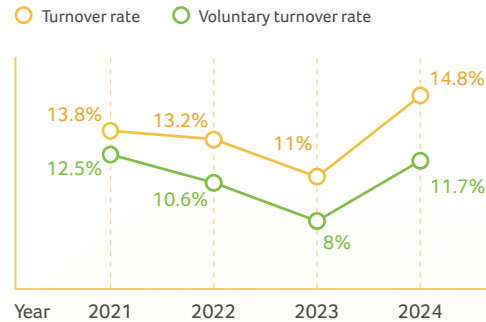


Number and Percentage of Full-time Employees Turnover in 2024 (%) - by Age Group, Gender

		Under 30		30-50		50 and Over		Age Undisclosed		Total	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Taiwan	Turnover Rate (by gender)	30%	32%	18%	12%	6%	7%	0%	0%	18%	14%
	Turnover Rate	31%		14%		6%		0%		15.7%	
EMEA	Turnover Rate (by gender)	34%	21%	9%	8%	14%	10%	0%	0%	12%	10%
	Turnover Rate	25%		8%		11%		0%		11%	
PanAsia Pacific	Turnover Rate (by gender)	29%	41%	12%	12%	4%	5%	0%	0%	14%	17%
	Turnover Rate	36%		12%		4%		0%		16%	
Pan America	Turnover Rate (by gender)	26%	29%	12%	9%	4%	17%	0%	0%	10%	14%
	Turnover Rate	28%		10%		11%		0%		12%	
Global	Turnover Rate (by gender)	30%	34%	14%	11%	6%	9%	0%	0%	16%	14%
	Turnover Rate	32%		12%		8%		0%		14.8%	

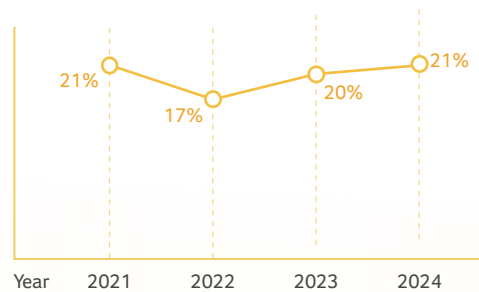
*Note: Annual turnover rate = (number of departures in the current year) / (number of employees at the end of the previous year + number of employees at the end of the current year) / 2

2021-2024 Turnover Rate



*Note: The formula for calculating the voluntary departure rate is: (the number of voluntary departures in the current year) / (the number of persons in employment at the end of the previous year + the number of persons in employment at the end of the current year) / 2

Percentage of vacancies filled by internal staff



Competitive Compensation

Providing competitive compensation and attracting and retaining excellent talent is one of the company's important human resource policies. The company conducts annual global industry market compensation surveys and has established a reasonable and competitive compensation system. Each year, based on the operational performance of each unit and colleagues' substantial contributions, differentiated performance bonuses are distributed to colleagues. Taking Taiwan as an example, in addition to monthly fixed salaries and annual festival bonuses, many employee incentive measures have been established, such as patent bonuses, sales bonuses, target bonuses, and employee profit sharing, allowing employees to share in the results of their hard work. At the same time, an employee stock ownership program was established in 2022 to encourage employees to save and accumulate retirement funds.

2024 Basic Salary and Remuneration (Female:Male)

	Management staff		Technical staff		Professional staff		Administrative staff	
	Basic Salary	Compensation	Basic Salary	Compensation	Basic Salary	Compensation	Basic Salary	Compensation
Taiwan	0.89	0.88	0.79	0.79	0.89	0.89	0.85	0.85
EMEA	0.69	0.59	0.91	0.89	0.97	0.89	0.82	0.75
PanAsia Pacific	0.76	0.71	0.47	0.49	0.84	0.82	0.73	0.72
Pan America	0.79	0.75	1.06	1.06	0.89	0.85	1.00	0.98

*Note: All the above figures are calculated based on the base salary and total compensation of employees employed throughout the entire year of 2024.

Due to the nature of the work, the female-to-male ratio for technical personnel categories at Pan Asia is relatively low at approximately 0.5. Beyond this, in Taiwan, the female-to-male ratios for basic salary and remuneration remain the same as in 2023, maintaining proportions between 0.8 and 0.9. For the Pan-European, Pan-Asian, and Pan-American regions, the female-to-male ratios for basic salary and compensation generally maintain similar proportions to those of 2023. Acer had a salary increase plan for 2024. The determination of employee salary and remuneration will continue to be based on comparative values provided by market salary surveys, without influence from gender/race/age or other factors, in order to attract and retain outstanding talent.

In Taiwan, the number of non-managerial full-time employees at Acer Inc. was 1,540 in 2023 and 1,443 in 2024. The average salary for these two years was NT\$1.422 million and NT\$1.753 million respectively; the median salary for these two years was NT\$1.186 million and NT\$1.439 million respectively.

Maternity Benefits

When Acer staff are faced with the needs of parenthood, they can apply to take unpaid parental leave and, upon the completion of the leave period, return to their position. In this way, they are able to take care of their personal and familial needs. In Taiwan, the regulation was relaxed in 2022 to allow parental leave applications of less than six months. However, in 2024, most Acer Taiwan employees who applied for parental leave took six months or longer, accounting for 57% of the applicants, with a total of 8 individuals.

Parental Leave in 2024 Application Status (Acer Taiwan)

	Female	Male	Total
Number of Employees Entitled to Parental Leave in 2024	64	99	163
Number of Employees Who Took Parental Leave in 2024	10	4	14
Applicants for Parental Leave (%)	16%	4%	9%
Number of Employees Expected to Return to Work After Parental Leave in 2024	9	5	14
Number of Employees Who Returned to Work After Parental Leave in 2024	10	3	13
Post Parental Leave Return-to-Work Rate (%)	111%	60%	93%
Number of Employees that Returned to Work After Parental Leave in 2023	12	0	12
Number of Employees Still Employed in 2023 12 Months After Return	12	0	12
Post Parental Leave Retention Rate (%)	100%	0%	100%

Child-Friendly Environment and Benefits

Acer Baby - Employee Parenting Assistance Program	Regardless of gender, eligible employees may apply for up to two days of remote work per week until their child reaches the age of three. This policy aims to help alleviate childcare burdens and promote work-life balance.
Remote Work in Preparation for Childbirth	Female employees may submit applications for remote work one month before their due dates to relieve commuting stress and promote physical and mental well-being.
Acer Good Luck Gifts	We provide congratulatory gifts for employees who are about to welcome new additions to their families, demonstrating the company's care and support for families.
Extension of Maternity Leave	Certain overseas offices provide maternity leave that exceeds legal requirements, allowing postpartum employees ample time to recuperate physically and mentally, strengthening support for child-rearing.
Parent-Child Summer Camp	The "Bring Your Kids to Work Day" event allows children to accompany their parents to the company and participate in a summer camp organized for employees' children, promoting parent-child interaction and strengthening the connection between family and work.
Scholarship and Grant Programs	We offer scholarships for employees' children to promote educational development and support colleagues in their endeavors both at home and at work.

Retirement system

Acer's retirement system adheres to the regulations for each of the Company's global locations. In the Taiwan region, for example, contributions are made to staff pensions in line with the Labor Standards Act and the Labor Pension Act. Staff who were employed by Acer on or before June 30, 2005, and were covered by the old system may freely opt into the new system and enjoy the new benefits. The actuarial work for the current year's pension liability is performed in December each year, and the official version of the actuarial report is issued in January of the following year. As of the end of 2024, the company's deposits with the Bank of Taiwan under the old system totaled approximately NT\$ 4.17 million. As for the new system, the Company currently contributes 6% of employee pay, while the employees may contribute anything between 0% and 6%. In the Taiwan region, Acer also provides occasional retirement plan benefits; our retirement system exceeds legal requirements, and at least 50 years of age with 15 years service, and with management's agreement, staff can retire early. For employees whose employment relationship is terminated due to retirement or redundancy, the Company provides pensions or severance pay in accordance with the law, thus helping support their post-retirement lives or their financial needs during their transition to new employment. From 2022, we provide a relatively subsidized "Employee Stock Ownership Association Trust" company stock purchase plan, hoping to allow employees to participate in investing in the company and accumulate wealth after retirement.

Employee Benefits (Taiwan Region)

In addition to the benefits as stipulated by law, Acer also provides group life insurance, accident insurance, cancer insurance, hospital room and board insurance, and a range of outstanding employee benefits.

Practices superior to statutory standards

Self-managed work hours

Regular employees may adopt self-managed working hours as appropriate, provided that the quality of their services to customers is not affected.

Sick leave with full pay

Full pay is given to those who do not exceed 15 days of sick leave in a year.

Annual leave for new staff

If an employee has not completed his or her probationary period after three months of employment, his or her annual leave for the current year shall be granted in accordance with the law; and if the employee has completed his or her probationary period, he or she shall be granted seven days of annual leave until the date of completion of one year of employment.

Advance special leave

If an employee does not have any special leave in the current year, or if he/she has already taken all the special leave in the current year, he/she can advance the special leave in the next year, and the maximum number of days can be advanced to all the special leave days in the next year.

Paid volunteer leave

Staff can apply for two days of paid volunteer leave per year, with the minimum leave unit being a half-day.

Leisure leave

We offer our colleagues an extra four days of paid leisure leave each year, exceeding the requirements of the Labor Standards Act. Our aim is for our colleagues to enjoy a joyful and balanced lifestyle, both mentally and physically.

Maternity benefits

Acer offers employee maternity benefits, child scholarships and cooperative childcare facilities. When Acer staff are faced with the needs of parenthood, they can apply to take unpaid parental leave and, upon the completion of the leave period, return to their position. In this way, they are able to take care of their personal and familial needs.

Child-friendly environment

The company implemented the Acer Baby-Employee Childcare Assistance and Workplace Adjustment Program, showing concern for colleagues with childcare needs. This initiative allows for more flexible time management, reducing childcare pressure, and enhancing the quality of work and family life.

Employee stock ownership trust

Starting in 2022, Acer established an Employee Stock Ownership Trust. Under the Employee Stock Ownership Trust, each employee can contribute funds from his or her salary to purchase Acer stock each month. For example, if an employee contributes NT\$1, the Company will contribute NT\$1, which is equivalent to a 50% company subsidy. Acer employees are entitled to annual dividends from the stock ownership trust while they are still employed, and their trust holdings are not disposed of until they retire. This helps employees save for retirement and retains talent. Acer expects employees to grow with the company.



Employee Benefits offered by Taiwan Headquarters

Recreation and entertainment benefits

Diverse and Rich Benefit Activities

The Acer Welfare Committee is dedicated to creating a friendly workplace by organizing various benefit activities, such as family days, educational and experiential trips, festivals, movies, arts and culture events, lectures, sports activities, and volunteer opportunities. In 2024, there were more than 33,000 participants.

Integration of Virtual and Physical Activities

In the post-pandemic era, event settings have become more varied, incorporating both in-person and online events. This allows colleagues to participate at their convenience, transcending distance limitations and fostering meaningful interaction.

Electronic Vouchers and Cash Benefits

We offer electronic vouchers and flexible rewards points as benefits to enable employees and their families to indulge in travel, massages, fine dining, and many more, thus promoting a healthy work-life balance.

Fellowship Activities and Facilities

- The company encourages employees to establish diverse clubs by providing subsidies and guidance, allowing them to learn, grow, and interact together. Currently, there are the Boxing Aerobics Club, Yoga Club, Badminton Club, Cycling Club, Wilderness Society, NTC Club, Diving Club, Coffee Enthusiasts Club, Gardening Club, Board Games Club, and other clubs.
- To promote the physical and mental well-being of employees, the Company has built a 200-ping (approximately 660 square meters) six-star fitness center, Acer Fitness Center, and hired 2 professional fitness trainers for management. The fitness center provides various equipment and approximately 10 group classes weekly, including strength training (TRX, Yagalates, Aerial Yoga), stretching and relaxation (Stretching Yoga, Shoulder-Hip Relaxation, Hatha Yoga), and fat-burning aerobics (Fitness Boxing, Dance Cardio). Additionally, the fitness center holds sports lectures and experience courses annually to enhance colleagues' health knowledge and willingness to exercise. In 2024, there are plans to hold 4 sports lectures and 4 experience courses.
- The company has also established employee recreational areas, dance studios, cafés, lounges, basketball courts, and other public spaces, providing colleagues and clubs with spaces for sports, socializing, and relaxation.
- Funds are provided for each department to plan social activities flexibly, fostering team interaction and cohesiveness.

Cash Benefits and Childcare Support Measures

Provide various gifts

We provide Dragon Boat Festival, Mid-Autumn Festival, Spring Festival and birthday gifts to take care of our employees and their families.

Provision of Cash Subsidies for Weddings, Funerals, and Celebrations

We provide various types of cash subsidies to express congratulations or condolences for different occasions in the lives of our colleagues.

Family Day Event

The 2024 Family Day, themed "We Got U," was held at the Taichung Lihpao Resort, attracting over 6,500 participants and demonstrating Acer's commitment to fostering a healthy and equitable workplace. The event also provided funding for community children and invited charitable organizations to participate, fulfilling our corporate social responsibility.

Digital Library

The Acer Digital Library features an extensive collection of resources, encouraging colleagues to utilize these materials to broaden their knowledge and be a lifelong learner.

Employee Fitness Center

The Acer Fitness Center provides a fitness area of 200 ping (or around 661 m²), equipped with cutting-edge facilities and professional group classes. It also employs qualified trainers to manage the center, promoting a healthy lifestyle among colleagues.

Parental Support

We offer employees assistance with parenting needs during pregnancy and postpartum through the "Acer Baby - Employee Parenting Assistance and Workplace Adjustment" program, which includes maternity subsidies, maternity gifts, child scholarships, and cooperative childcare facilities. Furthermore, we provide special office chairs and reclining sofas for pregnant employees to rest, along with breastfeeding rooms certified by the New Taipei City Health Bureau.

Employee Welfare at Working Locations Worldwide

Family or Parenting Support Measures

- Acer has many office locations around the world and takes advantage of various holidays, including Easter, New Year's, Father's Day, Mother's Day, Children's Day, etc., to provide gifts to colleagues, allowing them to bring the gifts home and share the festive spirit with their families.
- For colleagues welcoming a new baby or with young children at home, some office locations may send celebration gift boxes (such as customized water bottles, headphones, notebooks, books, outdoor pickleball sets, etc.) to their homes, expressing congratulations and care. Additionally, on Children's Day, corporate gifts are given to employees' children to encourage creativity, reading habits and outdoors activities, and deepen the image of the company their parents work for in their minds.

Promoting Physical and Mental Health

- To promote employee health, we regularly conduct health checks. For instance, Acer India organized a health screening camp, which was conducted by four resident physicians from Pondicherry SLIMS, offering discounted rates to facilitate nearby treatment for employees. Medical experts were also invited to deliver health seminars covering topics such as the prevention and treatment of diabetes, healthy eating, regular exercise, and maintaining overall health. This reflects the company's corporate culture and emphasizes our concern for the quality of life and health of our employees.
- Acer America organized healthy cooking classes, led by professional chefs who conducted practical cooking demonstrations, hence enabling employees to learn healthy cooking techniques and encourages them to pay greater attention to their physical and mental well-being. Acer Philippines provided employees with annual influenza vaccinations, caring for their physical health.
- Acer France hosted a "Pink October" event to raise breast cancer prevention awareness among employees. Acer Germany will organize a Corporate Health Day, which will include health seminars, obstacle courses, and health screening examinations. In the Middle East office, in addition to the annual health checks, there will be activities for Breast Cancer Awareness Month, including webinars aimed at strengthening understanding and support for breast cancer, as well as spreading awareness related to early screening, prevention, and treatment.

Growth of Knowledge Program

- The Acer Brazil office has installed a cardboard tree, with each branch capable of holding a book. We encourage colleagues to donate books and share knowledge, which can be read in the office or borrowed for the benefit of their family and friends.
- Experts are invited from various fields to Acer offices to exchange ideas, impart work and everyday knowledge, synchronously conducting online live broadcasts, investing in developing essential skills for colleagues.

Gender Equality Care

The offices in China and Vietnam give small gifts to female colleagues on International Women's Day each year.

Team Cohesion

In response to various local festivals, celebratory activities are organized for Christmas and Lunar New Year. These include: In Singapore, before the Lunar New Year, employees are treated to catered lunches, along with lucky draw activities to strengthen team cohesion. Offices in other countries also celebrate traditional holidays, such as the Philippines office, which encourages colleagues to decorate their workspace and wear Halloween-themed costumes to enliven the office atmosphere. The Hong Kong office invites colleagues and their family members to participate in Christmas parties, emphasizing the company's care for employees' quality of life and mental health, caring for not only colleagues but also their families. Birthday celebrations are also held each month, providing colleagues with opportunities to interact outside the workplace. The Vietnam office organizes weekly football matches, encouraging colleagues to achieve work-life balance. The France office held a disability sports event (Handisport event), inviting a person with disabilities to give a speech sharing her life experiences, followed by allowing colleagues to experience disability sports including basketball, football, boccia, and table tennis, raising colleagues' awareness and attention to people with disabilities.



Employee Support Program

The Company offers a variety of programs to promote the health and well-being of its employees, including:



Flexible working hours

In Sweden, the starting time is between 8:00 and 9:00 a.m. and the time of leaving the office can be between 16:30 and 18:00, depending on the individual's work or family needs; in Thailand, all full-time employees have flexible working hours. Employees can choose to work two shifts: 08:30~17:30 or 09:00~18:00; in Australia, the government requires that employees who have family care responsibilities, are 55 years old or older, have a disability, or are victims of domestic violence are eligible for flexible working hours; in Japan, employees can choose to start work between 6:00 and 10:00 a.m.; in Hong Kong, employees can choose to start work between 08:00 and 10:00 a.m.; and can finish work between 17:00 and 19:00.



Remote work

The company offers the Acer Baby - Employee Parenting Assistance and Workplace Adjustment Program to support employees with childcare needs during pregnancy and after giving birth. According to this program, one can apply to work from home one month before giving birth; within two years after childbirth, one can also apply to work remotely two days a week, reducing the commute between home and the office. After one year of implementing this program, employees who participated in it reported that the measure helped them reduce the daily commuting burden, alleviate the time pressure of caring for newborns, and enhance the quality of work, childcare, and family life.



Part time work

Employees may arrange part-time work schedules, which are flexibly adjusted by each office based on operational needs. For example, at the European headquarters, employees seeking to enhance their academic qualifications or professional skills are permitted to allocate part of their working hours for on-campus study.



Childcare facilities

The Company often contracts with kindergartens near its offices so that employees' children can attend school close to the office. For example, at Acer's headquarters, we work with a kindergarten located in the Shih Chi building, allowing employees to work upstairs and children to attend school downstairs.



Nursing facilities

Acer has breastfeeding rooms in all its global office locations, with four rooms available at the headquarters. Each room is equipped with a refrigerator for breastmilk, a bottle dryer and an electric breast pump for nursing mothers to use. In order to protect privacy, all breastfeeding rooms are equipped with access control and curtains. These rooms have been acknowledged by the New Taipei City Government as exceptional spaces for nursing. The operational centers in California and Texas in the United States, also have breastfeeding spaces that meet government regulations, providing essential facilities for breastfeeding mothers. For security, all nursing rooms have access control and curtains for privacy. The nursing room received an excellent rating from the New Taipei City Government. In California and Texas, local centers provide private spaces with necessary equipment, the electric breast pumps, for nursing employees, complying with government regulations.



Paid parental/ paternal leave

For paid parental leave for primary caregivers (such as parents), at Acer headquarters, women are entitled to eight weeks of paid maternity leave, the same as required by the Labor Standards Act. However, regardless of the length of time an employee has served at Acer, the company gives full salary to the employee, which is better than the Labor Standards Act, which only gives 50% salary to employees who have served for less than six months.



Relative care leave

In addition to parental leave, relative care leave is also often implemented in various office locations. In France, to facilitate family care responsibilities, employees can request up to five days of family care leave in the event of a major or urgent family need (e.g., serious illness or death of a child, adopted child, parent, adoptive parent, grandparent, spouse/ life partner, grandchild or sibling); in Australia, family care leave can be flexibly integrated into the workday. This flexible working arrangement can be requested if a relative or family member needs care or support due to domestic violence; in Singapore, employees have up to 6 days of care leave for their relatives.



Leisure leave

Employees who have completed their special leave for the year are eligible to apply for 4 days of paid "Leisure Leave" until their full-time return date. Through the implementation of Leisure Leave, employees can have more time to engage in activities beneficial to their physical and mental health, fostering a positive attitude towards life and maintaining a healthy body and mind.



Employee Assistance Program (EAP)

Acer provides the Acer Family Care Line Employee Assistance Program (EAP), offering professional consultation services to employees and their family members through telephone, in-person, or video consultations. Each individual is entitled to three free counseling sessions per year, with each session lasting 60 minutes. Additionally, the Acer Family app features curated wellness content, including relationship-building insights, workplace emotional management, and self-awareness of stress, supporting employees and their families in maintaining mental and emotional well-being. The service covers a wide range of topics, including family, parenting, emotional well-being, interpersonal relationships, legal, financial, and health matters. In 2024, the program served a total of 1,556 employee and family member consultations, including 121 in-person sessions. Furthermore, the Acer Family app includes a dedicated mental health support section, which is updated monthly with mental wellness information to enhance employees' awareness and care for their psychological health.





Continuing Learning and Growth

Policies/ Commitments

Through training, development, and performance management, we strengthen the organization's ability to achieve the company's operational and ESG performance goals.

Action Plan

Through job coaching, task assignments, talent development programs, and physical and online courses, we strengthen corporate sustainability and responsibility, grasp industry trends and business opportunities, and enhance supervisors' ability to think systematically in order to continuously improve organizational effectiveness and leverage core competencies in life-style related products.

Tracking Mechanism

To ensure the quality of training, all training is conducted in accordance with the "Internal and External Training Management Regulations". The tracking mechanism includes post-class satisfaction, post-class interview, post-class action plan, and retraining (application experience sharing).

In 2024, leadership and management trainings were conducted at all management levels, including professional training, general education training, onboarding for new employees, and training related to ESG and business conduct guidelines. A total of 52,955 sessions were conducted worldwide, amounting to 94,458.8 training hours and participation from 6,869 employees. On average, each employee received 13.8 hours of training (achieved the target of 13.8 hours). The average amount spent per FTE on training and development for 2024 was USD\$188.63. All training was conducted in accordance with job requirements, principles of gender equality, and equal opportunity.

Medium- and Long-Term Goals

Medium Term Goal

- Actively develop talents in digital cloud solutions in response to emerging technologies such as AI business applications and data utilization
- Gradually bolster individual core competencies through career development and counseling
- Strengthen the succession planning capabilities of key personnel within the organization

Long Term Goal

- To build a mature talent pool to be shared by all departments in the Group

Goals 2025

Strive to enhance AI literacy among employees, improve the leadership and management skills of the Group at all management levels, and continue to promote ESG-related training to strengthen the competitiveness of sustainable development; The target is to achieve an average training duration of at least 13.8 hours per employee, aiming for further growth

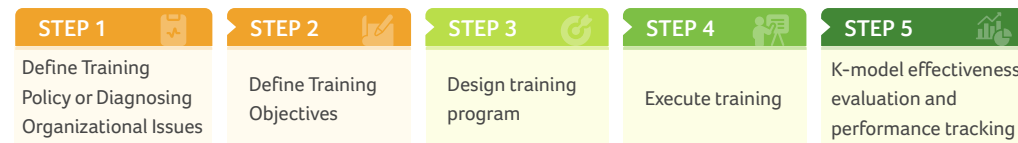
Goals 2024

In response to the increasingly volatile, complex and uncertain business environment, we will strengthen the situational leadership skills of our executives and continue to strengthen the cultivation of organizational talent to lay the foundation for the ability of our succession team. The target for 2024 is to increase the average training hours per employee to at least 13.8 hours or more

Achievement Status 2024

In response to the increasingly volatile, complex and uncertain business environment, we will strengthen the situational leadership skills of our executives and continue to strengthen the cultivation of organizational talent to lay the foundation for the ability of our succession team. In 2024, the average training hours per employee reached 13.8 hours

Acer Training Management Flow Chart



2024 The Average Training Hours per Employees per year, by Gender and Employee Category

	Senior Management		Middle/Base-level Management		General Staff			
	Female	Male	Female	Male	Female	Male		
Taiwan	Number of Trainees		89	289	1,298	3,075	6,759	8,108
	Course Hours		115.3	370.8	2,286.1	4,875.2	9,118.2	10,775
	Participants		8	32	120	270	656	755
	Average training hours by gender		14.4	11.6	19.1	18.1	13.9	14.3
Average Hours of Training Per Person		12.2		18.4		14.1		
EMEA	Number of Trainees		2	24	234	622	1373	3,414
	Course Hours		4	43	753.5	1,974.5	3,551.5	7,285.8
	Participants		1	8	79	209	482	1,235
	Average training hours by gender		4.0	5.4	9.5	9.4	7.4	5.9
Average Hours of Training Per Person		5.2		9.5		6.3		
PanAsia Pacific	Number of Trainees		20	90	934	2,796	4,867	14,459
	Course Hours		51	150.5	2,563.5	7,418.4	8,920.7	27,571.3
	Participants		4	9	132	284	738	1,099
	Average training hours by gender		12.8	16.7	19.4	26.1	12.1	25.1
Average Hours of Training Per Person		15.5		24		19.9		
Pan America	Number of Trainees		21	45	312	500	1,613	2,011
	Course Hours		28.5	61.5	584.5	673.5	2,358	2,924.5
	Participants		4	9	48	83	260	344
	Average training hours by gender		7.1	6.8	12.2	8.1	9.1	8.5
Average Hours of Training Per Person		6.9		9.6		8.7		
Total	Number of Trainees		132	448	2,778	6,993	14,612	27,992
	Course Hours		199	626	6,188	14,942	23,948	48,557
	Participants		17	58	379	846	2,136	3,433
	Average Hours of Training Per Person		11		17.2		13	

*Note: Due to system limitations, the calculation of average training hours is based on the total number of participants in each category.



2024 Average Hours of Training Employees have Undertaken and Average Amount Spent Per FTE on Training and Development Programs by Age Group

	Under 30		30-50		50 and Over	
	Female	Male	Female	Male	Female	Male
Taiwan						
Number of Trainees	731	397	5,748	8,037	1,667	3,038
Course Hours	1,136	655	8,076	11,300	2,307	4,067
Participants	161	280	549	737	74	40
Average Hours of Training Per Person	4.1		15.1		55.9	
Training Investment	14,991	8,936	124,431	175,316	42,387	67,673
Average Amount Invested in Training Per Person	54		233		965	
EMEA						
Number of Trainees	199	711	1,094	2,369	316	980
Course Hours	582	1,577	2,904	5,680	824	2,046
Participants	110	266	369	847	83	339
Average Hours of Training Per Person	5.7		7.1		6.8	
Training Investment	8,834	28,403	60,887	113,662	19,923	32,029
Average Amount Invested in Training Per Person	99		144		123	
PanAsia Pacific						
Number of Trainees	538	488	4,382	13,552	901	3,305
Course Hours	962	966	8,961	27,876	1,613	6,298
Participants	114	230	670	1,051	90	111
Average Hours of Training Per Person	5.6		21.4		39.4	
Training Investment	6,778	8,384	81,734	201,908	15,112	46,305
Average Amount Invested in Training Per Person	44		165		306	
Pan America						
Number of Trainees	208	323	832	1,292	906	941
Course Hours	373	444	1,411	1,983	1,187	1,233
Participants	127	147	143	212	42	77
Average Hours of Training Per Person	3.0		9.6		20.3	
Training Investment	5,949	11,529	28,449	60,970	58,486	72,648
Average Amount Invested in Training Per Person	64		252		1,102	

*Note: Due to system limitations, the calculation of average training hours is based on the total number of participants in each category. (unit: USD)

2024 Average number of hours of training per person and average amount of training investment per person by compulsory and elective courses

	Mandatory	Elective
Taiwan		
Number of Trainees	18,611	1,007
Course Hours	23,570	3,971
Participants	1,506	335
Average Hours of Training Per Person	15.7	11.9
Training Investment	368,042	65,692
Average Amount Invested in Training Per Person	244	196
EMEA		
Number of Trainees	4,762	907
Course Hours	9,970	3,642
Participants	1,801	213
Average Hours of Training Per Person	5.5	17.1
Training Investment	140,975	122,763
Average Amount Invested in Training Per Person	78	576
PanAsia Pacific		
Number of Trainees	22,860	306
Course Hours	44,922	1,753
Participants	2,187	79
Average Hours of Training Per Person	20.5	22.2
Training Investment	343,730	16,491
Average Amount Invested in Training Per Person	157	209
Pan America		
Number of Trainees	4,200	302
Course Hours	5,969	662
Participants	675	73
Average Hours of Training Per Person	8.8	9.1
Training Investment	121,041	5,876
Average Amount Invested in Training Per Person	179	80

*Note: Due to system limitations, the calculation of average training hours is based on the total number of participants in each category. (unit: USD)

Acer Training System

Senior Managers

- Senior Leaders and IPO Leaders Training Series
- Situational Leadership

Middle Managers

- Leadership Training
4 Essential Roles: Inspire Trust, Create Vision, Execute Strategy, Coach Potential
- Situational Leadership
- Fierce Conversation
- Finance for Non-Finance Managers

Supervisory Managers

- Management Training
Phase I: Management Communication, Coaching for Performance, Performance Management
Phase II: Target Selection, Goal Setting, Motivating and Retaining Talents
- Situational Leadership

General Staff

- Corporate Culture: Standards of Integrity Management and Business Conduct
- Execution Efficiency: Project Management, Problem Analysis and Resolution
- Business and Market Competition: Consultative Selling, Business Negotiation
- Technology and Data-Driven: Patents and Technology, AI and Data Skills
- Communication: Presentation

New Employee Training

- New Employee Orientation
- New Employee Training

Training features



Senior Management Skills Development

To continue the New Titan Project's objective to cultivate leadership talent within the organization and to enhance the corporate governance and external communication skills of key leadership positions, a "Spokesperson Training" program has been organized.

This training program is designed to equip executives with effective media engagement techniques and investor relations communication strategies. It aims to enhance their ability to articulate corporate values and vision in key settings such as press conferences, earnings calls, and shareholder meetings. The training also covers how to address sensitive questions, crisis communication phrasing, and techniques to strengthen the impact of body language and vocal tone. These skills ensure that spokespersons deliver messages with professionalism and persuasiveness, thereby building market trust and enhancing the company's image.

With the establishment of multiple business engines, we are simultaneously planning "Team Innovation and Transformation" training to help managers effectively drive organizational change, master implementation strategies for transformation, and flexibly apply leadership actions to overcome challenges when facing team resistance or internal friction. This initiative aims to promote continuous corporate growth and transformation.



Middle- and Senior Management Leadership Skills Development

Since 2019, we have strived to assist mid- to senior-level executives to enhance their leadership skills and develop them at the strategic thinking level, i.e., the 4 Essential Roles of Leadership, including how to build vision, inspire trust, execute strategy, and unleash potential.

Completing the classroom training, we will combine online learning with experience sharing (retraining mechanism). Through multiple opportunities for reflection and practice, this approach will promote the internalization and growth of management capabilities related to ESG practices. In 2024, we will hold one training session, followed by a follow-up training to verify the practical application effectiveness of what was learned in the classroom.

To continuously enhance leadership capabilities and respond to the various business drivers of corporate development, as well as to adapt to the evolving business environment, we have specifically outlined the following plans:

- "Situational Leadership" Training (4 sessions in total): Assists mid- to senior-level managers in flexibly adjusting their leadership styles according to the abilities and maturity of various team members, thereby enhancing overall team performance.
- "Exceptional Leadership" Course: Instructs managers on how to deliver constructive feedback to employees without compromising relationships, hence enhancing performance, maintaining team harmony and efficiency, and further strengthening overall management effectiveness.



Base-level Management Skills Development

To enhance the core management capabilities of our base-level managers, we regularly conduct supervisor training camps (Leadership Kickoff). Four sessions were scheduled in 2024.

The training camp is divided into two stages:

- Stage One: Focus on enhancing the management communication, performance coaching, and performance management skills to improve both team and individual performance, as well as facilitating the joint creation of value.
- Stage Two: Assist managers in developing a deeper understanding of essential management competencies, including targeting talent, setting goals, incentives and retention, and performance appraisal.

This initiative seeks to comprehensively enhance the leadership skills of managers, empowering them to lead their teams more effectively and achieve exceptional results.



Professional Occupational Training

In response to the trend of lifestyle-related products, we are strengthening the core skills of our staff in the Information Products, Digital Display, and Value Innovation Center through internal and external training and technical seminars. In addition, we continue to improve the professional expertise of our product line and R&D team members. The main highlights of occupational training in 2024 included:

Harnessing New Opportunities in Generative AI: Exploring Future Developments and Technological Frameworks in Generative AI Applications

In order to provide colleagues in the R&D, IT Products, and Diversified Engine Businesses units with insights on the future development and technological trends of the generative AI (GenAI) industry, we have specially invited experts from the Industrial Technology Research Institute (ITRI) in the field of artificial intelligence and high-performance computing to conduct two in-depth seminars on the innovative applications of GenAI.

This seminar covers the following key topics:

- Analysis of On-Premise Large Language Models (LLM) - A breakdown on the use of large language models in enterprises to ensure data security and optimize performance.
- AI-Driven 3D Applications - An analysis of breakthrough applications of AI in 3D modeling, digital content generation, and immersive experiences.
- Interactive Virtual Interpersonal AI Applications - An exploration of how AI reshapes human-machine interaction and enhances the intelligence of virtual assistants, digital avatars, and virtual interpersonal interactions.

This event not only presents the latest technological trends but also helps participants further grasp the strategic framework and future development directions of AI applications in enterprises, inspiring more innovative applications and ideas in the field of AI.

General Education Courses

The General Education Curriculum for 2024 aims to cultivate three key competencies among colleagues:

Execution Efficiency Capability

We organized "Project Management" and "Problem Analysis and Resolution" courses. The former focused on enhancing colleagues' planning and schedule management, risk prediction and response capabilities, as well as cross-departmental communication and collaboration; the latter strengthened participants' logical thinking, solution evaluation, and problem-solving efficiency. Through these courses, we hope to shorten project cycles, accelerate product time-to-market, and reduce errors and risks, thereby improving overall operational stability.

Business Development and Market Competitiveness

We conducted the "Consultative Selling Skills" and "Business Negotiation Skills" courses, helping colleagues master customer-centric sales strategies and utilize strategic thinking and emotional intelligence to achieve win-win negotiation outcomes. By enhancing colleagues' communication, problem-solving, negotiation skills, and strategic thinking, they can more effectively respond to market competition, establish stable customer relationships, and secure favorable terms during negotiations. We expect these courses to promote sales growth, enhance brand market influence, and help the company maintain a leading position in highly competitive markets.

Data-Driven Capability

We conducted the "Leveraging AI and Data Analysis Skills: Excel Data Management and ChatGPT Application" course, helping colleagues enhance their professional skills in data processing and analysis, while guiding them to use AI tools to improve work efficiency and innovation capabilities. The course helped employees learn in depth how to effectively organize, analyze, and present data, and utilize Excel's advanced functions to process large volumes of data, generate reports and charts, thus improving data analysis capabilities and enhancing decision-making efficiency in daily work.



Training Focus of Each Operating HQ

Training Focus of Each Operating HQ	Management Training	Professional Occupational Training	General Education Courses	Labor Safety Awareness
EMEA	<ul style="list-style-type: none"> Team-Building Workshops Identify & Develop Leadership 	<ul style="list-style-type: none"> AI Training For Marketing Negotiation Training 	<ul style="list-style-type: none"> Data Analysis With Excel: Using Power Query And Power Pivot Power BI Data Analyst 	<ul style="list-style-type: none"> Preventing And Dealing With Sexist Behavior And Sexual Harassment At Work ADR (Accord Dangereux Routier) Training: Dangerous Materials And Logistics Boxing Training Fire Prevention & Occupational Health And Safety Training Training In Specialized Forklift Trucks
PanAsia Pacific	<ul style="list-style-type: none"> DDI Management Training Supervisory Management: Enhancing Managerial Skills And Leadership Talent Management For Enhancing And Sustaining Business Growth Work And People Management Techniques Strategic Thinking for Executives Specialized Management Training 	<ul style="list-style-type: none"> Supply Chain Fundamentals Soft Skills (Customer Interaction) English For Negotiation WSQ Develop A Risk Management Implementation Plan Consumer Product Training in 2024 Analytics For Business: Discovering Insights From Data (Acer Philippines, Inc.) Digital Marketing Bootcamp 	<ul style="list-style-type: none"> Unlock Your Potential And Create New Stories Workshop Microsoft Power BI Beyond The Basics Of Presentation Skills 	<ul style="list-style-type: none"> 5S Office Implementation - Build 5R Culture Concepts Of Sexual Harassment Prevention (2024) Workplace Safety Prevention: Sexual Harassment Prevention Strategies for Managers Basic Safety Implementation Occupational First Aid With CPR+AED
Pan America	<ul style="list-style-type: none"> Management Training 	<ul style="list-style-type: none"> Logistics Overview After-Sales Overview Training 	<ul style="list-style-type: none"> Training Introduction Technology/Products Conflict Resolution 	<ul style="list-style-type: none"> Harassment Prevention - California Employee eLearning Workforce Violence Prevention



▲ 2024 Manager Training (Acer India)



▲ "Customer Service English" Training (Acer Thailand)



▲ In the "English Presentation Skills" course, the instructor provides hands-on guidance on designing presentation content.



▲ In the "English Presentation Skills" course, the instructor leads group discussions on case studies.

New Staff Training



New Staff Guidance and Training

After new employees join the company, we facilitate their quick understanding of the company's basic operations and culture through a series of orientation and training programs. The training content includes company overview, management systems, corporate core values, and brand philosophy, helping newcomers fully integrate into the company's atmosphere and work environment.



Departmental Professional Training and Mentorship System

Each unit will provide professional training for new employees to help them understand departmental responsibilities, organizational structure, work processes, and key points of cross-department collaboration. Each new employee will also be assigned a mentor to offer guidance in their work and support in their adaptation, helping them integrate into the team in less time.



ESG Training and Corporate Social Responsibility

We arranged for new employees to undergo ESG training, which encompasses topics such as integrity in business operations, employee code of conduct, labor rights, freedom of expression, and anti-corruption measures. Simultaneously, we raised awareness of information security and health and safety concepts to ensure that employees understand the company's commitment to social responsibility.



Safety and First Aid Course

To enhance employee safety awareness, we emphasize workplace safety regulations and hygiene standards to protect the well-being of employees and their colleagues. Additionally, we actively encourage new employees to participate in Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillator (AED) training, ensuring they are equipped to respond effectively to emergencies and provide necessary first aid assistance.

Training Highlights Situational Leadership

Training Introduction

Background

Why is it essential for Acer executives to learn situational leadership? The reasons are as follows:

- Diversity Management Challenges: Given the considerable differences in tenure, experience, and capabilities among team members, managers must adapt their management strategies to accommodate these individual differences in order to enhance team effectiveness.
- Enhances Flexibility and Adaptability: Situational leadership enables managers to adjust their approach flexibly according to the task, thereby enhancing the team's adaptability.

Training Execution

- Pre-Class Questionnaire: Managers conduct a self-assessment to understand their leadership styles.
- Main Course Content: Focused on specific tasks, such as addressing performance decline, understanding employee readiness, aligning appropriate leadership styles, and reviewing the LEAD questionnaire report.

Training Efficiency

- Enhancing Leadership Flexibility: Managers learn how to adapt their leadership styles according to employee readiness to foster employee development.
- Strengthening Employee Performance: Implementing effective communication and guidance from managers to improve employee efficiency and outcomes, thereby further enhancing overall team performance.
- Boosting Employee Satisfaction: Conduct a needs assessment to establish trust and respect, thereby improving employee satisfaction and engagement.

Measuring Training Effectiveness Using the K-Model

Reaction

In 2024, four training sessions were conducted, with satisfaction ratings between 4.77 and 4.99. Managers have indicated that these courses enable them to adapt their leadership styles flexibly according to employee readiness and to reflect and adjust based on the LEAD questionnaire results.

Learning and Application

Managers can identify improvement tasks, assess employee readiness, and adjust their leadership style according to the developmental stage. To enhance team performance.

Outcomes

Situational leadership boosts business effectiveness through the following three:

- Enhancing business execution efficiency: Adjusting management methods based on employee experiences to effectively increase decision-making speed.
- Promoting team dynamics and stability: Flexibly identifying employee needs and adjusting leadership styles to enhance employee engagement.
- Strengthening change management: In a dynamic environment, managers can effectively lead their teams in navigating challenges.

Quantifiable Benefits

This course improves employee performance and fosters team cohesiveness, facilitates agile change management, and ultimately increases employee revenue by 9.7%.

Percentage of Trainees Among All Employees

In 2024, a total of 66 managers participated, representing 0.86% of the overall staff.





Training Highlights 2

2024 Mid-Level Manager Management Skills Enhancement Training (China Region)

Training Introduction

Background

In 2024, the China region underwent organizational restructuring, requiring leadership to enhance management capabilities to align with new directions and strengthen team cohesiveness. The objective of this training is to improve middle management's leadership skills, helping them to effectively bridge upper management and frontline employees, enhance departmental operational efficiency, and promote cross-departmental collaboration, thus improving overall organizational effectiveness.

Training execution

45 mid-level managers from across the country participated in the training, which adopted a blended learning approach divided into two phases. The first phase focused on mastering core management capabilities through online learning, including strategic thinking, communication skills, change management, and effective team building. The second phase consisted of in-person instruction, enhancing practical application abilities through team activities, role-playing, and case analysis, while strengthening techniques for effective communication and team cohesiveness.

Effectiveness

Participating managers demonstrated excellent strategic thinking and problem-solving abilities during the effective team-building competition, successfully employing motivation strategies to enhance team cohesiveness and achieve 'shared team goals.' Senior executives from various business units also required the application of acquired knowledge and skills in daily management practices to maximize training effectiveness and further improve overall efficiency.

Measuring Training Effectiveness Using the K-Model

Response

93.75% of participants reported being very satisfied, resulting in an overall score of 94.7 out of 100.

Learning and application

Managers generally reported that they were able to successfully apply classroom learning (such as communication models and team dynamics checklists) to their daily work, significantly improving team management effectiveness, reducing misunderstandings and conflicts, and enhancing communication effectiveness with subordinates, colleagues, and superiors. Additionally, managers were able to flexibly adjust incentive measures according to circumstances and transform strategies into specific action plans, ensuring team operations aligned with the company's overall direction.

Results

Participating managers effectively applied what they learned, producing positive impacts on strategy implementation, communication coordination, and team building. In 2024, despite a soft market, the China region showed significant growth in performance, with a 195% year-on-year increase in gross margin and a 2% decrease in operating expense ratio, demonstrating significant improvements in team management and operational capabilities.

Percentage of Trainees Among All Employees

The training program included a total of 45 participants, representing 0.59% of the company's overall staff.

Performance Management and Development

At the beginning of each year, Acer managers and employees jointly set work objectives, conduct mid-year alignment interviews, and implement performance evaluations from the end of the year to the beginning of the following year. Through this performance evaluation process, we aim to effectively develop employees, provide timely rewards, prepare talent reserves, and adjust organizational goals. The performance evaluation primarily involves full-time employees, who first conduct self-assessments followed by manager reviews. Short-term contract workers or employees still in their probationary period are not included in the evaluation. In 2024, the global employee performance evaluation coverage reached 89%. Since 2022, we have incorporated the Standards of Business Conduct, requiring managers to consider employees' commitment to conducting business legally, ethically, and with integrity when evaluating performance.

Type of Performance Evaluation	Percentage of All Employees
Management by objectives: Systematic use of measurable goals agreed upon by the line manager	95%
Multi-oriented performance assessment (e.g., 360-degree feedback)	1%
Official comparative ranking within the same employee category	95%

Proportion of Employees Worldwide Involved in Performance Appraisal, 2024

	Staff Receiving Performance Appraisals (A)		Total Number of Staff Who Must Take the Performance Appraisal (B)		Performance Participation Rate (female)	Performance Participation Rate (male)	Overall Performance Participation Rate(A)/(B) %
	female	male	female	male			
Technical staff	574	1,491	615	1,570	93%	95%	95%
Professional staff	776	856	804	907	97%	94%	95%
Management staff	350	743	372	803	94%	93%	93%
Administrative staff	387	275	398	286	97%	96%	97%

*Note1: Short-term contracted personnel with a duration of less than one year have limited working hours, making it difficult to track work performance; therefore, they are not included in the evaluation targets.

*Note2: Employees who joined the company after October are still in their probationary period; consequently, the company's probationary assessment process will replace the performance evaluation process. Therefore, performance evaluations do not apply to these employees.

*Note3: AOpen, Weblink, ACSI, Acer Synergy Tech, and ISU IPO companies are not included in the appraisal.

*Note4: The assessment period will take place in the first quarter of 2025. The total number of currently employed employees required to undergo performance evaluations during this period will be established.

*Note5: The number of employees who have undergone performance evaluations is based on those who completed self-assessments or whose managers completed evaluations by the end of March 2025.



Occupational Health and Safety

GRI 403



Names of Material Topics

Occupational Health and Safety



Policies/ Commitments

We recognize that the safety and health of our employees are crucial for our sustainable business operations and are committed to maintaining a healthy and safe work environment to safeguard the physical and mental health of our workers and to reduce occupational safety and health risks.



Action Plan

- Promotion of Occupational Safety and Health Management System
- Implementation of the Occupational Safety and Health Management Plan
- Inspection of the Occupational Safety and Health Management Effectiveness
- Ensuring Occupational Safety and Health Management Performance



Tracking Mechanism

- The implementation of the ISO 45001 Occupational Health and Safety Management System is maintained through senior management support, company-wide participation, and audit activities.
- The Occupational Health and Safety Committee convenes quarterly to track management objectives and improve occupational safety and health performance.



Stakeholder Engagement and Effectiveness

- Joined OSHA's Workplace Health and Safety Sustainability Dialogue Platform and Partnerships to strengthen sustainable workplace health and safety practices.
- Participated in HPA's Healthy Workplace Certification program to maintain health and safety performance.
- Participated in the Sports Administration's Taiwan iSports Certification program to continuously promote an active lifestyle.



Management Process

- Planning ▶ Execution ▶ Audit ▶ Action

Acer has established health and safety policies, with the support of senior executives and company-wide participation in audit activities, to ensure a healthy and safe working environment, maintain the physical and mental well-being of workers, and reduce occupational health and safety risks. We achieve our management objectives through four action plans: implementing an occupational health and safety management system, executing occupational health and safety management plans, reviewing the effectiveness of occupational health and safety management, and ensuring the performance of occupational health and safety management.

Medium- and Long-Term Goals

- Acer Taiwan Occupational Safety and Health Management System has a coverage rate of over 80%
- Acquire Health Promotion Administration Healthy Workplaces Excellence certification

Goals 2025

- Acer Synergy Manpower Corp. has successfully completed independent verification and obtained certification
- Acerpure Inc. has been included in the scope of verification of the Group
- No major occupational accidents (excluding traffic accidents)
- The follow-up rate for Grade 3 or higher abnormalities found in health check reports is 80%
- The click-through rate for the Acer Family App's health education information has increased by 50%

Goals 2024

- Subsidiary Altos will obtain a subsidiary certificate, and Acerpure Inc. will be included in the scope of verification
- No major occupational accidents (excluding traffic accidents)
- Develop three e-Learning courses, with 75% of employees completing the course
- Eighty percent of employees will complete the health questionnaire
- The health care lecture activity will receive a satisfaction rating of 4.5 out of 5, while the health awareness score stands at 3.5 out of 5

Achievement Status 2024

- Goal partially met. Altos obtained an independent subsidiary certificate, and due to the IPO plan, Acerpure Inc. will be included in the scope of verification in 2025
- Goal met. No major occupational accidents (excluding traffic accidents)
- Goal partially met. Completed the development of 3 e-Learning courses, with 74% of employees completing the courses.
- Goal met. 80% of employees completed the health questionnaire.
- Goal exceeded. The health care lecture activity received a satisfaction rating of 4.75 out of 5, while the health awareness score stands at 4.66 out of 5



Promotion of Occupational Safety and Health Management System

To strengthen the Group's safety and health management and ensure compliance with legal regulations and company policies, we are promoting an Occupational Safety and Health Management System, while also assisting each subsidiary in establishing this system and demonstrating management performance through verification processes. For subsidiaries or other office locations that do not participate in the verification, we have established a guidance mechanism to complete internal management processes and encourage system establishment planning to further achieve management objectives.

Performance in 2024

System Verification **10** companies

A total of 2,916 employees, including Acer, Acer Gadget, Acer Medical, Acer Gaming Inc. (AGM), Acer MPS, Altos, ACSI, Acer eDC, AEB, and HSN HighCare.

Internal Management **20** companies

Comprising 1,630 individuals, including: AOpen, Acer AI Cloud, Acer Asset Management Inc., Acer Being Communication, Acer Energy Pack, Acer Healthcare, Acer ITS, Acer Synergy Manpower Corp., Acer Synergy Tech Corp. (AST), ACSI Cyber Security Academy, Aspire Park, Bluechip, Winking Studios, Protrade, Smart Frequency, StanShih Foundation, Weblink, HaoYoung Lifestyle, Winking Corporation, and Acerpure Inc.

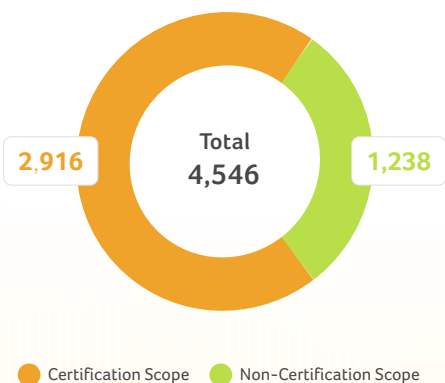
Implementation of the Occupational Safety and Health Management Plan

In order to effectively implement the occupational health and safety management system, we develop an occupational health and safety management plan annually. Through our ESH working group and various occupational safety and health management personnel, we execute the plan in accordance with safety and health operational standards, while simultaneously ensuring workplace health and safety. This includes conducting workplace hazard identification and risk assessments covering both workplace environmental safety and employee physical and mental wellbeing annually, as well as investigating risks and opportunities related to stakeholders. For high-risk and high-opportunity projects, we set management objectives and then track improvement plans. Furthermore, we execute annual plans, which include regulatory identification, self-inspections, chemical management, and operation environment monitoring, to ensure compliance and meet safety and health requirements.

To instill the importance of employee safety and health, we employ a range of methods, such as health education promotion, educational training, emergency response procedures, and others to gradually enhance awareness. Simultaneously, we guide employees to prioritize health through a three-step approach of health checks, post check-up health management, and health promotion activities. Together, we address abnormal health check results to uphold and maintain physical and mental well-being.

In order to prioritize the safety of outsourced personnel, we encourage our business partners to collaborate with us on occupational safety and health matters. Each year, we carry out audits on both stationed and regular contracts. For renovation projects that involve high risks, we employ project contracting management to prevent occupational accidents at Acer's workplace. Furthermore, we have developed an occupational safety and health training materials specifically for contractors, while consistently sharing safety and health information to promote knowledge dissemination and awareness, and collectively establish a secure working environment for our workers.

Acer Taiwan Occupational Safety and Health Management System Coverage Rate



- Acer Taiwan employs a total of 4,546 individuals. Ten companies under Acer, namely Acer, Acer Gadget, Acer Medical, Acer Gaming, Acer MPS, Altos, ACSI, Acer eDC, AEB, Highpoint Service Network, have successfully obtained the Occupational Safety and Health Management System certification. The certified scope covers 2,916 employees, accounting for approximately 64.1% of the workforce. This includes 2,663 employed workers (91.3%) and 253 non-employed workers within the workplace (8.7%). Additionally, 20 companies, including AOpen, Acer AI Cloud, Acer Asset Management Inc., Acer Being Communication, Acer Energy Pack, Acer Healthcare, Acer ITS, Acer Synergy Manpower Corp., Acer Synergy Tech Corp. (AST), ACSI Cyber Security Academy, Aspire Park, Bluechip, Winking Studios, Protrade, Smart Frequency, StanShih Foundation, Weblink, HaoYoung Lifestyle, Winking Corporation, and Acerpure Inc. have not yet implemented the management system certification, comprising a total of 1,630 employees, or approximately 35.9%.
- Acer is a branded company, and its products are OEM (Original Design Manufacturer). It has an assembly plant in Taoyuan, Taiwan, which is covered by the headquarters' occupational safety and health management system.
- The overseas branches are low-risk offices, and both the Indonesian and Australian branches have completed management system verification.

Performance in 2024

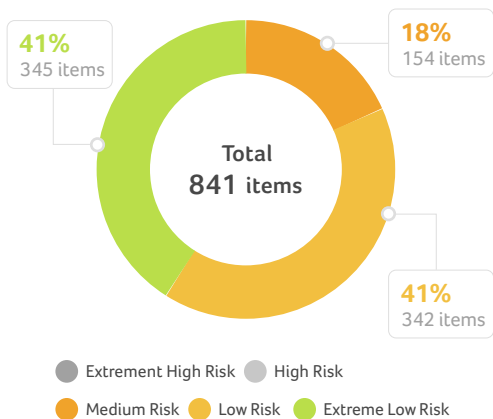
- The six types of occupational health and safety personnel include occupational health and safety management personnel, occupational health and safety business supervisors, occupational physicians, occupational nurses, first aid personnel, and fire safety managers. The number of personnel in each category exceeds regulatory requirements.
- Health and Safety Operating Standards (27 in total), developed in accordance with the provisions of ISO 45001
- Risk Assessment for Hazard Identification: 841 Items. No items have been classified as extremely high risk or high risk.
- Risk and Opportunity Survey 336 items. A total of 6 items have been identified as high risk/high opportunity (environmental items included in the consolidated statistics)
- Regulatory Identification (30 items, no non-compliance items)
- Chemical Management (125 items, no non-compliance items)
- Health and Safety Education and Training, 3 categories (safety, fire, first aid), 100% completion rate
- Promotion of Safety and Health, 5 channels (website, internal emails, app, bulletin boards, restroom posters), a total of over 10 promotions conducted
- Emergency Response Management, 5 categories (fire, earthquake, typhoon, power outage, emergency medical care), a total of 3 drills conducted
- Contract Management 28 companies (general contracting, outsourcing, engineering contracting), no instances of occupational hazards or accidents
- Monitoring of Working Environment, 18 items (illumination, indoor carbon dioxide, drinking water quality, Legionella bacteria in air conditioning cooling towers, 14 types of chemicals), with all results meeting the standards
- Automatic Inspection, 9 categories (government vehicles, logistics operation vehicles, elevators, electrical equipment, air compressors, local exhaust equipment, medical equipment, fire equipment, and mold room equipment), in accordance with the plan
- Healthy Workplace, 3 main axes (health check-ups, health management, and health promotion), please refer to the Health Workplace Investment Statistics

*Note: The statistical data includes Acer and five subsidiaries that are verified by the joint system (Xplover, Altos, Acer Gaming Inc. (AGM), Acer Medical, and AcerMPS)

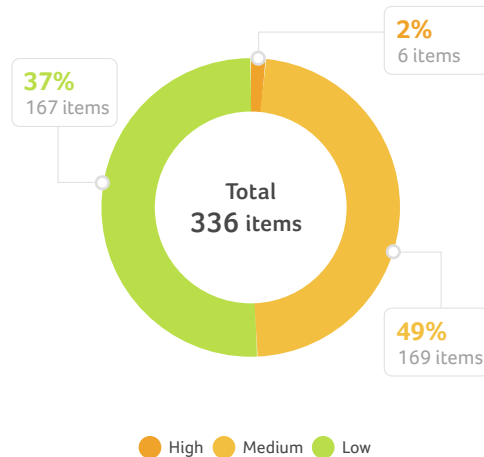


Hazard Identification and Risk Assessment & Risk and Opportunity Investigation

Hazard Identification and Risk Assessment



Risk and Opportunity Investigation



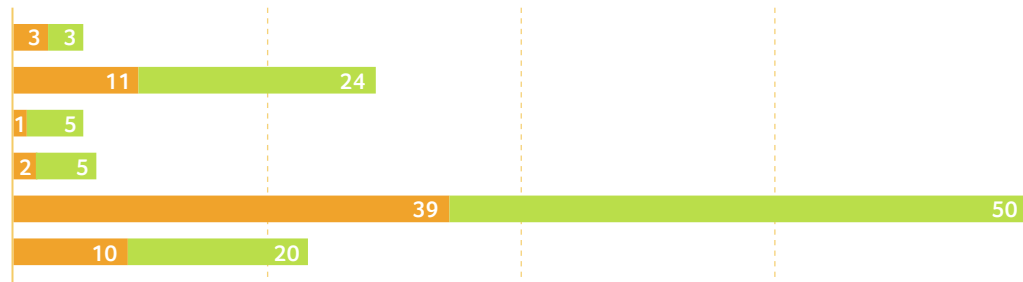
Safety and Health Education and Training Achievement Statistics (unit: number of trainees)

Type	Course Title	Subject	Acer	Subsidiaries
Health and Safety Training	New Employee Health and Safety Education and Training	New Staff	92	217
	General Health and Safety Education and Training	General Staff	1,376	1,162
	Subcontractor Health and Safety Education and Training	Cleaning and Renovation Subcontractors	42	131
	On-site Personnel Health and Safety Education and Training	Personnel Assigned to Each Unit	35	0
	Occupational Health and Safety Management Personnel Education and Training	Newly Appointed Occupational Health and Safety Business Management Personnel	0	0
	Occupational Health and Safety Management Personnel On-the-Job Training	Current Occupational Health and Safety Business Management Personnel	0	0
	Occupational Health and Safety Business Management Education and Training	Newly Appointed Occupational Health and Safety Business Managers	0	4
	Occupational Health and Safety Business Management On-the-Job Training	Current Occupational Health and Safety Business Managers	8	11
	Labor Health Services Care Personnel On-the-Job Training	Labor Health Services Care Personnel	0	1
	On-the-Job Training for Hazardous Chemicals Personnel	Personnel Handling and Using Hazardous Chemicals	0	2
Fire Prevention Training	Fire Prevention Supervisor Training for New Appointees	Fire Prevention Supervisors	7	0
	Fire Prevention Supervisor On-the-Job Training	Current Fire Prevention Supervisors	0	4
	Fire Safety Seminars	Fire Defense Personnel	65	292
First-aid Training	Newly Appointed Emergency Personnel Education and Training	Newly Appointed Emergency Personnel	0	3
	Emergency Personnel First-aid Drills	Emergency Personnel	63	3
	CPR+AED Training	General Staff	21	21

Health Certification Statistics

Certifications	Acer	Acer AEB	ACSI	Weblink
Healthy Workplace Certification	●	●	●	●
Taiwan iSports Certification	●	●	●	
Exceptional Breastfeeding (Expressing) Facility	●			

Statistics of Types of Occupational Health and Safety Personnel (unit: persons)



*Note: The statistical data covers all companies operating in Taiwan.

● Acer ● Subsidiaries

*Note: The statistical data covers all companies operating in Taiwan.



Health Workplace Investment Statistics

Health Checks			
Item	Details	Acer - Executive Performance	Subsidiary - Execution Effectiveness
Health Checks for New Colleagues	New staff health check reports are paid for upon commencement of work	Submission Rate: 100%	Submission Rate: 100%
General Staff Health Checks	Held each year, covering more than required by regulations	The inspection rate stands at 99.2%	The inspection rate stands at 96.7%
Health Checkup for Catering Staff	Held each year, Staff of Aspire Resort/ Capriccio	The inspection rate stands at 100%	-
Health Checkup for Special Operations Personnel	Held each year, Staff of Nangang Bio-medical Laboratory	The inspection rate stands at 100%	-

Health Management			
Item	Details	Acer - Executive Performance	Subsidiary - Execution Effectiveness
Medical Consultations	General health education consultation, health promotion consultation	583 participants	361 participants
Measurement Services	Weight, blood pressure, body temperature	128 participants	132 participants
Medical Care Treatment	Illness tracking, injury care, accident case tracking	265 participants	295 participants
Labor Health Services and Case Tracking	Abnormal health check follow-up management and consultation (physician/nurse)	61 participants	111 participants
Ergonomic Hazard Prevention Program	Musculoskeletal pain investigation, with abnormal cases provided tracking and management	Tracking and management: 54 individuals	Tracking and management: 19 individuals
Cardiovascular Disease Prevention Program	Risk assessments, with high-risk cases provided tracking and management	Tracking and management: 2 occurrences	Tracking and management: 62 occurrences
	Pregnant colleagues: Provided with pregnancy-supportive chairs, work hazard assessments, consultations	Number of protected subjects: 16	Number of protected subjects: 5
Female Health Protection Program	Breastfeeding colleagues: Exclusive breastfeeding (expressing) room and health consultation	Breastfeeding colleagues: 9 individuals Nursing room access: 1,161 visits	Breastfeeding colleagues: 2 individuals
	Health Consultation: Conducted by OEM physicians to assess health risks and provide health education	Health consultations: 14 individuals	Health consultations: 16 individuals

Health Promotion			
Item	Details	Acer - Executive Performance	Subsidiary - Execution Effectiveness
Infectious Disease Prevention	Understanding and staying on top of the COVID-19 pandemic, reminders for influenza vaccinations	One poster on health education Six publications on health education	Two posters on health education
Health Seminars	Lunch seminars	7 lectures, 698 participants Satisfaction rate: 4.75	10 lectures, 257 participants Satisfaction rate: 4.49
Weight Loss Class	Nutrition lectures, exercise classes, independent weight management	40 Total weight loss: 60.4 kg Average percentage body fat (PBF) reduction: 1.9% Satisfaction rate: 4.75	267
Fitness Testing	Fitness testing, analysis, and advice	1 round, 123 participants Satisfaction rate: 4.57	2 rounds, 150 participants
Sporting Competitions	Climbing Sports Competitions	1,363	134
Sports Promotion	Establishing sports clubs	16	11
Exercise Environment	Fitness center, multi-functional space for relaxation	Provided to staff for use during lunch breaks and after work	Provided to staff for use during lunch breaks and after work
Visually Impaired Massage Service	The service is available every Tuesday through Friday afternoon.	3,802 people serviced	1,214 people serviced

*Note: The statistical data pertaining to the subsidiaries refers specifically to the three subsidiaries with dedicated OEM personnel (Acer AEB, ACSI, and Weblink).

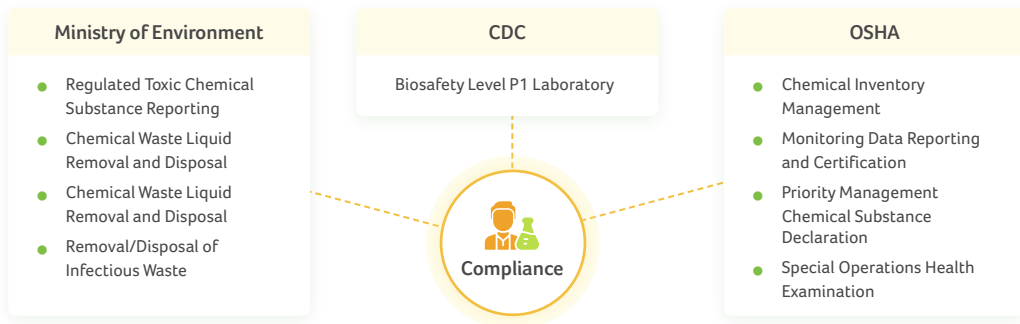
Outsourced Contract Safety Management

Contract Type	Basic Requirements	Management Method
Resident Contracts	<ul style="list-style-type: none"> Labor Insurance Health Checks Complete Health and Safety Education and Training 	<ul style="list-style-type: none"> Notification of Workplace Environmental and Hazard Factors Dissemination of Health and Safety Work Regulations Occupational Safety and Health Pledges Health and Safety Education and Training
Normal Contracts	<ul style="list-style-type: none"> Labor and Engineering Insurance Before operation: Implement safety checkpoints and conduct health and safety promotion During operation: Carrying out supervision and management After operation: Conduct thorough inspection Special requirement: Work generating noise or odors will be undertaken during non-working hours 	<ul style="list-style-type: none"> Notification of Workplace Environmental and Hazard Factors Construction Safety Standards and Precautions Contractor Environmental Health and Safety Management System Pre-entry Health and Safety Information and Records On-site Supervision and Inspection



Case Study Chemical and Toxic Substance Management at Nangang Biomedical Laboratory

In response to business development needs, the biomedical laboratory in the Nangang National Biotechnology Park utilized a total of 125 types of chemicals and toxic substances in 2024. To ensure workplace safety and the health of personnel, an Occupational Safety and Health Committee-comprised of OEM physicians, OEM nurses, and occupational safety personnel-conducts annual on-site inspections and provides guidance. Additionally, they perform quarterly follow-ups to ensure that relevant management actions comply with the regulations established by the Ministry of Environment, CDC, and OSHA. Statistics indicate that there were no violations or accidents recorded in 2024.



Case Study Acer Eyes—Five-Star Eye Care Program

With long office hours and prolonged usage of electronic devices, most employees are prone to eye fatigue, which can lead to irreversible damage to the eyes. Hence, we are implementing a "five-star" eye care program to improve employees' eye health, with support from senior management and assistance from OEM physicians, nurses, and occupational safety personnel. Simultaneously, we are collaborating with our subsidiary, Acer Medical, to provide various protective measures, including health seminars, health education information, health checks (vision, color blindness, intraocular pressure, diabetic retinopathy, and macular degeneration), and anti-blue light screen applications. These initiatives aim to raise health awareness among colleagues, teaching them how to protect and care for their eyes and properly maintain these beautiful windows to the soul.



Inspection of the Occupational Safety and Health Management Effectiveness

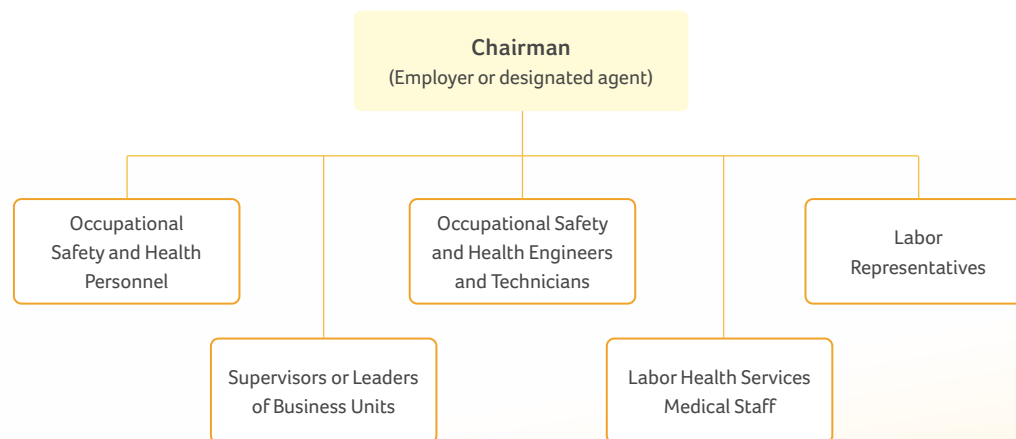
To ensure the effective implementation of safety and health management, we hold ESH working group meetings and Occupational Safety and Health Committee meetings quarterly. Through the participation, communication, and consultation of labor representatives, we report and track the progress and effectiveness of various operations during these meetings. Simultaneously, we employ supervision and measurement mechanisms to ensure that all established objectives are effectively achieved on schedule. Finally, through annual audit activities-including company-wide announcements, internal audits, management review meetings, and external audits-we assess the effectiveness of our occupational safety and health management.

Performance in 2024

- Supervision and Measurement (20 items, executed according to plan)
- The Occupational Health and Safety Committee comprises 37 members, with 31 employee representatives (83%). The Committee convenes quarterly.
- An internal audit is conducted annually.
- The Occupational Safety and Health Management Review Committee convenes on an annual basis.
- An external audit is conducted annually.

*Note: The statistical data includes Acer and five subsidiaries that are verified by the joint system (Xplover, Altos, Acer Gaming Inc. (AGM), Acer Medical, and AcerMPS)

Acer Occupational Safety and Health Committee Organization Chart



Ensuring Occupational Safety and Health Management Performance

To ensure the continuous improvement of our occupational safety and health management performance, we have established short, medium, and long-term management objectives. We will track the progress of these objectives annually and review their status to modify as appropriate to adapt to evolving trends. For non-conformities identified in internal and external audits throughout the year, we will track corrective and preventive actions to ensure completion within deadlines, and include these as focus areas in the following year's audits to prevent recurrence of non-conformities.

Compliance is a fundamental requirement of our management system. According to statistics, Acer Taiwan did not incur any penalties from government agencies in 2024.

We regard every incident that occurs in the workplace seriously. Upon receiving a report, we not only provide medical care for injured colleagues but also initiate an investigation in collaboration with labor representatives. We develop corrective and preventive measures and implement internal initiatives to prevent the recurrence of such incidents. Furthermore, we treat close calls in the workplace similarly to actual accidents, addressing them to prevent recurrence and injuries. In relation to global occupational injury statistics, data collection was carried out in accordance with the GRI 403 standards. A total of 28 incidents were recorded, excluding traffic accidents. The analysis reveals that crush injuries and traffic accidents while traveling for meetings are the main types of occupational injuries. No cases of occupational diseases were reported in 2024.

Performance in 2024

- Goals set (4 items, 100% completion rate)
- Non-compliance with the corrective and preventive measures, (8 items (7 items identified in internal audits, 1 item identified in external audits), 100% improvement rate)
- Government Agencies Penalty Relief (0 incident, 100% compliance rate)
- Investigation of accidental incidents, including 12 commuting traffic accidents (14 incidents, no incidents of significant occupational hazards recorded)
- Investigation of close call incidents (2 incidents, improper use of microwave ovens, corrective preventive measures have been implemented)

*Note: The statistical data includes Acer and five subsidiaries participating in the EHS Management Systems certification (Xplover, Altos, Acer Gaming Inc. (AGM), Acer Medical, and AcerMPS)

Acer Global Work-Related Injuries Statistics 2024

	Full Time		Non-Full Time	
	Male	Female	Male	Female
Number of fatalities	0	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0	0
Number of high-consequence work-related injuries	0	0	0	0
Number of days lost to high-consequence work-related injuries	0	0	0	0
Rate of high-consequence work-related injuries	0	0	0	0
Number of recordable work-related injuries	13	8	7	0
Number of recordable work-related injuries loss days	133	18	5	0
Rate of recordable work-related injuries	0.1422	0.0875	0.0766	0
Number of cases of work-related ill health	0	0	0	0

*Note1 : The above statistics cover Taiwan, EMEA, PanAsian Pacific, and Pan American regions. Traffic accidents to and from work are not included.

*Note2 : Definition of each category:

- Rate of fatalities as a result of work-related injury: (number of work-related injury fatalities/hours worked) *200,000
- High-consequence work-related injuries: Injuries resulting from work-related injuries that make it difficult for workers to return to their preinjury state of health within six months
- Rate of high-consequence work-related injuries: (number of high-consequence work-related injuries (excluding fatalities)/hours worked)*200,000
- Number of recordable work-related injuries: net of fatalities and serious occupational injuries
- Rate of recordable work-related injuries: (number of recordable work-related injuries/hours worked) *200,000
- Rate of recordable work-related injuries: (number of recordable work-related injuries/hours worked) *200,000

*Note3 : Working hours: Since our offices are located in many countries around the world, for the sake of consistency, the calculation is based on 241 working days in Taiwan * 8 hours of work per day * total number of people in each location.





Digital Inclusion and Social Philanthropy

GRI 201-1 · 203-2



Names of Material Topics

Digital Inclusion and Social Philanthropy



Impact

Positive Impacts

Acer understands that technology can improve lives and increase convenience and opportunities for diverse groups. Therefore, we utilize our core capabilities to address various social and environmental challenges faced by humanity. This not only reduces social costs, but also indirectly lowers the company's operational risks. At the same time, such actions help promote the coexistence and prosperity of businesses, communities, and the environment .

Negative Impacts

Increase in operational expenses associated with activities.



Policies/ Commitments

We focus on education, environmental conservation and public charity as the three main axis of social care. We combine the various volunteer services of our employees and provide products, technology, money and human resources to participate in community affairs and charity activities.



Action Plan

- Acer Foundation implements various projects
- Acer volunteer teams carry out social welfare activities
- Acer subsidiaries around the world conduct culturally and environmentally relevant activities



Tracking Mechanism

- Acer Foundation holds annual board and supervisory meetings to review performance.
- Acer Volunteer Teams hold regular volunteer team meetings to review performance.
- Each Acer subsidiary submits project results to the regional headquarters to review the performance of their projects, and the regional headquarters submit the top five to the ESG office to understand the performance results.



Management Process

- Acer Foundation holds annual board and supervisory meetings to review performance.
- Acer Volunteer Teams hold regular volunteer team meetings to review performance.
- Each Acer subsidiary submits project results to the regional headquarters to review the performance of their projects, and the regional headquarters submit the top five to the ESG office to understand the performance results.



Stakeholder Engagement and Effectiveness

Acer's global digital inclusion and social good projects are conducted in detailed communication with various stakeholder groups to ensure that the projects meet Acer's objectives and stakeholder needs.

Medium- and Long-Term Goals

- Our mission is to promote digital inclusion and fulfill our mission of eliminating the barriers between technology and people

Goals 2025

- By 2025, ensure that over 90% of employees participate in Acer's global initiative, Project Humanity
- The ESG Project Award encourages global subsidiaries to prioritize education and environmental initiatives. This award consistently reinforces this emphasis among subsidiaries worldwide

Goals 2024

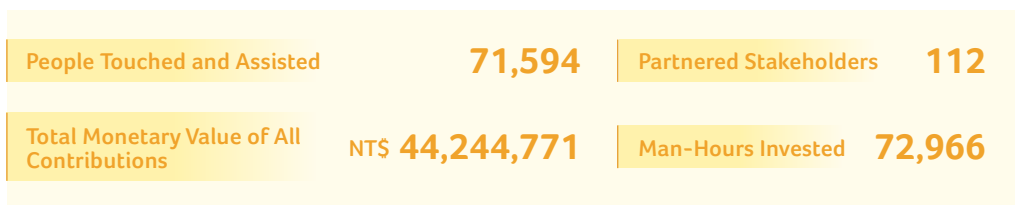
- Through the Project Humanity initiative, Acer exemplifies its brand culture while addressing pressing social issues and environmental challenges
- Global subsidiaries focus on education and environmental projects through ESG Project Awards

Achievement Status 2024

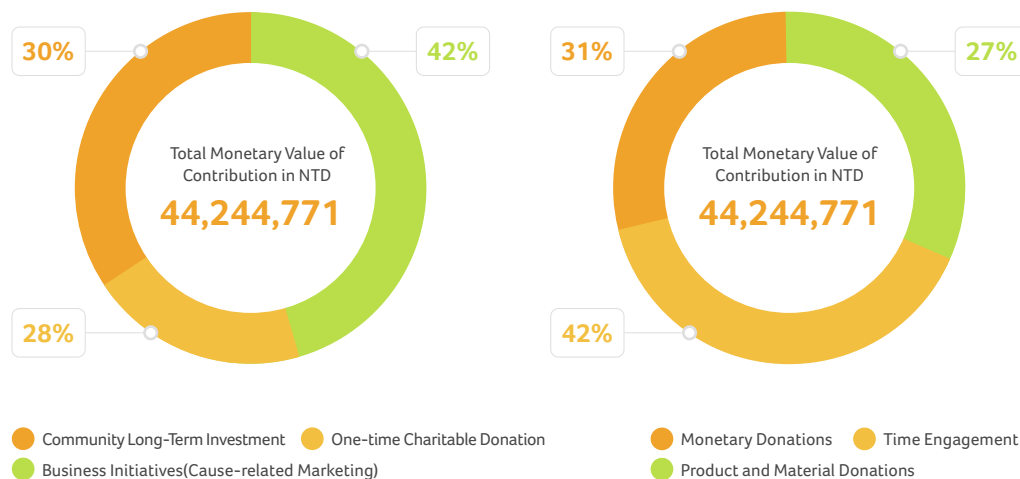
- As of 2024, 85% of employees have participated in Acer's global initiative, Project Humanity
- A total of 18 projects from global subsidiaries were shortlisted for the ESG Project Awards, including 7 educational projects, 3 environmental projects, 1 project combining both education and the environment, and 7 charity and public welfare initiatives

Spirit and Inputs

Acer Group has incorporated the corporate spirit of "breaking down barriers between people and technology" into its approach to social engagement, leveraging its expertise and core competencies to contribute to corporate strength. This initiative aims to deeply embed the concepts of sustainability and proactive action within the company culture, enhance employees' sense of identity with Acer, and share successful case studies with global partners, suppliers, and investors to expand social impact. Consequently, in 2017, Acer established the "Acer Global Corporate Social Responsibility Project Award" program, and in 2019, it integrated this initiative with the Acer Global Project Humanity to strengthen internal culture and support ESG objectives. This effort is designed to enhance employees' sense of belonging and mission, encouraging them to take decisive action on social and environmental issues. Ultimately, the goal is for over 90% of employees to engage in the Acer Global Project Humanity by 2025.



Social Impact of Acer's Global ESG Projects



*Note 1: Calculated using an exchange rate of US\$1 = NT\$32.574.
 *Note 2: Data and overall statistics for the various ESG Projects in 2024 are provided by Acer's global subsidiaries.
 *Note 3: Total monetary value of all contributions is converted from cash, products, manpower input, including: NT\$12,258,091 for one-time charitable donations, NT\$18,552,415 for business initiatives, NT\$13,340,081 for long-term community investments, and NT\$94,184 for other items.

ESG Project Awards

The Acer Group operates in more than 160 countries around the world, and Acer subsidiaries in all regions are not only concerned with local social issues, but also take action to participate in community activities. To encourage employees to propose projects that respond to the United Nations' sustainability goals, and in conjunction with the company's Project Humanity global program, the Acer Global ESG Project Awards have been held for eight consecutive years to encourage employees to be creative and actively participate in community activities, demonstrating the corporate culture and spirit from the inside out.

The ESG Project Awards incorporate Social Return on Investment (SROI), the Community Investment Assessment Mechanism of the London Benchmark Group, and alignment with Acer's mission and contributions to the United Nations Sustainable Development Goals (SDGs) for award evaluation. These awards aim to expand the influence of ESG projects annually through the integration of activities across regional subsidiaries and employees. Acer's 2024 Global ESG Project Plan continues to focus on themes of 'Education' and 'Environment,' with 'Biodiversity' maintained as a sub-theme under Environment.

Project Humanity

In 2020 Acer introduced the campaign "Every Decision Counts" to show employees that regardless of their size, the accumulation of numerous small changes can ultimately lead to significant impacts.

Building on foundation, Acer launched the "Project Humanity Ambassador Program" in 2022 to progressively expand impact through a three-phase advancement strategy. Every employee can leverage their expertise to create a positive impact on both the enterprise and society. Additionally, a "7P Framework" was established, encompassing People, Policies, Place of Work, Processes, Promotion, Products, and Partnership. This comprehensive framework clarifies the areas in which employees can exert their influence as ambassadors and serves as a strategic guide to identify key initiatives that align with Acer's broader mission.






Through workshops, global events, and region-specific initiatives, ambassadors utilize comprehensive tools and ongoing support to drive collective change, further embedding humanistic care into corporate culture. As of 2024, 85% of employees have participated in Project Humanity, continuously creating more and more positive impacts through social change that ultimately benefit both the company and society.

Acer places a strong emphasis on education, environmental conservation, and public welfare as the three primary pillars of its social engagement initiatives. By considering the needs of local communities, Acer effectively integrates a range of volunteer services offered by its employees and provides essential resources, including products, technology, funding, and manpower, to support community affairs and charitable activities. In 2024, the total contribution of Acer Group to social engagement activities worldwide is approximately NT\$ 44,244,771, representing about 0.8% of the company's earnings.

Education and Digital Inclusion

Acer believes that education is the most valuable investment in the future. Education empowers people to move forward, while technology provides the best help to explore the limits. By putting our core competencies to their fullest use, we hope to achieve the following goals, and provide assistance to address the digital divide affecting disadvantaged groups, women, and persons with disabilities, thus maximizing our core capabilities:

 <p>Increasing digital inclusion</p> <p>Enabling more people to gain knowledge and access to technology</p>	 <p>Bridging the lack of educational resources</p> <p>Helping disadvantaged students improve their information skills</p>	 <p>Deepen technology to enable solutions for social problems</p> <p>Leveraging technology to transform social issues</p>	 <p>Creating Opportunities for Young Learners</p> <p>Cultivating the next generation of scientists and technologists</p>
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Boosting Digital Inclusion and Addressing the Lack of Educational Resources

Technology can bring improvements to quality of life and open up a number of possibilities. Empowering everyone to enjoy the convenience and opportunities technology brings is one of Acer's goals, and through cooperations between our global locations and non-profit organizations, we are able to extend the reach of technology to different groups. We have also encouraged our staff to get involved in activities and transform the results of them into products, school supplies, and funds that can help improve education quality in rural and remote areas. In 2024, Acer Group made use of its core competencies and products to support disadvantaged or needy communities.

Donation of eKinect Bike Desks to Ukrainian Schools and Hospitals Nomination of ESG Project Awards

Following the donation of computer equipment to three schools in Poltava Oblast, Ukraine in August 2023, Acer Ukraine again donated eKinect bike desks to two universities and one children's hospital in February 2024, to promote productivity and encourage healthier learning and recovery methods. Recipients include the Computer Science and IT departments at Ukrainian Catholic University and Lviv Polytechnic National University, as well as the Okhmatdyt National Children's Hospital in Kyiv and Lviv.

The eKinect bike desk combines a desk with a stationary bicycle, allowing users to generate electricity through pedaling while working, simultaneously charging their devices. These bike desks will help students maintain learning momentum even during power outages, and provide rehabilitation training for patients at the children's hospital, improving muscle strength and endurance.



Supporting Tuberculosis Prevention and Control Program in Namibia, Africa

The Acer Foundation has donated 300 tablet computers to support a tuberculosis prevention and control initiative in Namibian communities. This program is a collaborative effort between National Taiwan University, the University of Namibia, Namibia's Ministry of Health, and Harvard Medical School, aimed at reducing tuberculosis transmission and its economic burden. Tuberculosis remains one of the most prevalent infectious diseases worldwide and has become a chronic infectious disease in developing and underdeveloped countries. The World Health Organization (WHO) has classified Namibia as a high-incidence country for tuberculosis, ranking eleventh among 30 countries with the highest TB burden. The international research collaboration, led by the College of Public Health at National Taiwan University, conducts active tuberculosis screening for household contacts of drug-resistant tuberculosis patients, hospital ward visitors, and members of community hotspot areas. The initiative aims to detect and treat new cases of drug-resistant tuberculosis early, interrupt transmission chains, improve treatment outcomes, and reduce the economic burden on patients' families caused by the disease. Through this donation, Acer is supporting both local tuberculosis research and public health prevention efforts in Namibia, demonstrating the company's commitment to addressing global health challenges through technology.



Supporting the Technology Center for Disadvantaged Children in Los Angeles, USA. Nomination of ESG Project Awards

In October 2024, with the support of Acer America, the Jackie Tatum Recreation Center in Los Angeles, California, officially launched the community's first technology center, providing technological equipment and learning opportunities for underprivileged children in East Los Angeles. Acer donated refurbished Chromebooks, TravelMate laptops, gaming computers, and monitors to assist the center in delivering technology education and training. This initiative demonstrates Acer's long-term mission to "break down the barriers between technology and people" while promoting educational equity. The technology center was established in collaboration with a Los Angeles Police Department (LAPD) substation, ensuring that children can use the equipment in a safe environment to complete their assignments and enjoying recreational activities afterward. Furthermore, the center plans to participate in the Acer eLearning Repair Program, which will train and certify students in Chromebook repair skills.



Assisting the UAE Association of the Deaf in Promoting Technological Equality

In 2024, Acer Middle East donated laptops to the UAE Deaf Association to promote technological equality, helping the deaf community overcome educational and communication barriers, hence bridging the digital divide. This donation supports the Association's educational and vocational development programs, enabling deaf individuals to acquire digital skills and further integrate into society.

Helping Ban Tung Nakarach School in Thailand Improve Learning Environment

Nomination of ESG Project Awards

In 2024, Acer Thailand employees collaborated with partner V Tech Computer to donate equipment and funds to improve the learning environment at Ban Tung Nakarach School in Kanchanaburi, central Thailand. This initiative aims to enhance educational resources and vocational training opportunities for students. The school serves as a disadvantaged secondary school, with a total of 108 students and 11 teachers. All students come from economically disadvantaged families, with an average age of 9 years.

Acer Thailand employees raised funds through fundraising and charitable activities, which, combined with company donations, made a total of US\$2,422. This funding will be directed toward the school's vocational training classroom improvement project, helping students acquire fundamental vocational skills before graduation. Additionally, Acer Thailand donated laptops, projectors, and unused office equipment to serve as teaching tools for the computer classroom and interactive learning for young children, providing students with an enhanced learning experience.



Supporting Digital Education at the Home for the Blind

Nomination of ESG Project Awards

Since 2011, Acer Philippines has supported the Margaretha Home for the Blind, an institution founded in 1997 in Manila by the Sisters of Christian Charity (SCC) from Paderborn, Germany. Initially caring for 15 visually impaired girls and young women, many from impoverished backgrounds or abandoned, the sisters provided comprehensive care, from daily life skills training to formal education. It also offered the girls opportunities to attend special education schools or receive education and training within the home. Through donations of laptops and monitors, Acer Philippines has assisted visually impaired students in enhancing their digital skills and technology literacy, making technology an essential tool for their learning and growth. Aside from laptop donations, Acer Philippines supported this charitable institution by organizing an annual volunteer activities to encourage employee participation and providing items that the students can use for their daily necessities. This strengthened Acer's commitment to promoting "technology accessibility" and "bridging the digital divide" but also promotes social inclusion and diverse development.



Acer Volunteers Help Senior Citizens with Digital Education

Nomination of ESG Project Awards

Since 2023, Acer Taiwan has been collaborating with the Old Five Old Foundation to assist seniors in overcoming the digital divide, boosting their confidence in using technology and improving their quality of life, while encouraging its employees to participate in meaningful volunteer activities. Acer employees serve as teaching assistants to help seniors learn mobile applications, enabling them to utilize digital tools more independently and improves the convenience of their daily lives.

In 2024, 39 people participated in the training program, including 2 teachers, 22 volunteer teaching assistants, and 15 senior learners. Three training sessions were held, covering the basic operations of mobile phones and the internet, practical Line functions, and rumor verification, among other topics. Through the learning process, the participating seniors not only improved their adaptability to technology but also built confidence and a sense of achievement in the digital world. Meanwhile, Acer employees strengthened their sense of social responsibility through volunteer activities and enhanced their communication and teamwork skills through the teaching process.



Supporting Italy's First Female Esports Team in Valorant

Nomination of ESG Project Awards

Acer Italy has established a partnership with LXT Esports, Italy's first female Valorant esports team, providing Predator gaming desktops, monitors, laptops, and peripherals for their esports training facility in Milan. This collaboration aims to support this group of talented female players in overcoming gender bias and challenges, promoting diversity and inclusivity in technology and esports, launching their competitive careers, and helping them balance their academics and work. In Italy, female players account for 40% of players, with 1/3 having experienced gender-related cyberbullying or negative comments. Moreover, they face wage disparities and fewer sponsorship opportunities. Predator is committed to enhancing the visibility of women in esports, breaking stereotypes, and promoting inclusivity. Esports not only empowers women but also stimulates their interest in STEM fields. Research indicates that women who engage in gaming have three times higher the interest in STEM subjects compared to those who do not, while currently only 20% of women in Italy work in STEM-related professions. In 2024, the LXT Esports women's team won the Italian Valorant championship, proving that female players possess competitive skills equal to their male counterparts, and that gender is not a determining factor in victory. In 2025, LXT Esports will also transition to a mixed-gender team, symbolizing a successful breakthrough of gender stereotypes and further promoting diversity in the esports arena.



Creating Opportunities for the Youth

Today's youth are tomorrow's leaders and innovators, and we want to stimulate their potential to become the nourishment of the future. Acer recognizes the importance of technology in advancing education and innovation for young people. By organizing and sponsoring various activities, we nurture outstanding talents by providing resources such as exchange, training and scholarships for young students who are not afraid of adventures and challenges. We look forward to continuing to use our products and expertise to support young students in building a better future.

Acer Longterm Smile Award

The Longterm Smile Award was founded in 1987. Originally focusing on student-centered awards, campus entrepreneurship, and Internet of Beings Competition, it has evolved with industry trends. By 2022, it had developed into an award that encourages corporate innovation. From 2006 to 2024, over 2,300 teams participated, with 121 teams winning awards and prize money exceeding 60 million NTD.

In 2024, to further assist award-winning companies, the Acer Foundation held the inaugural "Longterm Friends" event, injecting resources from United Innovations to foster an entrepreneurial community that connects past Longterm Smile Award winners. This allows potential startups, growing companies, and those entering maturity to learn from each other under Acer's leadership, sparking new ideas and collaborations.

The first "Longterm Friends" event invited winners of the Longterm Smile Award from 2021 to 2023, with 73% of the invited companies attending and about 10 teams making use of the services of United Innovations. All gave high praises, believing that "Longterm Friends" not only meets startups' needs for channel expansion and business model building but also helps mature companies expand quickly and develop new business services.



Student Visits to Acer Office and Repair Center

In March 2024, 18 students visited the Acer Iberica office and repair center, gaining in-depth understanding of technology equipment operation and repair processes. The visit was led by Acer employees, who demonstrated and explained the functions and operations of various equipment in the exhibition area. Subsequently, technicians from ENFINITEC took over, guiding students through the repair center and explaining the workflow and technical applications of equipment repair. This visit not only provided students with valuable practical learning opportunities but also deepened their understanding of the operation and repair of technology products, further stimulating their interest and development potential in the technology industry.



Acer America Continues to Sponsor the LPGA

Nomination of ESG Project Awards

Acer America has partnered with the LPGA (Ladies Professional Golf Association) for over a decade to promote women's empowerment and sustainable development, aiming to change the gender dynamics in golf. In addition, Acer has sponsored the Girls Golf Leadership Academy for seven consecutive years, a two-day event that combines golf with team training, expert discussions, and mentorship from female business leaders to help girls aged 13 to 18 discover their strengths and develop leadership skills. In 2024, the event was held again, continuing to encourage young women to enhance their decision-making abilities, confidence, risk assessment skills, and goal management techniques, hence laying a foundation for their future academic and career paths. A highlight of the 2024 event was the Women's Executive Panel, which invited female executives from Microsoft, Nike, eBay, Accenture, Brighton Jones, University of Oregon, Tone, and other companies to share their academic, career, and life experiences with the girls, providing guidance and advice. These discussions often have a profound impact on the participants, with exchanges continuing beyond the event.

Acer firmly believes that sports can promote women's physical and mental health, boost self-esteem, and cultivate leadership and resilience. Through the Girls Golf Leadership Academy, Acer not only promotes technology education but also continues to support the development of female leaders, demonstrating its long-term commitment to social responsibility and gender equality. Over the past seven years, this program has nurtured more than 280 girls across 28 states in the United States. Many of these girls are at a critical period of pursuing higher education or changing career paths, and this program provides a safe and positive environment that encourages them to persist in sports, break through their limits, and build confidence.



Environmental Conservation

As a technology company, the most critical approach to addressing environmental issues is to integrate eco-friendly principles into design and production. Additionally, at the application level, various functionalities can be developed to assist with ecosystem monitoring, data analysis, and prediction, hence providing technical support for sustainable development. Therefore, Acer starts from its core competencies, supporting environmental protection through developing a diverse range of products and services, managing supply chains, and setting Post-Consumer Recycled (PCR) targets. For more information, please refer to the sections on [Responsible Supply Chain](#), [Circular Economies and Innovation](#), and [Nature and Climate Transformation](#). Moreover, we also donate computer equipment and cloud space to various non-profit organizations to support their environmental initiatives through these resources.

In addition, we place great importance on enhancing employees' environmental awareness, encouraging implementation of changes in daily operations across our global locations. These include the installation of solar panels in offices, promoting increased energy efficiency, and adopting more sustainable practices in daily work processes to reduce carbon emissions and support green transformation. Finally, Acer actively promotes environmental volunteer activities, such as tree planting and beach cleaning, to raise awareness among employees and the community regarding conservation issues. We collaborate with non-profit organizations to promote environmental protection through practical actions, encouraging more people to participate in environmental protection efforts and work together towards a sustainable future.

Installed Rooftop Solar Panel

Nomination of ESG Project Awards

To show concrete support for the goal of achieving 100% renewable energy usage by 2035, Acer has been progressively evaluating the installation of solar panels across its global locations over the years. The initiative began in 2019 when Acer Netherlands' office installed 249 solar panels, enabling employees to charge their electric vehicles. Subsequently, in 2020, Acer Germany's office also established a rooftop solar system, providing power for office operations and charging stations for employees' electric bicycles and scooters. The company also purchased electric bicycles for shared use and offered bicycles or electric bicycles rental services to employees. Acer Spain followed suit in 2022 by installing solar panels on the rooftop of its office. By 2024, the total energy consumption of Acer Spain's office had significantly decreased, from 45,000 kWh per month to 25,000 kWh, substantially reducing its carbon footprint and driving the transformation of corporate operations towards sustainable development. This not only reduced the company's dependence on traditional energy sources but also promoted local energy self-sufficiency, contributing to global carbon reduction and renewable energy development.

Sponsoring Schools and Children Excelling in Recycling and Environmental Protection Initiatives

Nomination of ESG Project Awards

Acer Middle East sponsored the Emirates Environmental Group (EEG) recycling program awards ceremony held on World Environment Day 2024, donating high-performance laptops to reward schools and children who excelled in recycling and environmental initiatives. This endeavor not only encourages the younger generation to actively participate in environmental protection but also provides schools and students with additional learning resources through the laptop donation program, enhancing digital literacy and encouraging their continued involvement in environmental actions.



Supporting Recycling While Helping Children

Since January 2024, Acer Iberica has collaborated with the Seur Foundation to support environmental protection and the medical needs of children with rare diseases through the recycling of plastic bottle caps. This initiative not only raised employee awareness of the importance of plastic recycling but also enhanced recycling efficiency by separating bottle caps from bottles, hence reducing plastic pollution and contributing to environmental protection. In the first half of 2024, Acer employees worked together to successfully recycle 29 tons of plastic bottle caps, helping Julia, a girl with a rare disease, raise €5,425 for an electric wheelchair, significantly improving her quality of life. In the second half of the year, support shifted to another child with a rare disease, Emma, with the goal of recycling 42 tons of bottle caps to aid her in receiving specialized rehabilitation treatment to slow the progression of her condition.

At the same time, Acer Germany raised €368 by recycling empty bottles, with the management subsequently doubling the donation to a total of €750. These funds were donated to the German Child Protection Association Stormarn and the Blue Elephant children's home in Ahrensburg-Gartenholz to support children and families, particularly vulnerable groups impacted by the COVID-19 pandemic.



Acer Headquarters Expands Used Goods Collection Event

Every year, Acer's Taiwan headquarters hosts a circular economy activity that collects second-hand and outdated electronic products, which are subsequently recycled and converted into monetary donations for charitable organizations. In 2024, nearly 300 employees enthusiastically participated in Acer's electronic recycling event, which resulted in the collection of 92 discarded laptops, 162 mobile phones and tablets, 18 desktop computers, and various other items. The proceeds were entirely donated to the Taipei Orphan Welfare Foundation, turning resources into acts of kindness and reflecting the compassion of Acer employees to the community.

Acer Headquarters Holds Computer Health Check Event for Employees

Acer Taiwan headquarters organized an initiative to revitalize old computers by converting employees' old Windows or Mac devices into Chrome OS Flex systems, giving them new life. This effort not only effectively extends the lifecycle of electronic products and reduces electronic waste but also transforms previously disposable old computers into sustainable internet devices, promoting resource reuse and contributing to environmental sustainability.

Acer Germany Bike & Step Challenge

In response to Germany's "Stadtradeln City Cycling Campaign," Acer Germany has organized the annual Acer Cycling Challenge for its employees since 2021. All work-related trips or journeys that occur during work hours can be recorded using a tracking tool designed by the IT department. In 2024, Acer Germany hosted the Bike & Step Challenge, encouraging employees to participate in sustainable actions and healthy living through cycling and walking. The event attracted 17 employees who cycled 5,019.37 kilometers, reducing CO² emissions by 803.099 kilograms. Additionally, 33 employees participated in the walking challenge, accumulating a total walking distance of 14,257,468 kilometers. This challenge not only promotes employee health awareness but also demonstrates Acer's commitment to environmental sustainability by actively reducing its carbon footprint and promoting green transportation.

Employee Health and Low-Carbon Diet Initiatives

Acer France organized a vegetarian lunch event in 2024 to encourage employees to reduce their carbon footprint through dietary changes. Additionally, Acer Germany held a Corporate Health Day, featuring mental health seminars and obstacle courses, helping employees gain a deeper understanding of stress management and the importance of mental health. In another initiative, Acer Germany partnered with Altes Land, a local fruit farm in the Hamburg region, to launch a weekly fruit supply program. Apples, bananas, and oranges are made available to all employees in the Acer Germany office building in Ahrensburg. This program supports local agriculture and sustainable development while promoting employee health and good nutrition. Acer America conducted a live cooking demonstration led by a professional chef, designed to encourage employees to prepare their own meals and promote healthy eating habits. In addition, Acer Taiwan incentivized employee participation in environmental protection by tracking daily use of reusable cups, utensils, and eco-friendly bags through the Acer Earth Mission app, offering rewards for participation. During the Family Day event, employees are also encouraged to bring their "three travel essentials" to support the concept of eco-friendly travel through a reward mechanism, further motivating their participation in environmental initiatives.



Terrestrial Ecosystems: Promoting Climate Adaptation and Ecological Conservation through Afforestation

Trees can absorb carbon dioxide, mitigate climate change, provide habitat and food for wildlife, and help prevent soil erosion. Acer has collaborated with professional tree-planting organizations at its operational locations globally, planting nearly 300,000 trees globally since 2020. This initiative not only contributes to global carbon reduction, ecological conservation, and biodiversity but also supports the livelihoods of local farmers.

In Europe, from 2021 to 2023, we launched the Green Deals initiative in collaboration with One Tree Planted, planting trees for orders purchased through Acer official's online store. The Acer for Education website also partnered with Treedom, planting a tree under a school's name for every registration on the website. The 2024 global projects are as follows:

Philippines Annual Tree Planting Activity

Nomination of ESG Project Awards

Since 2011, Acer Philippines has made annual donations to the GreenEarth Heritage Foundation (GEF) to plant thousands of trees, supporting its environmental protection efforts and co-organizing annual tree-planting events. Additionally, Acer Philippines has donated computers and laptops to improve the educational level and learning opportunities for the children of local farmers, especially in English and computer literacy. In 2024, although Acer Philippines could not participate in the tree-planting activities in person, it continued to donate seedlings and actively engaged in GEF's educational sponsorship programs, providing scholarships to help the children of local farmers access better educational opportunities, further narrowing the digital divide.

UK Tree Planting Activities

Acer UK has been working with Ecologi to plant trees and support rainforest protection projects. In 2024, the primary planting locations were in Uganda, Madagascar, Kenya, and Ethiopia.

Acer India Plants 2000 Trees in Karnataka, Supports Community and Environment

Nomination of ESG Project Awards

Acer India planted 2,000 trees in Karnataka, demonstrating its commitment to sustainability and community support. This afforestation initiative goes beyond increasing green cover-it represents a long-term investment in ecological health, food security, and community well-being. The fruit-bearing and medicinal trees planted are expected to provide food, natural remedies, and shade in the future, contributing to environmental regeneration, supporting the local economy, and reducing carbon emissions.

In collaboration with a local school, Acer India organized a series of environmental education activities to raise awareness among students. The children actively participated in selecting saplings, preparing the soil, planting, and watering-helping them form a personal connection with nature. Each student also brought a sapling home to plant, extending environmental consciousness into their households. They expressed their hopes and pledges for a greener future in their native language. The Acer India team also revisited and watered trees planted during earlier initiatives at the school. Through this project, Acer continues to reaffirm its dedication to building a sustainable and inclusive future-empowering local communities through care, education, and action, under a vision where technology and nature grow together.



Middle East Tree Planting Activities

Acer Middle East, in collaboration with EcoMatcher, promoted the Birthday Tree Planting Program, planting a tree for each employee on their birthday, symbolizing the company's commitment to sustainable development. In 2024, a total of 28 trees were planted, enhancing biodiversity, restoring ecosystems, and absorbing carbon dioxide in various regions around the world, reducing the company's carbon footprint. Furthermore, Acer Middle East celebrated the spirit of "Gratitude and Giving Back" during the Christmas season by gifting each employee a tree, symbolizing growth, rebirth, and commitment to the environment. This initiative is not only a gesture of gratitude to employees, but also a concrete action of responsibility toward future generations, reducing carbon emissions, promoting biodiversity, and supporting global sustainable development goals through tree planting.

Aquatic Ecosystems: Enhancing Biodiversity Conservation and Research with Technology

The ocean is one of the Earth's vital ecosystems and a treasure trove of biodiversity. From climate regulation, resource development, transportation, to fisheries, it is an integral part of human activities. However, the influx of plastic waste into the ocean has led to global microplastic pollution, resulting in marine environmental degradation and adverse impacts on marine ecosystems. Acer is committed to addressing Sustainable Development Goal (SDG) 14, which focuses on sustainable oceans and conservation. The latest generation of the Aspire Vero chassis, launched in 2024, utilizes over 70% post-consumer recycled (PCR) materials, combined with oyster shell powder-based biomaterial. This innovation allows Vero products to help address the growing issue of discarded oyster shells in coastal villages. The global projects for 2024 are as follows:

Participating in California Coastal Cleanup Day, Supporting Biodiversity and Environmental Protection

Nomination of ESG Project Awards

Acer America participated in the 40th California Coastal Cleanup Day organized by the California Coastal Commission. This initiative not only supported the reduction of plastic pollution and the protection of marine ecology, but also provided employees with the opportunity to participate in environmental protection. The event attracted over 46,000 volunteers who collected a total of 332,861 pounds of trash and 65,793 pounds of recyclables at 750 cleanup sites statewide, totaling 199 tons of waste. Research indicates that approximately 80% of coastal debris originated from land. Therefore, even volunteers from inland communities can prevent large amounts of trash from entering the ocean by cleaning local waterways, thus reducing harm to marine life and the food chain. This activity raises public awareness of environmental protection through community mobilization and environmental education, ensuring that California's coasts and waters maintain a clean and healthy ecosystem for present and future generations.





Sponsoring the Azure Alliance, Integrating Marine Science and Hardware Development to Address Marine Debris and Environmental Challenges

To help address the issue of marine debris, the Acer Foundation sponsored Azure Alliance with Vero laptops, which incorporates the concept of marine waste recycling, in 2024, providing these units for their operations. Additionally, the foundation sponsored the remote-controlled computer needs for their Azure Fighter machine. Azure Alliance is an organization that integrates marine science and hardware development and is dedicated to solving marine debris and environmental issues. The organization has developed the sea-cleaning robot Azure Fighter for long-term waste collection in areas near ports. In 2024, Azure Alliance led 269 participants in 7 beach cleanup activities and 69 port cleanup activities primarily using the Azure Fighter, removing a total of 1,961 kilograms of marine debris from the ocean. Furthermore, Azure Alliance places significant emphasis on marine environmental education and coastal culture, executing 38 physical activities in 2024, with a total of 1,680 participants.



Promoting Mangrove Conservation

Nomination of ESG Project Awards

In 2024, coinciding with Acer Indonesia's 25th anniversary, we launched mangrove restoration projects in Tanjung Pasir, Tangerang, and Wonorejo, Surabaya. We invited Acer employees, business partners, local government officials, students, and community volunteers to participate, thus promoting environmental education and conservation awareness, and planting 2,500 mangrove seedlings.

Mangroves not only serve as natural coastal barriers, preventing coastal erosion and providing habitats for various species, but also play a crucial role in addressing climate change. As mangroves grow and mature, it is estimated that they can absorb 30.75 metric tons of CO₂ annually, with a cumulative absorption of 768.75 metric tons of CO₂ over 25 years, equivalent to offsetting the carbon emissions of 50 gasoline vehicles. This movement is part of Sayang Bumi (EN: #ToLoveEarth), Acer Indonesia's long-running ESG initiative focused on sustainability and environmental stewardship. To fulfill its long-term commitment, Acer Indonesia also measured the growth of the mangroves 12 months after planting.



Charity

We have worked with several local charities around the world for many years. These partnerships not only help communities, but also strengthen our ties to them. We work with communities to address pressing social challenges through our many programs of social care, fundraising activities and disaster relief.

Volunteers contribute to the community

Acer encourages its employees to devote themselves to public service in addition to their work, so that they can gain new experiences and ideas, and gain new energy to face the challenges of work and customers. Acer employees are entitled to two days of paid volunteer leave per year.

Helping the Underprivileged through Volunteer Meal Delivery

In 2024, the Acer Taiwan Volunteer Team will continue its 15-year tradition of charitable acts by participating in the "Embrace the Elders, Love Never Stops: Happy New Year Dishes" event organized by the Old Five Old Foundation. Volunteers, along with their families, served as New Year's meal delivery ambassadors, traveling to Xizhi, Shenkeng, and Shiding to personally deliver hot New Year's dishes and compassion to the homes of elderly individuals living alone, ensuring they feel warmth and companionship during the New Year festivities. This year's activity saw enthusiastic participation from 47 volunteers and their family members, mobilizing 17 vehicles to deliver 70 sets of New Year's meals. Some volunteers provided their own transportation and drove, while those without vehicles accompanied them to help deliver love together. Additionally, this year's New Year's dishes were meticulously prepared by students and teachers from the Culinary Arts Department of Yu Da High School, who began their preparations early in the morning, infusing each dish with love and care. Not only did the volunteers deliver the New Year's meals, they also chatted with the elderly, put up Spring Festival couplets, shared auspicious phrases, sang New Year songs, and presented small gifts and red envelopes, creating a warm festive atmosphere that alleviated the loneliness of elderly individuals living alone.



As Taiwan transitions into a super-aged society, family structures are gradually evolving. Acer hopes to encourage internal employees and their families to engage in charity together through this corporate volunteer program, while also inspiring more people to care for disadvantaged groups. This is not only a volunteer effort, but also the embodiment of the spirit of love that is passed down through generations. Moving forward, Acer will continue to invest in this care initiative, further spreading kindness, ensuring that every elder's year-end moments are warmer, and imbuing society with positive energy.

Additionally, Acer America employees participated in the "Feed My Sheep" charity program, providing meals and assistance to the underprivileged and homeless. Employees in San Jose, California, participated in volunteer activities with the non-profit organization Martha's Kitchen, helping prepare 450 pounds of fruits and vegetables for the organization's hot meal program to assist local underprivileged families. They also participated in volunteer activities with Loaves & Fishes, assembling 1,000 hygiene kits to help low-income families, children, senior citizens, veterans, students, people with disabilities, and the homeless in Santa Clara and San Mateo counties, providing them with basic necessities and improving sanitary conditions.

Acer Germany donated €5,000 to support two non-profit organizations, assisting impoverished families, children, the unemployed, retirees, and refugees in the Hamburg and Ahrensburg areas, ensuring they have access to basic food and living support. Acer Singapore partnered with the non-profit organization Food From The Heart to launch a food donation campaign, providing food assistance to low-income families, senior citizens, and other communities in need, easing some of their life burdens.



Blood Donation Activities

Nomination of ESG Project Awards

Acer Taiwan headquarters regularly holds blood donation activities annually. In 2024, a total of 1,121 participants donated 1,789 bags of blood.

"Let Love Circulate" Fundraising Campaign

Nomination of ESG Project Awards

Acer Taiwan continues to promote the "Let Love Circulate" fundraising campaign, encouraging employees to support charitable organizations through donations at the end of the Lunar New Year. In 2024, we selected five non-profit organizations as beneficiaries to help underprivileged communities, including impoverished individuals, those facing health challenges, and marginalized groups. A total of 196 colleagues participated in the donations in 2024, and the cumulative amount raised by this campaign has reached US\$808,063 to date.

Renovating Scout Camp Facilities and Promoting Community Care

Nomination of ESG Project Awards

In October 2024, 18 Acer employees from the United States participated in the United Way "Day of Caring" charity event in Temple, Texas, working together to renovate the dining facilities of the historic Bluebonnet Shores Girl Scout Camp (formerly known as Camp Kachina), transforming it into a space for local Girl Scouts to learn and grow. This 60-year-old building had been unusable due to poor condition, but with the assistance of the Acer team, the building was repainted and repaired, making it usable again and benefiting over 100 Girl Scouts.



Supporting Flood Victims by Providing Emergency Supplies

Nomination of ESG Project Awards

In September 2024, Poland experienced severe flooding. Enfintec Poland, in collaboration with Asplex, partnered with the Flood Victims' Hub operated by the Lower Silesian Voivodeship Office to provide the emergency supplies to the affected. Enfintec Poland purchased and transported over 1,580 pieces of various equipment and supplies to the collection point, including baby formula, diapers, sanitary pads, cleaning agents, gloves, batteries, and flashlights. Additionally, Asplex prepared 180 items of supplies, which were also distributed through the same support center. The supplies we delivered included rain boots, generators, pressure washers, water pumps, dehumidifiers, cleaning agents, brooms, mops, rakes, gloves, and LED floodlights.

Supporting Breast Cancer Research Through Employee Cooking Fundraiser

Nomination of ESG Project Awards

Acer Iberica held a "Regional/International Food Day" in October 2024, encouraging employees to bring homemade dishes from their hometowns and wear pink clothing. For each dish, the company pledged to donating €5 to support the Associació Coordinadora Viladecans Contra el Càncer (en: Viladecans Anti-Cancer Association) (ACVCC). Founded by local women in 2015, ACVCC is dedicated to raising cancer research awareness and fundraising to support related programs, including the Bellvitge Biomedical Research Institute (IDIBELL). Strongly promoted and organized by employees who recovered from cancer, Acer employees prepared over 50 traditional dishes that day.



Supporting the Deen Dayal Dialysis Center to Enhance the Health and Wellbeing of Low-Income Patients

Nomination of ESG Project Awards

Acer India has partnered with the Rotary Bangalore Peenya Foundation to support the "Care for Life – Deen Dayal Dialysis Center" project, which provides free kidney dialysis treatment to low-income groups in India. As a key sponsor of this initiative, Acer India has donated five advanced dialysis machines. By 2024, the Deen Dayal Dialysis Center has successfully completed over 800 free dialysis treatments, directly assisting kidney patients who cannot afford high medical costs and providing critical medical support to the local community.

In addition, through collaboration with the Rotary Bangalore Peenya Foundation, Acer ensures the project's long-term operation, continuing to provide affordable dialysis treatment for low-income patients. This initiative not only offers direct medical assistance but also contributes to the long-term health and wellbeing of impoverished families in India, including improved quality of life for patients, reduced economic burden on families, and promotion of community health development. Dialysis treatment is expensive, but through the center's free services, low-income families no longer need to bear the high medical costs, thereby reducing the risk of complications for kidney disease patients through continuous treatment. Furthermore, this program raises the health standards of the impoverished population, reduces the economic and social issues caused by kidney disease, thus profoundly impacting the overall health development of the community.



Long-term Support for Arts and Cultural Activities

Acer has long supported cultural and artistic activities, contributing to cultural development through its commitment to culture, creativity, and the arts. This support also helps enrich employees' lives, alleviate work-related stress and stimulate creativity. In 2024, Acer Group, the Acer Foundation, and the Acer Employee Welfare Committee collectively sponsored cultural and artistic activities with total funding exceeding NT\$2 million.

Support for Domestic Performing Arts Groups

Under the leadership of the founder of Acer Group, Mr. Shih, the Acer Foundation has sponsored the One Song Orchestra's New Year concerts annually since 2018. Through the universal language of classical music, this sponsorship introduces the world to music written by Taiwanese composers and music created with Taiwan as its inspiration, promoting the value of Taiwanese musical culture.



(Photographer: Chen Yu-chung)

Injecting Resources into Domestic Films to Promote the Beauty of Taiwan

Since 2021, the Acer Foundation has sponsored the CNEX Taiwan Matters Initiatives' international documentary production program, which is set to last for five years. Through producing a series of documentaries and broadcasting them internationally, this initiative aims to showcase Taiwan's diversity and uniqueness. In 2023, the program has completed five episodes of "The Taiwan Way" and six episodes of "The Railway Romances," as well as a short documentary titled "Island in Between." Notably, "Island in Between" was nominated for the Best Documentary Short Film at the 96th Academy Awards in 2024, marking the first time a Taiwanese documentary has received an Oscar nomination. This achievement is particularly significant as it is the first nomination for a Taiwanese film since "Crouching Tiger, Hidden Dragon" 23 years ago, representing a milestone for Taiwan's documentary industry. Additionally, "The Taiwan Way" won a Bronze Telly Award in the Culture and Lifestyle category in the United States and received the award for Best Host in a Natural Science and Humanities Documentary Program at the 59th Golden Bell Awards. Meanwhile, "The Railway Romances" was awarded a Gold Telly Award in the Culture and Lifestyle category, showcasing Taiwan's rich geographical and cultural landscape and earning international acclaim.



Encouraging Employees and Their Families to Participate in Arts and Cultural Activities

The Acer Welfare Committee has long been invested in arts and cultural activities. It hopes that through diverse cultural experiences, colleagues can cultivate an appreciation for the arts and a spirit of cultural exploration amidst their busy work schedules, while simultaneously contributing to the development of Taiwanese arts and culture. In 2024, the Welfare Committee meticulously planned and organized five arts and cultural events, including concerts, musicals, an area dedicated to circus events, and city exploration scavenger hunts. Each event garnered enthusiastic responses, attracting over 500 colleagues and their families to participate.

An example is the Taiwan Connection concert, featuring performances of classic pieces by Taiwan's top orchestras, which provided a soul-stirring musical feast that attracted over 100 employees. During the summer vacation in July, the Welfare Committee booked a section to watch Wolfgang's "Magical Musical Circus" performed by Circa, an Australian circus company. 150 colleagues and their families immersed themselves in the joyful and humorous circus show, which blended Mozart's music with comedic circus acts, allowing them to appreciate classical music in a relaxed and pleasant atmosphere. Additionally, there was the All U People Theatre's musical "Cape No. 7 Dreamers", which combined the famous Taiwanese film "Cape No. 7" with profound local cultural sentiments, attracting colleagues to enjoy an inspiring and touching musical experience.



Besides music and theater, the Welfare Committee also encouraged everyone to explore urban culture. In November, a scavenger hunt was held in Yingge, attracting many participants. Colleagues and their families visited this city, known for its pottery and its history and artistic atmosphere, experiencing the unique charm of Taiwan's traditional crafts through on-site exploration and interactive experiences.



The year-round series of cultural and artistic activities not only broadened colleagues' cultural horizons but also allowed everyone to relax and be inspired by art. Moving forward, the Acer Employee Welfare Committee will continue to promote more arts and cultural activities, integrating arts and culture into daily life while supporting the sustainable development of local Taiwanese art.

In 2024, a total of five cultural and artistic events were held. Acer has also long supported the exhibitions of local artists' paintings in the internal meeting spaces and employee rest area art corridors.



Summary of ESG Information

Economic	Unit	2021	2022	2023	2024	GRI Indicators	Page No.
Consolidated Revenue	NTD Billion	319.005	275.424	241.308	264.682	201-1	9
Operation Profit (Loss)	NTD Billion	14.163	6.928	4.225	4.876	201-1	9
After Tax Earnings (Loss)	NTD Billion	10.897	5.004	4.932	5.539	201-1	9
Basic Earnings Per Share	NTD	3.63	1.67	1.64	1.84	201-1	9
Operation Expenses	NTD Billion	-23.140	-22.955	-21.658	-23.238	201-1	9
Staff Remuneration and Welfare	NTD Billion	-14.901	-14.251	-14.950	-16.251	201-1	9
Dividends	NTD	2.28	1.50	1.60	1.70	201-1	9
Income Tax Expense (Benefits)	NTD Billion	-4.148	-2.271	-2.168	-2.756	201-1	9
Liabilities	NTD Billion	148.765	118.606	128.392	135.906	201-1	9
Equity	NTD Billion	66.023	70.434	80.342	83.570	201-1	9

Environmental	Items	Unit	2021	2022	2023	2024	GRI Indicators	Page No.		
Total Input	Direct Energy Usage	Natural Gas	m ³	547,681.20	513,488.56	328,855.76	304,821.07	302-1	97	
		Energy Consumption	GJ	20,775.46	18,485.44	12,249.88	11,354.52	302-1	97	
		% of total energy consumption	%	13.29	12.06	8.26	7.83	302-1	97	
		Gasoline	liters	187,099.30	274,755.91	290,458.00	343,658.82	302-1	97	
		Energy Consumption	GJ	6,305.25	9,259.27	9,788.43	11,581.30	302-1	97	
		% of total energy consumption	%	4.03	6.04	6.60	7.99	302-1	97	
		Diesel	liters	411,707.22	417,865.96	386,778.38	283,946.55	302-1	97	
		Energy Consumption	GJ	15,891.90	16,129.63	14,929.65	10,960.34	302-1	97	
		% of total energy consumption	%	10.17	10.53	10.07	7.56	302-1	97	
		Water ¹	m ³	164,324	162,655	169,254	179,748	306-1	61	
		Indirect Energy Resource Usage	Green Electricity ²	kWh	14,009,991.58	13,334,372.39	14,742,839.74	18,624,357	302-1	97
			Electricity Consumption ³	kWh	31,480,280.89	30,644,472.02	30,919,212.74	30,872,172	302-1	97
			Energy Consumption	GJ	113,329.01	109,367.76	111,308.28	111,138.93	302-1	97
			% of total energy consumption	%	72.51	71.37	75.07	76.63	302-1	97
Total Output	GHG Emissions	Scope 1		4,550.63	2,705.30	2,339.31	2,145.05	305-1	142	
		Scope 2- location-based		14,817.48	14,341.84	14,252.26	14,459.71	305-2	142	
		Scope 2- market-based		8,746.13	8,784.50	8,219.65	6,174.10	305-2	142	
		Scope 3- Category 1 - Purchased goods and services		7,002,608	5,504,118	4,825,030	3,928,836	305-3	142	
		Scope 3- Category 3 - Fuel- and energy-related activities		2,732	2,666	5,026	3,532	305-3	142	
		Scope 3- Category 4 - Upstream transportation and distribution		102,844	43,772	39,394	48,254	305-3	142	
		Scope 3- Category 5 - Waste generated in operations	Tonnes of CO ² equivalent	51	57	47	58	305-3	142	
		Scope 3- Category 6 - Business travel		1,047	2,236	4,085	7,258	305-3	142	
		Scope 3- Category 7 - Employee commuting		N/A	N/A	9,791	5,924	305-3	142	
		Scope 3- Category 11 - Use of sold products		1,616,651	1,098,534	867,673	923,142	305-3	142	
		Scope 3- Category 12 - End-of-life treatment of sold products		33,314	25,496	17,550	24,008	305-3	142	
		Scope 3- Category 13 - Downstream leased assets		13,857	17,315	25,540	43,011	305-3	142	
		Total Scope 3 emission		8,773,103	6,694,195	5,794,135	4,984,022	305-3	142	



Environmental	Items	Unit	2021	2022	2023	2024	GRI Indicators	Page No.	
Total Output	Waste Water	Sewage Discharge ⁴	m ³	131,459	130,124	135,403	143,798	306-1	60
		Total Generated	Tonnes	1,962.88	2,128.38	1,901.55	1,695.75	306-2	60
	Wastes ⁵	Total Recycled and Reuse	Tonnes	1,562.28	1,685.2	1,489.94	1,263.83	306-2	60
		Recycled Resources	Tonnes	998.96	977.59	883.31	693.56	306-2	60
		Electronic Waste	Tonnes	563.32	707.61	606.63	570.27	306-2	60
		Non Recycled and Reuse	Tonnes	400.60	443.18	411.61	431.92	306-2	60
		Municipal Solid Waste	Tonnes	400.60	443.18	411.61	431.67	306-2	60
		Hazardous Industrial Waste ⁶	Tonnes	0	0	0	0.25	306-2	60

*Note1: The statistical scope of water usage, municipal solid wastes and recycled resources: cover 100% of Acer global employees (some regional data uses per-capita estimates); The statistical scope of electronic wastes: cover 100% of Acer global employees. From 2020 onward, water usage incorporated well water; and from 2024 onward, hazardous industrial waste will be included

*Note2: Green electricity includes self-owned generation facilities and renewable energy certificates

*Note3: Sewage accounts for an estimated 80% of water usage, with the remaining 20% used for air conditioning. The scope of this data is consistent with previous years' water usage data scope

*Note4: Due to a system anomaly, the 2023 water consumption statistics were found to be inaccurate and have been recalibrated to 169,254 cubic meters

*Note5: Starting in 2024, nighttime general waste statistics were added for the Xizhi HQ. To maintain consistency in standards across years, the 2019-2023 values have been simultaneously adjusted, correcting the total waste processing amount for the 2019 baseline year to 541.08 metric tons.

*Note6: Hazardous industrial waste refers to chemical waste liquids and biomedical waste produced by Acer Taiwan's Nangang Biomedical Laboratory starting from 2024

Social	Items	Unit	2021	2022	2023	2024	GRI Indicators	Page No.
Staff Employment	Number of Employees ¹	People	7,713	7,725	7,813	9,026	2-7	
	Average Age	Years	40.4	41	41.3	40.5	-	
	Average Seniority	Years	8.8	9.2	9.5	9	-	
	Turnover Rate ²	%	13.8	13.2	8	14.8	401-1	
	Voluntary Turnover Rate	%	12.5	10.6	11	11.7	-	
	Hiring Rate	%	17.9	13	11	13	401-1	
	Applicants for Parental Leave	%	11.7	12.05	14.29	9	401-3	
	Post Parental Leave Return-to-work Rate ³	%	72.7	105.88	70.59	93	401-3	
Continuing Learning and Growth ⁴	Post Parental Leave Retention Rate	%	100	71.43	90	100	401-3	
	Average Number of Training Hours for Staff Members	hours	13.4	13.52	13.74	13.8	404-1	
Health and Safety in the workplace ⁵	Disabling Injury Rate (IR)	-	0.44	0.24	0.30	0.3062	403-2	
	Lost Day Rate (LDR)	-	3.83	2.64	4.69[7]	1.7060	403-2	
	Absence Rate ⁶	%	0.98	1.19	1.95	1.69	403-2	
Community Engagement and Investment	Financial Value of Community Engagement and Investment	10 thousand NT\$	5,116	3,914	10,225	4,424	-	
	Cash	%	39	54	42	31	-	
Donation Type	Time, Products, or Other In-kind Donations	%	61	46	58	69	-	
	Community investment	%	52	62	30	30	-	
Participation Type	Charitable Donations	%	30	13	11	28	-	
	Commercial Initiatives	%	19	25	59	42	-	

*Note1: Number of Employees: includes regular and full-time staff

*Note2: This data represents the 2024 turnover rate for full-time staff

*Note3: The statistics of Applicants for Parental Leave, Post Parental Leave Return-to-work Rate, and Post Parental Leave Retention Rate cover the Taiwan region staff

*Note4: The statistical scope covers Global regions staff

*Note5: This chart's statistics cover injury and lost day rates for the Taiwan. For global occupational accident statistics 2024 please refer to page 131

*Note6: Including sickness leave (menstrual leave, occupational sickness leave, and special sickness leave) and personal leave. The statistical scope mainly covers Taiwan region staff

*Note7: The 2024 IR and LDR statistics include the number of full-time and part-time employees at all global locations



About this Report

Transparency in disclosure is an important concern for Acer, which has issued a Sustainability Report for 17 consecutive years (starting in 2021, the name has been changed from Corporate Social Responsibility Report to Sustainability Report). We issue the report in both Chinese and English, and for the convenience of readers, we also publish the executive summary in Chinese, English, and German editions. This report discloses information on performance in corporate governance, environmental issues, and social issues, as well as future plans, enabling interested parties to better understand Acer's efforts and achievements in sustainable development. Previous years' Sustainability Reports and the latest information on sustainable development are available at the [Acer Group's sustainability website](#).

Report Boundaries and Scope

This report is based on the principles of consolidated financial statements with regard to organizational boundaries. In scope, this report includes the Acer Group's subsidiaries, but does not include reinvestment matters, and some performance information is not yet fully incorporated. For more detailed organizational and financial information, please refer to the Acer Group's annual report "Special Items: I. Information on Affiliates" and the Acer Group's "[Investor Relations](#)" page.

Report Compilation Principles and Statement of Use

Acer reports and discloses the Company's performance (January 1, 2024 through December 31, 2024) on key sustainability issues in accordance with the Global Reporting Initiative's (GRI), the Sustainability Accounting Standard Board (SASB) Sustainability Indicators, the Task Force on Climate related Financial Disclosures (TCFD) framework and the UN Global Compact. At the end of the report, we have included a cross-reference to the GRI and SASB indicators, a comparison table to, and industry-specific sustainability indicators in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies."

Report Issuing Dates and Frequency

Acer issues Sustainability Reports each year. This report is issued in August 2024, with the previous report issued in August 2023. This report, discloses the Company's performance in key issues of sustainable development during 2024 (January 1, 2024–December 31, 2024). However, for the sake of information completeness and comparability, a portion of the performance data disclosed dates back to before 2024 or forward into 2025.

Responses and Feedback

If you have any questions or suggestions regarding the Acer 2024 Sustainability Report or sustainability or ESG issues, you are welcome to contact us. Our contact details are:

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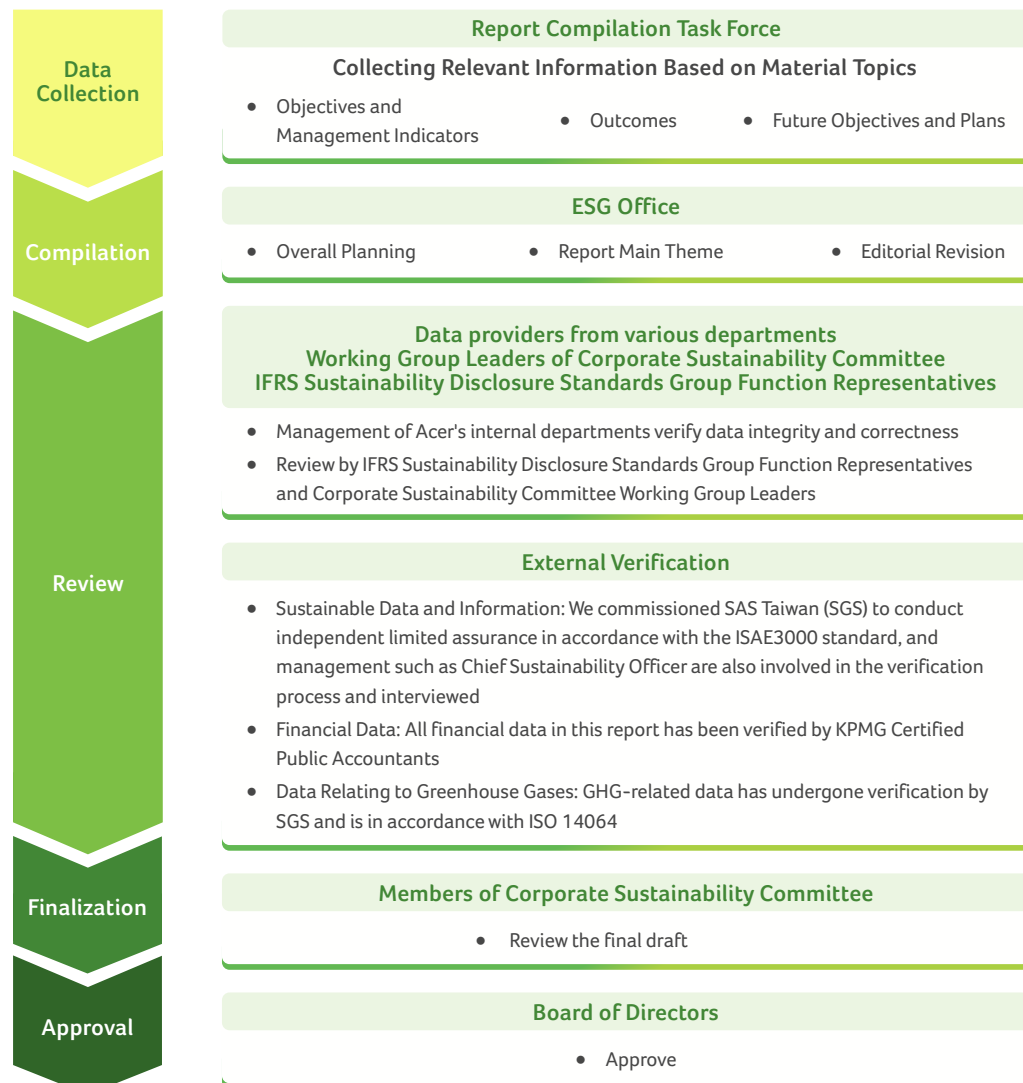
Email: cr@acer.com

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Report Preparation and Quality Management Process

The "Procedures for the Preparation and Verification of Acer's Sustainability Report" was established in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" announced by the Taiwan Stock Exchange. In addition to regulating the principles of preparation, the verification, reporting and disclosure, and internal control of the report are also regulated. In 2024, Acer established the "Acer Inc. Sustainability Information Management Operations" in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the Financial Supervisory Commission.





GRI Standards Indicators

Statement of use Acer Incorporated has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024.	GRI 1 used GRI 1:Foundation 2021	Applicable GRI Sector Standard(s) NA
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General disclosures

GRI Standard	Disclosure	Location	External Assurance
	2-1 Organizational details	About the company	⊙
	2-2 Entities included in the organization's sustainability reporting	About the report	⊙
	2-3 Reporting period, frequency, and contact point	About the report	⊙
	2-4 Restatements of information	1. Starting in 2024, nighttime general waste statistics were added for the Xizhi HQ. To maintain consistency in standards across years, the 2019-2023 values have been simultaneously adjusted, correcting the total waste processing amount for the 2019 baseline year to 541.08 metric tons 2. For the 2024 product category revenue information, due to table format adjustments, the items "Notebook Computers, Desktop Computers, and Monitors" have been consolidated into "Computers and Displays."	⊙
	2-5 External assurance	Independent limited assurance report	⊙
	2-6 Activities, value chain and other business relationships	About the company, Responsible Supply Chain, Customer Service	⊙
	2-7 Employees	Talent attraction and development	⊙
	2-8 Workers who are not employees	Talent attraction and development	⊙
	2-9 Governance structure and composition	Corporate Governance	⊙
	2-10 Nomination and selection of the highest governance body	Corporate Governance	⊙
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	1. The highest governance officer of the Company is the Chairman of the Board; the Company also has a Chief Operating Officer (COO) position, which is not concurrently held by the Chairman. 2. In order to formulate and promote Acer Group's dual transformation strategy from the vantage point of the entire group, balancing core businesses and new niche markets, Acer Group has established the position of Chief Executive Officer (CEO). To efficiently integrate and utilize the Group's limited global resources to drive Acer's dual transformation strategy, the positions of Chairman and CEO are held by the same person, which has its necessary phase-specific rationale.	⊙
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance	⊙
	2-13 Delegation of responsibility for management of impacts	ESG Governance and 2025 Sustainability Goals	⊙
	2-14 Role of the highest governance body in sustainability reporting	ESG Governance and 2025 Sustainability Goals	⊙
	2-15 Conflicts of interest	Corporate Governance	⊙
	2-16 Communication of critical concerns	Corporate Governance	⊙
	2-17 Collective knowledge of the highest governance body	Corporate Governance	⊙
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance	⊙
	2-19 Remuneration policies	Corporate Governance	⊙
	2-20 Process to determine remuneration	Corporate Governance	⊙

GRI Standard	Disclosure	Location	External Assurance
	2-21 Annual total compensation ratio	2023 Acer Annual Report	⊙
	2-22 Statement on sustainable development strategy	ESG Governance and 2025 Sustainability Goals	⊙
	2-23 Policy commitments	Corporate Governance, Human Rights Protection, ESG Governance and 2025 Sustainability Goals	⊙
	2-24 Embedding policy commitments	Corporate Governance, Human Rights Protection, ESG Governance and 2025 Sustainability Goals	⊙
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Materiality and Stakeholder Engagement; Corporate Governance-Reporting and Protection; Inclusive Workplace and Society-Assessment of Potential Human Rights Issues	⊙
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance	⊙
	2-27 Compliance with laws and regulations	Corporate Governance	⊙
	2-28 Membership associations	Materiality and Stakeholder Engagement	⊙
	2-29 Approach to stakeholder engagement	Materiality and Stakeholder Engagement	⊙
	2-30 Collective bargaining agreements	Talent attraction and development	⊙

Material Topics

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality and Stakeholder Engagement	⊙
	3-2 List of material topics	Materiality and Stakeholder Engagement	⊙

Material Topic: Corporate Governance and Code of Ethics/Standards of Conduct

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance	⊙
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity and Equal Opportunity	Corporate Governance	⊙
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Corporate Governance	⊙
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	Corporate Governance	⊙
	417-3 Incidents of non-compliance concerning marketing communications	Corporate Governance	⊙

Material Topic: Information Security and Privacy Protection

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Information Security and Privacy Protection	⊙
GRI 418:Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security and Privacy Protection, customer service	⊙



Material Topic: Energy, Carbon Emissions and Climate Action

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Nature and Climate Transformation	⊙
	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions	⊙
	305-2 Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions	⊙
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions	⊙
	305-4 GHG emissions Intensity	Greenhouse Gas Emissions	⊙
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Greenhouse Gas Emissions	⊙
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Acer's global operating model is mainly product sales and customer service. Its main facilities are office buildings, and there is no significant emission of volatile organic compounds	⊙
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Summary of ESG Information-Environmental	⊙
	302-2 Energy consumption outside of the organization	Greenhouse Gas Emissions	⊙
	302-3 Energy intensity	Summary of ESG Information-Environmental	⊙
	302-4 Reduction of energy consumption	Greenhouse Gas Emissions	⊙
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	Climate Risks and Opportunities and Climate-Related Financial Disclosures (TCFD)	⊙

Material Topic: Product Responsibility and Customer Safety

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Product Life Cycle	⊙
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	The main products are managed by our quality assurance department and are 100% compliant with RoHS and product safety related regulations.	⊙
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Corporate Governance	⊙
GRI 417: Marketing and Labeling 2016	417-1 Assessment of the health and safety impacts of product and service categories	All product, service information and labeling are meeting environmental as well as social regulation.	⊙

Material Topic: Talent Attraction, Retention, and Development

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Talent attraction and development	⊙
	401-1 New employee hires and employee turnover	Talent attraction and development	⊙
GRI 401: Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent attraction and development	⊙
	401-3 Parental leave	Talent attraction and development	⊙
GRI 402: Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	Where there are major changes in our operations, Acer will always notify staff of any impact such changes may have on them in accordance with local laws.	⊙
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Talent attraction and development	⊙
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent attraction and development	⊙
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent attraction and development	⊙

Material Topic: Supplier Environmental and Social Management & Performance

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Supply Chain	⊙
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Acer's Supply Chain	⊙
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management Mechanisms	⊙
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Audit and Improvement	⊙
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Supply Chain Audit and Improvement In 2024, RBA audits did not identify any operational sites or suppliers with risks of violating freedom of association and collective bargaining rights.	⊙
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Supply Chain Audit and Improvement Supply Chain Social Management	⊙
GRI 414: Supplier Social Assessment 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Social Management	⊙
	414-1 New suppliers that were screened using social criteria	Supply Chain Management Mechanisms	⊙
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Audit and Improvement Supply Chain Social Management	⊙

Minor Material Topic: Waste Management

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste Management	⊙
GRI 306: Waste Management		Waste Management	⊙

Minor Material Topic: Health and Safety in the Workplace

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Innovative Products and Services	⊙



Minor Material Topic: Occupational Health and Safety

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and Safety in the Workplace	⊙
	403-1 Occupational health and safety management system	Health and Safety in the Workplace	⊙
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety in the Workplace	⊙
	403-3 Occupational health services	Health and Safety in the Workplace	⊙
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety in the Workplace	⊙
	403-5 Worker training on occupational health and safety	Health and Safety in the Workplace	⊙
	403-6 Promotion of worker health	Health and Safety in the Workplace	⊙
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety in the Workplace	⊙
	403-8 Workers covered by an occupational health and safety management system	Health and Safety in the Workplace	⊙
	403-9 Work-related injuries	Health and Safety in the Workplace	⊙
403-10 Work-related ill health	Health and Safety in the Workplace	⊙	
GRI 403: Occupational Health and Safety 2018			

Material Topic: Circular Economy

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Product Life Cycle	⊙
	301-1 Materials used by weight or volume	Product Life Cycle	⊙
GRI 301: Materials 2016	301-2 Recycled input materials used	Product Life Cycle	⊙
	301-3 Reclaimed products and their packaging materials	Product Life Cycle	⊙
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Product Life Cycle	⊙

Material Topic: Human Rights, Equality, and Diversity

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Rights Protection	⊙
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Talent attraction and development	⊙
	405-2 Ratio of basic salary and remuneration of women to men	Talent attraction and development	⊙
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights Protection	⊙
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Protection. In 2024, RBA audits did not identify any operational sites or suppliers in violation of freedom of association and collective bargaining rights.	⊙
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Protection. No significant risk of the use of child or youth labor	⊙
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Protection. In 2024, there were no cases where human rights issues were reviewed by the local government.	⊙

Minor Material Topic: Digital Inclusion and Social Philanthropy

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Digital Inclusion and Social Philanthropy	⊙
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Digital Inclusion and Social Philanthropy, Status of Operations	⊙
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Digital Inclusion and Social Philanthropy	⊙

Minor Material Topic: Policy and Public Issues Advocacy

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Major Advocacy Initiatives and Participation	⊙
GRI 2: General Disclosure 2021	2-28 Membership associations	Materiality and Stakeholder Engagement	⊙
GRI 415: Public Policy	415-1 Political contributions	Acer made no political contribution in 2024	⊙

Material Topic: Water Resource Management

GRI Standard	Disclosure	Location	External Assurance
GRI 3: Material Topics 2021	3-3 Management of material topics	Operations and Environment	⊙
	303-1 Interactions with water as a shared resource	Operations and Environment	⊙
	303-2 Management of water discharge-related impacts	Operations and Environment	⊙
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Operations and Environment. The main source of water is the municipal supply, and there is no significant impact on this source, so the water pressure area and water quality are not further identified.	⊙
	303-4 Water discharge	Operations and Environment	⊙
	303-5 Water consumption	Operations and Environment	⊙



SASB Standards Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Disclosure Content and Relevant Chapters	External Assurance											
External Assurance	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	For related content, please refer to the "Product Security" and "Information Security & Privacy Protection" chapters.	Assured by SGS											
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) Management (2) Technical staff, and (3) All other employees	For related content, please refer to the "Staff Structure" section of the "Attracting and Developing Talent" chapter.	Assured by SGS											
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Products Containing IEC 62474 Declared Substances 100%	Assured by SGS											
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Products Applying for EPEAT or Equivalent Environmental Label 16.3% Products applying for TCO Certified 15.8%	Assured by SGS											
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Products obtained the ENERGY STAR certification 66.6%	Assured by SGS											
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	For related content, please refer to the "Circular Economies and Product Life Cycle" chapter.	Assured by SGS											
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	<ul style="list-style-type: none"> 100% of audits are onsite audits. More than 100% of audits were conducted using the RBA Validated Audit Process (VAP). Settlements were audited within the two-year validity period, with an overall implementation rate of 98.3%. For the 6 suppliers whose total scores in the 2024 RBA audit were below 120 (out of a possible 200), indicating higher risk, we convened online meetings to discuss improvement plans and review progress. These meetings aimed to provide immediate and effective solutions through feasible discussions and technical advice. Once suppliers demonstrated tangible improvement, third parties completed the RBA closure audits for them. All 6 suppliers underwent on-site audits, resulting in a total audit coverage rate of 100%. For related content, please refer to "Supply Audit and Improvement" 	Assured by SGS											
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other nonconformance	<ul style="list-style-type: none"> Non-Compliance Rates for RBA Code of Conduct Audits <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th></th> <th>Labor</th> <th>Health and Safety</th> <th>Environmental</th> <th>Ethics</th> <th>Management System</th> </tr> </thead> <tbody> <tr> <td>Nonconformance rate</td> <td>9.5%</td> <td>5.9%</td> <td>1.6%</td> <td>0.4%</td> <td>4.2%</td> </tr> </tbody> </table> Corrective Action Rate <ul style="list-style-type: none"> (a) There are 11 priority non-conformance items. Corrective measures have been proposed for all of them, with an implementation rate of 100%. (b) Additionally, corrective action rates have been provided for other 456 non-compliance defects, with a 100% implementation rate as well. For related content, please refer to the "Supply Chain Audit and Improvement" chapter. 		Labor	Health and Safety	Environmental	Ethics	Management System	Nonconformance rate	9.5%	5.9%	1.6%	0.4%	4.2%
	Labor	Health and Safety	Environmental	Ethics	Management System										
Nonconformance rate	9.5%	5.9%	1.6%	0.4%	4.2%										
Material Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	<p>According to US National Research Council specifications, tantalum, tungsten, and cobalt are defined as critical raw materials. Management and performance regarding these materials are disclosed in the Responsible Sourcing of Minerals section.</p> <p>Acer established its sustainable materials policy in 2024 and identified the first-phase priority materials list. In early 2025, it conducted a usage survey of the priority materials list for computer and monitor products from 2024. We also continue to carry out responsible mineral management and disclosure, publishing a responsible minerals report. For more information about Acer's sustainable materials policy, please refer to the Sustainable Materials Management section on the sustainability webpage.</p>	Assured by SGS											

*Note: Uses SASB hardware standards for the technology and communication sector, version 2023-06.

*Note: With regard to the Sustainability Accounting Standards Table 2 Activity Metrics TC-HW-000.A, TC-HW-000.B and TC-HW-000.C, our description is as follows: Acer's business model is primarily focused around product sales and customer service. In general, we disclose the revenue share of each product in our quarterly institutional investors' conference call. Acer's financial reports and presentations can be found at: <https://www.acer-group.com/ag/zh/TW/content/quarterly-reports>



Disclosure of Sustainability Indicators by Listed Companies under the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" of the Taiwan Stock Exchange

According to the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", listed companies should strengthen the disclosure of sustainability indicators by industry. Acer is in the computer and related equipment industry and the following are the disclosed indicators. Please refer to [Chapter 6: Climate Strategy and Transition](#) for the disclosure of climate related information by listed companies as stipulated in Article 2 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies."

Type	Indicator	Types of Indicator	Annual Disclosure	Units	Remark
I.	Total energy consumption, percentage of purchased electricity and renewable energy usage	Quantitative	Total energy consumption : 145,035 GJ % of purchased electricity : 99% % of renewable energy usage : 60%	Gigajoules (GJ), percentage	
II.	Total water intake and total water consumption	Quantitative	Total water intake : 179,748 m ³ Total water consumption : 179,748 m ³	Thousand cubic meters (m ³)	
III.	Percentage of recovered hazardous waste generated by weight	Quantitative	Weight and recycled percentage : 0%	Metric tons (t), percentage (%)	
IV.	Explain the type, number and rate of occupational disasters	Quantitative	In 2024, Acer's global workplaces experienced no major occupational accidents (excluding commuting accidents). For more information on the number and rate of occupational accidents, please refer to the "Acer Global Occupational Injury Statistics 2024" in this report.	Ratio (%), Number	
V.	Disclosure of product lifecycle management: including the weight of end-of-life products and electronic waste and the percentage of recycling	Quantitative	In 2024, Acer has recycled a total of 14,707 tonnes of electronic products in PAP, Pan America, EMEA regions. The rate of recycling is 14.6%.	Metric tons (t), percentage (%)	
VI.	Description of risk management related to the use of critical materials	Qualitative Description	According to the U.S. National Research Council (NRC) Code: Tantalum, tungsten, and cobalt are defined as critical materials, and a description of risk management for these materials is disclosed in the Responsible Mineral Procurement section.	Not applicable	
VII.	Lawsuits related to anti-competitive conduct ordinances	Quantitative	None	Reported Currency	
VIII.	Production of major products by product category	Quantitative	Acer's business model is primarily focused on product sales and customer service. In general, we disclose the revenue share of each product in our quarterly institutional investors' conference call. Financial reports and presentations of Acer are available at: https://www.acer.com/corporate/en/investor-relations/financials/quarterly-reports	Depending on product type	

United Nations Global Compact Comparison Table

Category	10 Principles	Report Content/ Explanation
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	Acer supports and respects internationally recognized human rights. Please refer to the " Protecting Human Rights " section of this report and the Acer Human Rights Policy .
	Make sure that they are not complicit in human rights abuses	Responsible sourcing of minerals is an important ongoing concern for Acer. It is our responsibility to respect human rights and continuously improve the impacts of our business development on human rights. For related actions, please refer to the " Responsible Sourcing of Minerals " section of this report.
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	Acer supports freedom of association and recognizes the right of collective bargaining. For more details, please refer to the " Protecting Human Rights " section of this report and the Acer Human Rights Policy .
	The elimination of all forms of forced and compulsory labor	Acer prohibits all forms of forced and compulsory labor. For more details, please refer to the " Protecting Human Rights " and " Labor Rights " sections of this report and the Acer Human Rights Policy .
	The effective abolition of child labor	Acer prohibits child labor. For more details, please refer to the " Protecting Human Rights " and " Labor Rights " sections of this report and the Acer Human Rights Policy.
	The elimination of discrimination in respect of employment and occupation	Acer does not discriminate in employment or the workplace. For more details, please refer to the " Protecting Human Rights " section of this report and the Acer Human Rights Policy.
Environment	Businesses should support a precautionary approach to environmental challenges	Acer has introduced the TCFD to identify climate risks and financial impacts, as well as formulating RE100 goals and a number of specific sustainability policies to mitigate the effects of the Company's operations on the environment. For details, please refer to the " Climate Strategy and Transformation " section of this report.
	Undertake initiatives to promote greater environmental responsibility	Acer is committed to reducing the environmental impact of its products during the product life cycle by integrating the concept of circular economy. Acer gives the best effort to reduce the products' environmental impact, and actively adopts low-carbon circular strategies such as innovative design, extending product life cycle, and effective use of materials in pursuit of a balance between product management and environmental protection. For details, please refer to the " Circular Economies and Innovation " section of this report.
	Encourage the development and diffusion of environmentally friendly technologies	Acer takes "Conscious Technology" as its vision and "sustainable future" as the core of product design and manufacturing. Its subsidiaries are engaged in various fields of sustainable solutions for everyday living. Acer works on more eco-friendly innovations and application solutions for smarter cities. For more details, please refer to the " Circular Economies and Innovation " section of this report.
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery	Please refer to the " Corporate Governance " section of this report.



Independent Limited Assurance Report

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ACER INC.'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE
 SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Acer Inc. (hereinafter referred to as ACER) to conduct an independent assurance of the Sustainability Report for 2024 (hereinafter referred to as the Report). The scope of assurance was determined based on the SGS Sustainability Report Assurance Methodology and the ISAE 3000 Limited Assurance Standard. From 21st February to 17th April, 2025, interviews and verifications were conducted at Acer's headquarters to examine sustainability-related information disclosed by Acer, both in Taiwan and overseas. This included management processes, performance data, and supporting evidence, with the aim of assessing the extent to which the narrative and graphical content in Acer's 2024 Sustainability Report align with the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) Standards for the Hardware Industry. The assurance process did not include an evaluation of any specific performance indicators beyond the defined assurance scope. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
 This Assurance Statement is provided with the intention of informing all ACER's Stakeholders.

RESPONSIBILITIES
 The sustainability information in the Report and its presentation are the responsibility of the directors and the management of ACER. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
 In order to ensure we manage the highest level of quality within the assurance engagements, SGS uses the Internal Sustainability Assurance Global Systems Procedure (SAGSPs). The SAGSPs have been established to ensure ethics, independence, impartiality, quality, consistency and reliability in the management, operational, engagement team structure and execution of assurance projects, when combined with the guidance from a suitable assurance programme.

This report follows the requirements of the SGS Group's Sustainability Assurance Global Systems Procedure (SAGSP). The assurance engagement was conducted in accordance with the limited assurance level of ISAE 3000 (Revised, International Standard on Assurance Engagements) Assurance Engagement, including the assessment of the reporting quality, accuracy, and reliability of selected performance information.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	GRI (In Accordance with)
2	SASB Hardware Sustainability Accounting Standard (Version 2023-12)
3	Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)

- evaluation of content veracity of the sustainability performance information in relation to the determined material topics at a limited level of scrutiny for ACER and limited level of scrutiny for subsidiaries and applicable report boundaries outside of the organization covered by this report;
- evaluation of the report against the requirements of Global Reporting Initiative Universal Standard 2021 (GRI 2, GRI 3, GRI 300, 300 and 400 series which identified its economic, environment, and social aspect as material topics and disclosure) claimed in the GRI content index as material and in accordance with;
- evaluate of the report against the SASB Disclosures and Metrics included in the Hardware of Sustainability Accounting Standard (VERSION 2023-12) and conducted alongside an evaluation of accuracy assurance at moderate level of scrutiny.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE
 ACER's Sustainability Report content including its Environment, Social and Governance performance are adequately in line with GRI Standard and SASB Disclosures and Metrics of Hardware (version 2023-12) as listed in ACER's Sustainability Report of 2024 of GRI Standards Index and SASB Index.

ASSURANCE METHODOLOGY
 The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan, documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
 Financial data drawn directly from independently audited financial accounts, has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE
 The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification, quality, environmental, social and ethical auditing and training, environmental, social and sustainability report assurance. SGS affirms our independence from ACER, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, OPMs, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience

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on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION ISAE3000
 On the basis of the methodology described and the assurance work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their report.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS (GRI) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS
 The report, ACER's Sustainability Report of 2024, is adequately in accordance with the GRI Universal Standards 2021 and complies with the requirements set out in section 3 of GRI 1 Foundation 2021, where the significant impacts on the economy, environment, and people, including impacts on their human rights are assessed and disclosed following the guidance defined in GRI 3: Material Topic 2021, and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The report has properly disclosed information related to ACER's contributions to sustainability development. For future reporting, ACER is encouraged to further elaborated on how ACER identifies and manages sustainability issues related to human rights. Furthermore, it should also disclose relevant performance metrics.

ADHERENCE TO SASB
 Acer has referenced with SAGE's Standard, TECHNOLOGY & COMMUNICATIONS SECTOR: HARDWARE INDUSTRY STANDARD, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundary is the same as Acer's sustainability report. Acer used SASB accounting and activity metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. Acer has determined which disclosure topics and associated metrics are financially material to its business and has illustrated appropriately in the content index. By using both GRI and SASB standards together, the efficiency of communication and the identification of material issues are substantially increased during the whole reporting preparation process. Furthermore, future reports may identify opportunities for continuous improvement by incorporating best practices such as conducting gap analyses and benchmarking of reported topics and practices within or across departments.

ADHERENCE TO TCFD
 Based on the assurance methodology performed, no systematic errors were detected, and SGS is satisfied that ACER has met SGS TCFD performance assessment criteria at the disclosure level. The actual and potential impacts of climate-related risks and opportunities has been considered and identified over the relevant short-, medium-, and long-term time horizons. The resilience of ACER's strategy were taking into consideration with different climate-related scenarios including RCP2.6, RCP4.5, net-zero scenarios. The scope 1, scope 2 and scope 3 greenhouse gas (GHG) emissions inventory has been conducted and verified annually. The metrics and targets has been partly used by ACER to manage climate-related risks and opportunities and performance against targets. It is recommended that ACER to improve its climate-related Governance, Strategy, Risk Management, Metrics and Targets continuously.

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Signoff:
 For and on behalf of SGS Taiwan Ltd.

Stephen Pao
 Business Assurance Director
 Taipei, Taiwan
 04 June, 2025
WWW.SGS.COM

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