

## Acer e-Enabling Service Business Inc. Report on the Sustainability Development

| Activity  | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|---|-----------------------|----|---|--|
|   | Yes                   | No | Description   |  |
| 一、Has the company established a governance structure to promote sustainable development, and set up a dedicated or ad hoc unit to promote sustainable development? Has the Board of Directors authorized senior management to handle the situation, and does the Board provide supervision? |                       | V  | Although the company does not have a full-time (or part-time) unit responsible for the overall sustainable development, each department currently carries out the company's social responsibilities and maintains public welfare operations according to its duties and pays attention to the sustainable development of the enterprise in daily operating activities.  | No discrepancy   |
| 二、Does the company conduct risk assessment of environmental, social corporate governance issues related to the company's operations in accordance with the principle of materiality and formulate relevant risk management policies or  | V                     |    | The company has established measures such as "Sustainable Development Practices Guidelines," "Insider Trading Prevention Management Measures," "Code of Ethics," "Internal Control Self-Assessment Procedures and Methods," etc. to continuous promote the implementation of these procedures. The company aims to full capture and fast respond to potential risks from environment, employee safety, customers, suppliers, stakeholders, etc. The following are the detail policies or strategies for the risk management:<br><br>(1) Environmental Aspect<br>While the company does not belong to the manufacturing industry, it is committed to | No discrepancy   |

| Activity    | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|-------------|-----------------------|----|--|--|
|             | Yes                   | No | Description  |  |
| strategies? |                       |    | <p>environmental protection and devote efforts to reduce overall carbon footprint. The company dedicates itself to energy preservation, implementing waste sorting, recycling, conducting daily activities with a paperless approach, and regulating indoor air conditioning temperatures in offices to save energy. It adheres to environmental regulations to achieve energy savings and carbon reduction.</p> <p>(2) Social Aspect</p> <p>A. Conduct regular awareness programs or provide information security training for employees to enhance their awareness of information security, thereby minimizing the risk of leakage of company and customer data.</p> <p>B. Isolate internal mission-critical websites and application systems from the external internet using firewalls, enhancing network security, therefore mitigating the risk of external malicious intrusion and attacks.</p> <p>C. Quarterly meetings held by the Employee Welfare Committee and Labor-Management Relationship team creates open communication with employees, providing timely legal advice to prevent labor disputes. Employees can submit suggestions through meetings or suggestion boxes, fostering a harmonious and positive employee relationship.</p> <p>D. Develop related procedures in accordance with ISO 45001 regulations, and safety and health personnel conduct regular audits to ensure the implementation of safety and health measures in each unit. Timely suggestions for improvement are provided with the goal of achieving a safe and healthy</p> |  |

| Activity   | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|--|-----------------------|----|---|--|
|  | Yes                   | No | Description   |  |
|  |                       |    | <p>working environment.</p> <p>(3) Company Governance Aspect</p> <p>A. Arrange annual training courses for board members to provide them with the latest regulations and policies.</p> <p>B. Secure board members' liability insurance to protect them in the event of lawsuits or claims.</p> <p>C. Each department conduct self-assessment annually, reviewing the performance of internal controls and legal compliance in the previous year.</p> <p>D. Establish public channels to actively engage in communication to reduce conflicts and avoid misunderstandings , and set up an investor mailbox managed by Investor Relationship unit responsible for handling and responding to inquiries.</p> |  |
| <p>一、Environmental Issues</p> <p>(一)Has the company established a suitable environmental management system based on the characteristics of its industry?</p> | V                     |    | <p>(一) The company, though not in the manufacturing industry, strives to minimize environmental impact. It refrains from using prohibited substances and materials, aiming to conserve energy and prevent environmental pollution.</p>  | No discrepancy   |
| <p>(二)Is the company committed to improving its energy efficiency and use renewable materials with lower impact on</p>                                       | V                     |    | <p>(二) The company establish measures to encourage employees to practice waste sorting and resource recycling and recovery, therefore reduce overall resource usage.</p>  | No discrepancy   |

| Activity  | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|---|-----------------------|----|---|--|
|   | Yes                   | No | Description   |  |
| the environment?  |                       |    |   |  |
| (三) Does the Company assess potential risks and opportunities associated with Climate Change for now and in the future, and take relevant responsive measures?  | V                     |    | (三) The company has established the "Sustainable Development Practices Guidelines," which stipulate that besides considering the operational impact on ecological welfare, the company should also emphasize and promote the importance of environmental protection and assess the potential impact of climate change to achieve environmental protection goals.  | No discrepancy   |
| (四) Has the Company collected statistics on greenhouse gas emissions, water consumption, and total weight of waste produced over the past two years? Has the Company formulated policies on greenhouse gas reduction, water consumption reduction, or other waste management? | V                     |    | (四) Since 2019, the company has been included in Acer Group's greenhouse gas inventory, electricity, water, and waste information collection, and verified by third-party. Acer Group follows the GRI Sustainability Reporting Standards and the GHG Protocol, aligning with the group's consolidated financial report boundaries. Information on electricity, water, and waste is collected through an online system and verified by a third-party verification agency. The following details the relevant management:<br><br>1. <b>Greenhouse Gas:</b> The company follows Acer Group's integrated energy and climate change strategy. It aims to achieve the RE100 target by the year 2035 and follows the science-based targets (SBT) methodology to set long-term carbon reduction goals. The company anticipates a 50% reduction in Scope 1 and Scope 2 emissions by the year 2030 compared to the base year 2019. The greenhouse gas information for the years 2021 and 2022 has been verified by a third-party and obtained the ISO14064-1 certificate. | No discrepancy   |

| Activity | Implementation Status                       |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |   |      |                          |      |                          |  |
|----------|---|----|---|--|---|------|--------------------------|------|--------------------------|--|
|          | Yes   | No | Description   |  |   |      |                          |      |                          |  |
|          |   |    | <p>Verified operational carbon emissions (Scope 1, 2) for the year 2022 of the company were 290 metric tons.</p> <p>2. <b>Water Usage:</b> The company adheres to Acer Group's global short-term goal of reducing water usage by 1% annually and aims to achieve a mid-term goal of reducing water usage by 10% by the year 2025 compared to the base year 2018.</p> <p>3. <b>Waste:</b> The company's main source of waste is general household waste. To reduce waste production, the company encourages employees to minimize the use of disposable plastics, utensils, and cups. Through implementing various resource recycling initiatives and regularly managing corporate waste recycling, the company strengthens the reuse of waste.</p> <p>4. <b>Verification:</b> The information related to water, waste, and greenhouse gases is consolidated into Acer Group's information and verified by the third-party verification agency SGS. The company's water, waste, and greenhouse gas information are disclosed in the annual report and on the company's website (<a href="http://www.aceraeb.com">http://www.aceraeb.com</a>). The details for greenhouse gas emissions (in metric tons of CO2 equivalent) for the years 2021 and 2022 in Scope 1 and Scope 2 are as follows:</p> <table><tr><th>Year</th><th>Greenhouse Gas Emissions (Metric Tons CO2e)</th></tr><tr><td>2021</td><td>Scope 1: 0, Scope 2: 192</td></tr><tr><td>2022</td><td>Scope 1: 0, Scope 2: 290</td></tr></table> <p>Note 1: Acer Group's ISO14064-1 certificate can be downloaded from <a href="https://www.acer-">https://www.acer-</a></p> | Year   | Greenhouse Gas Emissions (Metric Tons CO2e) | 2021 | Scope 1: 0, Scope 2: 192 | 2022 | Scope 1: 0, Scope 2: 290 |  |
| Year     | Greenhouse Gas Emissions (Metric Tons CO2e) |    |   |  |   |      |                          |      |                          |  |
| 2021     | Scope 1: 0, Scope 2: 192                    |    |   |  |   |      |                          |      |                          |  |
| 2022     | Scope 1: 0, Scope 2: 290                    |    |   |  |   |      |                          |      |                          |  |

| Activity   | Implementation Status   |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |                   |                                       |   |                |
|--|---|----|---|--|-------------------|---------------------------------------|---|----------------|
|  | Yes   | No | Description   |  |                   |                                       |   |                |
|  |   |    | <a href="http://group.com/sustainability/zh/reports-certificates.html">group.com/sustainability/zh/reports-certificates.html</a> (The 2022 certificate is still under verification and will separately display Acer's electricity usage and greenhouse gas emissions as of the printing date of the annual report.)   |  |                   |                                       |   |                |
| 二、 Social Issues<br>(一) Has the company formulated necessary management policies and procedures in accordance with relevant laws and the International Bill of Human Rights? | V   |    | <p>(一)The company acknowledges and voluntarily adheres to internationally recognized human rights standards such as the "Universal Declaration of Human Rights," "UN Global Compact," "UN Guiding Principles on Business and Human Rights," and the "International Labor Organization." The company also complies with relevant labor regulations, formulates personnel management rules, and implements related work codes. All labor conditions, including employee recruitment, hiring, related benefits, and retirement, adhere to relevant legal requirements.</p> <p>Furthermore, the company annually reviews its operations and internal regulations through monitoring significant social issues, regulatory revisions, and similar means. It continuously establishes and implements improvement plans. The summary of the company's human rights management policy and specific initiatives is outlined as follows:</p> <table><tr><th>Human Rights Management Policy</th><th>Specific Measures</th></tr><tr><td>To provide a safe and healthy working</td><td>The company provides employees with a comfortable office environment, aiming to</td></tr></table> | Human Rights Management Policy   | Specific Measures | To provide a safe and healthy working | The company provides employees with a comfortable office environment, aiming to | No discrepancy |
| Human Rights Management Policy   | Specific Measures   |    |   |  |                   |                                       |   |                |
| To provide a safe and healthy working  | The company provides employees with a comfortable office environment, aiming to |    |   |  |                   |                                       |   |                |

| Activity | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|----------|-----------------------|----|--|--|
|          | Yes                   | No | Description  |  |
|          |                       |    | <p>environment, the company is committed to assisting employees in maintaining both physical and mental well-being, as well as achieving a balance between work and life</p> <p>establish a happy and healthy workplace. We organize various sports competitions, family days, cultural lectures, club activities, health promotion programs, and more to enrich the leisure lives of colleagues, enhance camaraderie, and foster a sense of well-being. In the current year, we have received government certifications for being a "Sports Enterprise" and a "Health Initiating Enterprise." Collaborating with external professional entities, our company offers an "Employee Support Program," providing employees with expert counseling services for various personal and work-related issues. Additionally, we provide an annual employee health check-up program to assist employees in regularly reviewing their health status. We also hire visually impaired massage therapists to offer massage services for employees to relax their mind and body. Furthermore, the company consistently sponsors marginalized groups and encourages employees to participate in voluntary donations, aiming to cultivate empathy and a generous attitude. This approach allows</p> |  |

| Activity  | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences   |
|---|-----------------------|----|--|--|
|   | Yes                   | No | Description  |  |
| (二) Does the company formulate and implement reasonable employee benefits measures (including salaries, vacations, and other benefits) or staff compensation that | V                     |    |  | employees to achieve a balanced and happy state of both body and mind.   |
|   |                       |    | Prohibition of forced labor and strict adherence to local government labor laws.   | Put into effect the Employee Leave System, the company encourages employees to prioritize a balance between work and life.   |
|   |                       |    | A workplace environment that embraces diversity and promotes respect.  | We embrace talent from diverse backgrounds, including different races, ethnicities, skin colors, genders, languages, religions, political affiliations, and nationalities. Our goal is to create a work environment where employees feel respected and valued. |
|   |                       |    | (二)Employee Compensation and Benefits, as well as Workplace Diversity and Equality Measures :  |  |
|   |                       |    | (1) Employee Compensation<br>The company actively participates in market salary surveys annually. Compensation adjustments are made based on market salary standards, economic trends, and individual performance to maintain overall salary competitiveness. In the Taiwan region in the year 111, both managerial and non-managerial positions receive bonuses during major festivals. Additionally, salary adjustments, performance bonuses, and employee incentive bonuses are granted | No discrepancy   |



| Activity  | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|---|-----------------------|----|--|--|
|   | Yes                   | No | Description  |  |
| appropriately reflect operating performance or results? |                       |    | <p>based on the company's operational performance and individual achievements. This approach aims to motivate all employees to work together towards company goals and provides an attractive system for rewards, salary adjustments, antions.</p> <p>(2) Employee Welfare Measures<br/>The company has establishe an Employee Welfare Committee to organize and provide high-quality welfare related activities for employees. Examples include employee travel subsidies, festival bonuses, birthday bonuses, marriage allowances, maternity allowances, funeral allowances, etc. The company organizes various sports competitions, family days, cultural lectures, club activities, and health promotion programs to enrich the leisure lives of employees and enhance camaraderie. Every year, the company provides employees with a health check-up program and hires visually impaired massage therapists to offer massage services for relaxation. In terms of leave policies, the company provides employees with special leave for new employees, full-pay sick leave, volunteer leave, and other leave policies that exceed the requirements of local labor laws. Additionally, the company offers diverse benefits such as group health insurance, wedding and funeral bonuses, maternity bonuses, emergency assistance, holiday gift bonuses, birthday bonuses, annual e-vouchers, and employee travel subsidies, sharing profits with each employee.</p> <p>(3) Workplace Diversity and Equality<br/>A. Achieving equal pay for equal work and</p> |  |

| Activity  | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|---|-----------------------|----|---|--|
|   | Yes                   | No | Description   |  |
| (三) Does the company provide a safe and healthy working environment for employees and regularly provide | V                     |    | <p>equal promotion opportunities for both men and women, maintaining over 50% of female managerial positions, promoting sustainable and inclusive economic growth. In the year 2022, the average percentage of female employees was 45%, and the average percentage of female managers was 46%.</p> <p>B. Achieve the goal of employment of disadvantage people 100% and tailoring suitable job positions and environmental facilities for them.</p> <p>C. On trust basis between company and employees, employees autonomously plan flexible working hours, achieving a better balance between work, life, and family.</p> <p>D. Commitment to create gender equality in the workplace, treating employees with respect regardless of gender differences, recognizing gender identity, orientation, and characteristics. The company promotes gender equality mechanisms, provides friendly maternity measures, and integrates the concept of diverse gender equality into the work environment, shaping a gender-friendly and respectful workplace.</p> <p>(三) All office areas of the company have obtained ISO 14001 and ISO 45001 certifications. The company has established safety and health work rules to enhance environmental maintenance and safety management for employees through the implementation of related management procedures and systems, such as regular inspections of the working environment, annual employee</p> | No discrepancy   |

| Activity   | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|--|-----------------------|----|---|--|
|  | Yes                   | No | Description   |  |
| employees with health and safety education?  |                       |    | <p>health checks, and various educational programs aiming to increase hazard awareness, reduce incidents, and ensure the safety and health of employees.</p> <p>On the front of occupational health and safety policies:</p> <ol style="list-style-type: none"> <li>(1) Comply with relevant regulations and voluntarily commit to exceed beyond industry norms</li> <li>(2) Dedicate efforts to pollution prevention, improve energy efficiency, and reduce waste to enhance resource productivity.</li> <li>(3) Implement green design and carefully select raw materials and suppliers to provide safe and low-impact products.</li> <li>(4) Provide a safe and healthy working environment to maintain the physical and mental health of workers and reduce occupational health and safety risks.</li> <li>(5) Engage all employees in consultation and continuous improvement of environmental, health, and safety performance.</li> </ol> |  |
| (四) Has the company set up effective career development training programs for employees? | V                     |    | <p>(四) The company places people at the center, emphasizing talent development. Internal courses and occasional off-site training courses are arranged according to corporate strategic development and departmental needs. The company strives to balance general and specialized development for each colleague, allowing them to plan their individual career paths based on their career plans. Relevant measures include:</p> <ol style="list-style-type: none"> <li>(1) Comprehensive functional training is planned for all levels of supervisors and</li> </ol>   | No discrepancy   |

| Activity   | Implementation Status |    |   | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|--|-----------------------|----|---|--|
|  | Yes                   | No | Description   |  |
|  |                       |    | <p>colleagues, covering professional technical skills, managerial training courses at various levels, and considering individual growth and company development, providing employees with a complete education and training system.</p> <p>(2) New employees will be given orientation when onboarding, and assigned a dedicated mentor, and received tailored training plan to integrate quickly into team operations.</p> <p>(3) The company organizes the "Path to the Cloud Future" internship program, recruiting students to join the company to integrate knowledge and work, accumulate practical experience to explore careers early, and reserve outstanding talents for the organization's future.</p> <p>(4) To increase the competitiveness of local talent and respond to the global emphasis on social responsibility for talents under the ESG trend, the company has officially joined the "TALENT, in Taiwan, Talent Sustainable Action Alliance." It pledges to drive sustainable competitiveness in Taiwanese society through promoting ideas such as "diversity and inclusion," "organizational communication," "reward incentives," "physical and mental health," "talent growth," and "meaning and value."</p> |  |
| (五) Does the company comply with relevant legislation and international standards on | V                     |    | <p>(五) The marketing and labeling of the products and services provided by the company follow local regulations and international standards. The company maintains effective communication channels with customers and provides transparent and effective complaint</p>   | No discrepancy   |

| Activity   | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences |
|--|-----------------------|----|--|--|
|  | Yes                   | No | Description  |  |
| customer health and safety, customer privacy, marketing, labeling, etc. with regard to its products and services, and has it formulated relevant policies and complaints mechanisms for the protection of consumer and their rights?             |                       |    | handling procedures for products and services. Complaint content is provided to relevant internal units to formulate effective response strategies.  |  |
| (六) Has the company formulated supplier management policies that require suppliers to be in compliance with regulations on environmental protection, occupational health and safety, and labor rights, and does it monitor their implementation? | V                     |    | (六)The company has established a supplier management policy. Before procurement or contracting, the company evaluates the corporate social responsibility records of suppliers. Although the inclusion of corporate social responsibility policies in contract articles with suppliers is not currently mandatory, the company plans to strengthen and require the inclusion of policies on corporate social responsibility compliance in future contracts with suppliers. | No discrepancy   |

| Activity   | Implementation Status |    |  | Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences  |
|--|-----------------------|----|--|---|
|  | Yes                   | No | Description  |   |
| 三、Does the company make reference to international reporting standards or guidelines in its preparation of reports such as sustainability reports that disclose nonfinancial information? Do the aforementioned reports receive assurance from third-party organizations?  |                       | V  | The company has not yet compiled a sustainability report but continues to set self-imposed standards and strives for continuous improvement in line with sustainability reporting standards. In the future, a sustainability report will be prepared according to the relevant schedule. | The company has formulated the "Sustainable Development best practice principles", but the company has not yet prepared a sustainability report. In the future, it will be done according to the company's needs or relevant schedules. |
| <p>四、If the company has established its sustainable development code of practice according to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed please describe the operational status and differences:</p> <p>The company has taken into account the "Corporate Sustainability Best Practice Principles for Listed and OTC Companies" and, considering the practical operation of the company, has formulated its own "Sustainability Best Practice Principles." The company is committed to follow relevant regulations and put into effect ethical business practices to regulate the matters that personnel should pay attention to when conducting business operations.</p> |                       |    |  |   |
| <p>五、Other important information to help understand the implementation of sustainable development efforts: None.</p>   |                       |    |  |   |