



2024

Acer Gadget Inc.
Sustainability Report

ebii and Smart eMobility for a Greener Future

Smartization and Sustainable Design in Parallel

As the market for eBikes and eScooters evolves from electrification to smart and personalized experiences, Acer Gadget leverages its ICT industry background and hardware-software integration capabilities to deliver more competitive smart eMobility solutions. Since launching its first eBike, ebii, in 2023, Acer Gadget has continued to unveil new smart eMobility products annually at the TAIPEI CYCLE SHOW and EUROBIKE, expanding its presence in global markets.

Acer Gadget's eBikes and eScooters integrate smart data applications with riding technologies, embedding the cycling experience into daily life with multiple intelligent features. At the same time, Acer Gadget incorporates sustainability concepts into product design. For example, ebii's eco-friendly packaging not only simplifies assembly and unboxing but can also be transformed into a bike stand through its innovative structure, reducing material waste and earning international design awards. The ebiiGO APP emphasizes intuitive operation, further enhancing the user experience. In addition, Acer Gadget actively promotes collaborations in the smart micromobility industry, joining forces with partners to advance the vision of urban smart transportation :

- In 2023, Acer Gadget co-founded the Micromobility R&D Alliance with theTaiwan Design Research Institute (TDRI), Looplus, and JOCHU TECHNOLOGY, supporting the development of smart eMobility in Taiwanese cities.
- In 2024, Acer Gadget partnered with CMC MOTOR to launch the oloo shared eScooter service, applying IoT technologies to enhance smart micromobility applications and promote more convenient shared riding experiences.

Acer Gadget will further enhance smart data and integration technologies to provide personalized, high-performance rides and bring innovative micromobility solutions to global markets.



Sustainable Style with Acer Luggage and Bags

Harnessing Technology for a Sustainable Future

Acer Gadget remains committed to its core philosophy of “leveraging technology to create a sustainable future.” In 2024, the brand not only continued to enhance the energy efficiency and resource usage of its tech products, but also expanded its sustainability efforts into lifestyle offerings, thereby broadening the reach of its ESG strategy. Among these initiatives, Acer's luggage and bag product line stands out as a shining example of this commitment, seamlessly integrating ESG principles across design, material selection, production, and market outreach.

In response to global environmental challenges and the growing demand for green products, Acer's Vero luggage and bag series uses 100% Recycled Polyester (rPET) (recycled plastic bottles) as its primary fabric. This innovative material choice significantly reduces reliance on virgin plastics, lowers our carbon footprint, and meets stringent environmental certifications and international standards. Our production processes prioritize minimized energy and water consumption, and ensure that the rPET materials used are compliant with GRS (Global Recycled Standard) certification.

At Acer Gadget, we believe sustainability should not be limited to environmental issues. It should be deeply integrated into everyday life. Starting with something as simple as a bag, we are embedding ESG values into the small details of daily living. Looking ahead, we will continue to expand the use of sustainable materials and eco-friendly design, fulfilling our corporate commitment through a more complete product ecosystem.



Healthy and Low-Carbon Work with Acer eKinekt BD3

An Innovative Office Experience Combining Exercise and Green Energy

In today's offices, balancing health, efficiency, and green energy is a key challenge. Acer Gadget introduced the Acer eKinekt BD3 bike desk, which converts cycling into electricity so users can generate power while working, supporting both wellness and energy recovery. Its desktop and components use 30% PCR (post-consumer recycled plastic) materials, reducing reliance on virgin plastics, advancing circular economy practices, and underscoring the Company's commitment to sustainability.

- Banque de France (the French central bank): Offering employees a smart, low-carbon office option.
- National Cheng Kung University Library: Advancing a sustainable learning environment on campus.

Acer Gadget partnered with AUO (AUO Corporation) on a Green Office initiative to promote eco-friendly work practices and highlight the technology's value in workplaces. Kinetic conversion turns daily activity into electricity, redefining how people use technology. The Acer eKinekt BD3 bike desk lets users balance work and exercise, enhancing focus, well-being, and sustainability. Acer Gadget will keep expanding smart green energy applications, integrating kinetic technology into offices, campuses, and daily life for a lower-carbon, more efficient future.



▲ Banque de France



▼ AUO Global R&D Office



◀ National Cheng Kung University Library

Eco-Friendly Mouse Packaging Innovation

Plastic-Free Innovation, Enhanced User Experience

In product design, balancing sustainability and user experience is essential. Acer Gadget's eco-friendly mouse packaging merges innovation with responsibility, reducing impact and adding convenience. The design uses pulp molding and paper inserts instead of plastics, cutting material use. It fits multiple mouse models, is more compact and efficient, reduces size, weight, and emissions, yet keeps protection. This innovation earned global recognition, including:

- 2024 Golden Pin Design Award
- 2024 iF Design Award
- 2023 Red Dot Design Award: Communication Design-Packaging Design

In PC accessories, Acer Gadget is dedicated to improving user experience. From efficiency to gaming immersion, we create designs where technology meets sustainability, delivering comfort, functionality, and eco-conscious solutions.



reddot winner 2023
packaging design



JoyGood App Digital Health Management

Making Health Management Easier

In the digital era, families want easier health management. The JoyGood App, built on the idea of “caring together,” lets users go beyond self-tracking to share data with family for a more interactive experience. Unlike most health apps limited to one user, JoyGood supports family sharing for up to six members, enabling parents, seniors, and relatives to track each other's health in real time. Through Bluetooth, families can share devices to track blood pressure, glucose, body fat, oxygen, and more—even across distances. JoyGood offers cloud records plus a points system that rewards regular check-ups, with points redeemable for wellness products. A new check-in map with 200+ gyms, parks, and trails encourages users to stay active, making health management fun rather than routine.

From 2023 to 2024, Acer Gadget organized 50+ community health events with nearly 3,000 participants, reaching both urban and rural areas. Activities at daycare centers, wellness workshops, and World Ocean Day programs encouraged all age groups to engage, foster social interaction, and bridge gaps in digital health adoption. Going forward, JoyGood will expand its health ecosystem, leveraging technology to support family wellness and deliver more personalized health management tailored to daily life.



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Message from the Chairman

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In an era of uncertainty and rapid change, technology is not only an industry driver but also a force reshaping human connections. Acer Gadget pursues innovation at the intersection of technology and lifestyle, advancing change from product design to brand experience and business models.

We believe corporate value lies not only in products and financials but in how a company responds to change, upholds its principles, and builds lasting trust. Acer Gadget starts from real life needs, driving the evolution of smart lifestyles.

For Acer Gadget, sustainability is more than the environment—it is an attitude and forward-looking mindset. Though still at an early stage, we will not be absent. We recognize governance, technology, and cultural design, and our board will continue supporting decisions where innovation meets sustainability.

We thank our stakeholders for their support and every employee for their dedication. This 2024 Sustainability Report is both reflection and commitment: Acer Gadget will keep moving forward with the future as our compass.

Chairman of Acer Gadget

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Message from the President

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In 2024, facing global industry shifts and market challenges, Acer Gadget advanced three priorities—brand integration, product innovation, and stronger operations—marking a year of focus and resilience.

We focus on three core businesses: ICT Peripherals, Smart eMobility, and Lifestyle & Fashion Tech. Beyond product lines, this reflects our renewed understanding of user needs—from efficiency to style, from commuting to personal expression—delivering smart choices across contexts.

Our sustainability approach is pragmatic—starting with systems, processes, and design decisions, and expanding to repairability, supplier risk, and transparent communication.

We are still learning but clear on our path—strengthening cross-disciplinary skills, expanding globally, and building mechanisms that sustain both brand value and corporate responsibility.

President of Acer Gadget

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Report Overview

Report Background and Principles

This is Acer Gadget Inc.'s first Sustainability Report, prepared in accordance with the Taiwan Stock Exchange's *Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies*. The content follows the Global Reporting Initiative (GRI) Standards and is supplemented by the Sustainability Accounting Standards Board (SASB) indicators to address investor demand for financially relevant sustainability information. The report has not undergone third-party assurance; all information was compiled and verified internally and reviewed by management. While external assurance has not yet been obtained, SASB's investor-focused framework was voluntarily adopted to enhance disclosure consistency and integrity. With this inaugural report, Acer Gadget aims to establish a foundation for transparent communication and build long-term stakeholder trust.

Reporting Period and Scope

The reporting period covers January 1 to December 31, 2024. Financial data is based on the audited consolidated financial statements for 2023 and 2024. Unless otherwise noted, disclosures are presented on a consolidated basis, covering Acer Gadget Inc. and its subsidiaries: Acer Gadget Shanghai Co., Ltd. and Acer Gadget America Inc.

Report Frequency and Publication

The Sustainability Report will be published annually. This 2024 edition is scheduled for release in August 2025. Any material updates will be announced on the Company's website to ensure completeness and consistency of disclosures.

Contact Information

For questions or feedback regarding this report, please contact:

Acer Gadget Inc. | Sustainability Task Force

E-mail : AGT.ESG@acergadget.com



Sustainability Hub



Stakeholder Feedback Questionnaire



1

About Acer Gadget

1.1 Company Overview and History

1.2 Philosophy and Brand Values

1.3 Business Performance

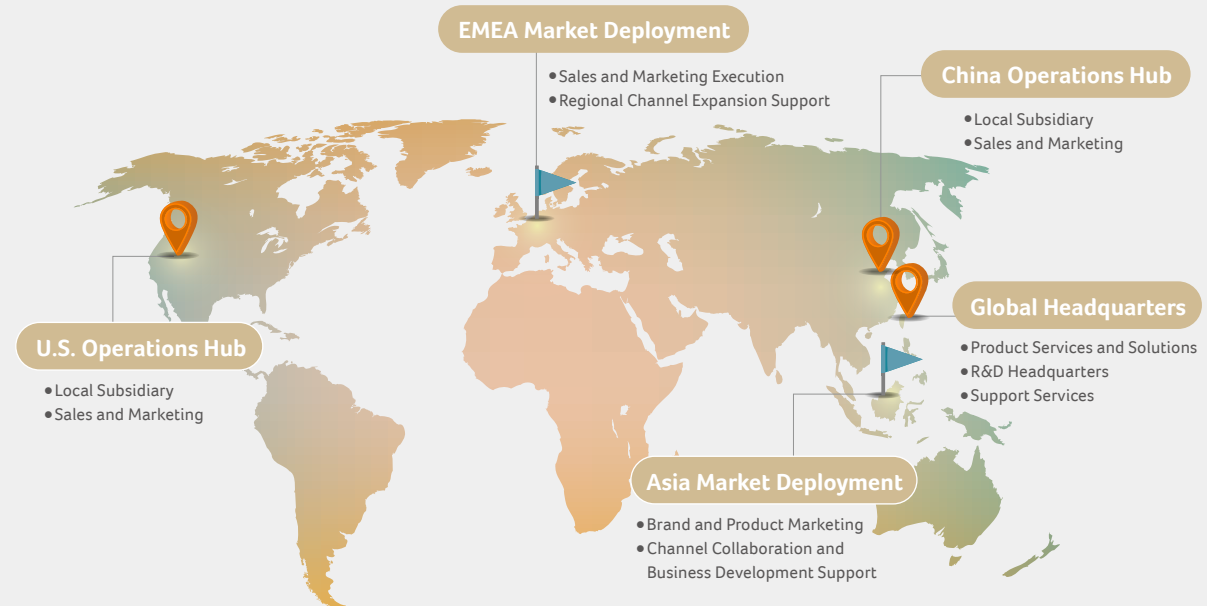
1.1

Company Overview and History

Acer Gadget Inc. (hereinafter referred to as Acer Gadget) is a subsidiary of the Acer Group, dedicated to combining technological innovation with design aesthetics to develop smart lifestyle solutions. The Company's mission is “Crafting Cool Tech to Foster Smart Lifestyles”, striving to deliver people-centric innovations that enhance quality of life while creating experiences that embody both sustainability and individuality.

Acer Gadget's roots trace back to 1986 with the establishment of E-TEN Information Systems, originally a specialist in ICT equipment R&D and manufacturing. In 2018, as part of Acer Group's product strategy realignment, the innovative peripherals division was spun off as GadgeTek Inc. In 2021, E-TEN merged with GadgeTek to form Acer Gadget Inc., expanding its product portfolio and R&D capacity. In 2023, Acer Gadget was successfully listed on the Taiwan Stock Exchange Innovation Board, marking its entry into the capital market and reinforcing its role as a key pillar of the Group's innovation business. Today, Acer Gadget's business spans ICT, PC Peripherals, Smart eMobility, and Lifestyle & Fashion Tech, with product lines covering eBikes and eScooters, smart wearables, AI peripherals, and innovative mobile power solutions—all aimed at advancing smart lifestyles through technology.

As a member of the Acer Group, Acer Gadget inherits strong ICT expertise and global integration capabilities. With over 30 years of industry experience and a team of around 60 cross-disciplinary professionals, the Company strengthens its end-to-end value chain from R&D and manufacturing to brand promotion. Acer Gadget is headquartered in Taipei, with Operation Hubs in China and the United States, and continues to expand its sales and brand presence across EMEA markets and Pan-Asian markets, steadily extending its global reach.



Currently, Acer Gadget focuses on three core areas,

ICT Peripherals

Keyboards, mice, headsets, and other devices designed for both productivity and creative applications.



Smart eMobility

eScooters and eBikes integrating AI and sensing technologies to deliver greener mobility solutions for both urban and outdoor users.



Lifestyle & Fashion Tech

Building on Acer's long-standing expertise in computer bags, offering stylish yet practical bags, luggage, and smart wearables that combine design with functionality.



Guided by its mission of "Crafting Cool Tech to Foster Smart Lifestyles", Acer Gadget continues to advance innovation, expand product applications, and meet the growing demand for sustainable, stylish, and smart living, driving steady business growth and transformation.

Basic Information of Acer Gadget Inc.

Company Name	Acer Gadget Inc.
Established	March 1986 - founded as E-TEN Information Systems June 2021 - merger of E-TEN and GadgeTek, renamed Acer Gadget Inc.
Global Operations	Taipei (Global Headquarters and R&D Headquarters); local subsidiaries in the U.S. and China
Employees Worldwide	Approximately 60
Capital	NT\$618.6 million (approx. USD 19.2 million*) *Based on an exchange rate of NT\$32.2 = USD 1, for reference only
Main Products & Services	ICT Peripherals / AI-powered eBikes & eScooters / Bags, Luggage & Smart Wearables / Mobile Power Solutions / Kinetic Tech Applications
Core Business Areas	ICT Peripherals / Smart eMobility / Lifestyle & Fashion Tech

Subsidiaries of Acer Gadget Inc.

Company Name	Address
GadgeTek (Shanghai) Limited	No. 120 Rongjiang Road, C17, Building 1, Songjiang Industrial Zone, Shanghai
Acer Gadget America Inc.	1401 21ST STREET, SUITE R, SACRAMENTO, CA, 95811

This report covers ESG information for Acer Gadget Inc. and its wholly owned subsidiaries, including GadgeTek (Shanghai) Limited and Acer Gadget America Inc. The reporting boundary is consistent with the scope of the audited consolidated financial statements, with no adjustments. All material topics are disclosed under a unified governance framework and reporting methodology.

Corporate Milestones



1.2

Philosophy and Brand Values

Guided by the mission “Crafting Cool Tech to Foster Smart Lifestyles,” Acer Gadget explores how technology can respond to the diversity of modern life. In a rapidly changing world, we deliver products and services that combine innovation, practicality, and style. We believe technology is not merely a tool but a bridge that improves daily experiences, inspires imagination, and creates lasting value.

Acer Gadget focuses on three core areas,

ICT Peripherals

Digital companions that balance performance and style, enhancing everyday work and entertainment.

Smart eMobility

Redefining mobility with user-centric design, addressing daily commutes and outdoor exploration through lighter, greener travel.

Lifestyle & Fashion Tech

From bags to smart wearables, merging aesthetics with function to empower users with new lifestyle choices.

ICT
Peripherals

Smart
eMobility

Lifestyle & Fashion
Tech



Acer Gadget believes brand value goes beyond technological breakthroughs. From design thinking to development, we focus on whether products truly meet user needs—making life simpler, more comfortable, and engaging. Each innovation balances function with emotion, blending human-centered design, style, and local culture to shape a “smart lifestyle language” that connects with people and supports them in navigating a changing future with unique choices.

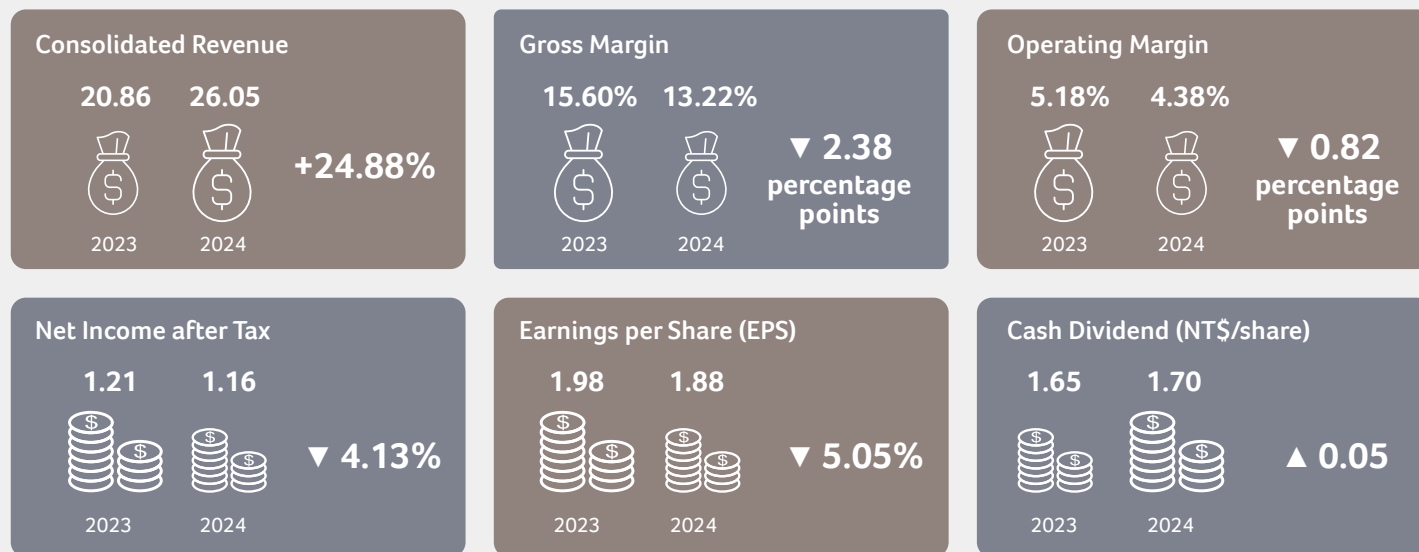
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Business Performance

In 2024, Acer Gadget continued to strengthen its product portfolio and channel integration strategies, achieving consolidated revenue of NT\$2.605 billion, a 24.88% increase from NT\$2.086 billion in 2023, demonstrating strong growth momentum. Despite industry competition and cost pressures, the annual gross margin and operating margin were 13.22% and 4.38%, respectively, compared with 15.6% and 5.2% in the prior year, reflecting slight adjustments while maintaining solid profitability.

Net income after tax reached NT\$116 million, with earnings per share (EPS) of NT\$1.88, slightly lower than NT\$1.98 in 2023. The Board also resolved to distribute a cash dividend of NT\$1.70 per share, up from NT\$1.65 in the previous year. Based on the closing price of NT\$30.6 on May 29, 2025, this represents a dividend yield of approximately 5.56%. Building on stable profitability, the Company continues to invest in new product development, AI applications, and international market expansion to lay a solid foundation for sustained growth.

Alongside continued growth in revenue and profit, the Company has also optimized internal operations, demonstrating solid progress in its overall transformation. The following table summarizes Acer Gadget's key financial indicators for the past two years:



Note 1: Figures are based on Acer Gadget's consolidated financial statements, which include the Company and its subsidiary GadgeTek (Shanghai) Limited (GCN). Acer Gadget America Inc. (AGA), established in November 2023, has been consolidated starting from FY2024.

Note 2: Acer Gadget was listed on the Taiwan Innovation Board in 2023. Due to changes in consolidation scope and accounting basis, 2022 financial data are not consistent with the current basis. Therefore, this report discloses the latest two years (2023–2024) to reflect recent performance and strategic outcomes.

Unit: Revenue and Net Income in NT\$ billion; Ratios in %; EPS and Dividend in NT\$ per share



2

ESG Governance and Strategy

2.1 Commitment to Sustainability

2.2 Materiality Assessment and Management

2.3 Stakeholder Engagement

2.1

Commitment to Sustainability

As a subsidiary of Acer Group, Acer Gadget aligns with Acer's sustainability strategy and advances smart living and innovation while upholding the core values of sustainable development. We actively respond to initiatives led by Acer's ESG Office and embed the Group's sustainability policies and guidance into our operations to ensure alignment with international standards and applicable regulations. Acer Gadget continues to monitor global sustainability trends, including climate action and the circular economy. Beyond regulatory compliance, we seek to integrate sustainability into technology innovation and product design to create long-term value for our customers, society, and the environment.

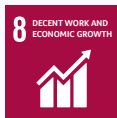


2.1.1 Acer Gadget Sustainability Strategy | Innovation × Governance × Smart Sustainability × Social Inclusion

Acer Gadget's sustainability strategy is anchored in four core pillars: innovative technology, integrity in governance, smart sustainability, and social inclusion. We aim to drive sustainable innovation through technology, strengthen corporate governance, advance eco-friendly products, and foster social engagement to create long-term value for business, society, and the environment. Our strategy aligns with the United Nations Sustainable Development Goals (SDGs), ensuring transparency and compliance through ethical management while leveraging technology to deliver smart solutions that enable sustainable progress across industries and communities. Acer Gadget will continue to build on these efforts, joining forces with global partners to shape a more resilient and competitive future.

Built on integrity, fostering transparent and resilient governance

At Acer Gadget, we uphold integrity as the cornerstone of our business. Through strong internal controls and transparent governance, we ensure decisions align with sustainability principles while creating long-term value for employees, customers, suppliers, and all stakeholders.



Integrity for a
Sustainable Future

Leader in Smart
Sustainability

Empowering sustainability through technology, leading a smarter future

Acer Gadget strives to lead in smart living and sustainable technology, integrating innovation with sustainability to advance social and environmental progress. We create efficient and intelligent solutions that support low-carbon lifestyles and a greener future.



Driven by human values, fostering an inclusive and sustainable culture

Acer Gadget's success depends on the support of employees, customers, and communities. We foster an inclusive, safe, and engaging workplace, while promoting social progress through diversity and community involvement—because we believe true well-being is built on care and collaboration.



Advocate for
Better Living

Innovative Tech,
Smarter Future

Innovation-driven transformation, leading a low-carbon smart revolution

Creativity and technology are key to addressing global challenges. Driven by innovation, Acer Gadget develops smart products and solutions that enhance daily life and reduce environmental impact. Our mission is to transform innovation into action, shaping a smarter and more sustainable future.



acer
Gadget

Acer Gadget Sustainability Task Force

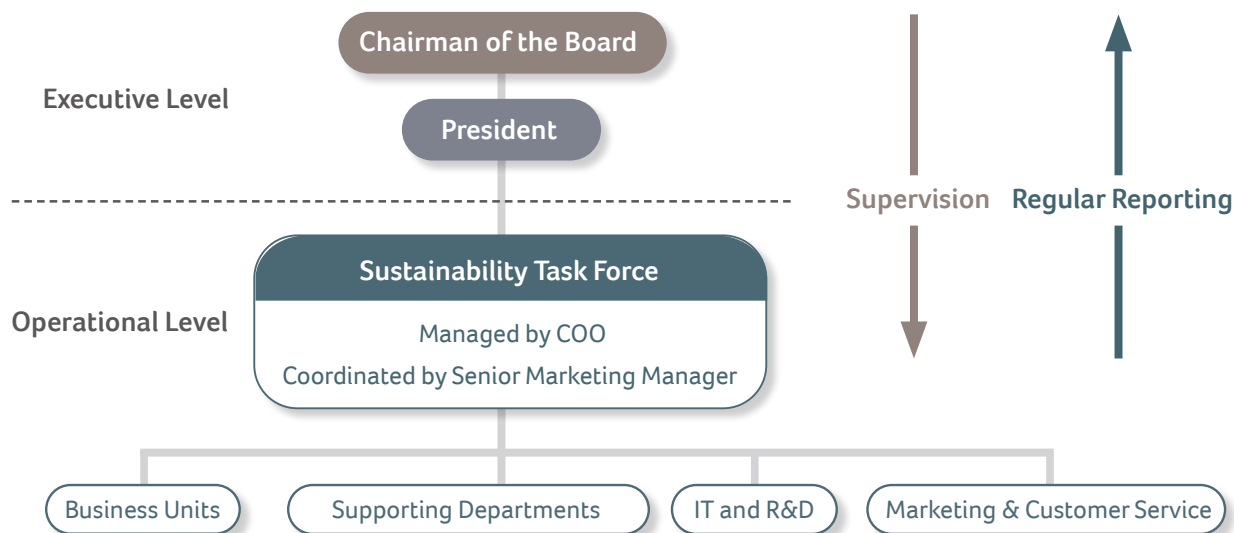
In 2024, Acer Gadget established the Sustainability Task Force under the *Sustainability Information Management Procedure*. Convened by the President and coordinated by the COO, it reports regularly to executives. Members from key departments—including HR, legal, procurement, R&D, marketing, and finance—collaborate to advance integrated sustainability goals.

To coordinate reporting, the Task Force launched the Sustainability Report Project Office, led by the Senior Marketing Manager. The Office consolidates ESG data, plans chapters and timelines, and supports senior management in ensuring disclosure quality and consistency.

The Project Coordinator holds the Certified Professional in Corporate Sustainability Management (CPCS) credential issued by the Taiwan Institute of Sustainable Energy (TAISE), demonstrating comprehensive expertise in sustainability management and practical planning. While Acer Gadget has not yet established a board-level Sustainability Committee, the above governance mechanisms have already formed an initial framework with supervisory and coordination functions. Going forward, the Company will continue to assess the feasibility of establishing a formal committee in line with its scale and stage of governance development.

Acer Gadget Sustainability Governance Process

This governance process supports the preparation of the sustainability report and complements the Company's formal governance structure. Led by the operational level with regular reporting to top management, it strengthens execution, communication, and integration of sustainability into corporate governance.



Note: Acer Gadget established the Sustainability Task Force under the *Sustainability Information Management Procedure*, convened by the President and managed by the COO. The Senior Marketing Manager serves as Report Coordinator, while the Sustainability Report Project Office operates during the reporting period as a cross-departmental integration mechanism.

2.1.2 SDGs Commitments in Products and Solutions

As a technology brand, Acer Gadget is dedicated to aligning product and solution innovations with the United Nations Sustainable Development Goals (SDGs), taking concrete actions to address global sustainability challenges. We focus on innovation in green energy, circular design, and smart technology applications, extending core product concepts to include carbon emission reduction, energy efficiency, health, and inclusiveness. Looking ahead, we will continue to enhance our product development strategies, seeking to leverage technology to support long-term sustainability objectives.



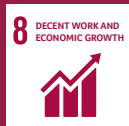
SDG 3 | Good Health and Well-Being

- Launched the JoyGood App Digital Health Management to support monitoring, integrating wearables with data analysis.
- Offers personalized advice and risk alerts to strengthen self-management and preventive care.



SDG 7 | Affordable and Clean Energy

- Continue developing electric-powered products such as eScooters, eBikes, and the Acer eKinekt BD3 to promote low-carbon mobility and clean energy use, achieving energy savings and carbon emission reduction.
- In line with Acer Group's energy policy, gradually adopt renewable energy in daily operations and product manufacturing to strengthen green supply chain management.



SDG 8 | Decent Work and Economic Growth

- Safeguard labor rights by building a safe and secure workplace, offering care and support for all employees.
- In 2024, obtained independent certifications for ISO 14001 Environmental Management and ISO 45001 Occupational Health and Safety, further enhancing Acer Gadget's sustainability management capabilities.



SDG 12 | Responsible Consumption and Production

- Continue developing the Vero product line using PCR (Post-Consumer Recycled) plastics to reduce waste and lower energy consumption, supporting the vision of a circular economy.
- Prioritize recycled materials in selected product packaging to reduce environmental footprint and promote efficient resource use.

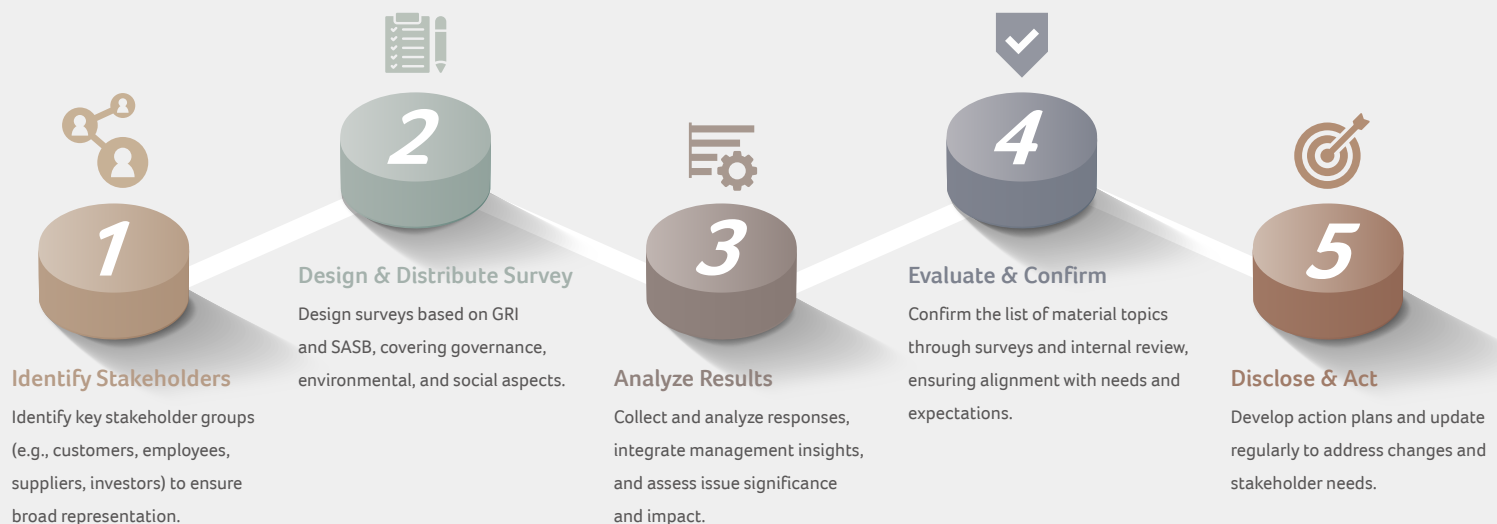
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Materiality Assessment and Management

Acer Gadget has established a systematic process for materiality assessment based on the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) metrics, combined with the Company's operational characteristics and stakeholder survey results. By collecting input from both internal and external sources, we ensure that material topics accurately reflect stakeholder expectations and the Company's sustainability needs. This section outlines the assessment process and outcomes, highlighting Acer Gadget's commitments and actions in its sustainability strategy.

Materiality Assessment Process

Integrating survey results, Acer Gadget conducts materiality assessment through the following steps, placing stakeholder participation at the core.



Classify Material Topics by Category



2.2.1 Materiality Matrix

To identify and manage material sustainability issues, Acer Gadget developed the following Materiality Matrix by applying international standards from GRI and SASB, and assessing the impacts on both company operations and external stakeholders. The matrix reflects Acer Gadget's prioritization of each issue and serves as a key reference for formulating sustainability strategies and action plans.



- 1 Corporate Governance and Business Integrity
 - 2 Supply Chain Management and Sustainability Performance
 - 3 Customer Relationship Management
 - 4 High-Quality Products and Safety Assurance
 - 5 Climate Governance and Carbon Management
 - 6 Resource Management
 - 7 Product Life Cycle Design
 - 8 Water Resource Management
 - 9 Talent Development
 - 10 Employee Care and Wellbeing
 - 11 Diversity and Inclusion
 - 12 Community Impact and Philanthropy
- Governance ● Environment ● Social

2.2.2 Impact Boundaries Across the Value Chain

To ensure that the results of the materiality assessment reflect actual business impacts and stakeholder concerns, Acer Gadget collected input from key stakeholders—including suppliers, internal operations teams, customers, and investors—through surveys. Following GRI and SASB standards, each topic was assessed for its impacts across different stages of the value chain (upstream, Acer Gadget operations, and downstream).

This analysis considered suppliers (upstream), internal operations (Acer Gadget operations), and product and service impacts (downstream). Combined with survey results, each topic's impact was further assessed and categorized as follows:






Strategic Material Issues (◎)

Issues with significant impacts on Acer Gadget's operations and value chain that require priority management.

Key Operational Issues (○)

Issues with notable impacts on the Company or value chain that require ongoing attention and management.

To ensure the comprehensiveness and forward-looking nature of its sustainability strategy, Acer Gadget established a materiality assessment framework based on the Global Reporting Initiative (GRI) Standards and feedback from both internal and external stakeholders. This framework not only helps identify risks and opportunities but also ensures business growth, customer trust, and regulatory compliance, while enabling proactive responses to stakeholder expectations through action plans.

ESG Dimension	Materiality Level	Material Topic	GRI Correspondence	Importance to Acer Gadget	Impact Boundary			Response Chapter
					Upstream	Acer Gadget Operations	Downstream	
Governance	Key Material Topics	Corporate Governance and Business Integrity	GRI 2: General Disclosures GRI 205: Anti-corruption	Ensure a sound corporate governance structure and robust internal controls at Acer Gadget, uphold business ethics, and strengthen stakeholder trust.				Chapter 1 About Acer Gadget / Chapter 2 ESG Governance and Strategy / Chapter 3 Operations and Governance / Chapter 4 Responsible Supply Chain
	Key Material Topics	Supply Chain Management and Sustainability Performance	GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment	Improve supply chain transparency—covering audits, sustainability, and ESG initiatives—to ensure long-term stability and accountability.				Chapter 4 Responsible Supply Chain
	Key Material Topics	Customer Relationship Management	GRI 416: Customer Health and Safety GRI 417: Marketing and Labeling	Focus on understanding and meeting customer needs, enhancing satisfaction and loyalty through quality products and services, and fostering positive engagement.				Chapter 3 Operations and Governance
	Key Material Topics	High-Quality Products and Safety Assurance	GRI 416: Customer Health and Safety GRI 417: Marketing and Labeling	Make quality and safety core values, driving innovation to meet customer needs and protect user rights.				Chapter 3 Operations and Governance / Chapter 5 Sustainable Product Design
Environment	Key Material Topics	Climate Governance and Carbon Management	GRI 201: Economic Performance GRI 305: Emissions	Comply with global and local regulations, drive energy saving and carbon emission reduction, and cut emissions to support sustainability and tackle climate change.				Chapter 6 Climate Governance for Sustainable Development
	Secondary Material Topics	Resource Management	GRI 301: Materials GRI 306: Waste	Emphasize resource efficiency and packaging reduction to minimize waste and enhance environmental friendliness in operations.				Chapter 3 Operations and Governance / Chapter 6 Climate Governance for Sustainable Development
	Key Material Topics	Product Life Cycle Design	GRI 301: Materials GRI 302: Energy GRI 306: Waste	Integrate sustainability into R&D and design to extend product life cycles and reduce environmental impact.				Chapter 2 ESG Governance and Strategy / Chapter 5 Sustainable Product Design
	Secondary Material Topics	Water Resource Management	GRI 303: Water and Effluents	Ensure responsible use and protection of water resources in production to minimize impacts on local aquatic ecosystems.				Chapter 3 Operations and Governance / Chapter 6 Climate Governance for Sustainable Development
Social	Key Material Topics	Talent Development	GRI 404: Training and Education GRI 401: Employment	Offer diverse development opportunities regardless of age or background, supporting employees in learning new skills and achieving continuous growth.				Chapter 7 Happiness at Work and Society
	Key Material Topics	Employee Care and Wellbeing	GRI 401: Employment GRI 403: Occupational Health and Safety	Foster a safe and inclusive workplace through care, competitive benefits, health support, and work-life balance.				Chapter 7 Happiness at Work and Society
	Less Material Topics	Diversity and Inclusion	GRI 405: Diversity and Equal Opportunity GRI 406: non-discrimination	Promote an inclusive culture with gender equality, generational integration, and diversity, respecting employee value and fostering collaboration.				Chapter 7 Happiness at Work and Society
	Less Material Topics	Community Impact and Philanthropy	GRI 413: Local Communities GRI 203: Indirect Economic Impacts	Focus on elderly and public health, using promotion programs to address needs and create positive social impact.				Chapter 2 ESG Governance and Strategy / Chapter 7 Happiness at Work and Society

2.3 Stakeholder Engagement

Stakeholder engagement is a key part of Acer Gadget's materiality assessment process and serves as the foundation for ensuring that our sustainability strategy meets diverse needs and expectations. The material topics presented in Section 2.2 combine stakeholder feedback with internal professional analysis, reflecting Acer Gadget's main impacts and responsibilities across governance, environmental, and social aspects. This section further explains how the Company uses multiple engagement mechanisms to actively maintain effective communication and collaboration with stakeholders, continuously respond to their expectations, and facilitate the implementation and management of material topics.

Stakeholder Identification and Engagement Process



Acer Gadget Stakeholders



Acer Gadget places great importance on stakeholder communication, using both regular and ad-hoc channels each year to continuously listen to diverse perspectives and ensure that our sustainability strategy responds to stakeholder expectations and needs. Through meetings, surveys, dedicated mailboxes, and online platforms, we maintain effective dialogue with stakeholders, using their input as a key reference to enhance sustainability performance.

Acer Gadget has established a dedicated stakeholder mailbox, inviting all stakeholders to provide feedback and suggestions on ESG (governance, environmental, and social) topics at any time through online surveys or email. We are committed to responding transparently and responsibly, incorporating stakeholder input into our sustainability strategy to ensure their expectations are fully integrated into our operations and strategic planning.

Stakeholders	Contact Window	Mailbox
Shareholders / Investors	Investor Relations Team	IR.AGT@acergadget.com
Customers (Retail Consumers / Business Customers)	Acer Gadget Call Center	service@acergadget.com
Suppliers / Communities / Media / Others	Sustainability Task Force	AGT.ESG@acergadget.com

Stakeholder Feedback Questionnaire

We have also launched an online Stakeholder Feedback Questionnaire. Stakeholders can scan the QR code to complete the form and share suggestions and opinions, contributing to Acer Gadget's sustainability development.



Acer Gadget Stakeholder Engagement Overview

Stakeholders	Expectations of Acer Gadget	Communication Channels and Frequency	Key Topics of Concern	2024 Communication Outcomes
Shareholders and Investors	Provide transparent and detailed financial and sustainability reports to strengthen investor confidence.	Annual General Meeting, Investor Conferences and Annual Report (Annually); Investor Meetings, Video/Conference Calls (Ad hoc); Material Information/Announcements on MOPS (Regular/Ad hoc); Investor Mailbox and Company Website – Investor Section (Ad hoc)	Financial Performance and Profitability; Business Strategy and Outlook / Industry Changes; Corporate Governance; Dividend Policy	Continue disclosing material information via the Market Observation Post System (MOPS) to address investor concerns. In 2024, held one investor conference with participation from around 10 institutional investors.
Employees	Provide competitive benefits and diverse career development opportunities, fostering a safe and secure workplace.	Acer Gadget Quarterly Employee Meeting (Quarterly); Acer Global Employee Engagement Survey (Annually)	Talent Development; Human Rights; Occupational Health and Safety	In Acer Gadget's 2024 Employee Engagement Survey, the response rate reached 82% with an average overall score of 4.27 out of 5.
Suppliers	Build transparent and long-term partnerships to ensure responsible management and sustainability across the supply chain.	Supplier Meetings (Ad hoc); Two-way Communication and Feedback Channels (Ad hoc)	Supply Chain Management; Green Product R&D and Innovation; Risk Management	Business units hold ad hoc exchanges with suppliers to share sustainability goals and guidelines; some have set up crisis reporting and performance feedback mechanisms to enhance partnership stability.
Retail Consumers	Enhance product and service experience to meet user needs.	Customer Service Mailbox / Hotline (Real-time); Brand Social Media Platforms (Updated Ad hoc)	Product Quality and Safety; Innovation Management; Responsible Consumption and Production	The Taiwan Customer Service Center recorded an average call connection rate of 90.83%, an average wait time of 18 seconds, and a 100% response rate for email/online inquiries, improving issue resolution efficiency and satisfaction.
Business Customers	Provide sustainable and innovative products to support low-carbon transition goals.	Business User Meetings (Quarterly); Dedicated Service Window (Real-time); Business Technology Showcases / Participation in International Exhibitions	Green Product R&D and Innovation; Resource Circularity; Climate Change	Strengthen business customer cooperation and trust through real-time support and project assistance.
Media	Deliver timely and accurate corporate information, reporting on Acer Gadget's sustainability progress and innovative products.	Press Releases (Ad hoc); Interview Invitations (Ad hoc)	Business Performance; Innovation Management; Climate Change	Over 300 news reports were published.
Communities and NGOs	Support community development and promote social inclusion.	Public Welfare Promotion Activities (Ad hoc)	Social Impact; Human Rights; Climate Change	From 2023 to 2024, the JoyGood Team partnered with communities to hold over 50 public welfare events with more than 3,000 participants, spanning metropolitan and rural areas across Taiwan. Activities included long-term care centers, the World Oceans Day Run, and the Taipei Liu-Gong LOHAS Lecture Series, engaging all age groups and seniors to reduce the digital divide, enhance social participation, and promote healthy living.



3

Operations and Governance

3.1 Corporate Governance

3.2 Risk Management

3.3 Information Security and Privacy Protection

3.4 Customer Service

3.5 Operations and Environment

3.1

Corporate Governance

As a subsidiary of the Acer Group, Acer Gadget upholds the Group's core values and recognizes that sound corporate governance is the cornerstone of sustainable development. We adhere to the highest standards of business ethics and combine transparent and efficient governance mechanisms to ensure steady progress across economic, environmental, and social dimensions. As part of the Acer Group, we remain committed to enhancing governance practices, building a company that delivers both social value and competitiveness, and creating long-term value for all stakeholders.

Overview of Policies and Standards: Aligned with Acer Group's Governance Framework

Acer Gadget follows Acer Group's governance policies and international standards to ensure transparency and compliance, while advancing economic, environmental, and social development. Under these frameworks, we are shaping a governance system that delivers both competitiveness and social value.

Alignment with Initiatives

- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- Corporate Sustainability Best Practice Principles for TWSE/TPEX Listed Companies
- Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
- Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
- OECD Principles of Corporate Governance

Acer Gadget's Alignment with Acer Group Policies

● Acer Sustainability Policy

Based on the *Corporate Sustainability Best Practice Principles*, driving integrated development across economic, environmental, and social dimensions



● Acer Corporate Governance Best-Practice Principles

Following Acer's governance framework to establish sound operations of the Board and functional committees



● Acer Standards of Integrity Management & Business Conduct (SBC)

Based on Acer's integrity management standards, implementing anti-corruption, anti-trust, and ethical conduct guidelines



● Acer Responsible Supply-Chain Management (ARSM) Policy

Ensuring supply chain transparency and compliance, while reinforcing commitments to integrity



● Acer Risk Management and Sustainability Development Committee (RMSDC) Policy

Integrating Acer's risk management framework to implement comprehensive risk management across both financial and non-financial dimensions



● Acer Group Human Rights Policy and Privacy Protection Policies

Based on ISO 27001, safeguarding employee and customer rights and information security



● Acer Environmental, Health and Safety Policy

Strengthening practices in environmental protection, safety, and health, embodying the philosophy of sustainable management



● Acer Group Personal Data Protection Management Policy (part of Acer's Privacy Protection framework, aligned with ISO 27001/27701 standards)

Establishing a comprehensive personal data protection mechanism in line with ISO 27701 standards to reduce information security risks



● Acer Group Artificial Intelligence (AI) Policy Statement

Ensuring AI development and applications meet ethical standards and align with privacy protection principles



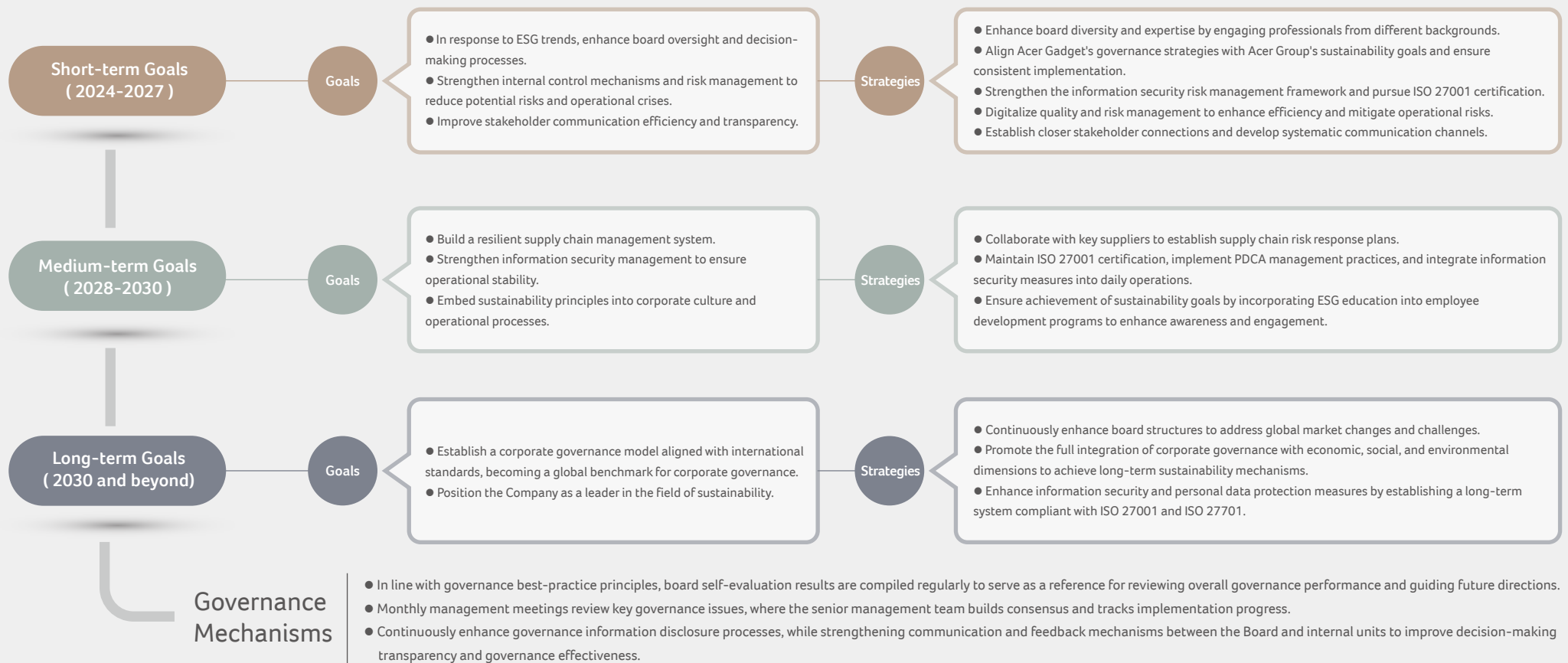
● Acer Group Intellectual Property Management Policy (including global patent strategies and IP management measures)

Establishing an IP management system to protect innovation outcomes and enhance competitiveness



3.1.1 Acer Gadget's Governance Goals and Strategies

To further strengthen corporate governance practices, Acer Gadget has aligned with Acer Group's governance framework and global sustainability trends to establish short-, medium-, and long-term goals. These goals are advanced through systematic strategies to ensure sustainable operations across economic, environmental, and social dimensions.



Going forward, the focus areas and execution mechanisms may be adjusted on a rolling basis in light of Board recommendations and regulatory trends.

3.1.2 Governance Performance Evaluation Mechanism

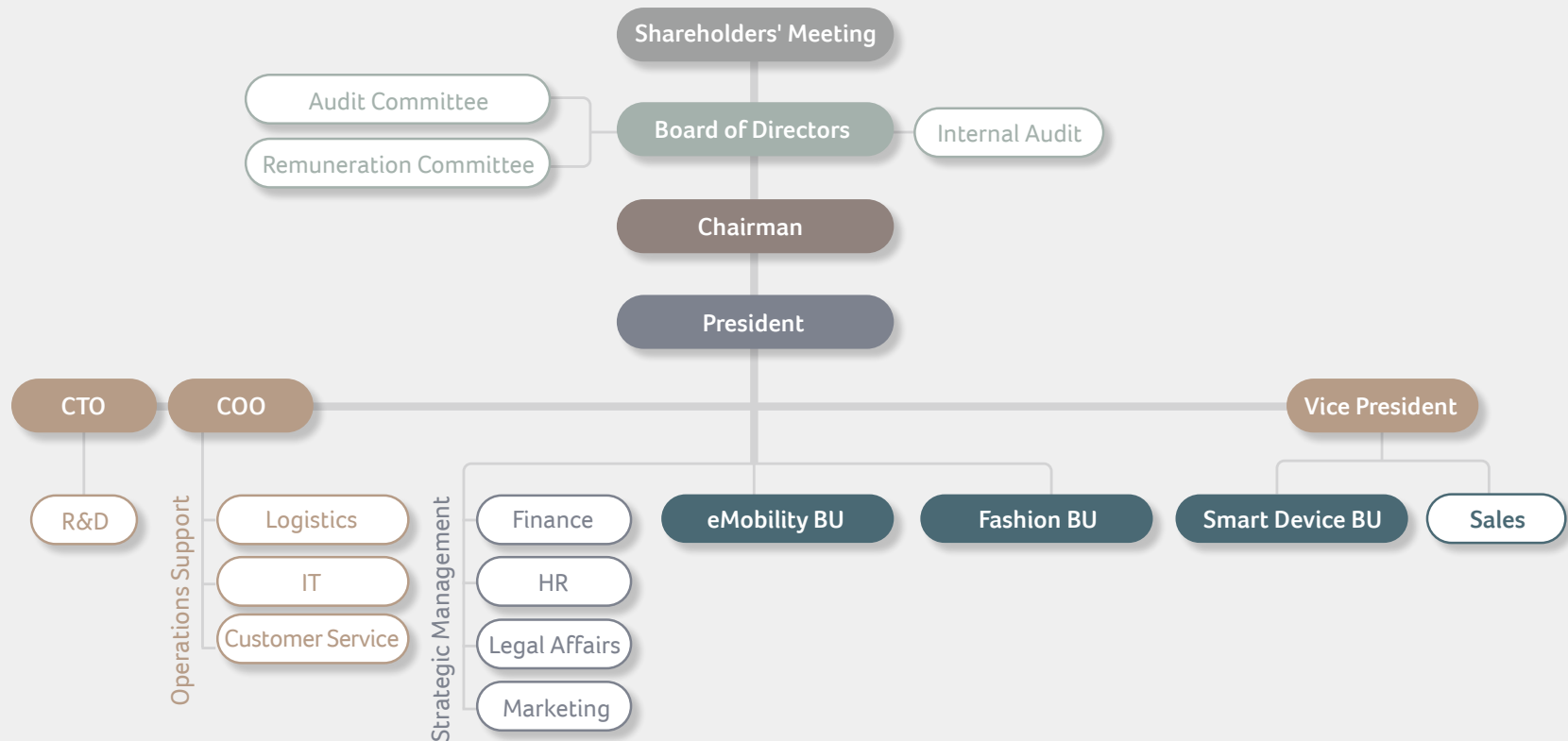
Each year, Acer Gadget conducts regular reviews of governance outcomes through the Board of Directors and functional committees, and tracks and reviews selected major strategic issues to further refine the Company's governance direction. The Company also performs internal self-assessments related to corporate governance on an annual basis, with the results disclosed in the annual report to demonstrate transparency. In addition, independent directors hold regular meetings with certified public accountants and the head of internal audit to effectively exercise their supervisory and advisory roles.



3.1.3 Corporate Governance Mechanism

To ensure a clear governance framework and efficient operations, Acer Gadget has established a comprehensive organizational structure that includes the Board of Directors, functional committees, and professional management teams. Our organizational design is centered on supporting governance objectives, combining professional specialization with clearly defined responsibilities to ensure that each department contributes synergistically across economic, environmental, and social dimensions. The following illustrates the organizational structure of Acer Gadget:

Organizational Chart of Acer Gadget Inc.



3.1.4 Board of Directors and Responsibilities

Acer Gadget is committed to establishing a professional, independent, and diverse Board of Directors to guide business strategy, oversee management operations, and ensure the best interests of shareholders and stakeholders. The structure and operations of our Board follow the *Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies* and Acer Group's governance framework, while also reflecting Acer Gadget's specific business needs.

The Board of Directors undertakes the following key responsibilities:

Strategic Planning

Review corporate performance, formulate long-term development strategies, and monitor progress on ESG-related issues.

Management Oversight

Oversee the implementation of internal control and risk management systems to ensure operational compliance and transparency.

Decision-Making on Key Issues

Deliberate and approve major investment projects, financial budgets, and stakeholder-related policies.

3.1.5 Board Composition and Member Backgrounds

Acer Gadget's Board consists of seven members, including four independent directors (57%), ensuring objectivity and professionalism. Members bring diverse expertise in industry, finance, international markets, and human resources.

Directors are elected under the *Company Act* and the *Company's Articles of Incorporation* through a cumulative voting system at the shareholders' meeting. Although no nomination committee or formal diversity/independence criteria are in place, the Company continues to review governance practices to enhance transparency and compliance.

To strengthen governance, Acer Gadget has adopted *Rules for Performance Evaluation of the Board of Directors*. Annual reviews cover the full board, committees, and individual directors, using self-assessment, peer review, and external evaluation. Results inform future board selection and governance improvements.

Board Members

Job title	Name	Gender Age	Nationality or place of registration	Date of initial election	Date elected	Term of office	Actual (X)	Proxy (X)	Rate (%)	Main experience (education)
Chairman	Acer Incorporated Representative: Jerry Kao	Male 51-60	Republic of China	September 30, 2022	November 11, 2022	3 years	4	0	100%	● Master of Business Administration, College of Law and Commerce, National Chung Hsing University ● Bachelor of Electrical Engineering, National Tsing Hua University ● Director of NB Product Business Group, Acer Incorporated
Director	Acer Incorporated Representative: Jason Chen	Male Over 60 years old	Republic of China	September 30, 2022	November 11, 2022	3 years	2	2	50%	● MBA, University of Missouri-Columbia, USA ● Bachelor of Transportation and Communication Management, National Cheng Kung University ● Global President and CEO of Acer Incorporated ● Senior Vice President, Global Marketing Operations, Taiwan Semiconductor Manufacturing Co., Ltd. ● Global Vice President of Intel
Director	Acer Incorporated Representative: Yu-Ling Chen	Female 51-60	Republic of China	September 30, 2022	November 11, 2022	3 years	4	0	100%	● MBA, University of Pittsburgh, USACommerce, National Chung ● Bachelor of Economics, National Tsing Hua University ● Regional CFO, Pan-Asia Pacific Operations, Acer Incorporated
Independent Director	Ming-Hui Lin	Male Over 60 years old	Republic of China	November 11, 2022	November 11, 2022	3 years	4	0	100%	● Master of Business Administration, National Chung Hsing University ● Bachelor of Transportation and Communication Management Science, National Cheng Kung University ● Chairman of Jih Sun Futures Co., Ltd. ● President of Jih Sun Futures Co., Ltd.
Independent Director	Chien-Kuang Wang	Male Over 60 years old	Republic of China	November 11, 2022	November 11, 2022	3 years	4	0	100%	● Bachelor and Master of Chemical Engineering, National Cheng Kung University ● Taiwan Semiconductor Manufacturing Co., Ltd. ● Senior Vice President of Corporate Planning Organization, Senior Vice President of Wafer Plant Operations, Vice President of Wafer Plant Operations, and Vice President of 12-inch Wafer Plants
Independent Director	Ying-Chi Yu	Male Over 60 years old	Republic of China	November 11, 2022	November 11, 2022	3 years	4	0	100%	● Master of Management, College of Management, National Chiayi University ● Chief Human Resources Officer, Director, and Manager of Acer Incorporated ● Director, Supervisor, and Lecturer of Chinese Human Resource Management Association
Independent Director	Pi-Wei Chin	Female 51-60	Republic of China	November 11, 2022	November 11, 2022	3 years	4	0	100%	● Bachelor of Transportation and Communication Management Science, National Cheng Kung University ● Executive Vice President of Li & Fung (Taiwan) Ltd.

Board Diversity

Name	Gender	Nationality or place of registration	Role	Age		Marketing	Semiconductor	Culture & Education	Human Resources	Finance & Accounting
				51-60	61-70					
Jerry Kao	Male	Republic of China	Director	V		V				
Jason Chen	Male	Republic of China	Director		V	V	V			
Yu-Ling Chen	Female	Republic of China	Director	V						V
Ming-Hui Lin	Male	Republic of China	Independent Director		V					V
Chien-Kuang Wang	Male	Republic of China	Independent Director		V		V			
Ying-Chi Yu	Male	Republic of China	Independent Director		V				V	
Pi-Wei Chin	Female	Republic of China	Independent Director	V		V		V		

Board Members	Independent Directors	Female Directors	Board Meetings Held	Meeting Attendance Rate
7 seats	4 seats	2 seats	4 times	92.9%

Additional Disclosure: In 2024, the Board held four meetings. Director Jason Chen, due to business commitments, appointed Chairperson Jerry Kao as proxy for two sessions. Under the *Regulations Governing the Preparation of Annual Reports of Public Companies*, proxy attendance is deemed "not attended" and excluded from actual counts. The Board's overall actual attendance rate for 2024 was 92.9%.

3.1.6 Functional Committees

To enhance the effectiveness of the Board and improve decision-making quality and efficiency, Acer Gadget has established functional committees under the Board, including the Audit Committee and the Remuneration Committee. These committees oversee internal controls, financial management, compensation, and performance mechanisms. For proposals involving conflicts of interest with directors or their represented entities, the Board adopts recusal measures to ensure fairness and objectivity in decision-making.

Audit Committee

Acer Gadget has established the Audit Committee to strengthen the supervisory role of the Board of Directors and enhance corporate governance performance. The committee's main responsibilities include overseeing accounting, auditing, financial reporting processes, and the quality and integrity of internal controls, ensuring transparency and compliance in company operations.

Key Responsibilities

- Formulate or amend internal control systems and evaluate their effectiveness.
- Review major financial activities, such as asset acquisitions or disposals, lending of funds, and derivative transactions.
- Oversee the accuracy of financial reports and compliance with applicable regulations.
- Appoint, dismiss, or evaluate certified public accountants and the head of internal audit.
- Collaborate with internal audit units and external advisors to conduct necessary audits and investigations.

Operations

The Audit Committee is composed entirely of independent directors. In 2024, it convened four meetings, with an average attendance rate of 100%. Through regular meetings and professional reviews, the committee ensures the integrity and effectiveness of the governance framework and reports its operational results to the Board on a regular basis.

Remuneration Committee

Acer Gadget has established the Remuneration Committee to ensure fairness and transparency in the Company's compensation and reward system, thereby enhancing corporate governance quality. The committee is responsible for reviewing compensation policies, performance evaluations, and reward structures for directors and senior management, ensuring alignment with talent incentives and the Company's sustainability goals.

Key Responsibilities

- Formulate and review compensation policies and performance evaluation mechanisms for directors and managers.
- Establish reward structures to align with corporate performance and market standards.
- Review annual compensation distribution plans for employees and directors, and submit them to the Board for approval.
- Ensure remuneration decisions serve the interests of shareholders and stakeholders, and comply with legal requirements.

Operations

The Remuneration Committee is composed of four independent directors. In 2024, it convened three meetings, with a 100% attendance rate. Agenda items included adjustments to executive compensation, allocation of employee and director remuneration, and review of performance bonus targets. All resolutions were subsequently approved by the Board.

3.1.7 Dedicated Corporate Governance Function

In accordance with the *Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies*, Acer Gadget has designated senior executives to serve as its dedicated governance function, responsible for advancing and implementing governance-related matters. This function covers internal governance systems, information disclosure, regulatory compliance, and risk management. It reports governance operations to the Board internally and discloses relevant information externally, reinforcing the principle of transparency.

Key Responsibilities:

Board Operations and Support

Assist in convening Board and committee meetings to ensure transparent decision-making in line with governance standards.

Information Disclosure and Compliance

Ensure timely and complete disclosure of governance information in line with relevant laws and shareholder protection mechanisms.

Enhancement of Internal Governance Systems

Continuously review and improve internal governance mechanisms to ensure effective compliance and risk management.

3.1.8 Integrity and Compliance

Acer Gadget is committed to ethical business practices, ensuring that all operations comply with laws, regulations, and ethical standards, while preventing fraud and misconduct risks. The Company has established the [Ethical Corporate Management Principles](#), the [Procedures and Code of Conduct for Ethical Corporate Management](#), and the [Regulations on Insider Trading](#). In drafting these, Acer Gadget referenced Acer Group's governance framework to ensure alignment with practical needs and the overall Group governance structure.

Commitment to Zero Tolerance for Corruption and Bribery

- Acer Gadget adopts a zero-tolerance approach toward any form of corruption or bribery. Employees, partners, and suppliers are strictly prohibited from offering or accepting improper benefits in any form, including cash, gifts, hospitality, or kickbacks.
- Integrity Commitment: All business partners and suppliers are required to sign an integrity pledge to ensure business cooperation adheres to ethical principles and to strengthen risk management.
- The Company has established the [Ethical Corporate Management Principles](#) and the [Procedures and Code of Conduct for Ethical Corporate Management](#) as internal guidelines to prevent misconduct. Acer Gadget has also set up whistleblower mailboxes for stakeholders inside and outside the Company to report suspected violations.



Acer Gadget Whistleblower Mailbox: WhistleblowerAGT@acergadget.com

Acer Group Whistleblower Mailbox (for group-level reporting): whistleblower.acer@acer.com

Acer Gadget is committed to strict confidentiality of all whistleblowing information, ensuring that whistleblowers are protected from any form of retaliation or adverse impact. The Company continues to strengthen internal monitoring mechanisms to uphold ethical business conduct and corporate governance. As of 2024, Acer Gadget has not received any complaints and has not been involved in any corruption cases.

Antitrust and Fair Competition

Acer Gadget follows Acer Group's *Antitrust and Fair Competition Principles* to ensure that all business practices comply with legal requirements and to safeguard a free and fair market environment. The Company strictly abides by relevant laws to avoid improper conduct such as monopolies, price-fixing, or restricting market competition, thereby ensuring fairness and stability in market order. To further strengthen compliance awareness, the Company conducts annual compliance training to enhance employees' understanding of competition laws, ensuring that all business activities adhere to the Fair Trade Act and reducing potential regulatory risks.

Insider Trading Prevention

Acer Gadget has established the *Regulations on Insider Trading* in line with its operational needs to govern the access and management of material information, preventing insiders from using non-public information to trade company shares or securities, thereby safeguarding market fairness and protecting investor rights. The regulations were developed with reference to Acer Group's practices and are continuously reviewed and updated to reflect regulatory and practical developments.

Regulatory Compliance

Regulatory Compliance Status in 2024

0 Case Acer Gadget did not incur any regulatory violations in 2024, including:¹

- Violations of health and safety regulations related to products and services
- Non-compliance with information and labeling regulations related to products and services
- Non-compliance with marketing and communication regulations
- Major fines for violations related to the provision or use of products or services
- Penalties or disputes related to competition
- Monetary or non-monetary sanctions for unlawful conduct
- Legal proceedings involving anti-competitive behavior, antitrust, or monopolistic practices

Acer Gadget is committed to regulatory compliance, ensuring all operations meet domestic and international standards. Guided by the *Procedures and Code of Conduct for Ethical Corporate Management* and the *Ethical Corporate Management Principles*, the Company strengthens oversight, promotes integrity, and prevents unethical conduct.

Note:¹ The Company's compliance standards are based on the *Guidelines for Identifying Sustainable Business Practices* issued by the Financial Supervisory Commission (FSC) and practical considerations. The following criteria are used to determine material regulatory violations:

1. A single case involving a significant monetary amount, or one that has a material impact on the Company's financial condition or reputation.
2. Cases where the violation amount exceeds NT\$1 million are, in principle, deemed material regulatory violations.
3. Cases where, due to the severity of the violation, the competent authority orders suspension of operations, or licenses are revoked in Europe or specific markets.

Internal Audit

Acer Gadget has established an Internal Audit Department as an independent unit under the Board of Directors, reporting regularly on its activities. Based on the annual audit plan approved by the Board, the department carries out audit tasks and assists both the Board and management in monitoring the effectiveness of internal control systems. Its operations cover the following areas:

Audit Execution

The audit work covers major operational processes of the Company and its subsidiaries, including finance, business, and other key management functions. In addition to scheduled annual audits, special audits are conducted when necessary. Findings and recommendations are consolidated and reported to the Board and management to ensure the ongoing effectiveness of internal control systems.

Risk Assessment

For annual risk assessment, the audit department adopts a multi-factor approach covering both financial and non-financial dimensions. Financial indicators include trends in revenue, expenses, and profits, while non-financial considerations include key control points in major cycles such as sales and procurement, significant regulatory changes, compliance issues, internal and external feedback, organizational or procedural changes, self-assessment results, and historical internal reports. After quantifying the overall risk level, the department uses the results to plan the next year's audit projects and scope.

Internal Control Self-Assessment

Acer Gadget has implemented an internal control self-assessment mechanism. Each unit and subsidiary conducts annual self-assessments to review whether their business practices comply with laws and company policies. The audit department subsequently performs follow-up reviews. This combined approach of self-assessment and audit helps ensure the integrity and effectiveness of the internal control system.

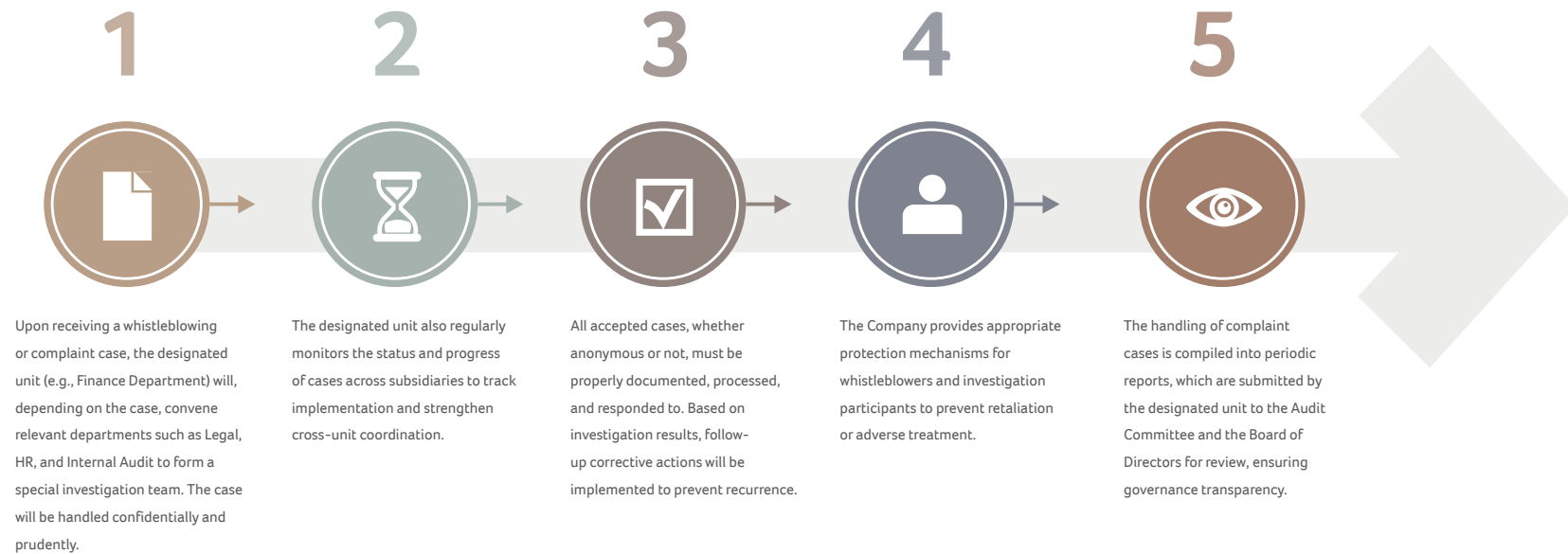
Whistleblowing and Protection

Following Acer Group's integrity management policy, Acer Gadget has established the *Procedures and Code of Conduct for Ethical Corporate Management*, which set out a comprehensive whistleblowing mechanism. Multiple reporting channels are available to hear voices from both inside and outside the Company, safeguard stakeholder rights, enhance communication, and strengthen corporate governance.

Any violation of the Ethical Corporate Management Principles or the law, once reported, will be promptly investigated and verified by the responsible unit. If the violation is substantiated, Acer Gadget will take immediate action, require the employee to cease the misconduct, and, if necessary, pursue legal measures to safeguard the Company's rights and reputation. Once confirmed, the case will be reviewed jointly by relevant departments—including the responsible unit, Human Resources, Legal, and Internal Audit—to evaluate procedures and develop corrective measures, ensuring the integrity of the internal control system.

Whistleblowing Handling Procedures

Aligned with Acer Group's whistleblowing principles, Acer Gadget has established a robust case-handling process to ensure that all reports are dealt with rigorously and fairly, while protecting whistleblowers from retaliation or unfair treatment. The specific procedures are as follows:



Whistleblowing Channels

To enhance governance transparency and protect stakeholder rights, Acer Gadget has established formal whistleblowing and grievance mechanisms. Stakeholders may report any misconduct by employees—including but not limited to fraud, corruption, bribery, violations of laws, or breaches of internal governance policies—through the following channels. Reports are subject to preliminary review and fact verification, and appropriate actions are taken based on the case to strengthen internal controls and risk management, while safeguarding the identity and rights of whistleblowers.



Dedicated Whistleblower Mailbox: WhistleblowerAGT@acergadget.com



Dedicated Mailbox for Workplace Sexual Harassment and Bullying Reports: AGT.HR@acergadget.com

Promotion of Whistleblowing Channels



A dedicated whistleblower mailbox is available in the stakeholder section of Acer Gadget's official website.



Business partners are required to sign an Integrity Commitment and are provided with grievance channels for reporting.

Whistleblowing and Grievance Outcomes

No grievance cases were reported during the year.

Description of Material Cases

No grievance cases were reported during the year.

Expected Users

Acer Gadget directors, managers, employees (collectively referred to as Acer Gadget personnel), as well as customers, suppliers, investors, and community members.



3.2 Risk Management

Acer Gadget follows Acer Group's risk management framework and references international standards (GRI 102-30, GRI 102-31, ISO 31000 and 37301, and the COSO ERM framework) to establish a risk management system tailored to its operations. To strengthen corporate governance, ensure business stability, and enhance resilience, management has designed and implemented a comprehensive process covering four key steps: risk identification, assessment, response, and control. Cross-departmental collaboration reinforces execution and continuous improvement. While the framework has not yet been submitted to the Board for review, Acer Gadget will consider presenting it for formal review and approval in the future to align with governance transparency and stakeholder expectations.

3.2.1 Risk Management Policies and Procedures

Acer Gadget's risk management policies and procedures cover the following core aspects to ensure that risk management is effectively integrated into daily operations and supports the achievement of corporate objectives:

(1) Risk Management Objectives

- Strengthen corporate governance by closely integrating risk management mechanisms with decision-making.
- Enhance operational stability to ensure business continuity and organizational flexibility.
- Provide a framework for tracking and adjustments to reduce uncertainties.
- Ensure effective tiered arrangements for consistent implementation across departments.

(2) Risk Governance and Culture

- Establish a clear risk governance framework, defining management-level responsibilities for risk management.
- Promote a strong risk culture to raise employee awareness and ability to prevent potential risks.
- Continuously review risk issues to ensure that management actions are concrete and effective.
- Maintain flexibility in systems to adapt to rapid changes in the operating environment.

(3) Risk Management Organization and Responsibilities

- Risk management is embedded in daily operations, with management responsible for policy direction and system implementation.
- Each department identifies and manages risks based on its operations and conducts regular reviews and consolidation.
- Departments are responsible for monitoring execution progress and dynamically adjusting risk response strategies.

(4) Risk Management Procedures

Following international risk management standards (ISO 31000 and COSO ERM), Acer Gadget has established a comprehensive risk management process to ensure operational soundness and sustainable development. Through four key steps—risk identification, risk assessment, risk response, and risk control—the Company integrates risk management into decision-making and daily operations, effectively reducing uncertainties and enhancing organizational resilience.



(5) Risk Reporting and Disclosure

- The management team compiles risk assessment results and corresponding measures into regular reports to serve as a basis for internal risk communication.
- In line with compliance requirements, material risk matters are disclosed to ensure stakeholders have access to complete information.
- The Company continuously benchmarks against international best practices in risk management to ensure its framework aligns with global standards.

3.2.2 Risk Categories and Management Strategies

Based on operational characteristics, Acer Gadget classifies risks into five categories and develops concrete strategies through cross-departmental collaboration to strengthen organizational resilience. Regular reviews of internal and external risk response strategies are conducted to optimize risk control processes.

Risk Category	Causes and Descriptions	Response Strategies and Actions
Strategic and Operational Risks	Rapid changes in product technology and market trends may reduce competitiveness if innovation is not timely.	Strengthen R&D investment and continuously launch innovative products that meet market needs to enhance differentiation and competitiveness.
	Insufficient supply chain flexibility may lead to production delays or higher costs in unexpected events.	Optimize supply chain management and establish diversified supplier strategies to ensure stable supply of key components.
	Digital transformation may introduce information security risks, affecting operations and customer trust.	Adopt advanced cybersecurity technologies and enhance employee awareness training to ensure system security.
Market Risks	Global economic shifts and geopolitical uncertainties may disrupt supply chains or cause cost fluctuations.	Continuously monitor market trends and adjust product strategies to align with market demand.
	Intensifying industry competition and rapid market shifts may affect sales and brand positioning.	Strengthen brand competitiveness through innovative technologies and differentiated marketing to increase market share.
Financial Risks	Exchange rate fluctuations and inflation may affect financial stability and increase operating costs.	Use financial hedging tools, such as forward foreign exchange contracts, to mitigate currency fluctuation impacts.
	Interest rate changes may raise borrowing costs, affecting capital expenditures and investment plans.	Optimize capital structure and loan conditions to keep funding costs manageable and maintain liquidity.
Regulatory Risks	Increasingly stringent domestic and international environmental regulations may result in fines or reputational damage if violated.	Implement strict environmental compliance monitoring to ensure products and production meet regulatory standards.
	Changes in trade policies may affect product supply and overseas market expansion.	Collaborate with international regulatory experts to ensure import/export strategies meet global trade requirements.
Climate Change Risks	Increasing extreme weather events may disrupt supply chains or raise production costs.	Establish supply chain risk alert mechanisms to enhance resilience to extreme climate events.
	Stricter carbon emission regulations may require greater investment to meet sustainability targets.	Develop long-term carbon emission reduction plans and invest in low-carbon technologies to reduce carbon footprint.

3.2.3 Risk Response and Oversight

Acer Gadget tracks past and potential risks to ensure effective management, with mechanisms refined by management and adjusted to environmental changes. The Company continues to align risk oversight with global standards to enhance resilience and competitiveness.

3.3 Information Security and Privacy Protection

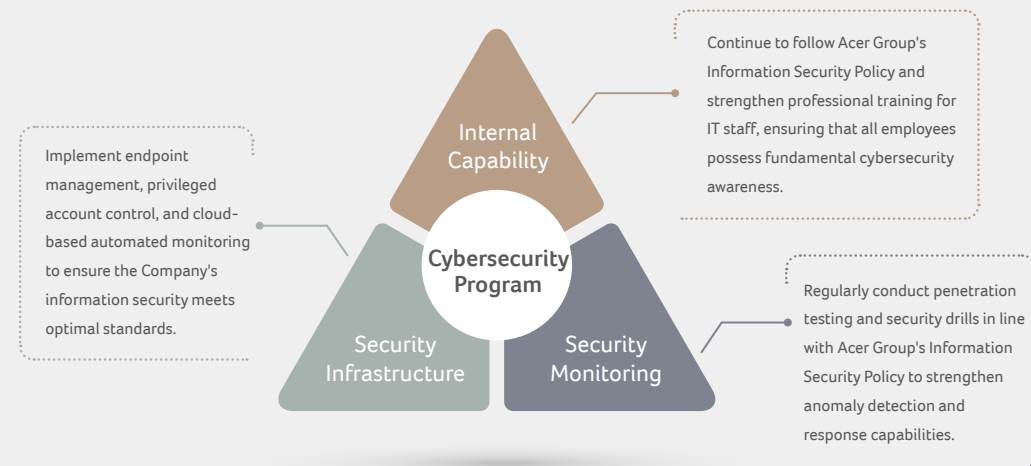
Information security is critical to ensuring business stability and maintaining stakeholder trust. Acer Gadget places high importance on cybersecurity, fully aligning with Acer Group's policies and standards, with a long-term goal of strengthening security management. Through organizational mechanisms, standardized processes, and regular drills, the Company has built a forward-looking and resilient information security framework to safeguard digital assets and data security.

3.3.1 Information Security

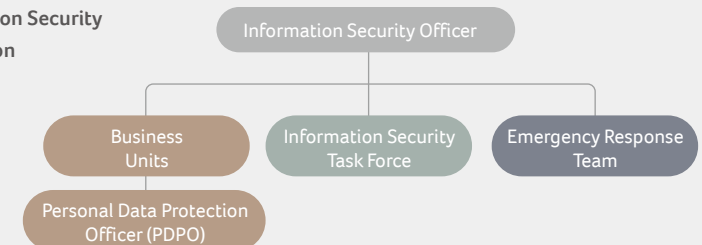
Acer Gadget implements information security in line with Acer Group's Information Security Policy and coordinates with the Group's global information security management organization. A designated Information Security Officer leads IT staff to integrate business and R&D resources, ensuring the effectiveness of security mechanisms. Regular risk assessments and audits with Acer headquarters strengthen compliance and response capabilities. Although ISO 27001 certification has not yet been obtained, all practices follow Acer Group standards, and an incident response plan is in place for immediate activation in case of cybersecurity incidents, including:



To strengthen information security resilience, Acer Gadget has also launched a long-term cybersecurity enhancement program, focusing on:



Acer Gadget Information Security Protection Organization



Information Security Strategy

To ensure information security, Acer Gadget has fully adopted Acer Group's information security management framework. A designated Information Security Officer leads the IT team in implementing security enhancement measures to ensure the continuous optimization and enforcement of security mechanisms. Through regular internal risk assessments and close collaboration with Acer headquarters' security team, Acer Gadget ensures that its information security strategy meets business needs and regulatory requirements. The core strategies are as follows:

Strengthening Information Security Policies and Framework

- Align with Acer Group standards, strengthen controls, enhance security maturity

Network Security and Access Control

- Stronger firewalls and access control
- Network micro-segmentation

Account and Access Rights Management

- Multi-level privileged account control to prevent misuse and leaks
- Stronger authentication and access monitoring

Endpoint Security and Application Protection

- Endpoint management to reduce attack risks
- Continuous endpoint monitoring to prevent threats

Incident Response and Recovery Capability

- Regular cybersecurity drills for rapid incident response
- Cloud-based automated controls to enhance monitoring and response

Backup and Disaster Recovery Mechanisms

- Enhanced data backup to reduce disruption risks
- Offsite backup and disaster recovery to ensure continuity

Long-term Security Program

- Employee training to raise security awareness and prevention
- Regular penetration tests to enhance detection and response
- Stronger cloud security and automated management to meet standards

Information Security Training and Awareness

To strengthen employees' awareness of information security, Acer Gadget continues to promote education and training in line with Acer Group's Information Security Policy. The 2024 training achievements are as follows:

- Information Security Online Training: In 2024, a total of 97 participants completed online training courses covering topics such as the Information Security Policy, security processes, social engineering prevention, and common attack techniques.
- Privacy Protection Training: In 2024, a total of 41 participants attended Acer's global privacy protection training, which included principles of personal data protection, data handling standards, and risk identification and management.

In addition, Acer Gadget continues to strengthen its security defense capabilities through courses and practical exercises, enhancing employees' protective and response skills. This builds a robust governance mechanism to address the growing challenges of cybersecurity threats.

3.3.2 Privacy Protection

Acer Gadget complies with Acer Group's global privacy protection framework, including the Acer Group Personal Data Protection Management Policy and Personal Information Management Principles, and is committed to safeguarding the personal data of customers, employees, and partners. All data collection, processing, and storage activities are conducted in accordance with applicable regulations and internal policies. To ensure privacy and information security, the Company has appointed a Personal Data Custodian responsible for implementing relevant policies, and works closely with Acer Group's information security and legal departments to ensure the effective enforcement of personal data protection mechanisms.

Privacy Protection Policies and Commitments

- Compliance with International Standards: Acer Gadget follows ISO 27701 (Personal Information Management System), the EU GDPR (General Data Protection Regulation), and Taiwan's Personal Data Protection Act to ensure privacy protection meets both international and local requirements.
- Privacy Management Mechanisms: The Company has established internal privacy protection guidelines requiring all units involved in personal data processing—covering customer data, employee information, and supply chain partner data—to comply with the Personal Information Management Principles and related internal rules.
- Transparent Data Processing: Acer Gadget ensures that all personal data collection, use, and storage are conducted legally and ethically, with clear notification to data subjects regarding their rights and the scope of use.

Privacy Protection Action Plan

Employee Privacy Education and Training

- In 2024, 41 participants completed Acer's global privacy protection training, covering privacy principles, personal data processing, and risk management.
- Regular internal privacy training is also conducted to ensure all employees maintain privacy awareness and risk prevention capabilities.

Personal Data Management and Control Mechanisms

- Privacy Risk Assessment: Conduct regular internal privacy risk assessments with Acer's security team to identify potential risks and improve protection mechanisms.
- Access Rights Management: Apply the principle of least privilege to ensure only authorized personnel can access specific personal data.
- Data De-identification Technologies: Encrypt and de-identify sensitive data to minimize the risk of data leakage.

Response Mechanisms and Customer Data Protection

- Personal Data Incident Response: In the event of a data breach, the Company will activate its information security and privacy response plan, promptly notify Acer Group's security and legal teams, and conduct incident investigation and remediation.
- Stakeholder Grievance Mechanism: A comprehensive personal data management and complaint-handling mechanism is in place to ensure that customers and employees can raise privacy concerns through established grievance channels.

Tracking Mechanisms and Long-Term Goals

- Regularly review information protection mechanisms and monitor updates to Acer Group's related policies as a reference for adjusting and optimizing internal systems.
- Continuously improve privacy management maturity by introducing stricter personal data protection review processes in the future, ensuring that privacy management develops in step with corporate growth.
- Promote the application of digital privacy technologies to strengthen data access control and reduce the risk of data breaches.

3.4 Customer Service

Acer Gadget recognizes that customer trust is the cornerstone of business success. We are committed to delivering high-quality products and excellent services, upholding the philosophy of “pursuing quality in everything we do” across every stage—from product design and manufacturing to after-sales service. This ensures that product performance and safety meet domestic and international regulations while exceeding customer expectations.

To enhance customer experience, Acer Gadget listens to customer needs through multiple service channels, including customer hotlines, email, and social media platforms (such as Facebook fan pages), providing prompt and professional responses. The Company has established rigorous service procedures to ensure that customers receive appropriate support for product inquiries, purchase experiences, after-sales assistance, or feedback on channels and events.

Acer Gadget has a professional customer service team, with all representatives required to undergo regular training covering product expertise, communication skills, patience, and service standards. This ensures that every employee can address customer inquiries and needs with sincerity, professionalism, and efficiency. We believe that by continually listening to customers, improving service quality, and driving innovation and improvement, we can consistently create greater value for customers and secure Acer Gadget's competitiveness and sustainable growth in the market.

Building on the vision of our parent company Acer, Acer Gadget is committed to delivering efficient, high-quality customer care through innovative technologies and thoughtful services, while advancing sustainable business practices and striving to be a leader in sustainability.



3.4.1 Service Channels and Operations

Acer Gadget is committed to providing diverse and efficient customer contact channels to ensure that customers can access the support and services they need at any time. The Company's customer service channels include:

Official Website

Through Acer Gadget's official website, customers can access product information, troubleshoot issues, obtain technical support, and purchase company products at any time.

Official Website: www.acergadget.com/en/

Acer Gadget Call Center

Through the Acer Gadget Call Center, customers can access product information, resolve issues, obtain technical support, and purchase company products via the official website.

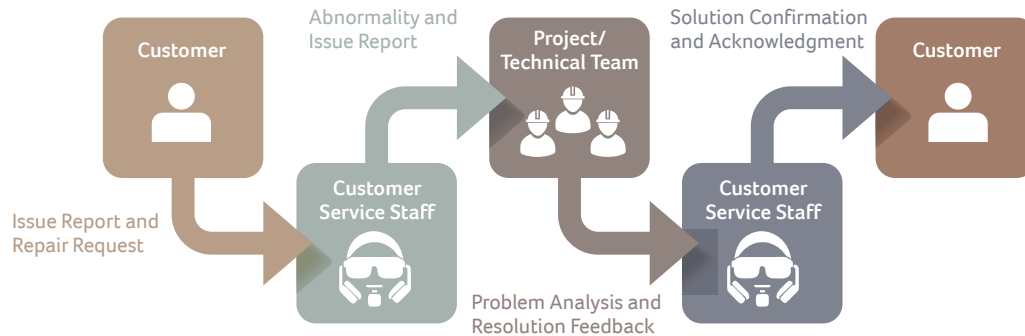
Acer Gadget Customer Service Hotline (Taiwan): (02) 2790-4680

Acer Gadget Customer Service Email: service@acergadget.com

3.4.2 Acer Gadget Product Service and Issue Management

Acer Gadget has established a comprehensive issue-handling process to ensure that customer inquiries and technical problems are resolved promptly. The process is as follows:

1. Customers report issues or request repairs through the Acer Gadget Call Center.
2. Customer service staff review the request, assess the issue, and escalate it to the project team.
3. The project team analyzes and resolves the issue, then provides feedback.
4. Customer service personnel deliver solutions to customers informed by the project team's analysis.
5. Customers confirm the resolution once the solution is provided.



Systematic Management

A sound system forms the foundation of customer service activities. Acer Gadget has developed and implemented an after-sales service and repair management system to centrally manage global direct-operated service centers, authorized service centers, professional repair providers, and call centers. The system also optimizes spare parts planning and warehouse management to ensure efficient repair and support services.

3.4.3 Global Service Locations and Warranty Policy

Service Partners

Acer Gadget continues to collaborate with authorized service providers and distributors to ensure the delivery of prompt, high-quality after-sales service to customers.

- Taiwan: Highpoint Service Network Corporation, Yi An Co., Ltd., YAGO Co., Ltd.
- Europe and the Middle East: enfinitec B.V.

Warranty and Installation Services

- One-Year Warranty: All Acer Gadget products come with a one-year warranty, providing customers peace of mind with their purchases.
- Two-Year Warranty: In Taiwan, Acer Gadget offers a two-year warranty for eScooters, ensuring greater confidence for customers.
- Customized Installation Services: For Acer Gadget product owners, we provide customized installation services to ensure professional consultation and technical support through service centers or authorized repair partners for upgrades or accessory installations.

Strengthening Global After-Sales Service Network for Accessibility and Convenience

To enhance the accessibility and convenience of global after-sales service, Acer Gadget continues to expand its repair network. Currently, the Company operates 34 service locations across nine countries in Europe, the Middle East, and Taiwan. These services are supported by enfinitec B.V. and multiple authorized partners, ensuring localized, responsive, and high-quality technical support.

- Global Coverage: France, United Kingdom, Netherlands, Denmark, Germany, Italy, Spain, Portugal, Taiwan
- Total Worldwide: 4 service partners, 34 repair locations

3.4.4 Customer Feedback and Continuous Improvement

Acer Gadget is dedicated to delivering outstanding customer service by collecting feedback from global customers through diverse channels to ensure continuous improvement of products and services. Our customer feedback and improvement mechanisms currently include the following aspects:

Diversified Customer Feedback Mechanisms

- **Surveys and Interviews:** Based on market characteristics, each region adopts suitable approaches for surveys and feedback collection. Currently, these are primarily conducted in Taiwan through phone interviews, online questionnaires, face-to-face interviews, and dedicated sessions with corporate clients.
- **Authorized Service Center Feedback:** Repair and authorized service centers regularly record and analyze customer issues and suggestions, using internal review mechanisms to drive service improvements.
- **Trend Monitoring:** Customer service teams regularly review feedback trends and develop improvement plans accordingly to enhance service quality and customer experience.
- **2025 Plan:** The Company plans to further expand its customer feedback mechanism through surveys and other digital tools to collect feedback across markets, enabling a more comprehensive understanding of service performance and improvement directions.

Customer Service KPIs and Performance Tracking

In addition to diversified feedback mechanisms, Acer Gadget has set clear KPI targets and tracking mechanisms for its call center to optimize communication efficiency and customer experience. The 2024 call center KPIs include:

- **Call Answer Rate:** Target $\geq 95\%$; Actual (Jan–Dec 2024): 90.83%
- **Average Waiting Time:** Target ≤ 30 seconds; Actual: 18 seconds
- **Average Handling Time (AHT):** Target ≤ 7 minutes; Actual: 4 minutes 53 seconds
- **Mail/Chat Response Rate:** 100% of inquiries responded to within 48 hours

Continuous Improvement and Quality Management

- **Service Quality Adjustment Plan:** Internal analysis of customer feedback is conducted to develop appropriate improvement measures, ensuring continuous enhancement of customer satisfaction.
- **International Standards Management:** Acer Gadget has obtained ISO 14001 and other relevant certifications, and continues to refine internal management systems to comply with international standards and improve operational efficiency.

Customer Privacy Protection Mechanisms

To ensure customer privacy is properly safeguarded during service and repair processes, Acer Gadget has established standard operating procedures, which are adjusted as needed according to local regulations to ensure compliance with privacy requirements:

- **Information Transparency:** Customers are informed of privacy protection measures prior to repairs, and their consent is obtained.
- **Recording and Documentation:** All confirmation calls related to repair requests at the call center are recorded to ensure service quality and traceability.
- **Data Backup Reminder:** Customers are reminded to back up important data on their devices before sending them for repair.
- **Risk Disclosure and Personal Data Rights:** Customers are informed of potential risks such as data loss or device setting changes during repairs, and personal data is collected, processed, and used in accordance with legal requirements, including obtaining customer consent.

Acer Gadget recognizes the importance of customer feedback for the Company's long-term growth. Moving forward, the Company will continue to strengthen customer interaction mechanisms and enhance service quality to ensure the best user experience.

3.5

Operations and Environment

Acer Gadget is committed to sustainable operations, fully aligning with Acer Group's Environmental Management Policy and embedding environmental principles into daily operations and decision-making. The Company is ISO 14001 certified and adopts a systematic approach to continuously monitor and manage environmental impacts, covering areas such as waste, electricity, water resources, and biodiversity. At the same time, Acer Gadget works closely with supply chain partners to promote energy saving, carbon emission reduction, waste minimization, and lower carbon footprints, enhancing resource efficiency and fulfilling corporate social responsibility to generate positive environmental impact.

3.5.1 Waste Management

Although Acer Gadget does not own manufacturing facilities, the Company emphasizes waste management in its operations and strives to minimize environmental impacts. The main waste sources include general household waste and recyclable materials generated during office operations. Acer Gadget follows the "3R Principle" (Recycle, Reuse, Reduce) to implement daily waste reduction practices and continuously improve its waste management mechanisms.

Waste Reduction and Recycling

- Encourage employees to reduce single-use items and adopt reusable alternatives.
- Provide office recycling facilities for paper, plastics, metals, and e-waste.
- Conduct annual recycling operations to enhance resource recovery and reduce impact.

Waste Disposal and Supervision

- General Waste: Managed by contractors or local teams, sent to incineration plants.
- Recyclables: Sorted and delivered to certified recyclers for reuse.
- Special Waste: Batteries, lamps, e-waste, and metals handled by qualified vendors per regulations.

Data Monitoring and Continuous Improvement

Acer Gadget conducts annual reviews of waste recycling, referencing Acer Group's global data to track trends and anomalies. The Company continues to assess waste reduction effectiveness and enhance sustainability measures.

3.5.2 Electricity Management

Acer Gadget follows Acer Group's energy management strategy to implement energy-saving measures and strengthen electricity monitoring, reducing the environmental impact of office operations. The Company's primary energy consumption comes from office electricity use, mainly air conditioning, lighting, and IT equipment. To address this, Acer Gadget optimizes equipment through various management mechanisms and continues to promote energy conservation and carbon emission reduction initiatives.

Energy Management and Monitoring: Data Tracking and Trend Analysis

Acer Gadget's offices are located at Acer Group's Xizhi headquarters, where the Company collaborates with the management center to collect electricity usage data through IT systems. This enables real-time monitoring of usage trends and changes, supporting further optimization of energy use strategies.

Energy-Saving Actions and Green Power Development

- ISO 50001 Compliance: Acer Gadget aligns with Acer Group's energy management policy, supporting audits and office energy optimization to meet international standards.
- Office Energy Targets: Medium-and long-term energy goals were set in 2023, with annual reviews to improve efficiency.
- Green Power Adoption: In line with Acer Group, the Company evaluates the use of green electricity and renewable energy to reduce its carbon footprint.

Continuous Improvement and Future Development

Acer Gadget will continue to follow Acer Group's energy management framework, implementing energy-saving measures and using IT systems for real-time monitoring to optimize electricity usage. The Company will keep reviewing its energy policies and actively seek more efficient ways of energy use to enhance the sustainability of office operations.

3.5.3 Water Resource Management

Acer Gadget follows Acer Group's environmental management principles and ensures effective water resource management and continuous improvement through the ISO 14001 Environmental Management System. Since Acer Gadget does not operate its own factories, water use mainly comes from daily office activities such as air conditioning, cleaning, and employee usage, with most water supplied by municipal systems, resulting in limited environmental impact. To improve efficiency, the Company uses the office leasing management system to monitor water consumption in line with Acer Group, track usage trends, and adopt water-saving measures, such as:

- Employee Water-Saving Advocacy: Encouraging staff to minimize unnecessary water use and raise conservation awareness.
- Water Monitoring and Management: Tracking water consumption annually via IT systems and optimizing based on parent company targets.

As of 2024, Acer Gadget's total office water consumption was 719.0 cubic meters, an increase of about 48% compared to 486.22 cubic meters in 2023. Although overall water use increased, consolidated revenue grew by nearly 25%, indicating room for further water resource management as operations expand. Going forward, the Company will continue to strengthen water management through data monitoring and conservation measures, guided by Acer Group's policies to set improvement directions and action plans.

Year	Total Water Consumption (m³)	Revenue (NT\$ million)	Water Intensity (tons / NT\$ million revenue)
2023	486.22	2,086	0.233(approx. 0.23)
2024	719.0	2,605	0.276(approx. 0.28)

3.5.4 Biodiversity

Biodiversity is a critical global issue and an integral part of corporate sustainability. Acer Gadget's operations are primarily office-based, resulting in limited direct impact on biodiversity. Nevertheless, we remain attentive to this issue and follow Acer Group's "Biodiversity Commitment" to ensure that our activities align with environmental protection principles.

- Environmentally Friendly Operations: Ensure that all offices and business activities do not disturb natural habitats and comply with environmental regulations.
- Resource Reduction and Management: Reduce environmental impact through waste recycling, minimizing single-use items, and implementing energy-saving and carbon emission reduction measures.
- Supply Chain and Partner Management: Support suppliers with sustainable practices and ensure that product development and manufacturing avoid ecological damage.

Looking ahead, Acer Gadget will continue to monitor global biodiversity issues and evaluate the adoption of additional eco-friendly measures, such as supporting conservation projects or engaging in environmental initiatives, to ensure that business growth goes hand in hand with environmental protection.



4

Responsible Supply Chain

4.1 Supply Chain Overview

4.2 Supply Chain Management Mechanism

4.3 Social Management in the Supply Chain

4.4 Environmental Management in the Supply Chain

4.5 Supply Chain Audits and Improvements

Supplier Classification and Management

Driven by global sustainability trends and corporate social responsibility, Acer Gadget is building a transparent and sustainable supply chain. We recognize that suppliers' environmental and social performance directly affects corporate sustainability. Therefore, Acer Gadget actively promotes ESG management and compliance reviews to ensure alignment with international standards while enhancing overall industry competitiveness.

Suppliers are classified into three levels based on transaction activity:

- Tier A** Active suppliers with transactions within one year.
- Tier B** Active suppliers with transactions within three years.
- Tier C** No transactions within three years; removed if inactive for more than five years.

Annual audits and evaluations focus on Tier A and B suppliers, with further categorization:

- Key Suppliers** High evaluation scores and ESG compliance, considered long-term partners with priority for increased business.
- Non-key Supplier** Those not meeting standards, required to implement improvement plans.

Time	Objective	Key Requirements
2024-2025	Begin supplier census, classification, and pilot evaluations.	<ul style="list-style-type: none"> Complete pilot evaluations and ESG questionnaires for the top 30 suppliers.
2026	All Tier A and B suppliers must pass regular evaluations; the top 20 key suppliers to adopt RBA Code of Conduct and obtain ISO 14001 and ISO 45001 certifications.	<ul style="list-style-type: none"> Top 20 suppliers: RBA declaration + ISO 14001 + ISO 45001 At least 10 suppliers complete RBA VAP audits 100% of Tier A suppliers complete carbon inventory
2027	All Tier A and B suppliers pass regular evaluations; all first-tier suppliers gradually align with RBA Code of Conduct and obtain ISO 14001 and ISO 45001 certifications.	<ul style="list-style-type: none"> First-tier suppliers: Gradually adopt RBA Code of Conduct + ISO 14001 + ISO 45001 At least 15 suppliers complete RBA VAP audits Disclose 2026 carbon inventory results in the 2027 annual report
Mid-to Long-Term Target	Objective: Top 20 key suppliers must comply with international ESG standards (including ISO 9001, ISO 45001, ISO 50001) and continue enhancing social responsibility management.	<ul style="list-style-type: none"> Top 20 suppliers: Gradually strengthen RBA alignment + ISO certifications At least 20 suppliers complete RBA VAP audits Continue carbon emission reduction efforts to achieve carbon neutrality goals

4.1 Supply Chain Overview

Acer Gadget is committed to delivering high-value products and services, regarding suppliers as long-term partners. We emphasize fair trade and mutual growth to strengthen shared sustainability competitiveness. We believe that only by growing together and creating shared value with suppliers can we jointly address global market shifts and sustainability challenges.

This chapter covers disclosures in line with GRI 2-6, including organizational activities, value chain and business relationships, supplier tiered management, production site allocation, collaboration with core assembly partners, and ESG audit mechanisms. From 2023 to 2024, there were no major structural changes in Acer Gadget's supply chain or value chain. Downstream entities are primarily brand distributors and platform partners, with products delivered to end consumers through a B2B2C model.

4.1.1 Supplier Tiered Management

To strengthen supply chain management, Acer Gadget classifies suppliers into three tiers based on transaction activity:

- Tier A** Active suppliers with transactions within one year.
- Tier B** Active suppliers with transactions within three years.
- Tier C** No transactions within three years; removed if inactive for more than five years.

The core supply chain partners are primarily final product assemblers, with production sites concentrated in Taiwan (15%) and China (85%).

Number of Suppliers in 2024	Quantity
Tier A Suppliers	342
Tier B Suppliers	475
Tier C Suppliers	48

4.1.2 Supplier Evaluation and Audits

To ensure suppliers meet company standards, Acer Gadget conducts evaluations before the first transaction, focusing on quality, delivery, cost, and terms. Tier A and B suppliers are audited annually, while Tier C suppliers with no transactions for over five years are removed from the approved list and must undergo requalification as new suppliers before resuming business.

Tier A Suppliers	Top 30 suppliers complete annual SAQ (Supplier Assessment Questionnaire) self-assessments, classified based on ESG scores.
Tier B Suppliers	Top 30 suppliers complete annual SAQ self-assessments with follow-up on improvement progress.
Tier C Suppliers	Automatically removed if inactive for over five years; requalification required before resuming transactions.

4.1.3 Sustainability Management and Compliance

Acer Gadget requires all suppliers to meet international environmental and management standards and hold the following certifications:

- Suppliers certified to ISO 9001: 12
- Suppliers certified to ISO 14001: 13
- Suppliers certified to ISO 45001: 6
- Suppliers certified to ISO 50001: 4

- All raw materials and packaging must comply with regulations and follow green product standards (RoHS) to meet environmental requirements. New suppliers are required to complete the SAQ (Supplier Assessment Questionnaire), which includes ESG-related items such as carbon emission reduction targets.
- Use of renewable energy
- Labor rights protection

4.1.4 Integrity and Risk Management

Acer Gadget values integrity in its supply chain and requires suppliers to sign an integrity pledge, committing to anti-corruption and ethical business practices. Suppliers involved in environmental damage, human rights violations, or other negative social incidents will have their evaluation scores affected.

Those with strong environmental and labor practices are given priority, while those with poor records may be placed on a watchlist or suspended. Suppliers that violate Acer Gadget's CSR policy and cause serious environmental or social impacts may be disqualified from cooperation.



4.2 Supply Chain Management Mechanism

Acer Gadget follows Acer Group's supply chain management process under the Acer Responsible Supply-Chain Management (ARSM) framework. All suppliers are required to comply with local laws regardless of location. Annual on-site audits are conducted to review working conditions and human rights. Suppliers are also encouraged and required to take responsibility for managing social and environmental practices within their own supply chains.

4.2.1 Supplier Management Process

Supplier Code of Conduct

Suppliers must sign the "Responsible Business Alliance (RBA) Code of Conduct," compliance statements, data protection clauses, and an Integrity Pledge in addition to business contracts.

Agreement
Signing

Supplier Self-Assessment

Suppliers are required to complete self-assessment questionnaires, which Acer Gadget uses to identify high-risk suppliers.

Risk
Assessment

On-site Audits and Improvement Action Verification

Audits are mainly document-based, with on-site checks as needed. Improvement plans are issued based on results, and suppliers must implement them within three months.

Audit and
Verification

Training, Incentives, and Elimination

All suppliers receive ongoing training. Strong performers are rewarded, while weaker ones face follow-up and possible disqualification.

Capability
Improvement

4.2.2 Supplier Selection

Supplier evaluation follows Acer Gadget's process, covering operations, governance, social, and environmental aspects via SAQ.

Supplier Selection	Risk and Evaluation Criteria	Related Issues
Selection Items	Regional Risk	Regulatory environment, labor conditions, resources, and geographic environment
	Industry Risk	Industry-specific processes, workplace environment, and safety
	Product Risk	Low-carbon manufacturing, energy efficiency, supply chain management, and responsible minerals
Evaluation Methods	Operational Factors	Market leadership, key technologies, quality, and diversified production bases
	Governance	ESG disclosure, anti-corruption and integrity, data confidentiality, stakeholder engagement, and supply chain management policies
	Social	Human rights, ethics, health and safety, labor practices, responsible minerals, and labor hours management and training
	Environment	GHG reduction targets, carbon management performance, GHG emissions and allocation, carbon footprint, energy and renewable power use, hazardous substance control, compliance with environmental regulations, waste management, and biodiversity

Key Suppliers

Suppliers critical to Acer Gadget's operations and sustainability, or first-tier suppliers with high ESG risk, are classified as key suppliers. Annual audits are conducted for first-tier key suppliers, with follow-up on corrective actions.

Non-key Suppliers

Non-key suppliers have lower volumes or unresolved issues but may benefit Acer Gadget in the long term. They receive training to build capacity and are subject to periodic audits and follow-ups. If no improvement is made over time, they may be disqualified.

4.3

Social Management
in the Supply Chain

Labor and Human Rights

Acer Gadget upholds a people-oriented approach in supply chain management, committed to protecting labor rights, safeguarding health, and ensuring safe workplaces. A complete labor and human rights management process is in place, including supplier risk assessments, audits, and training for personnel managing supplier employees to ensure compliance with international standards.



Excessive working hours are a common issue in supply chains, affecting health, safety, productivity, and morale. Acer Gadget works closely with suppliers to promote healthier workplace management and encourages key suppliers to adopt ISO 45001 standards to improve safety and employee well-being.



4.4

Environmental Management in the Supply Chain

Acer Gadget recognizes the environmental footprint of its supply chain as a key element of sustainable development. In line with Acer Group's sustainability roadmap and reduction pathway, the Company evaluates ways to collaborate with key partners on low-carbon transition, gradually strengthening GHG management mechanisms. Future plans will assess long-term reduction pathways and targets based on practical conditions, advancing toward a low-carbon value chain.

4.4.1 Supply Chain Greenhouse Gas Management

To minimize supply chain environmental impacts, Acer Gadget has established a supplier audit mechanism to regularly review partners' performance in carbon emission reduction, renewable energy use, and energy efficiency. Results are incorporated into procurement scoring as a key factor for future cooperation. This approach strengthens supply chain resilience while driving partners to align with international climate governance standards.

4.4.2 Supply Chain Carbon Inventory Progress – 2024

Although Acer Gadget did not mandate all suppliers to complete carbon inventories in 2024, a portion of core suppliers voluntarily conducted GHG inventories and set reduction targets. The Company will continue encouraging more suppliers to adopt carbon management and renewable energy use, aiming for stronger performance in future environmental management.



4.5

Supply Chain Audits and Improvements

To ensure compliance and sustainability, Acer Gadget has established a supplier audit mechanism. Using the Supplier Assessment Questionnaire (SAQ) as a basis, we conduct risk assessments and performance reviews to strengthen environmental, social, and governance practices across the supply chain. Suppliers are required to complete the SAQ in the first quarter each year, providing information for Acer Gadget to evaluate their labor management, environmental protection, health and safety, and ethical practices.

4.5.1 Supplier Self-Assessment Items

Supplier selection and evaluation follow Acer Gadget's process, covering operations, governance, social, and environmental aspects through the SAQ.

Evaluation Scope	Category	Key Review Items
Company Self-Assessment	Labor and Ethics	Management responsibility, management procedures, management systems, and implementation
	Health and Safety	
Factory Self-Assessment	Labor Management	Risk assessment, control, and management systems
	Health and Safety	
	Environmental Management	
	Ethical Standards	

4.5.2 2025 Supplier Audit Plan

Starting in Q1 2025, Acer Gadget will launch non-mandatory initial audits for Tier A suppliers based on SAQ results:

- Pass: SAQ score > 75, with ongoing ESG monitoring.
- Fail: SAQ score < 75, requiring improvement plans and follow-up.

Results will guide future supplier management and help enhance environmental and social performance.

4.5.3 2024 Supplier Evaluation Results

In 2024, Acer Gadget completed full evaluations of 25 suppliers:

- Passed: 17 suppliers scored above 75, meeting ESG requirements.
- Failed: 8 suppliers scored below standard and will implement improvement plans with follow-up.

4.5.4 Issue Tracking and Improvement Plans

In this supplier self-assessment audit, most issues were found in environmental management, energy use, and climate response. Key challenges include:

- GHG disclosure and reduction
 - (1) Most suppliers lack GHG inventories, so emissions data and reduction targets are missing.
 - (2) Some have systems but no carbon accounting, limiting reductions.
- Product carbon footprint management
 - (1) Many suppliers have not conducted full product carbon footprint checks, including energy use and emissions in manufacturing.
 - (2) Monitoring of upstream supplier emissions is lacking, limiting life-cycle carbon management.

4.5.5 Improvement Actions and Future Outlook

Acer Gadget will assist suppliers with annual improvement plans, including:

- GHG inventories: Provide guidance to conduct carbon checks and set reduction targets.
- Product carbon footprint: Promote lower emissions in design and stronger upstream management.
- Supervision and support: Review progress of underperforming suppliers and offer technical/management assistance.



We believe that through ongoing collaboration and improvement plans, Acer Gadget and its suppliers can achieve low-carbon sustainability goals and create greater positive impact across the value chain.

Appendix: Integrity Disclosure

Acer Gadget recognizes the importance of sustainable supply chain management and understands that enhancing ESG transparency and compliance in a diverse supply chain is a long-term, gradual process.

We actively encourage partners to engage in sustainability practices and use the Supplier Assessment Questionnaire (SAQ) to review performance in environmental management, social responsibility, and governance. At the same time, we are gradually strengthening the following areas:



Acer Gadget follows the principle of honest disclosure and will expand reporting based on supplier improvement progress while continuing to advance sustainability practices. We believe that with steady, step-by-step efforts, the supply chain's environmental and social impacts can be improved, moving together toward a more sustainable future.



5

Sustainable Product Design

5.1 Following Acer's Circular Economies Model

5.2 Product Life Cycle Circularity

5.3 Innovative Products and Services Aligned with the SDGs

5.4 Future ESG Improvement Plans

5.1

Following Acer's Circular Economies Model

Acer Gadget, guided by the spirit of its parent company Acer Group, actively promotes efficient resource utilization and sustainable product development under the framework of the circular economy. The circular economy emphasizes closed-loop resource management, reducing waste and enabling regeneration. This principle profoundly shapes Acer Gadget's product and business strategies. The objectives of this chapter also echo Climate Governance Blueprint and Sustainability Transformation outlined in Chapter 6, covering low-carbon product design and resource management.

Vero Series: Embodying Acer Gadget's Circular Economy Strategy

The Vero series exemplifies Acer Gadget's commitment to sustainability through its product and packaging design.

Use of Recycled Materials in Production

- The main casing of Vero products uses post-consumer recycled (PCR) plastic, reducing reliance on virgin plastics and lowering carbon emissions.
- Some Vero product lines have already achieved a high proportion of recycled material usage, with plans to further expand the application of eco-friendly materials.

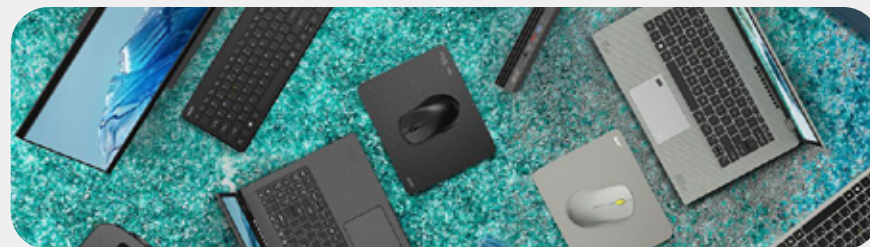
Eco-Friendly Packaging Design

- Eco-friendly printing is adopted to reduce ink and chemical usage, minimizing environmental risks.
- Packaging materials are 100% recyclable, with reduced plastic liners replaced by paper-based protective materials instead of foam plastics.
- Through these designs, carbon emissions and waste generation across the product life cycle are gradually reduced.

Recycling and Reuse

- Acer Gadget actively seeks material circularity, promotes environmental standards within the supply chain, and optimizes recycling and reuse mechanisms.
- In internal operations and product design, waste management is continuously improved to ensure recyclable resources are properly utilized, further reducing environmental impacts.

Acer Gadget has gradually adopted recycled materials and eco-friendly design while developing internal ESG data management mechanisms. Although the system is still maturing and some indicators are incomplete, the Company is enhancing transparency through supply chain collaboration, product carbon footprint assessments, and data management initiatives to align with international ESG frameworks such as GRI and SASB.



Vero Series

Vero Docking Station

- Acer Vero MST Dock M33
- Acer Vero MST Dock M32

Vero Mouse

- Acer Vero Wireless Mouse AMR020
- Acer Breeze Vero Wireless Mouse AMR200

Vero Keyboard

- Acer Vero Keyboard AKR121
- Acer Vero Keyboard AKR200

Vero Backpack and Accessory

- Acer Vero Pure 3in1 Backpack
- Acer Vero Essential Backpack
- Acer Vero Sleeve
- Acer Vero Travel Wallet
- Acer Vero Organizer

Establishing Short-and Medium/Long-Term Goals

Acer Gadget has defined the key directions for sustainable product development and set short-and medium/long-term goals. To achieve them, the Company must address challenges such as data acquisition, system development, and ESG integration. In particular, effective carbon emission monitoring and recycled material tracking will require cross-departmental collaboration and resources. Acer Gadget will continue strengthening its foundation, enhancing tracking capacity, and building real-time feedback mechanisms to ensure more effective ESG implementation.



Supplementary Note | Scope of Supply Chain Emissions and Product Carbon Footprint Disclosure

The product carbon footprint assessment goals in this chapter focus on managing emissions during the design and usage stages of Acer Gadget's own products, gradually building product-level data for inventory and disclosure. Complementing this, the supplier organizational-level GHG management in Chapter 4 enhances ESG data integrity and transparency from the external side, with both approaches working together to provide a more complete framework.

Short-Term Goals (to be achieved within 1–3 years)

- Promote product circular economy: Increase the proportion of recycled materials in products and introduce supply chain management mechanisms that meet environmental standards.
- Reduce carbon footprint: Optimize product design and supply chain management to cut emissions during manufacturing and transportation.
- Strengthen internal ESG management capacity: Enhance ESG training and data management mechanisms to ensure implementation across all departments.



Medium- to Long-Term Goals (to be achieved within 3–10 years)

- Raise product environmental standards: By 2035, ensure 100% of product packaging uses recyclable or recycled materials, while continuing to promote plastic reduction.
- Deepen renewable energy applications: Promote smart mobility solutions to accelerate electric transportation product development and expand market influence.
- Achieve sustainable operations and ESG transparency: Enhance the transparency of sustainability reporting, align ESG indicators with international standards, and encourage supply chain partners to jointly practice ESG.



5.2

Product Life Cycle Circularity

Acer Gadget continues to identify optimization opportunities across the entire product life cycle—from design and manufacturing to usage and recycling—gradually integrating ESG-driven practices to minimize environmental impacts and advance toward circular economy goals.

5.2.1 Specific Measures Across Design, Manufacturing, Usage, and Recycling

Acer Gadget aligns product life cycles with ESG principles through material choices, design, manufacturing, and recycling, while reducing environmental impacts.

01

Design Stage



Eco-Friendly Materials and Chemical Management

Material Selection

- Acer Vero MST Dock M33 (Docking Station): The casing contains 65% post-consumer recycled (PCR) plastic, and the packaging materials are 100% recyclable.
- Vero Series: Uses 100% recycled PET (rPET), such as the Acer Vero Pure 3-in-1 Backpack, made from 24.5 recycled PET bottles.

Chemical Substance Management

- Complies with EU REACH and RoHS regulations to ensure products are free from hazardous substances.

02

Manufacturing Stage



Green Energy and Carbon Emission Reduction

Taking the sustainable luggage series as an example, Acer Gadget has progressively enhanced eco-friendly technologies during the manufacturing process to reduce energy consumption and carbon emissions in product production:

Sustainable Luggage Series Production

(Melbourne 2nd Generation and Barcelona Series): The outer shells of the Melbourne and Barcelona luggage are made from 100% RPET (recycled PET bottle yarn) and are certified with GRS (Global Recycled Standard) Transaction Certificates for material traceability.

Carbon Footprint Data

- Melbourne Luggage: Carbon footprint of 19.63 kgCO₂e per unit, with an active carbon emission reduction of 5.65 kgCO₂e per unit.
- Barcelona Luggage: Carbon footprint of 24.26 kgCO₂e per unit, with an active carbon emission reduction of 6.28 kgCO₂e per unit.

03

Usage Stage



Product Longevity and Feature Enhancement

To reduce electronic waste, Acer Gadget enhances product durability through thoughtful design and encourages consumers to extend product lifespan. Taking fashion products as an example:

Laptop sleeves and luggage

- Use high-quality, durable materials such as waterproof nylon, PU leather, or impact-resistant foam to enhance product wear resistance and durability.
- Incorporate durable zippers and scratch-resistant designs to reduce the risk of damage from frequent use.

04

Recycling Stage



Product Recycling and Reuse

Acer Gadget is currently evaluating opportunities for product recycling and reuse, with plans to establish a complete recycling mechanism in the future: Laptop sleeves and luggage:

Luggage Recycling Mechanism (under evaluation):

In addition to material recycling, luggage that remains usable may be cleaned and repaired, then donated to communities in need, such as charities or disaster-affected areas.

5.2.2 Strategies to Extend Product Life and Reduce Carbon Footprint

Acer Gadget is committed to reducing carbon footprint and enhancing product durability by advancing circular design, repair and upgrade mechanisms, and low-carbon manufacturing strategies. Through forward-looking design, supply chain collaboration, and post-use recycling, we are building a more resilient product life cycle. Looking ahead, we will continue monitoring global policy and industry trends to steadily improve both product and system performance, laying a solid foundation for sustainable operations.

Future Directions for Sustainable Product Design

Modular Design and Repair Solutions

- Explore the use of replaceable components in electronic products (e.g., docking stations) to reduce full-unit disposal rates.
- Develop repair and upgrade solutions for products such as laptop sleeves and luggage.

Supply Chain Carbon Emission Reduction Strategies

Increase Renewable Energy Use in Manufacturing

- As some suppliers still rely on conventional energy, we plan to increase the use of renewable energy, such as solar power.

Expand Carbon Footprint Assessments

- Luggage data is available, but other products still lack full evaluations.
- From 2025–2027, establish assessment mechanisms for major product lines, strengthen internal carbon data tracking, and enhance ESG transparency.

Long-Term Carbon Emission Reduction and Recycling Goals

- By 2035, ensure 100% of product packaging uses recyclable or recycled materials.
- Explore introducing electronics recycling and donation mechanisms by 2027 to reduce e-waste.



5.3

Innovative Products and Services Aligned with the SDGs

Innovation lies at the core of Acer Gadget, embedding sustainability from product design to application, driving friendlier and more convenient lifestyles in line with the Sustainable Development Goals (SDGs). Through material innovation, modular design, and cross-industry collaboration, we aim to develop products and services aligned with global trends—balancing user experience with environmental responsibility—and gradually build a sustainable value chain from carbon emission reduction at the source to circular reuse.

5.3.1 Green Product Innovation and R&D



Acer Gadget promotes material innovation, energy-efficient design, and modular structures to support SDG 12 “Responsible Consumption and Production.” Through innovation and collaboration, we deliver more sustainable products with lower environmental impact.

Highlights of Technological Innovation

Acer Gadget's green innovation focuses on material innovation, energy-efficient design, and modular structures to enhance product sustainability.

Material Innovation

Acer eKinekt BD3 Bike Desk →

- The desktop, covers, and operational parts use 30% post-consumer recycled (PCR) plastic, reducing reliance on virgin plastics.

Vero Series →

- Uses 100% recycled PET (rPET) yarn, derived from 600ml recycled PET bottles.



Acer Vero Travel Wallet



*600ml recycled PET bottles



Acer Vero Organizer



Acer Vero Sleeve



Acer Vero Essential Backpack



Acer Vero Pure 3in1 Backpack



Energy-Efficient Design

Acer eKinekt BD3 Bike Desk →

- Built-in flywheel generator converts user motion into power, improving efficiency.
- Design extends lifespan by 5–10%, reducing waste.

Acer ebii eBike →

- Packaging uses 100% recyclable materials, cutting waste and carbon footprint.

Modular Structures

Acer eKinekt BD3 Bike Desk →

- Modular structures allow parts to be replaced or upgraded, improving repairability and reducing e-waste.

External Collaboration

Acer Gadget partners with academia and industry to explore advanced eco-technologies and materials.

Academic Partnerships

- Partner with associations to promote product reuse, adding value and reducing waste.

Supply Chain Collaboration

- Work with local suppliers to advance recycled material use and support regional growth.

Future Goals

Acer Gadget's green product goals:

- Increase the proportion of recyclable materials in e-scooters to 90% by 2027, reducing virgin plastic use.
- Improve energy efficiency of eScooter series by 150%, ensuring a 40 km range per charge.
- Establish product energy consumption and carbon footprint assessment mechanisms by 2026 to meet disclosure requirements and support ESG indicator management.



Acer eKinekt BD3 Bike Desk



Acer ebii eBike

5.3.2 Green Energy Product Development



Through mobile power solutions, Acer Gadget improves energy efficiency and reduces emissions, supporting SDG 7 "Affordable and Clean Energy." Our green energy products provide users with more sustainable energy choices.

Energy Efficiency and Technical Features

Acer Gadget's green products focus on high conversion efficiency, smart energy management, and low-carbon technologies.



Mobile Power Solutions

(600W, 1800W, 3000W models)

- Equipped with 23% efficient solar panels, enabling effective storage of solar and grid power for stable supply.
- Serves as backup power during outages or emergencies, reducing grid dependence and enhancing energy independence.

Acer eKinekt BD3 Bike Desk

- A flagship of Acer Gadget's Kinetic Tech line, it converts pedaling into electricity through a built-in energy converter.
- Desktops and parts use 30% post-consumer recycled (PCR) plastic, supporting sustainable materials.
- Boosts energy conversion efficiency, lowering reliance on conventional power sources.



Market Applications and Impact

Impact of Green Products

- Mobile power solutions drive green transitions in households and businesses, offering low-carbon energy management options.
- Provide households and individual users with reliable green energy storage options, reducing dependence on traditional power systems.

Carbon Emissions and Energy Efficiency

- Mobile power solutions drive green transitions in households and businesses, offering low-carbon energy management options.
- Provide households and individuals with reliable green storage, reducing reliance on traditional grids.

Future Goals

Acer Gadget plans to further expand its green energy portfolio and improve efficiency.

- From 2026–2027, establish renewable energy monitoring mechanisms to ensure ESG transparency in line with international standards.



5.3.3 JoyGood App: Promoting Community Health and Well-being



Technological Innovations and Key Features

The JoyGood health management app leverages digital technology and monitoring to provide more precise health solutions.

Health Management Mechanism

- Real-time monitoring with alerts and personalized reports helps seniors track their health.
- Automatically recommends suitable exercise and supplements, offering professional health advice.

Family Sharing Function

- Family members can view health data and receive alerts via shared accounts, strengthening care and remote interaction.

Senior-Friendly Design

- Simple interface with point-based tasks increases seniors' engagement and participation in health management.

Community Health Promotion

Acer Gadget works with communities to promote digital health management through offline events.

Promotion Activities

- Since 2023, Acer Gadget has held over 50 community health promotion events through year-end 2024.
- Over 3,000 seniors and families have registered, enhancing digitalized community health management.

Health Education and Training

- Train community volunteers and care providers to help seniors adopt digital health management and boost technology adoption.



5.3.4 Smart eMobility Solutions: Sustainable Cities and Communities



Acer Gadget offers low-carbon, efficient urban mobility through eBikes and eScooters, reducing transport emissions and improving community accessibility.

Smart eMobility Solutions and Technological Innovations

Acer Gadget's Smart eMobility Solutions deliver greener, more convenient personal transport, reducing emissions while improving urban accessibility and efficiency.

eBikes

Technological Innovation →

- The Acer ebii eBike is equipped with smart sensors and a high-efficiency battery management system to enhance range and usability.
- All eBike models feature pedal-assist systems that reduce riders' physical exertion, making them suitable for urban commuting and short-distance travel.

Data Support →

According to research published in ScienceDirect, combining multiple studies shows that each eBike can reduce an average of 460 kg CO₂(0.46 tCO₂) emissions over one year of use.

Source:

ScienceDirect, "Environmental benefits of electric bicycles: a life cycle assessment approach," 2021



eScooters

Technological Innovation →

- Acer eScooters use lightweight materials and smart navigation systems to improve safety and extend range.

Data Support →

According to the Lime 2023 Annual Report, eScooter usage has increased by 120% since launch, effectively reducing reliance on private vehicles.

Source:

Lime, "Lime Achieves Record-Setting Year in 2023 with Highest-Ever Total Rides and Gross Bookings," 2023

**Within the Next 3 Years**

Estimated Reduction **↓15,000** tCO2e



eBike
Approx. 0.46 tCO2e



eScooter
Approx. 0.35 tCO2e

Target: Total usage of 30,000 units

Promoting Sustainable Urban eMobility and Community Accessibility**Reducing Carbon Emissions**

- Through the promotion of eBikes and eScooters, an estimated 15,000 tCO2e reduction can be achieved within the next 3 years (calculated based on an average reduction of 0.46 tCO2e [460 kg] per eBike and 0.35 tCO2e [350 kg] per eScooter, with a target total usage of 30,000 units).

Enhancing Community Accessibility

- Within the next 3 years, expand nationwide sales and service channels to 100 outlets and offer at least 10 Acer Smart eMobility Solutions, strengthening connectivity with public transportation.

Future Development Plan

Acer Gadget plans to expand the global market adoption of its smart mobility technologies while further enhancing product innovation and carbon emission reduction performance:

Expanding Smart eMobility Applications

- Within the next 3 years, promote eBikes and eScooters to 15 emerging markets, with a cumulative usage target of 50,000 units.
- Collaborate with local governments to formulate low-carbon transportation policies and promote green urban mobility.

Global Market Expansion

- Add 5 new international markets each year, aiming to achieve a 20% market penetration rate in major global cities by 2030.

**Within the Next 3 Year**

Expand into **15** emerging markets

Achieve a total product usage of **50,000** units

5.4

Future ESG Improvement Plans

Acer Gadget continues to strengthen its ESG management capabilities and is committed to aligning with GRI international standards. This section outlines specific short-, medium-, and long-term improvement plans to address key reporting challenges, enhancing the completeness and transparency of ESG disclosures.

Category	Challenge	Short-term (2024-2026)	Mid-term (2027-2029)	Long-term (2030+)
Product Carbon Footprint and Greenhouse Gas Disclosure (GRI 305-3, 305-5)	No comprehensive carbon footprint assessment system; reduction results not fully disclosed.	Establish footprint assessment for 100% of product lines and develop SOPs.	80% of product lines disclose annual footprints and set reduction targets.	Integrate footprint and reduction performance into key ESG disclosures for listed companies.
Product and Packaging Material Recycling Rate (GRI 301-3)	Recycled material ratio unclear; no systematic packaging recycling targets or tracking.	Compile recycling ratios for major product lines and packaging.	From 2027, major product lines adopt 80% recyclable materials and gradually establish cross-line tracking.	By 2035, achieve 100% recyclable packaging across all product lines, with rolling adjustments as needed.
Modular Design and Repairability (GRI 301-3)	Only a few products are repairable or modular; no systematic design standards.	Conduct internal training on repairability and modular design.	Develop at least one modular and upgradable product annually that passes testing.	Integrate modular design into all product design guidelines; introduce upgrade simulation tools; enhance recycling and reuse; and establish circular recovery mechanisms from design to end-of-life.
Smart eMobility Carbon Data and Reduction Targets (GRI 305-5)	No comprehensive emission data for use phase of electric products.	Conduct emission assessments for selected products.	Complete footprint measurement and disclosure for more products.	Disclose emissions during the use phase of all smart mobility products, with a reduction target of at least 10%.

Note: The supply chain-related targets in this improvement plan will first focus on core suppliers rated as Tier A. Expansion to other types of suppliers will be carried out progressively based on implementation results and resource feasibility.



6

Climate Governance for Sustainable Development

6.1 Climate Governance Blueprint and Sustainability Transformation

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

6.3 Greenhouse Gas Management

6.4 Energy and Resource Management

6.1

Climate Governance Blueprint and Sustainability Transformation

In response to climate change risks and the global decarbonization trend, Acer Gadget has progressively established relevant management mechanisms—ranging from emissions-reduction actions and energy transition to the setting of sustainability targets—aligned with the Group's strategy to enhance operational resilience and adapt to industry developments. As a member of the Acer Group, the Company also aligns with the Group's net-zero and renewable-energy goals. Through energy transition and efficiency improvements, we expect to optimize operating costs and strengthen brand equity, thereby enhancing overall competitiveness. Looking ahead, Acer Gadget will phase in short-, medium-, and long-term strategies to steadily advance its sustainability transformation.

Transformation —

Short-Term Strategies (1–3 Years)

1. Energy Assessment and Carbon Baseline Inventory

- Completed the 2024 Carbon Inventory:

Scope 1: 0.26 tCO₂e

Scope 2: 43.34 tCO₂e

- (1) Integrated the current energy-use assessment and equipment inventory as the foundation for subsequent management and carbon emission reduction planning.

Corresponding Indicators GRI 305-1 、 305-2

- Energy Efficiency Enhancement Measures:

Adopt energy-saving equipment and practices (e.g., LED lighting, idle sleep mode, 26–28°C temperature) to reduce electricity use and indirect emissions.

Corresponding Indicators GRI 302-1 、 302-4

2. Set Carbon Emission Reduction Goals and Establish Transparent Reporting Mechanisms

- Based on the 2024 baseline of 43.6 tCO₂e (Scope 1: 0.26; Scope 2: 43.34), Acer Gadget plans to cut emissions by 30% (≈13 tCO₂e) by 2029 through energy-efficiency upgrades, renewable energy adoption (PPAs or certificates), and optimized operations. The effort also aligns with Chapter 5 Sustainable Product Design on recycled materials and packaging optimization.

Corresponding Indicators GRI 305-5

- Adopt internationally recognized reporting standards (e.g., CDP, GHG Protocol) and regularly disclose emissions data and progress to Acer.

Corresponding Indicators GRI 305-1 、 305-2

3. Adopt Green Electricity (Gradually Progressing Toward the RE100 Goal)

- Purchase green power and RECs (e.g., T-RECs, government schemes) to gradually raise renewable share. Medium-term goal: 30% of total electricity, with progress toward RE100.

Corresponding Indicators GRI 302-1 、 302-3

- Work with renewable suppliers to prioritize local wind and solar, and assess PPAs to secure stable, responsible green power. This helps cut Scope 2 emissions and reduce cost risks from energy market volatility.

4. Education and Awareness Enhancement

- Train employees to enhance awareness of carbon neutrality and energy transition.
- Share best practices with suppliers to promote industry-wide progress.

Medium-Term Strategies (4–7 Years)

1. Deep Energy Transition

- Invest in on-site renewables:

Install ~300 kWp of solar at key sites (e.g., Taiwan HQ), generating ~390,000 kWh annually and cutting ~200 tCO₂e. Future expansion and hybrid storage will be assessed.

Corresponding Indicators GRI 302-4

2. Circular-Economy-Oriented Products and Production

- Continue adopting eco-friendly materials and processes: gradually applying PCR(Post-Consumer Recycled)and OBP(Ocean Bound Plastic)to products such as bags, keyboards, and mice.
- Adopt low-carbon, waste-reducing processes: evaluating methods like centralized heat treatment and single-material cutting to improve recyclability, cut waste, and lower life-cycle impacts.

Corresponding Indicators GRI 301-2

- Enhance product quality and durability: strengthen design and QC of bags and accessories (e.g., high-strength fabrics, reinforced stitching, durable zippers, durability tests) to extend lifespan, reduce replacements, and balance user experience with sustainability.

3. Carbon Emission Reduction Innovation

- Acer Gadget is monitoring emerging carbon emission reduction technologies, including CCS and alternative fuels such as hydrogen and carbon-neutral biofuels. While not yet widely applied to current operations, these innovations are regarded as potential supplements to mid- and long-term net-zero strategies, with ongoing attention to their maturity and practical feasibility.

Long-Term Strategies (8–10 Years)

1. Achieve 100% Renewable Operations

- Move toward 100% renewable operations, aiming by Year 10 (~2033) for all facilities to run fully on renewable power, in line with Acer Group's RE100 commitment. This strategy will be integrated into the GHG reduction pathway and sustainability financial planning to enhance feasibility and financial soundness.

Corresponding Indicators GRI 302-1

2. Participate in Net-Zero Initiatives with Acer

- Promote supply chain carbon neutrality through joint initiatives with Acer and cross-sector partners, including:
 - (1) Forming a green power procurement alliance to increase bargaining power and reduce renewable costs.
 - (2) Exploring investments in internationally certified carbon credits (e.g., VCS, Gold Standard) and sharing offset benefits where feasible.
- Strengthen ESG Collaboration and Transparency:
 - (1) Plan a Supplier Sustainability Action Program to collect carbon inventory data where feasible and consider encouraging third-party verification and CDP disclosure.
 - (2) Refer to the TCFD framework to gradually enhance suppliers' ability to identify and manage climate risks.

Corresponding Indicators GRI 305-3

3. Serve as a Reference Case for Net-Zero Promotion

- After completing energy and carbon transition, Acer Gadget will actively share experiences, join industry dialogues and forums, and serve as a practical reference for sustainability promotion.

6.2

Climate Risks and Opportunities and Related Financial Disclosures (TCFD)

To address potential risks and business disruptions brought by climate change, Acer Gadget refers to the TCFD framework (Task Force on Climate-related Financial Disclosures) to identify climate risks and estimate financial impacts. The Company aims to gradually establish a climate risk management system to inform future adjustments to business strategies and financial decisions.

6.2.1 Climate Risk Analysis and Financial Impact Assessment

(a) Cost impacts of extreme weather events

Extreme weather events (e.g., typhoons, floods, droughts) may cause both direct and indirect financial impacts for Acer Gadget.

(1) Direct losses:

- **Asset damage:** Extreme weather (e.g., typhoons, floods, droughts) may damage facilities or equipment, with repair costs estimated at ~NT\$1 million per incident. This represents a typical physical risk to be factored into capex and insurance planning.
- **Operational downtime:** Office closures for several days could cause indirect losses. For example, with monthly fixed costs of NT\$0.5 million, a 5-day shutdown may result in ~NT\$0.1 million in losses. Such risks will be considered in business continuity and insurance coverage.

(2) Indirect losses:

- **Production and supply chain disruption:** Extreme weather may block upstream transport or cause material shortages, delaying production and deliveries. For example, if Acer Gadget purchases NT\$200 million in inventory monthly, a two-week disruption could result in ~NT\$100 million in potential lost orders. Although no such losses have occurred to date, the growing frequency and intensity of extreme events highlight potential risks. Scenario analysis and financial impact assessments will help strengthen resilience and response capacity.

- **Impact and response:** Such losses could severely affect cash flow and customer trust. Planned measures include strengthening supply chain resilience through backup agreements with diverse suppliers, setting safety stock levels for key materials, and evaluating suppliers' climate risk disclosures.
- **Market impact:** Extreme weather may disrupt logistics, infrastructure, or consumer demand in target markets, reducing revenue. For example, if a typhoon cuts seasonal sales by 10% from an expected NT\$500 million, losses could reach ~NT\$50 million. Such events affect short-term results and may also pressure inventory turnover and cash flow.

Corresponding Indicators

GRI 201-2

(b) Transition risk costs

- Carbon tax and compliance: Stricter global rules may require Acer Gadget to pay carbon taxes or invest in emission reduction. Scope 1 and 2 baselines are already set per GRI 201-2.

Scope 1 0.26 tCO₂e

Scope 2 43.34 tCO₂e

Assuming a carbon tax of NT\$500 per ton of CO₂, Acer Gadget's total emissions are:

Scope 1 + Scope 2 = 0.26+43.34 = 43.6 tCO₂e

Carbon tax cost: 43.6 tCO₂e x NT\$500/ton = NT\$21,800.

Although internal carbon pricing has not yet been adopted, Acer Gadget is monitoring policy trends such as EU CBAM (Carbon Border Adjustment Mechanism) and IFRS S2 (International Financial Reporting Standards: Climate-related Disclosures), and assessing potential impacts on supply chain, low-carbon investment, and financial planning. An internal review is in progress, with continued tracking to decide on possible adoption.

- Equipment upgrades: ~NT\$30M one-time NRE with ODM partners for low-carbon upgrades, expected to cut Scope 1 and 2 emissions depending on efficiency.
- Water and waste management costs: 719 m³ water and 1,989.8 kg waste in 2024; costs to be evaluated for reduction, treatment, and recycling.

(c) Market risks

- Rising demand for eco-friendly products may cut Acer Gadget's market share if unmet; a 10% annual growth on a NT\$200M line could mean ~NT\$20M loss.

1. Specifically 10% demand growth on NT\$200M revenue = ~NT\$20M.

2. If Acer Gadget fails to keep pace with market growth, annual losses could reach ~NT\$20M.

To address this risk, Acer Gadget will closely monitor consumer demand and market trends and adjust its product lines accordingly.

(d) Quantification of overall climate risk financial impacts

- Based on the above analysis and GRI 201-2, Acer Gadget's overall climate risk financial impacts can be quantified under different scenarios:
 - Extreme weather events: 10% probability, ~NT\$50M impact
 - Carbon tax and compliance: 50% probability, ~NT\$10M impact
 - Market demand shifts: 20% probability, ~NT\$20M impact

Corresponding Indicators

GRI 201-2



These figures are preliminary scenario estimates to support evaluation of potential climate-related financial impacts. Actual effects will depend on future policies, industry trends, business models, and response capacity, and do not represent final commitments or accounting entries.

Acer Gadget is also monitoring international policies such as CBAM and IFRS S2 and assessing potential impacts on supply chain management, low-carbon investment, and financial planning as reference for future carbon pricing decisions.

6.2.2 The Role of the Supply Chain in Climate Governance

The supply chain is a critical part of climate governance, as it affects both production efficiency and climate risk management. Acer Gadget will focus on three areas to strengthen supply chain resilience and sustainability in responding to climate risks:

(a) Enhancing supply chain resilience:

- **Diversified supplier selection:** In line with GRI 2-6 and GRI 201-2, Acer Gadget sources from multiple regions to enhance supply chain resilience. This spreads risk and helps ensure continuity even if one region is disrupted by extreme weather or natural disasters. Key components are distributed across Asia, Europe, and the Americas. To further strengthen climate adaptation, the Company is extending risk management to include backup sourcing and off-site storage.

Corresponding Indicators GRI 2-6 、 201-2

- **Critical resource reserves:** To address extreme weather or supply disruptions, Acer Gadget will maintain safety stock of key materials and components to reduce short-term production interruptions. This supports supply stability and overall resilience. In line with GRI 308-2, the Company conducts regular risk assessments to identify vulnerable resources or suppliers and adjust inventory strategies accordingly. As noted in SASB TC-HW-440a.1, Acer Gadget also uses inventory management systems for dynamic monitoring and adjustment to prevent shortages or surpluses from affecting production.

Corresponding Indicators GRI 308-2 、 201-2 | SASB TC-HW-440a.1

(b) Supplier sustainability assessment:

- **Supplier carbon emissions management:** In line with GRI 308-2, Acer Gadget evaluates suppliers' carbon performance as part of environmental risk management. Partnerships are based on environmental results, and suppliers with high emissions or limited reduction efforts may be required to improve or face discontinued cooperation.

Corresponding Indicators GRI 308-2

- **Collaborating for green transition:** In line with GRI 308-2, Acer Gadget works with suppliers to advance green transition and reduce the overall supply chain footprint. This includes co-developing sustainable materials and products, improving supply chain environmental performance, and driving greater efficiency with lower emissions.

Corresponding Indicators GRI 308-2

- **Supplier ESG evaluation and management:** Acer Gadget has established an ESG assessment mechanism and completed evaluations of 25 key suppliers in 2024, covering environmental, social, and governance aspects. Results guide supply chain risk management and partner selection, with future application in climate risk adaptation to enhance overall resilience and sustainability (see Section 4.5).

(c) Forecasting and managing supply chain risks:

- Use of data analytics and forecasting tools: In line with GRI 308-2, Acer Gadget applies data analysis and forecasting to improve anticipation of extreme weather and other climate risks. Data-driven adjustments strengthen supply chain responsiveness and reduce business impacts, for example by using weather data to guide early resource allocation.

Corresponding Indicators GRI 308-2

- Emergency planning and response mechanisms: In line with GRI 308-2, Acer Gadget will establish and implement comprehensive supply chain contingency plans for natural disasters and other climate risks. Actions include engaging disaster-resilient suppliers and logistics partners and diversifying transport routes to ensure continuity under extreme conditions.

Corresponding Indicators GRI 308-2



Based on the above analysis, Acer Gadget will strengthen financial quantification of climate risks and enhance forecasting and response strategies in supply chain management. These efforts aim to reduce financial impacts and support more sustainable business development.

In alignment with the Group's supply chain climate governance, the Company will gradually expand disclosure of supply chain carbon data and explore collaboration with key suppliers on carbon inventories (see Section 4.4).



6.3 Greenhouse Gas Management

Since 2022, Acer Gadget has followed the GHG Protocol under the Group's consolidated boundary, with annual inventories verified by third parties accredited by Taiwan's EPA, obtaining ISO 14064-1:2018 statements. Current coverage includes Scope 1 and 2. For Scope 3, while not fully disclosed, 2024 data allocation for energy-related activities, operational waste, and employee commuting totaled 49.69 tCO₂e. This serves as the basis for expanding disclosure, which will be reviewed in line with Group policy and industry context.

6.3.1 Scope 1 and 2 Management

Based on current baseline data, Acer Gadget's GHG emissions in 2024 are:

Scope 1 0.26 tCO₂e

Scope 2 43.34 tCO₂e

Total emissions were 43.6 tCO₂e in 2024, mainly from fuel use in facilities and purchased electricity. Water use totaled 719.0 m³ and waste 1,989.8 kg, with no hazardous waste. Data are compiled and backfilled from the parent company to ensure consistency and comparability. Acer Gadget will continue improving disclosures in line with ESG ratings and standards to support climate risk management and reduction strategies.

Greenhouse gas emissions, water use, and waste generation data for 2023 and 2024

Year	Greenhouse Gas Emissions (tCO ₂ e)		Total Water Use (m ³)	Total Waste (kg)
	Scope 1	Scope 2		
2023	0.25	36.09	486.22	1,385.00
2024	0.26	43.34	719.00	1,989.80

Corresponding Indicators GRI 305-1 、 305-2

Current inventories cover Scope 1 and 2. For Scope 3, Acer Gadget has allocated data for energy-related activities, operational waste, and employee commuting, totaling 49.69 tCO₂e in 2024 as the basis for future expansion. The Company will continue reviewing boundaries and data availability to gradually broaden disclosure and enhance completeness.

To address climate change risks, Acer Gadget discloses GHG emissions under GRI 305 and plans energy transition and carbon management strategies following SASB hardware guidance. In 2024, Scope 1 emissions were 0.26 tCO₂e from fuel use in owned equipment and facilities, and Scope 2 emissions were 43.34 tCO₂e from purchased electricity.

The Company has completed energy audits at key sites to set a carbon baseline and phased reduction targets. To cut direct and indirect emissions, Acer Gadget promotes energy transition and equipment upgrades, including:

Scope 1(Direct emissions)

- Energy transition and clean energy use: Conduct energy audits to set baseline data, then shift from conventional to renewable sources (e.g., solar, wind) and optimize equipment (e.g., HVAC efficiency) to cut direct emissions, aligning with the Group's 2030/2050 reduction goals.

Corresponding Indicators GRI 305-1

Scope 2(Indirect emissions)

- Green power transition: Acer Gadget will source electricity from renewable providers and disclose emission-reduction results from these partnerships.
- Supply chain management: Sign agreements with key suppliers requiring SBT-aligned reduction targets, ensuring consistency with Acer Gadget's own goals and helping reduce the overall carbon footprint.

Corresponding Indicators GRI 305-2

6.3.2 Collaboration and Reduction Impact

Internal collaboration:

- Cross-department collaboration: In line with GRI 305-3 and SASB TC-HW-410a, Acer Gadget recognizes the significance of Scope 3 emissions and integrates energy management, product design, and manufacturing to improve carbon efficiency and resource use. Mid- to long-term reduction targets and strategies will be set by 2025, focusing on:

1. Eco-materials: Prioritize renewable or low-carbon materials (e.g., PCR plastics) to reduce raw material emissions.
2. Energy-efficient design: Develop devices with low-power management and automatic energy-saving modes.
3. Modular design and extended lifespan: Enable component replacement or upgrades to extend product life and cut e-waste.

These strategies aim to lower life-cycle carbon footprints, increase consumer acceptance of sustainable products, and strengthen brand trust.

Corresponding Indicators GRI 305-3 | SASB TC-HW-410a

- Employee awareness and engagement: Acer Gadget values the impact of climate issues and, through Acer initiatives such as Project Humanity, continues to raise ESG awareness and embed goals like net zero and RE100 into its culture. In 2024, the Company collaborated with the Group and external experts to conduct ISO 14064 internal audit training, enhancing knowledge of GHG regulations, data collection, and calculation methods to improve accuracy and reliability.
- Internal carbon pricing: In line with GRI 201-2, Acer Gadget is considering adopting an internal carbon pricing mechanism with Acer Group to respond to global carbon pricing trends and stricter regulations such as the EU CBAM. This tool will guide low-carbon transition and investment decisions by embedding carbon costs into daily operations, accelerating forward-looking projects, and

assessing potential financial impacts. It also prepares the Company for IFRS S2 climate disclosures. Going forward, scope and application will be expanded to supply chain management, capex evaluation, and product development to build climate resilience.

Corresponding Indicators GRI 201-2

External collaboration:

- Supplier collaboration and reduction commitments: Acer Gadget leverages supplier agreements to strengthen carbon emission reduction alignment and explore low-carbon solutions. In line with GRI 308-2, the Company works with Acer Group and partners to advance low-carbon transition and pursue innovative technologies.

Corresponding Indicators GRI 308-2

6.3.3 Alignment with Acer Group's 2030/2050 Reduction Targets

In line with GRI 305-1 and 305-2, Acer Gadget follows global net-zero trends and Acer Group's sustainability roadmap, using the Group's carbon-neutral and reduction targets as key reference points. Acer Group has outlined:

- 50% reduction of Scope 1 and 2 operational emissions by 2030 (baseline year: 2019)
- 35% reduction of Scope 3 value chain emissions by 2030 (baseline year: 2020)
- Net-zero value chain emissions by 2050

Acer Gadget will follow the above pathways to gradually establish a mid- to long-term carbon management mechanism, continuously enhancing its capability in emissions monitoring and strategy planning. Reduction targets will be reviewed and adjusted based on practical progress, ensuring steady advancement toward long-term sustainability goals.

Corresponding Indicators GRI 305-1 、 305-2

6.4 Energy and Resource Management

Since joining RE100 in 2018, Acer has targeted 100% renewable energy for global operations by 2035. In line with Group strategy, Acer Gadget plans to gradually increase renewable use through on-site solar or purchased green power, while assessing energy efficiency and low-carbon transition options based on site conditions.

As a subsidiary of Acer Group, Acer Gadget aligns with the Group's energy transition and resource management strategy while adapting to site-specific conditions. The Company has drafted an energy management plan focused on renewable adoption, facility upgrades, and smart energy systems, promoting efficiency improvements by location. Although not yet a standalone policy, key actions have been consolidated as internal measures, with ongoing review and evaluation toward a comprehensive plan.

6.4.1 Energy Transition and Green Energy Use

Based on current site data, Acer Gadget's GHG emissions in 2024 are as follows:

Scope 1 0.26 tCO₂e

Scope 2 43.34 tCO₂e

In the same year, total water use was 719.0 m³ and total waste was 1,989.8 kg. Some 2024 emission and waste figures were slightly higher than 2023, reflecting site-specific operating conditions. Acer Gadget will continue implementing energy-saving, carbon emission reduction, and resource management actions, with stronger tracking and performance review.

Greenhouse gas emissions, water use, and total waste in 2023 and 2024

To demonstrate the effectiveness of energy transition and resource management, the following table summarizes carbon and resource data, serving as evidence and a reference for evaluating energy-saving measures.

Year	Greenhouse Gas Emissions (tCO ₂ e)		Total Water Use (m ³)	Total Waste (kg)
	Scope 1	Scope 2		
2023	0.25	36.09	486.22	1,385.00
2024	0.26	43.34	719.00	1,989.80

6.4.2 Energy Efficiency and Internal Management

- Green energy transition plan: Acer is gradually expanding renewable use across global sites, such as installing solar at Taiwan headquarters and introducing wind power. Acer Gadget is evaluating the feasibility of adopting the Group's green energy strategy, including solar installations at leased sites and increasing renewable share through PPAs or T-RECs. The Company is also introducing LED lighting, high-efficiency HVAC, and BEMS to improve energy efficiency.

Aligned with Acer Group's sustainability goals, Acer Gadget promotes efficiency upgrades and conservation measures based on site conditions. In 2024, Scope 1 and 2 emissions were 0.26 tCO₂e and 43.34 tCO₂e, slightly higher than 2023 due to business expansion and increased electricity demand.

Corresponding Indicators GRI 302-4

- Energy efficiency measures: Acer Gadget will draw on Acer Group's global experience to evaluate equipment upgrades and efficiency improvements, such as replacing LED lighting, optimizing HVAC systems, and adopting smart control systems, aiming to achieve energy savings through equipment renewal and management.

Corresponding Indicators GRI 302-4

- Global green power procurement: In line with GRI 302-1, Acer Gadget is assessing the feasibility of joining PPAs with Acer Group and exploring green energy adoption at sites without self-generation capacity. The goal is to gradually improve environmental performance of energy use, though plans remain at an early stage and will be adjusted based on conditions and policy developments.

Corresponding Indicators GRI 302-1

- Promoting a sustainable supply chain: Acer Gadget is committed to advancing supply chain sustainability by drawing on Acer Group's experience and goals. The Company encourages partners to improve energy efficiency and operations, explores adoption of green energy where feasible, and gradually strengthens environmental standards and management practices.
- Employee energy awareness training: Acer Gadget plans to follow Acer Group's practices by providing training on energy efficiency and renewable energy, enhancing employees' understanding and encouraging participation in daily conservation and improvement initiatives.
- Regular monitoring and reporting: Acer Gadget will conduct periodic reviews of energy transition with the Group and use internal reporting to track energy trends and adjust strategies as needed. External disclosure will also be gradually strengthened in line with regulatory requirements.



Looking ahead, Acer Gadget will follow Acer Group's energy transition direction while developing site-appropriate energy and resource strategies. Through clear targets, technology upgrades, and employee engagement, the Company seeks to strengthen efficiency and lay the groundwork for its mid- to long-term environmental vision. Feasibility of internal carbon pricing and integrating carbon credit costs into financial planning will be assessed as part of carbon risk management. Future supplier collaboration on energy improvements will also consider alignment with standards such as ISO 14001 and RBA to ensure consistency and supply chain integration.



7

Happiness at Work and Society

7.1 Employee Profile

7.2 Talent Development and Growth

7.3 Employee Care and Wellbeing

7.4 Diversity and Inclusion

7.5 Community Impact and Philanthropy

7.1 Employee Profile

Acer Gadget is committed to fostering a diverse, inclusive, healthy, and safe workplace, while supporting employees' career development and overall well-being. We actively advance initiatives in talent development, workplace happiness, and community engagement, emphasizing equal opportunities and employee welfare. Through practical actions, we demonstrate our responsibility to society. This chapter presents our key practices and outcomes in Employee Profile, Talent Development, Employee Wellbeing, Diversity & Inclusion, and Community Impact & Philanthropy, highlighting our progress in diversity, employee care, and social responsibility.

Acer Gadget firmly believes that every employee deserves fair treatment and respect. We are dedicated to safeguarding fundamental human rights and upholding employees' freedom and privacy. We provide equal opportunities, open channels of communication, and a safe and healthy work environment to ensure that employees can grow and develop in a workplace free from discrimination. Acer Gadget follows the Acer Group Human Rights Policy, which applies to Acer Group and its global subsidiaries, ensuring that the rights of employees, suppliers, and customers are protected, while continuing to promote workplace equality and safety.

7.1.1 Employee Composition

As of the end of December 2024, Acer Gadget employed a total of 63 people worldwide, including 29 men (46%) and 34 women (54%), distributed across two countries/regions.

	Composition	Total Number	Percentage
Gender	Male	29	46%
	Female	34	54%
Job Category	Managerial Staff	20	31.7%
	Professional Staff	43	68.3%

Average Age

44.2
years

Average Tenure

7.5
years

Annual Retention Rate

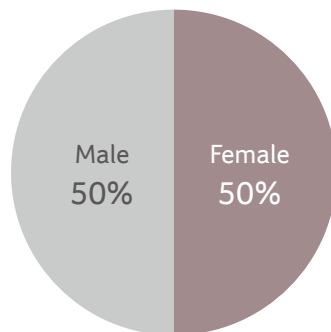
94.2%



This is Acer Gadget's first Sustainability Report prepared in accordance with the GRI Standards. Therefore, there is no comparable data from previous reporting periods. We will continue to accumulate statistical baselines and enhance consistency in disclosure going forward.

New Hires

- 14 New Hires
- Male: 7 Female: 7



Ethnic Distribution

Among all employees, foreign nationals accounted for 1.6%, with the workforce currently predominantly Asian and not yet inclusive of groups such as European descent. Going forward, we will continue to strengthen cross-cultural understanding and opportunities for exchange, and remain committed to cultivating a respectful and inclusive workplace. We recognize that diverse cultural backgrounds bring broader perspectives and innovative momentum to the Company. Although our current workforce composition is not highly diverse, Acer Gadget will gradually broaden talent sourcing channels and, through institutional design, training, and exchange opportunities, further promote cultural inclusion and the practice of diversity values.



As of the end of December 2024, all Acer Gadget employees were full-time permanent staff. We did not employ temporary staff, workers without guaranteed hours, or part-time employees, nor did we engage non-employee workers (such as dispatched, contracted, or supplier-assigned personnel). The employee statistics presented in this chapter are compiled based on the actual headcount in the HR system, without the use of full-time equivalent (FTE) calculations.

7.1.2 Gender Pay Equity

Acer Gadget is committed to providing fair and competitive compensation and ensuring a workplace free from gender discrimination. We continuously review pay structures across different job levels and departments to promote a more equitable work environment. Currently, we are actively conducting internal reviews to better understand gender pay gaps and will continue to make improvements to ensure equal opportunities.

7.1.3 Employee Rights Protection and Collective Agreement

Acer Gadget supports employees' fundamental rights to freedom of association and collective bargaining. Although no labor union has been established and no employees are currently covered by a collective agreement, the Company complies with labor regulations by specifying working conditions and employee rights in labor contracts and the employee handbook, and implements these provisions in daily HR management. The current collective agreement coverage rate is 0%. Going forward, we will assess the feasibility of collective bargaining mechanisms in line with organizational development and employee needs.



Acer Gadget has established a comprehensive personnel and benefits system covering compensation, leave, childcare, health, retirement, and other aspects. Institutionalized management and labor-management communication are reinforced through the Employee Welfare Committee and labor-management meetings. In 2024 (Year 113 of the ROC calendar), the average annual salary of non-managerial full-time employees was NT\$1.462 million, with a median salary of NT\$1.207 million. The Company also commits to adhering to international human rights standards, fostering a diverse, equitable, and friendly workplace, and continuously gathering employee feedback as a basis for system adjustments and evaluating collective consultation mechanisms.

7.2 Talent Development and Growth

Acer Gadget recognizes that employee growth and development are key to corporate competitiveness. We continuously enhance training and development programs to strengthen professional skills and leadership, while establishing fair and transparent promotion and evaluation mechanisms to support employees in achieving career growth.

7.2.1 On-the-job Training

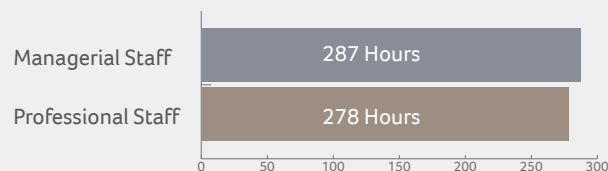
We regularly participate in a variety of training programs organized by the Group, including:

- Leadership and Management Training for Managers
- Professional Skills Training
- General Education Courses
- New Hire Training
- Occupational Safety and Health Training
- ESG and Compliance Awareness Courses

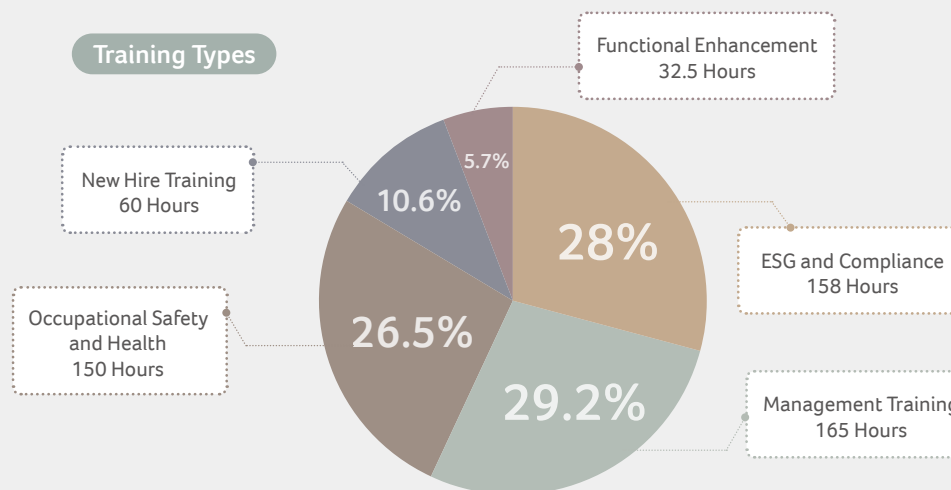
In addition to classroom courses, we also launched an online learning platform, enabling managers and employees to arrange training more flexibly.

In 2024, employees completed 380 training sessions, with a total of 565 training hours.

Training Hours by Job Category



Training Types



7.2.2 New Employee Mentorship

The Company offers orientation and training to help new employees understand our profile, systems, core values, and brand philosophy. Departments provide short-term training on responsibilities, workflows, and collaboration. Each new employee is also assigned a mentor for guidance and support, enabling faster adaptation and integration into the team.

7.2.3 Transition Assistance Program

To support employees in career transitions and life planning, Acer Gadget provides a variety of assistance, including adaptation support for new hires, job-specific training for transferred staff, and resources for business adjustments or retirement planning. The Company also holds seminars on related topics, such as retirement and financial management, and flexibly engages external consultants and support mechanisms as needed by departments or individual cases, enhancing the comprehensiveness of career support.

7.2.4 Performance Evaluation

Acer Gadget conducts an annual performance evaluation covering all employees, with assessments carried out jointly by direct supervisors and HR. The results serve as a basis for promotions, career development, year-end bonuses, and training resources. In 2024, 61 employees were eligible for evaluation: 54.1% female, 45.9% male; 67.2% non-managerial and 32.8% managerial staff. The Company continues to enhance transparency and fairness in the evaluation system to strengthen employee trust and recognition.

Employee Category	Female		Male		Total	
	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Non-Managerial Staff	29	47.5%	12	19.7%	41	67.2%
Managerial Staff	4	6.6%	16	26.2%	20	32.8%
Total	33	54.1%	28	45.9%	61	100.0%

7.2.5 Promotion Mechanism

Each year, supervisors make promotion recommendations based on employees' performance and development potential, with adjustments also considering organizational needs and talent development plans. Acer Gadget has established a comprehensive job grade and title system that provides career pathways for both professional and managerial roles, strengthening the resilience of talent development.



7.3

Employee Care and Wellbeing

Acer Gadget places strong emphasis on employee care and workplace wellbeing. With the support of Acer Group, we provide a wide range of diverse benefits. Acer Gadget actively participates in and implements Group-led programs, enabling every employee to grow in a healthy, safe, and balanced environment.

7.3.1 Employee Health and Safety

Based on Acer Group's occupational health and safety management system, Acer Gadget ensures workplace safety through regular risk detection and reporting mechanisms:

- Implementing preventive measures for potential risks, with immediate handling and continuous tracking of abnormal events to enhance safety resilience and responsiveness.
- Providing annual health examinations and various health seminars, encouraging employees to manage their own health and raise awareness.
- In 2024, the Company received no occupational incident reports and recorded no major occupational safety events requiring notification.

7.3.2 Benefits and Work-Life Balance

Acer Gadget's employee benefits are aligned with Acer Group initiatives through globally integrated resources.

We provide a wide variety of activities, including:

- Family days, arts and cultural events, movie screenings, and sports activities to help employees relax and enjoy life.
- E-vouchers and cash subsidies, applicable to travel, massage, dining, and other leisure activities.

In terms of childcare support, Acer Gadget employees enjoy the same comprehensive benefits as the Group:

- Acer Baby – Parenting assistance program offering flexible work arrangements for employees during pregnancy and early childcare.
- Childbirth subsidies and maternity gifts, scholarships for employees' children, and partnerships with childcare institutions to ease parenting responsibilities.
- Dedicated facilities: ergonomic office chairs, reclining lounge chairs, and a lactation room certified by the New Taipei City Health Bureau, ensuring comprehensive support for female employees during pregnancy.

7.3.3 Club Activities and Fitness Center

The Company offers a variety of employee clubs, allowing staff to join activities based on personal interests and hobbies, enriching their lives outside of work and promoting physical and mental well-being. Acer Gadget also encourages participation in health promotion activities. Currently, employees have access to the Acer Fitness Center at Acer headquarters, which provides gym facilities and exercise spaces to help maintain work-life flexibility and foster social connections.

7.3.4 Global Employee Engagement Survey

Acer Gadget participates in Acer Group's annual Global Employee Engagement Survey to understand employees' views on the work environment, workplace atmosphere, development opportunities, and management support.

- In 2024, the survey response rate was 82%, with an average score of 4.27 out of 5.
- The results serve as a reference for continuously improving the work environment and communication mechanisms.



With Acer Group's unified planning and extensive resources, Acer Gadget is able to provide comprehensive workplace benefits under global standards. Looking ahead, we will continue to grow in alignment with the Group, strengthen internal management, and offer an improved working environment.

7.4

Diversity and Inclusion

In Acer's *Standards of Integrity Management & Business Conduct*, we emphasize the principle of “equal opportunity” in workplace policies, fostering a culture of diversity and inclusion and striving to build a work environment with equal opportunities. We maintain a non-discriminatory workplace and provide equal employment opportunities for both employees and job applicants, without discrimination based on race, color, genetic information, or any other characteristics protected by applicable local laws.

7.4.1 Workforce Diversity and Equal Opportunity

We are committed to building a diverse, inclusive, and equitable workplace that respects and embraces colleagues from different cultures and backgrounds. Internally, we continue to strengthen inclusiveness across gender, ethnicity, age, and functions. Employee composition data has been disclosed in Section 7.1 Employee Profile, and we will gradually expand the transparency of diversity indicators in future disclosures as appropriate.

7.4.2 Gender Pay Equity

We are committed to providing fair and competitive compensation without gender discrimination. In line with Acer Group policies, Acer Gadget reviews pay structures across job levels to promote gender pay equity. Gender pay gap data has not yet been disclosed; future disclosure will be considered based on data readiness and appropriateness to improve transparency and respond to stakeholder expectations.

7.4.3 Prevention of Workplace Harassment and Discrimination

Acer Gadget is committed to a respectful, inclusive, and safe workplace, with zero tolerance for discrimination, harassment, or misconduct. We have established *Policy of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace* as the basis for prevention and handling. Internal grievance procedures and confidential reporting channels are in place, supported by awareness campaigns and training to strengthen understanding of prevention and workplace diversity.



Workplace Harassment and Bullying Reporting Mailbox: AGT.HR@acergadget.com

7.4.4 Promoting Multiculturalism and Inclusion

Acer Gadget continues to advance multicultural exchange and inclusion through:

- **Diversity and Inclusion Training:** Training under the Standards of Integrity Management and Business Conduct emphasizes the importance of demonstrating diversity and inclusion in the workplace.
- **Awareness in Training:** Manager training at all levels highlights avoiding bias and discrimination, including language and behavior during interviews.
- **Development Opportunities:** Ensuring equal access to skills training, career development, and promotion opportunities for all employees regardless of background.
- **Harassment Prevention:** A confidential reporting system is in place to ensure timely and fair investigation of complaints and follow-up improvements.
- **Leadership Representation:** Actively working to increase female and multicultural representation in decision-making roles, with regular reviews of progress.



Acer Gadget believes that diversity and inclusion drive innovation, competitiveness, and sustainable growth. We are committed to promoting multiculturalism through concrete actions and view inclusiveness as key to attracting and retaining talent. Although our workforce remains relatively homogeneous, we continue to strengthen cross-cultural exchange and will explore suitable indicators to enhance transparency and progress in a diverse workplace.

7.5

Community Impact and Philanthropy

Guided by Acer Group's spirit of "Breaking the Barriers Between People and Technology," Acer Gadget actively supports the Group's global community engagement initiatives. Through localized implementation and participation, we contribute to community development. We also take part in Acer Group's Project Humanity, promoting education, environmental protection, and social care through diverse projects to demonstrate our corporate social responsibility. With Acer Group's goal of achieving a 90% employee volunteer participation rate worldwide, Acer Gadget will continue to encourage colleagues to engage in philanthropic activities, strengthening both corporate and employee commitment to social issues.

7.5.1 Acer Gadget's Community Engagement and Contributions

Each year, Acer Gadget participates in global projects led by Acer Group to support community development:

- Education Projects: Supporting Acer Group's digital education volunteer programs, such as assisting seniors in using smartphones, helping to bridge the digital divide, enhance daily convenience, and build confidence in the digital world.
- Environmental Protection Projects: Participating in activities such as community beach cleanups, Earth Hour, and recycling initiatives to reduce pollution and raise community awareness of sustainability.
- Charity and Philanthropy Projects: Partnering with local governments, schools, and NGOs to support fundraising, elderly care, and community services. In 2024, through group-wide collaboration, we donated Acer eKinekt BD3 Bike Desks to schools and hospitals in Ukraine, helping students keep learning during power outages and supporting rehabilitation for pediatric patients.

7.5.2 Disclosure of Resources for Philanthropic Engagement

Acer Gadget continues to encourage employees to participate in Group-led philanthropic initiatives. Going forward, the Company will gradually establish internal mechanisms for tracking and recording community engagement, providing a basis for evaluation and communication, and exploring deeper forms of local involvement.

7.5.3 Impact Assessment of Philanthropic Activities

Acer Gadget will continue to monitor trends in impact assessment within the Group and the industry. Depending on actual investment and resources, the Company may consider adopting quantitative or qualitative approaches, such as Social Return on Investment (SROI), to enhance the measurability and transparency of community engagement outcomes.

7.5.4 Impact of Operations on Local Communities

Acer Gadget actively seeks to minimize potential impacts on local communities through:

- Environmental Impact Assessments: Regular reviews to reduce pollution risks.
- Community Communication: Feedback channels for local residents.
- Preventive Measures: Improvements on noise and waste management.

We remain attentive to the impact of our operations on local communities and demonstrate our commitment to social responsibility through transparent disclosure.

Our current operations are limited, with no significant community impacts identified. As we grow, we will continue to enhance engagement and communication with local communities.

7.5.5 JoyGood App for Digital Health Philanthropy

Acer Gadget developed the JoyGood App to promote digital health, focusing on elderly well-being and health literacy in underserved groups. Since 2023, the team has partnered with foundations, community centers, and medical institutions to deliver health education and integrate functions such as blood pressure, glucose, and heart rate tracking with AI health advice. By 2024, JoyGood had engaged in over 50 community events, benefiting nearly 3,000 participants.

Appendix | GRI Standards Indicators

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. To enhance transparency and comparability, a GRI Content Index is provided, listing the disclosure items along with corresponding response sections and additional notes. The report has not yet been subject to external assurance by an independent third-party organization. All information was compiled and verified internally by relevant departments of the Company and reviewed and approved by management.

General Disclosures

GRI Code	Disclosure	Response Section	Notes
Acer Gadget has reported the contents for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards.			
Applicable Sector Standards: None			
GRI 2: General Disclosures 2021			
GRI 2-1	Organizational details	Chapter 1 About Acer Gadget	
GRI 2-2	Entities included in the organization's sustainability reporting	Chapter 1 About Acer Gadget	
GRI 2-3	Reporting period, frequency, and contact point	Report Overview	
GRI 2-4	Restatements of information	N/A	This report is the first issuance with no restatements.
GRI 2-5	External assurance	Report Overview	External assurance by an independent third party has not yet been commissioned.
GRI 2-6	Activities, value chain and other business relationships	Chapter 1 About Acer Gadget Chapter 4 Responsible Supply Chain	
GRI 2-7	Employees	Chapter 7 Happiness at Work and Society	
GRI 2-8	Workers who are not employees	Chapter 7 Happiness at Work and Society	
GRI 2-9	Governance structure and composition	Chapter 3 Operations and Governance	
GRI 2-10	Nomination and selection of the highest governance body Corporate	Chapter 3 Operations and Governance	In addition to meeting relevant regulatory requirements, Acer Gadget applies exceptionally high professional standards for board member qualifications. Directors are elected through a candidate nomination system and voted on at the shareholders' meeting. The Board of Directors consists of seven members with diverse professional backgrounds, including industry expertise, accounting and finance, international market perspectives, and human resource management. This structure enables the Board to effectively fulfill its functions, oversee business decisions, strengthen corporate governance, and enhance management quality. Of the seven members, four are independent directors, accounting for more than 57%, which ensures a high degree of independence and safeguards the objectivity and professionalism of decision-making.

GRI Code	Disclosure	Response Section	Notes
GRI 2-11	Chair of the highest governance body	N/A	The Chairman and the President are held by different individuals and are not concurrently assumed by the same person. Therefore, there is no overlap of responsibilities or potential conflict of interest, and no disclosure of mitigation measures is required.
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 2 ESG Governance and Strategy	
GRI 2-13	Delegation of responsibility for management of impacts	Chapter 2 ESG Governance and Strategy	
GRI 2-14	Role of the highest governance body in sustainability reporting	Report Overview Chapter 2 ESG Governance and Strategy	
GRI 2-15	Conflicts of interest	N/A	The Company has not yet established a specific disclosure mechanism to fully meet the requirements of GRI 2-15 Conflicts of interest. Going forward, the Company will continue to review and enhance related disclosures based on practical needs and information availability.
GRI 2-16	Communication of critical concerns	Chapter 2 ESG Governance and Strategy	During the reporting period (the year 2024), the Company did not receive any cases that required reporting to the Board of Directors or classification as key material events.
GRI 2-17	Collective knowledge of the highest governance body	N/A	At the governance level, the Company has gained sustainability insights through group meetings, substantively meeting the disclosure intent.
GRI 2-18	Evaluation of the performance of the highest governance body	Chapter 3 Operations and Governance	In November 2024, the Company completed a board performance evaluation covering the Board, individual directors, and committees, with self-assessment items on participation, goals, responsibilities, decision-making, composition, training, communication, and internal controls.
GRI 2-19	Remuneration policies	N/A	No complete disclosure at this stage; future supplementation will be considered.
GRI 2-20	Process to determine remuneration	N/A	No complete disclosure at this stage; future supplementation will be considered.
GRI 2-21	Annual total compensation ratio	Omission due to confidentiality agreement	
GRI 2-22	Statement on sustainable development strategy	Chapter 2 ESG Governance and Strategy	
GRI 2-23	Policy commitments	Chapter 2 ESG Governance and Strategy Chapter 3 Operations and Governance	
GRI 2-24	Embedding policy commitments	N/A	No institutional integration yet; future processes and collaboration mechanisms will be considered, with possible disclosure in later reports.
GRI 2-25	Processes to remediate negative impacts	Chapter 3 Operations and Governance	No dedicated section, but mechanisms via complaints, follow-up, and reporting address potential negative impacts, meeting disclosure intent.
GRI 2-26	Mechanisms for seeking advice and raising concerns	Chapter 3 Operations and Governance	No standalone mechanism, but customer channels exist for suggestions and concerns, fulfilling grievance function.
GRI 2-27	Compliance with laws and regulations	Chapter 3 Operations and Governance	No major violations or penalties.
GRI 2-28	Membership associations	N/A	Not involved in strategic associations; no significant disclosure.
GRI 2-29	Approach to stakeholder engagement	Chapter 2 ESG Governance and Strategy	
GRI 2-30	Collective bargaining agreements	Chapter 7 Happiness at Work and Society	

Material Topics

GRI Code	Disclosure	Response Section	Notes
GRI 3: Material Topics 2021			
GRI 3-1	Process to determine material topics	Chapter 2 ESG Governance and Strategy	
GRI 3-2	List of material topics	Chapter 2 ESG Governance and Strategy	
GRI 3-3	Management of material topics	Chapter 2 ESG Governance and Strategy Chapter 3 Operations and Governance Chapter 4 Responsible Supply Chain Chapter 5 Sustainable Product Design Chapter 6 Climate Governance for Sustainable Development Chapter 7 Happiness at Work and Society	See Chapter 2 ESG Governance and Strategy: 2.2.2 Impact Boundaries Across the Value Chain

GRI Code	Disclosure	Response Section	Notes
Corporate Governance and Business Integrity			
GRI 205-1	Operations assessed for risks related to corruption	1.3 Business Performance 2.1 Commitment to Sustainability 3.1 Corporate Governance 3.2 Risk Management 4.1 Supply Chain Overview 4.2 Supply Chain Management Mechanism	This report has disclosed information on integrity management, risk assessment, and internal control mechanisms; however, the proportion of assessments has not been disclosed by operating site. Future supplementation will be made progressively based on practical progress.
Supply Chain Management and Sustainability Performance			
GRI 414-1	New suppliers that were screened using social criteria	4.1 Supply Chain Overview 4.2 Supply Chain Management Mechanism 4.3 Social Management in the Supply Chain 4.4 Environmental Management in the Supply Chain 4.5 Supply Chain Audits and Improvements	
Customer Relationship Management			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Customer Service	Although no actual incidents have been recorded for this topic, given its critical importance to customer relationships and the foundation of operational trust, it continues to be identified as a material topic for ongoing monitoring and disclosure.
High-Quality Products and Safety Assurance			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	3.4 Customer Service 5.2 Product Life Cycle Circularity 5.3 Innovative Products and Services Aligned with the SDGs	The Company has conducted health and safety risk assessments and management across multiple product design and usage stages; however, categorized percentage statistics are not yet available.
Climate Governance and Carbon Management			
GRI 305-1	Direct (Scope 1) GHG emissions	6.3 Greenhouse Gas Management	
Resource Management			
GRI 302-1	Energy consumption within the organization	3.5 Operations and Environment 6.1 Climate Governance Blueprint and Sustainability Transformation 6.4 Energy and Resource Management	

GRI Code	Disclosure	Response Section	Notes
Product Life Cycle Design			
GRI 301-1	Materials used by weight or volume	2.1 Commitment to Sustainability 5.1 Following Acer's Circular Economies Model 5.2 Product Life Cycle Circularity 5.3 Innovative Products and Services Aligned with the SDGs	Recycled materials have been adopted in multiple products; however, complete weight statistics are not yet available. The Company will gradually enhance its disclosure capability in the future.
Water Resource Management			
GRI 303-3	Water withdrawal	3.5 Operations and Environment 6.3 Greenhouse Gas Management	Water is sourced from municipal supply and does not involve water-stressed areas. See Section 3.5.3 Water Resource Management.
Talent Development			
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	7.2 Talent Development and Growth	To help employees enhance competencies and manage career transitions, Acer Gadget provides on-the-job training, managerial guidance, and external training as needed. Support is also offered for new hires, transfers, and retirement planning. These mechanisms are not yet institutionalized and will be further evaluated to strengthen overall career support.
Employee Care and Wellbeing			
GRI 403-6	Promotion of worker health	7.3 Employee Care and Wellbeing	
Diversity and Inclusion			
GRI 405-1	Diversity of governance bodies and employees	3.1 Corporate Governance 7.1 Employee Profile 7.4 Diversity and Inclusion	Information on the gender and age of the Board of Directors has been disclosed in Chapter 3, while employee gender and ethnicity have been disclosed in Chapter 7. However, age data has not yet been categorized according to GRI age group classifications and will continue to be supplemented and improved.
Community Impact and Philanthropy			
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	2.1 Commitment to Sustainability 7.5 Community Impact and Philanthropy	

Appendix | SASB Standards

The Company applies SASB disclosure indicators based on its three major product lines. Hardware (TC-HW) standards are the primary reference, covering ICT peripheral products. Smart eMobility Solutions (e.g., eScooters and eBikes) also use TC-HW as the main standard, supplemented by Household and Personal Products (CG-HP) for packaging and product safety. Lifestyle technology products reference both TC-HW and CG-HP to highlight sustainable design and material use.

Material Topics	TC-HW Reference Topic	CG-HP Reference Topic	Response Section	Notes
Supply Chain Management and Sustainability Performance	TC-HW-430a.1 Supply Chain Management	N/A	Chapter 4 Responsible Supply Chain	Covers supplier risks, RBA audits, and improvements, aligning with indicator intent.
Customer Relationship Management	TC-HW-230a.1 Product Security	N/A	Chapter 3 Operations and Governance Chapter 5 Sustainable Product Design	Covers product info security risks and measures across design, production, and use.
High-Quality Products and Safety Assurance	Product Lifecycle Management: TC-HW-410a.1 TC-HW-410a.2 TC-HW-410a.3 TC-HW-410a.4	CG-HP-250a Product Performance on Environment, Health, and Safety	Chapter 3 Operations and Governance Chapter 5 Sustainable Product Design	Covers product and chemical risk management from design to use, aligning with indicator intent.
Climate Governance and Carbon Management	Product Lifecycle Management: TC-HW-410a.3 TC-HW-410a.4	CG-HP-410a Packaging Lifecycle Management	Chapter 5 Sustainable Product Design Chapter 6 Climate Governance for Sustainable Development	Covers energy-efficient design and circular use, aligning with indicator intent.
Resource Management	TC-HW-440a.1 Materials sourcing	CG-HP-410a Packaging Lifecycle Management	Chapter 6 Climate Governance for Sustainable Development	Highlights recycled materials, reduced raw use, and circular design, addressing resource efficiency.
Product Life Cycle Design	TC-HW-410a Product Lifecycle Management	CG-HP-250a Product Performance on Environment, Health, and Safety CG-HP-410a Packaging Lifecycle Management	Chapter 5 Sustainable Product Design	Covers life cycle design and resource management, integrating packaging sustainability.
Water Resource Management	N/A	CG-HP-140a Water Management		Discloses water use with ISO 14001 practices.
Talent Development	TC-HW-330a.1 Employee Diversity and Inclusion	N/A	Chapter 7 Happiness at Work and Society	Covers diversity, inclusion, and equality measures, aligning with indicator intent.
Employee Care and Wellbeing	TC-HW-330a.1 Employee Diversity and Inclusion	N/A	Chapter 7 Happiness at Work and Society	Covers diversity, inclusion, and equality measures, aligning with indicator intent.
Diversity and Inclusion	TC-HW-330a.1 Employee Diversity and Inclusion	N/A	Chapter 7 Happiness at Work and Society	Covers diversity, inclusion, and equality measures, aligning with indicator intent.

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

In line with TWSE guidelines, Acer Gadget discloses industry-specific indicators for the computer and peripheral equipment sector. Climate-related information is disclosed separately in Chapter 6 – *Climate Governance for Sustainable Development*.

Type	Indicator	Types of Indicator	Annual Disclosure	Units
I.	Total energy consumption, percentage of purchased electricity and renewable energy usage	Quantitative	In 2024, Acer Gadget's total electricity consumption was 87,730 kWh, equivalent to a total energy consumption of 315.83 GJ. The energy source was 100% purchased electricity, and renewable energy has not yet been adopted.	Gigajoules (GJ), percentage
II.	Total water intake and total water consumption	Quantitative	In 2024, total water withdrawal amounted to 719.0 m ³ , mainly for office operations, with no water-intensive processes involved.	Thousand cubic meters (m ³)
III.	Percentage of recovered hazardous waste generated by weight	Quantitative	In 2024, the Company did not generate hazardous waste. General waste totaled 1,989.8 kilograms and was disposed of in accordance with government regulations.	Metric tons (t), percentage (%)
IV.	Explain the type, number and rate of occupational disasters	Quantitative	In 2024, the Company recorded no occupational accidents.	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	The Company has not yet compiled statistics on scrapped products and e-waste but has assessed recycling mechanisms. A cross-category tracking and disclosure system will be gradually established to improve ESG transparency.	Metric tons (t), percentage (%)
VI.	Description of risk management related to the use of critical materials	Qualitative Description	In line with Acer Group's green procurement policy, the Company uses recycled materials such as PCR and RPET and promotes supplier ESG evaluations and high-risk material management. SAQ questionnaires, audits, and tracking are used to strengthen supply chain risk control.	Not applicable
VII.	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2024, the Company was not involved in any incidents of anti-competitive behavior, market manipulation, or major fines.	Reported Currency
VIII.	Production of major products by product category	Quantitative	The Company's business model is centered on product sales and customer services. Annual product output by category has not yet been disclosed externally. Relevant operational information can be found in the Company's financial report. Future disclosure transparency will be progressively enhanced in line with business development and disclosure policies.	Depending on product type

Appendix | Cross-Reference Table with the Climate-related Disclosures for TWSE/TPEX Listed Companies

Item No.	Item	Implementation Status / Response Section
1	Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	The Company has established an ESG Task Force (Sustainability Task Force), chaired by the President, to oversee ESG implementation and incorporate climate change issues into medium- and long-term transition strategies. Although a dedicated board-level oversight mechanism for climate governance has not yet been established, the ESG Task Force provides regular sustainability-related reports to the Board of Directors.
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company has adopted the TCFD framework to identify climate risks and opportunities and assess potential impacts on business, strategy, and finance, including extreme weather, transition costs, and market risks. Section 6.2 provides short-, medium-, and long-term financial impact analyses and scenario simulations.
3	Describe the financial impact of extreme weather events and transformative actions.	Section 6.2 applies the TCFD framework to analyze impacts of extreme climate and transition actions, with loss estimates and supporting cases in the annual report.
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Section 6.2 applies the TCFD framework for risk and scenario analysis; integration with overall risk management is not yet disclosed and will be strengthened as the system matures.
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Section 6.2.1(d) applies the TCFD framework for scenario analysis of climate, carbon tax, and market risks, with financial impact estimates; details are supplemented in the annual report.
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	No formal transition plan yet; Sections 6.1–6.3 outline preliminary strategies on carbon, energy transition, and phased targets, to be refined over time.
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Section 6.3.2 mentions preliminary consideration of internal carbon pricing; not yet implemented, no price set.
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Climate targets disclosed (Scopes 1 & 2, 30% in five years, 2030/2050 goals, T-REC purchases); REC quantities not yet disclosed.
9	Greenhouse gas inventory and assurance status.	Section 6.3.1: Scopes 1 & 2 verified (ISO 14064); preliminary Scope 3 disclosed.