

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

The company's implementation status of sustainable development initiatives and the differences, along with their reasons, compared to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Activity	Implementation Status		Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences
	Y	N	
			Description
1. 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		The company has established a "Sustainable Development Best Practice Principles" and formed an ESG Task Force, chaired by the President, to lead the implementation of various ESG initiatives. The task force also reports to the Board of Directors each quarter on the "greenhouse gas inventory and verification schedule planning."
2. 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 strategies?	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 continuously promote the implementation of these procedures. The company aims to fully 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:  (1) Environmental Aspect  While the company does not belong to the manufacturing industry, it is committed to environmental protection and devote efforts to reduce overall carbon footprint. The company

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		<p>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 working environment.</p>	

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			<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>	
3. Environmental Issues				
(1) Has the company established a suitable environmental management system based on the characteristics of its industry?	V		<p>(1) The company is not in any part of the manufacturing industry, but in order to minimize environmental impact, it adopts green procurement practices and carefully selects raw materials and suppliers, with the goal of conserving energy and preventing environmental pollution.</p>	No discrepancy
(2) Is the company committed to improving its energy efficiency and use renewable materials with lower impact on the environment?	V		<p>(2) The company implements a one-hour lights-off policy during lunch breaks and sets air conditioning temperatures between 26°C and 28°C to best power consumption.</p>	No discrepancy
(3) Does the Company assess potential risks and opportunities associated with Climate Change for now and in the future, and take relevant responsive measures?	V		<p>(3) 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</p>	No discrepancy

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(4)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		<p>goals.</p> <p>(4)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:</p> <p>A. Greenhouse Gas: 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.</p> <p>The company projects a 25% reduction in Scope 1 and Scope 2 emissions by the year 2030 compared to the base year 2022. With regard to greenhouse gas control, the company joins third-party verification with Acer group in 2022 and 2023, obtaining the ISO 14064-1 certification. The verified operational carbon emissions (Scope 1 and 2) for the company in 2023 were 251.16 metric tons. The operational carbon emissions (Scope 1 and 2) of the company in 2024 were 266.96 metric tons after voluntary self-check.</p> <p>B. Water Usage: The company adheres to Acer Group's global short-term goal of reducing water usage by 1% annually, with the total water consumption each year being 1% lower than the previous year.</p> <p>C. Waste: The company's main source of waste is</p>	No discrepancy

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	Y	N	Description							
			<p>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>D. Verification: 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 of 2023 and 2024 in Scope 1 and Scope 2 are as follows:</p> <table border="1"> <thead> <tr> <th>Year</th><th>Greenhouse Gas Emissions (Metric Tons CO2e)</th></tr> </thead> <tbody> <tr> <td>2023</td><td>Scope 1: 1.81, Scope 2: 249.35</td></tr> <tr> <td>2024</td><td>Scope 1: 1.5, Scope 2: 267.03</td></tr> </tbody> </table> <p>Note 1: Acer Group's ISO14064-1 certificate can be downloaded from <a href="https://www.acer-group.com/sustainability/zh/reports-certificates.html">https://www.acer-group.com/sustainability/zh/reports-certificates.html</a></p>	Year	Greenhouse Gas Emissions (Metric Tons CO2e)	2023	Scope 1: 1.81, Scope 2: 249.35	2024	Scope 1: 1.5, Scope 2: 267.03	
Year	Greenhouse Gas Emissions (Metric Tons CO2e)									
2023	Scope 1: 1.81, Scope 2: 249.35									
2024	Scope 1: 1.5, Scope 2: 267.03									
4、Social Issues (1)Has the company formulated necessary management policies and procedures in accordance with relevant laws and the International Bill of Human Rights?	V		(1)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	No discrepancy						

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	Y	N					
		<p>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 border="1"> <thead> <tr> <th>Human Rights Management Policy</th><th>Specific Measures</th></tr> </thead> <tbody> <tr> <td>To provide a safe and healthy working 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</td><td>The company provides employees with a comfortable office environment, aiming to 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</td></tr> </tbody> </table>	Human Rights Management Policy	Specific Measures	To provide a safe and healthy working 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	The company provides employees with a comfortable office environment, aiming to 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	
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			<p>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 employees to achieve a balanced and happy state of both body and mind.</p>
			<p>Prohibition of forced labor and strict adherence to local government labor laws.</p> <p>Put into effect the Employee Leave System, the company encourages employees to prioritize a balance between work and life.</p>
			<p>A workplace environment that embraces diversity and promotes respect.</p> <p>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.</p>

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(2) Does the company formulate and implement reasonable employee benefits measures (including salaries, vacations, and other benefits) or staff compensation that appropriately reflect operating performance or results?	V	<p>(2) Employee Compensation and Benefits, as well as Workplace Diversity and Equality Measures</p> <p>A. About Employee Compensation</p> <p>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 Taiwan region in the year 2024, both managerial and non-managerial positions receive bonuses during major festivals. Additionally, salary adjustments, performance bonuses, and employee incentive bonuses are granted 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, and incentives.</p> <p>B. About Employee Welfare Measures</p> <p>The company has established 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</p>	No discrepancy

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			<p>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>C. Workplace Diversity and Equality</p> <p>(A)Achieving equal pay for equal work and equal promotion opportunities for both men and women, maintaining over 50% of female managerial positions, promoting sustainable and inclusive economic growth. In the year 2024, the percentage of female employees was 45%, and the percentage of female managers was 48%.</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>	

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(3) Does the company provide a safe and healthy working environment for employees and regularly provide employees with health and safety education?	V		<p>(3) 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 health checks, and various educational programs aiming to increase hazard awareness, reduce incidents, and ensure the safety and health of employees. On the front of occupational health and safety policies:</p> <ul style="list-style-type: none"> <li>A. Comply with relevant regulations and voluntarily commit to exceed beyond industry norms.</li> <li>B. Dedicate efforts to pollution prevention, improve energy efficiency, and reduce waste to enhance resource productivity.</li> <li>C. Implement green design and carefully select raw materials and suppliers to provide safe and low-impact products.</li> <li>D. 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>E. Engage all employees in consultation and continuous improvement of environmental, health, and safety performance.</li> <li>F. The company did not experience any fires or major workplace accidents in 2024.</li> </ul> <p>(2) Health Promotion Achievements</p> <p>A. Health Examinations:</p> <p>Regular health examinations are conducted, and health data is analyzed accordingly.</p> <p>B. Health Management:</p> <p>Health risk stratification and control are carried</p>	No discrepancy

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	Y	N	
		Description	
		<p>out based on medical examination results. A health management system has been implemented to provide employees with personalized electronic health records. This year, a total of 90 instances of health education and consultations were provided, along with 110 instances of blood pressure and body weight measurement services. On-site physician consultations and health risk stratification follow-ups were provided 36 times. Compared with the previous year, the results show:</p> <p>(A)Hypertension abnormality rate decreased by 13%            (B)Total cholesterol abnormality rate decreased by 4.7%            (C)Blood glucose abnormality rate remained stable</p> <p><b>C. Health Programs:</b>            Relevant health protection programs were implemented to reduce health hazards. This year, follow-up management included:</p> <p>(A) 8 cases under the Ergonomic Hazard Prevention Program            (B) 10 cases under the Cardiovascular Disease Prevention Program            (C) 4 cases under the Women Workers' Health Protection Program            (D) 0 cases under the Workplace Violence/Unlawful Infringement Management Program</p> <p><b>D. Health Promotion:</b>            The Company actively promotes preventive healthcare and healthy lifestyles to enhance employees' health awareness and encourage daily practice. This year's initiatives included:</p> <p>(A)37 instances of infectious disease prevention and care services            (B)12 health education articles (e.g., prevention of metabolic syndrome and chronic diseases,</p>	

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(4)Has the company set up effective career development training programs for employees?	V		<p>dietary management), with a total of 1,599 views</p> <p>(C)6 health seminars</p> <p>(D)Support for 11 employee sports clubs</p> <p>(E)One weight-loss competition with 90 participants, achieving a total weight loss of 51.6 kg and a total waistline reduction of 283.8 cm</p> <p>(F)Two stair-climbing competitions with 234 participants</p> <p>(G)One physical fitness assessment event with 67 participants</p> <p>(H)A total of 645 sessions of massage therapy provided by visually impaired therapists</p> <p>(4) 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> <p>(A)Comprehensive functional training is planned for all levels of supervisors and 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>(B)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>(C)The company organizes the "Path to the Cloud Future" internship program, recruiting students to join the company to integrate</p>	No discrepancy

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	Y	N	
		Description	
(5) Does the company comply with relevant legislation and international standards on 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?	V	<p>knowledge and work, accumulate practical experience to explore careers early, and reserve outstanding talents for the organization's future.</p> <p>(D) 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" for two consecutive years. 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> <p>(5) 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 handling procedures for products and services. Complaint content is provided to relevant internal units to formulate effective response strategies.</p>	No discrepancy
(6) Has the company formulated supplier management policies		(6) The company has established a supplier management policy. Before procurement or contracting, the company evaluates the corporate	No discrepancy

Activity	Implementation Status		Description	Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies & Reasons for Those Differences
	Y	N		
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		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.	
5、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 prepared its Sustainability Report in accordance with relevant regulations. The report was approved by the Board of Directors on August 5, 2025, and has been published on the Taiwan Market Observation Post System (MOPS) and the Company's official website.	No discrepancy
6、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:			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.	
7、Other important information to help understand the implementation of sustainable development efforts: None.				

1. Climate-Related Information Disclosure of Listed Companies in TWSE/TPEX  
Listed Companies

**(1) Implementation of Climate-Related Measures**

Item	Implementation Status
<p>1. Describes the oversight and governance of climate related risks and opportunities from board of directors and management team.</p>	<p>The company continues to monitor policies and regulations related to climate change, while also seizing the opportunities presented by climate change. It actively aligns business activities of current operational units and formulates low-carbon, sustainable development strategies.</p> <p>The company has established a "Sustainable Development Best Practice Principles" and formed an ESG Task Force, chaired by the President, to lead the implementation of various ESG initiatives. The task force reports to the Board of Directors each quarter on the "greenhouse gas inventory and verification schedule planning."</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>The company continues to monitor policies and regulations related to climate change. In the future, it will base on its operational status and strategies to further identify climate risks and opportunities.</p> <p><b>2-1. Short-Term Impacts:</b></p> <p>(1) <b>Business Impact:</b> Extreme weather events (such as typhoons, floods, or droughts) may lead to transportation disruptions or power outages, preventing the timely completion of client projects, which in turn affects business progress.</p> <p>(2) <b>Operational and Strategic Impact:</b> The technical dept. may need to quickly adjust project execution models, such as utilizing cloud technologies and collaboration tools, to ensure team members can work from any location.</p> <p>(3) <b>Financial Impact:</b> Extreme weather events, such as typhoons, floods, or droughts, may cause service disruptions, increase operating costs, and affect short-term financial performance.</p> <p><b>2-2. Medium-Term Impacts:</b></p> <p>(1) <b>Business Impact:</b> Changes in climate patterns (such as an increase in the frequency of extreme weather events) may lead to service disruptions, affecting overall project quality and causing harm to businesses.</p> <p>(2) <b>Operational and Strategic Impact:</b> Through risk assessments and management plans, potential climate risks will be evaluated, and corresponding risk mitigation measures and response plans</p>

Item	Implementation Status
	<p>will be developed.</p> <p>(3) Financial Impact: Changes in climate patterns may impact consumer and business demand, affecting the stability of related services, and project requirements may also change.</p> <p>2-3. Long-Term Impacts:</p> <p>(1) Business Impact: Climate change may lead to reduced demand in certain industries. In response to climate change, businesses will need to adjust their business and service models to adapt to the new market environment. For example, more environmentally friendly approaches may be adopted, or services related to climate change may be offered, necessitating adjustments to market and sales strategies.</p> <p>(2) Operational and Strategic Impact: Participation in long-term climate change adaptation strategies will be achieved through the use of renewable energy, improving energy efficiency, and implementing green office policies.</p> <p>(3) Financial Impact: As climate change issues intensify, governments may impose stricter environmental regulations, such as carbon taxes or emission limits. This could require the company to invest in facilities or technologies that comply with regulations, increasing capital expenditure.</p>
3. Describe the financial impact of extreme weather events and transformative actions.	<p>3-1. Direct Losses: Extreme weather events (such as hurricanes, floods, or droughts) may cause damage to certain facilities or harm employees and customers, resulting in direct losses.</p> <p>3-2. Increased Insurance Costs: Frequent extreme weather events may lead to higher insurance costs, including property insurance and business interruption insurance, further increasing related expenses.</p> <p>3-4. Monetary Impact of Transformation Actions: Expenses related to transformation actions, such as investments in solar energy or improvements in mechanical and electrical equipment performance.</p>
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	<p>4-1. Climate-related Risk/Opportunity Identification: Referencing the TCFD recommendations as a guideline for identifying, assessing, and managing climate-related risks and opportunities.</p> <p>4-2. Assessing the Impact and Likelihood of Risks: Evaluating the potential impact of climate risks on financial, operational, and other aspects through qualitative or quantitative methods. Considering the probability, severity, and timeline of climate risks to develop appropriate</p>

Item	Implementation Status
	<p>response strategies.</p> <p>4-3. Developing Response Strategies for Risks and Opportunities: By identifying climate-related risks and opportunities, a comprehensive approach is used to assess their likelihood and impact. Measures and response strategies are formulated to mitigate or reduce risks.</p> <p>4-4. Implementation and Monitoring: Ensuring that the formulated strategies and plans are implemented in actual business operations, with corresponding risk management measures in place. Regularly monitoring changes and developments in climate risks, adjusting response strategies to address new situations and challenges.</p> <p>4-5. Continuous Evaluation and Improvement.</p>
5. When using scenario analysis to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and key financial impacts used should be explained.	<p>5-1. Scenario Assessment: Describe the climate patterns in the company's location and the expected impacts of climate change.</p> <p>5-2. List of Parameters: Include climate change forecast models, relevant policies and regulations, market trends, etc.</p> <p>5-3. Assumptions: Based on scientific models and regional factors, predict the possible directions of future climate change and market reactions.</p> <p>5-4. Analytical Factors: Such as business model, supply chain stability, technological and innovation capabilities, customer demand, human resource management, etc.</p> <p>5-5. Key Financial Impacts: Assess the potential major impacts on the company's financial situation based on the above scenarios, parameters, assumptions, and analytical factors, such as revenue decline, increased costs, asset loss, etc.</p> <p>5-6. Use the above steps to build scenario analysis to assess the company's resilience to climate change risks.</p>
6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	The company has not yet planned a transformation plan to manage climate-related risks. Future plans will be developed based on strategic planning and operational needs.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated	7. The company does not currently use internal carbon pricing. Future plans will be developed based on the company's strategy and operational needs.

Item	Implementation Status
8. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning schedule, annual achievement progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the information should be explained. Source and quantity of offset carbon reduction credits or quantity of renewable energy certificates (RECs)	<p>8. The company currently does not use carbon offsets or renewable energy. Information regarding the scope of greenhouse gas emissions, planning timelines, and annual progress is detailed in the "Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans" section below. The activities covered by the goals include:</p> <p>8-1. Reducing Greenhouse Gas Emissions: Direct emissions (primarily from company vehicles) and indirect emissions (such as those from household electricity or other energy sources).</p> <p>8-2. Improving Energy Efficiency: Reducing energy consumption through energy-saving measures, equipment upgrades, etc.</p> <p>8-3. Resource Recycling: Promoting effective resource recycling, such as the rainwater recovery system at the new office in Nangang; continuously advocating for waste reduction and implementing resource recycling.</p> <p>8-4. Climate Risk Management: Establishing monitoring and reporting mechanisms to track annual progress and achievement. Regular measurements and evaluations will be conducted, and action plans will be adjusted based on actual progress. This information will assist the company in setting climate-related goals and formulating corresponding action plans.</p>
9. Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans [please fill in (2) and (3) below].	9. The company's greenhouse gas inventory and verification status, as well as reduction goals, strategies, and specific action plans, are detailed in the following sections

(2) Company greenhouse gas inventory and expected situation in the last two years

A. Greenhouse Gas Inventory Information

Item	Index	2024		2023	
Environmental Aspects		Data	Data Range	Data	Data range
Greenhouse Gas Emissions	Direct Greenhouse Gas Emissions (Scope 1) (tons CO <sub>2</sub> e)	1.5	Includes subsidiaries in the consolidated financial statements.	1.81	Includes subsidiaries in the consolidated financial statements.

Item	Index	2024		2023	
		Data	Data Range	Data	Data range
Environmental Aspects					
	Energy Indirect (Scope 2) (tons CO2e)	267.03	Includes subsidiaries in the consolidated financial statements.	249.35	Includes subsidiaries in the consolidated financial statements.
	Other Indirect (Scope 3) (tons CO2e)	35.19	Nangang Office Location	No, some items are consolidated into the parent company Acer for calculation.	
	Greenhouse Gas Emission Intensity (tons CO2e / million revenue)	0.035	Scope 1+2+3	0.040	Scope 1+2

Note 1: Direct emissions (Scope 1, i.e., emissions from sources owned or controlled by the company), indirect energy emissions (Scope 2, i.e., indirect greenhouse gas emissions from the consumption of purchased electricity, steam, or heating), and other indirect emissions (Scope 3, i.e., emissions from company activities that are not energy-related, but occur from sources owned or controlled by other companies).

Note 2: The scope of direct emissions and indirect energy emissions should be handled according to the timeline specified by the regulation under Article 10, Section 2 of this standard, while other indirect emissions information can be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: The Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions can be calculated per unit of product/service or revenue, but at a minimum, data calculated based on revenue (in NT\$ millions) should be disclosed.

## B. Greenhouse Gas Assurance Information

The company participates in the greenhouse gas inventory of its parent company, Acer Group. An annual greenhouse gas inventory is conducted, and a third-party verification agency accredited by Taiwan's Environmental Protection Administration is commissioned to verify the direct and indirect emissions, including Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, in accordance with the ISO 14064-1: 2018 standard. In 2023, the verified greenhouse gas emissions for AEB (Scope 1, 2) amounted to 251.16 metric tons. The complete assurance information for the year 2024 will be disclosed on the public information observation platform of Taiex.

## (3)Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

### A. Corporate Greenhouse Gas Emissions Reduction Target

As a member of Acer Group, the company follows the group's policies of three major aspects of sustainability, business operations, products and services, and value chain as

well as nine strategies to achieve the goal: reducing energy consumption, using renewable energy, carbon offsetting, low-carbon products and services, using recycled materials, investing in smart, circular, and green energy applications, setting carbon reduction targets and commitments, green manufacturing and logistics, and realizing a low-carbon circular economy. In line with the Science Based Targets initiative (SBTi), the company is committed to setting a reduction target aligned with a 1.5°C carbon reduction pathway. The company expects to reduce Scope 1 and Scope 2 emissions by 25% by 2030 compared to the baseline year of 2022.

## **B. Corporate Strategies for Addressing Climate Change or Greenhouse Gas Management**

As an IT services company, its greenhouse gas emissions are indirect, primarily stemming from electricity used for office air conditioning and lighting, employee commuting, and outsourced waste disposal. In addition to participating in Acer Group's integrated energy and climate change strategy, the company continues to prioritize optimizing energy efficiency at operational sites, supplemented by the adoption of green power. To fulfill its commitment to environmental protection, the company complies with environmental regulations and is dedicated to energy conservation, resource recycling, and green procurement. The company is committed to policies and measures that benefit the environment, including pollution prevention and continuous improvement.

## **C. Corporate Budget and Plans for Greenhouse Gas Emission Reduction**

The company's greenhouse gas emissions primarily come from electricity usage. The following measures are outlined for energy conservation, carbon reduction, and other actions to reduce environmental impact:

### **① Energy-saving Design:**

(A) **Air Conditioning:** The chiller is set to appropriate water outlet temperatures according to the season, and indoor temperatures are maintained between 26-28°C. Automatic control is used to schedule the operation of the chiller and indoor units, reducing electricity consumption for air conditioning.

(B) **Lighting:** Energy-efficient lighting fixtures (which consume only half the power of regular fluorescent lights) are used to reduce electricity consumption for lighting. Additionally, lighting switches are installed by area, and only lights in the used areas are turned on to achieve energy savings.

### **② Energy-saving Measures:**

(A) The company is located near a metro station, providing convenient commuting for employees and reduces the use of private transportation, thus reducing greenhouse gas emissions.

- (B) Video conferencing software is provided to encourage employees to hold meetings with customers or suppliers via video, improving efficiency while reducing business travel and transportation, thereby lowering greenhouse gas emissions.
- (C) Environmentally certified paper is selected to reduce deforestation and indirectly mitigate the greenhouse effect.
- (D) Environmentally certified detergents are used to reduce environmental and water resource damage.
- (E) Energy-efficient equipment (products with energy-saving labels issued by officials) is prioritized during procurement, contributing to energy conservation when in use.
- (F) Hand dryers are used instead of paper towels, reducing the use of disposable paper.

**③ Resource Recycling:**

- (A) To achieve the RE100 target by 2030 and reach carbon neutrality, we continue to conduct energy audits across our office locations, including current electricity consumption, future electricity demand forecasts, and the distribution of electricity usage across different sites. With comprehensive energy data, we can evaluate and plan our renewable energy procurement strategies.
- (B) In 2024, we participated in Taiwan Power Company's Small-Scale Green Electricity Trading Program and procured 10,000 kWh of renewable energy (solar power), which will be transferred for our use starting January 2025. This accounts for approximately 2% of the company's total electricity consumption. Moving forward, we will adopt a "hybrid procurement strategy" to diversify risks and costs, and adjust the portfolio based on the characteristics of different electricity usage sites. By consolidating electricity consumption data annually and adjusting procurement volumes or optimizing procurement methods, we aim to ensure that our strategy evolves in line with actual needs.