

ACER INCORPORATED ANNUAL REPORT

TSE 2353

2025



1. Name, Title and Contact Details of Company's Spokespersons

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Deputy	Wayne Chang	Manager	+886-2-2719-5000	Wayne.Chang@acer.com

2. Address and Telephone Numbers of Company's Headquarter and Branches

Office	Address	Tel
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Acer Inc. (Shareholder Services)	7F.-5, No.369, Fuxing N. Rd., Songshan Dist., Taipei City 105, Taiwan	+886-2-2719-5000
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Acer Inc. (Taichung Branch)	3F., No.371, Sec. 1, Wenxin Rd., Nantun Dist., Taichung City 408, Taiwan	+886-4-2250-3355
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Acer Inc. (Shipping & Warehouse Management Center)	No.28, Neixin Rd., Luzhu Dist., Taoyuan City 338, Taiwan	+886-3-324-5100

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4. Address and Contact Details of Auditing CPAs in the Most Recent Year

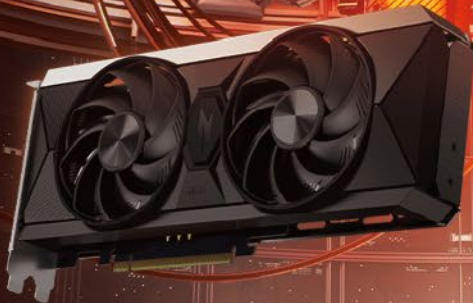
Name: Ching-Wen Kao and Wei-Ming Shih at KPMG
Address: 68F., No.7, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City 110, Taiwan
Tel: +886-2-8101-6666
Website: www.kpmg.com.tw

5. Overseas Securities Exchange

Listed Market for GDRs: London Stock Exchange Market
For further information, please refer to Website: www.Londonstockexchange.com

6. Acer Group Website: www.acer-group.com

ACER NITRO RADEON
RX 9060 XT OC 16GB



ACER NITRO ARC B580 12GB



 PREDATOR



PREDATOR
HELIOS NEO 16S AI



PREDATOR
X34 F3

PREDATOR
CONNECT X7S
5G CPE

Acer Swift 16 AI



Acer Swift Edge 14 AI

Acer ProDesigner PE320QX



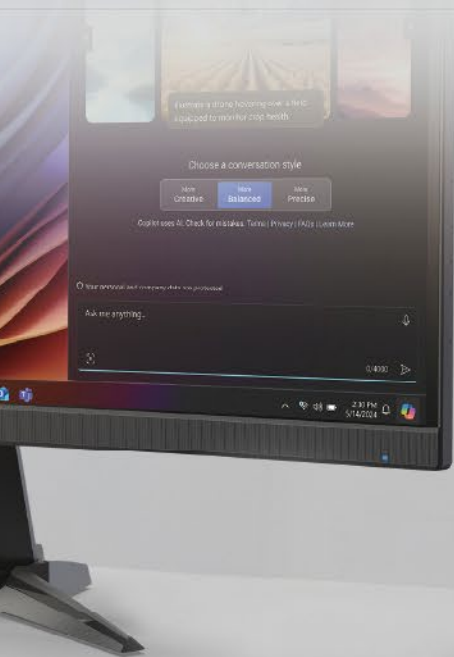
Acer Aspire 16 AI



Acer Vero HL1820



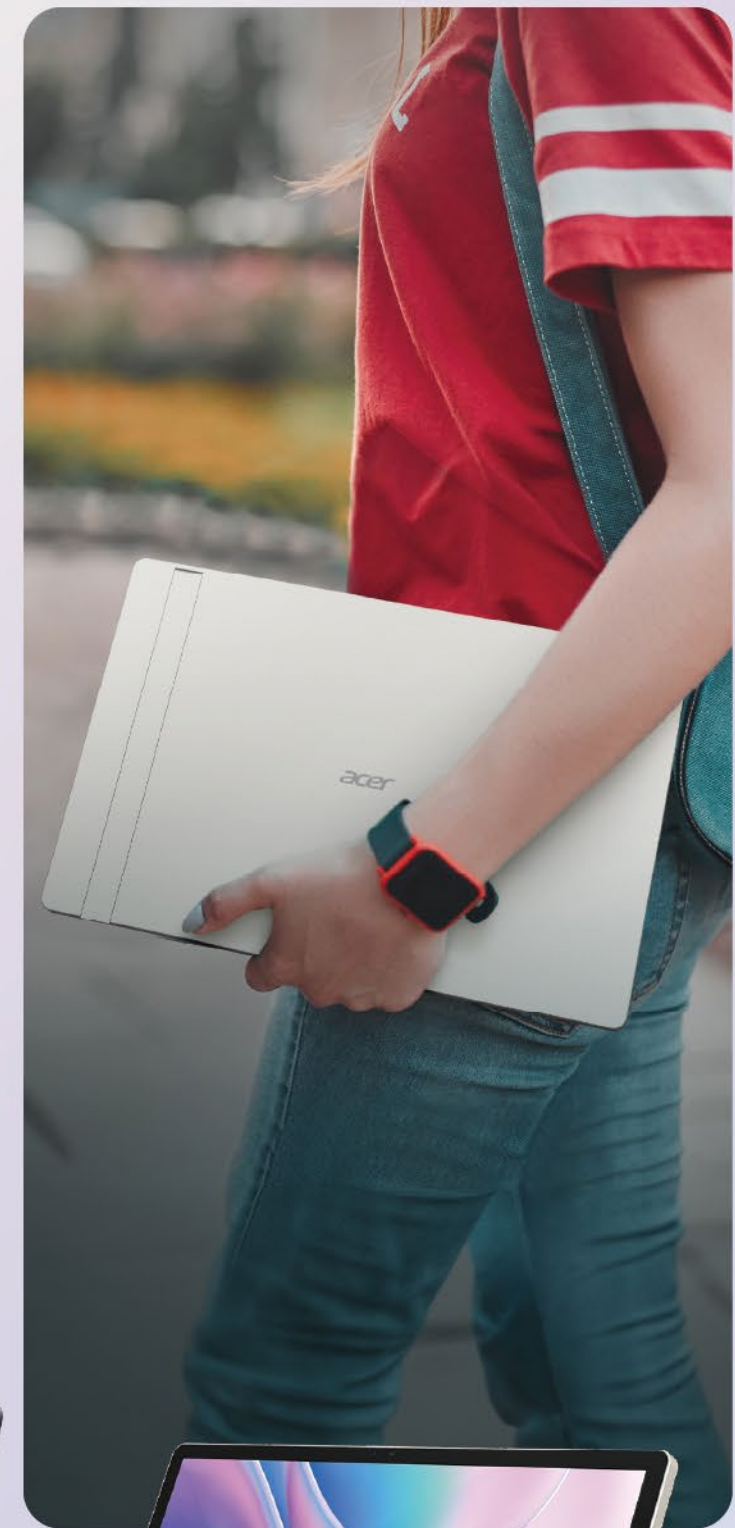
Acer Chromebook Plus Spin 514



Acer Veriton RA100 AI Mini Workstation



Acer Iconia X12



Acer Iconia A16

Sustainability Awards

- Corporate Knights 2025 Clean200™
- Financial Times Asia-Pacific Climate Leaders 2025



S&P Global Sustainability Yearbook
2025 Top 10% category



FTSE4Good TIP Taiwan ESG Index,
supported by the Taiwan Stock Exchange,
for 8 years



Listed in the FTSE4Good Emerging
Index for 10 consecutive years



ISS ESG Rating: Prime



CDP Supplier Engagement
Assessment A-List



EcoVadis Sustainability Rating:
Silver



Business Weekly 2025 Carbon
Competitiveness Top 100



Among the world's 2,000 most
influential companies (SDG2000)
Ranked 17th for Digital Inclusion
benchmarking (among 200 companies)
Ranked 132nd for Social benchmarking
(among 2,000 companies)



Named among Forbes' World's Best
Employers for 6 consecutive years



2025 Sustainability Citizen Award:
Fifth place in the service industry category

Sustainability Milestones

2025
21%

Post-consumer recycled (PCR) plastic
content made up 21% of the plastic
in core business products

60%

Reached 60% renewable electricity
use

53%

Laptops:
Average energy consumption reduced by 54%
Desktops:
Average energy consumption reduced by 53%

81%

81% of critical suppliers committed to
RE100 or set Science Based Targets

93%

Over 93% of employees involved in
Project Humanity

75%

75% of global employees highly identify
with the company

Sustainability Goals

2030
↓50%

To cut Scope 1 and 2 carbon emissions
by 50%, compared to 2019

↓35%

To cut Scope 3 carbon emissions
by 35%, compared to 2020

2035
100%

To reach the goal of 100% renewable
electricity usage

2050
NET ZERO

To achieve net-zero emissions

Design Awards



reddot winner 2025
packaging design

Red Dot Brand & Communication Design Awards 2025

Acer’s campaigns and packaging innovation were honored with the prestigious Red Dot Brand & Communication Design Awards 2025. The winning entries included Predator Force and the Swift AI “WE GOT YOU” marketing campaigns, and the Acer Eco-Swap Mouse Box, reflecting the brand’s impact and meaningful engagement across diverse themes such as gaming, AI empowerment, and eco-conscious packaging.



reddot winner 2025

Red Dot Product Design Awards

Acer products earned the 2025 Red Dot Awards for product design excellence. Acer’s PC lineup led the charge, with Swift and Aspire series laptops, the TravelMate business notebook, and Aspire All-in-One PCs receiving recognition. In the gaming category, the Predator Triton 14 AI and Predator Project DualPlay concept laptop earned praise for their imaginative approach to multiplayer gaming. The Acer Iconia X12 tablet and Acer Connect M6E 5G mobile Wi-Fi were also honored for their thoughtful design and complementary use cases.



GOOD
DESIGN
AWARD
2025

Good Design Awards

Acer products were recognized at the 2025 Good Design Awards in Japan, with several products receiving accolades for their outstanding designs. The winning products were the Acer ProDesigner PE320QXT monitor and two Predator gaming laptops – Triton 14 AI and Helios Neo 16S AI.



DESIGN
AWARD
2025

iF Design Awards

Several Acer products were honored with the iF Design Award 2025. Design winners include the TravelMate P6 14 AI business laptop, the Aspire C Series All-in-One PCs, and the multiple-award-winning Aspire Vero 16. Notably, this marks the Aspire Vero 16 series’ second iF Design Award, having first been recognized during the 2022 ballot.

DISCLAIMER

This is a translation of the 2025 Annual Report of Acer Incorporated (the “Company”). The translation is intended for reference only and nothing else, the Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the Annual Report shall govern any and all matters related to the interpretation of the subject matter stated herein.

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Business Report to Shareholders



Business Report to Shareholders

Operating Performance in 2025

In 2025, Acer delivered its strongest full-year and fourth-quarter revenue performance since the pandemic despite impacts of geopolitical issues and tariffs. Consolidated revenue reached NT\$275.63 billion, representing year-over-year (YoY) growth of 4.1%; gross profits reached NT\$29.99 billion, up 7.1% YoY; operating income totaled NT\$5.14 billion, up 5.5% YoY; and net income was NT\$3.78 billion with earning-per-share (EPS) of NT\$1.26.

The company's multi-engine growth strategy continued to gain traction, with businesses other than PCs and displays contributing 32.2% of total group revenue. Acer now has 16 publicly listed subsidiaries across four capital markets in Taiwan, Singapore, the United Kingdom, and Japan, reflecting its broad business portfolio and global footprint.

Research and Development Status and Strategy

Acer operates multiple R&D centers staffed by hundreds of engineers and scientists focused on technology innovation, including artificial intelligence (AI) and big data. As AI rapidly reshapes the future of computing, Acer is leveraging its strengths in hardware design and ecosystem integration to deliver practical, human-centered AI solutions across consumer and commercial segments.

The company continues to expand its AI-ready portfolio that spans AI PCs, AI-enabled devices and gaming innovations. Acer also holds hundreds of patents related to its AeroBlade 3D metal fan technology, now in its 6th-generation, strengthening its leadership in advanced thermal solutions for computers.

Beyond its PC business, Acer is expanding into new growth areas through its subsidiaries. In healthcare and wellness initiatives, Acer Medical has obtained multiple FDA licenses in AI-driven medical applications. Enhancing edge computing and AIoT capabilities, Acer Value Lab has developed more than 30 AI agents and, through Acer e-Enabling Service Business Inc., is supporting enterprise adoption of these solutions. This capability is further strengthened by the acquisition of Optoelectronics Co. Ltd. Guided by four focus pillars—industrial PCs, smart medical, energy, and home appliances—Acer is building a more resilient and future-ready enterprise.

Business Plan for 2026

Despite ongoing market volatility and cost pressures in the PC industry, Acer expects 2026 to be a year of growth. The company anticipates higher average selling prices and richer product configurations to support revenue momentum, and will continue to adopt flexible pricing and promotional strategies. As replacement cycles accelerate and AI PCs enter the mainstream, Acer will continue to expand its AI PC lineup and ecosystem solutions while actively pursuing new growth opportunities.

Acer remains committed to environmental sustainability from multiple perspectives and aims to achieve 100% renewable electricity usage by 2035. The company is increasing the use of recycled materials across its product portfolios and implementing carbon-reduction initiatives throughout the product lifecycle. In 2025, Acer began using battery-powered electric trucks in EMEA, marking a significant milestone in sustainable logistics. These efforts are complemented by collaboration with logistics partners to support sustainable marine and aviation fuel solutions. Through continued investment and design innovation, Acer seeks to reduce carbon emissions, improve energy efficiency, and enhance productivity.

The Impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Conditions

Global supply chains continue to face challenges from geopolitical tensions, trade barriers, inflation, currency fluctuations, and component shortages. Acer will continue to closely monitor these risks and adjust its operational and business strategies accordingly, including foreign exchange hedging and shorter supply chain to optimize inventory and minimize risk. The company is also monitoring evolving international AI regulations to ensure readiness for future industry developments. Acer’s Risk Management and Sustainable Development Committee oversees cybersecurity and sustainability initiatives to strengthen governance and long-term resilience.

We extend our sincere appreciation to our customers, shareholders, and employees for their continued support. Looking ahead, Acer will remain focused on strengthening its core businesses while pursuing new opportunities to create sustainable long-term value.

Chairman of the Board

Jason Chen

Corporate Officers

Jason Chen

Victor Chien

Meggy Chen

Accounting Officer

Sophia Chen

Corporate Governance Report



2.1 Information Regarding Board of Directors and Key Managers

2.1.1 Board of Directors (March 31, 2026)

Title	Nationality or Registration	Name	Gender/ Age	Date of Election	Term	Accumulative Term	Date of First Election (Note 3)	Shares Held When Elected		Shares Held at Present			Shares Held by Spouse & Minors		Shares Held by the Other's		Education	Current Position(s) in Other Companies	Spouse or Immediate Family Holding Managerial Position		
								Number	Percentage	Number	Percentage		Number	Percentage	Number	Percentage			Title	Name	Relation-ship
Chairman (Note 1)	R.O.C	Jason Chen	Male Above 60	06/06/2023	3 Years	Since June 2014	06/18/2014	2,633,480	0.09	2,633,480	0.09		0	0	8,986,056	0.29	Senior Vice President of Worldwide Sales and Marketing, TSMC MS in Business Administration, Missouri Columbia University	1. Independent Director, Powerchip Semiconductor Manufacturing Corporation 2. Director, Pecer Bio-Medical Technology Incorporated 3. Director, FocalTech Systems Co., Ltd. 4. Chairman, Acer Foundation. 5. Chairman, Mu-Jin Investment Co., Ltd. 6. Chairman, Mu-Shi Investment Co., Ltd. 7. Director, Taiwan Climate Partnership 8. Director, Institute for Biotechnology and Medicine Industry 9. Other (Note 2)	-	-	-
Director	R.O.C	Hung Rouan Investment Corp.	-	06/06/2023	3 Years	Since June 2005	06/14/2005	73,629,933	2.42	73,629,933	2.42		0	0	0	0	-	-	-	-	-
Legal Representative of Director	R.O.C	Stan Shih (Representative of Hung Rouan Investment Corp.)	Male Above 60	06/06/2023	3 Years	Since July 1979	12/17/2001	0	0	34,989,531	1.15		399,225	0.01	0	0	Chairman, ACER MS in Electrical Engineering, National Chiao Tung University, Taiwan	1. Director, Egis Technology Inc. 2. Director, Nan Shan Life Insurance Co., Ltd. 3. Chairman, Ambi Investment and Consulting Inc. 4. Chairman, Stans Foundation 5. Chairman, CLOUD GATE Foundation 6. Chairman, Himalaya VC Corp. 7. Chairman, Porrima Inc. 8. Chairman, Taiwan Innovation Centre Aging Inc. 9. Chairman, Tainan High Achievers Foundation 10. Director, CTS Inc. 11. Director, Hung Rouan Investment Corp. 12. Director, Taiwan Public Television Service Foundation 13. Director, Chew's Culture Foundation 14. Director, SanCode Education Foundation 15. Director, Chiang Ching-kuo Foundation for International Scholarly Exchange 16. Director, AiSails Power Inc. 17. Director, Himalaya VC Management Corp. 18. Director, One Song Inc. 19. Director, RePV Tech Inc. 20. Director, C. F. Koo Foundation 21. Director, Acer Foundation. 22. Director, Yu Chi-Chung Cultural & Education Foundation 23. Director, Center for Asia-Pacific Resilience and Innovation 24. Director, Ambi Venture Management Co. 25. Executive Director, Spring Foundation of NCTU 26. Director, Alliance Cultural Foundation 27. Other (Note 2)	Director	Maverick Shih	Son
Director	R.O.C	Maverick Shih	Male 50~60	06/06/2023	3 Years	Since July 2019	06/14/2005	10,141,777	0.33	10,141,777	0.33		4,390,960	0.14	0	0	President, Acer Cloud Technology Ph.D. in Electrical Engineering, University of Southern California	1. Chairman, SATORO Taiwan Inc 2. Chairman, MAVS LAB. INC. 3. Director, Allxon Inc. 4. Vice Chairman, Monte Jade Science and Technology Association 5. Other (Note 2)	Legal Representative of Director	Stan Shih	Father

Title	Nationality or Registration	Name	Gender/ Age	Date of Election	Term	Accumulative Term	Date of First Election (Note 3)	Shares Held When Elected		Shares Held at Present			Shares Held by Spouse & Minors		Shares Held by the Other's		Education	Current Position(s) in Other Companies	Spouse or Immediate Family Holding Managerial Position		
								Number	Percentage	Number	Percentage		Number	Percentage	Number	Percentage			Title	Name	Relation-ship
Independent Director	R.O.C	Ching-Hsiang Hsu	Male Above 60	06/06/2023	3 Years	Since June 2017	06/21/2017	0	0	0	0		0	0	0	0	Chairman, Research Institute of Electronics Engineering, Tsing-Hua University Ph.D. in Electrical Engineering, University of Illinois at Urban-Champaign	1. Chairman, eMemory Technology Inc. 2. Chairman, PUFsecurity Corp. 3. Chairman, PUFsecurity USA Corporation 4. Director, SecuX Technology Inc. 5. Chairman, iMQ Technology Inc. 6. Independent Director, Materials Analysis Technology Inc. 7. Director, National Applied Research Laboratories	-	-	-
Independent Director	Japan	Yuri Kure	Female 50~60	06/06/2023	3 Years	Since June 2020	06/12/2020	0	0	0	0		0	0	0	0	Lee and Li, Attorney-at-Law, Senior Associate-Japan Project Manager MS in Law, National Taiwan University	None	-	-	-
Independent Director	R.O.C	Pan-Chyr Yang	Male Above 60	06/06/2023	3 Years	Since June 2023	06/06/2023	0	0	0	0		0	0	0	0	President, National Taiwan University PhD, Graduate Institute of Clinical Medicine, College of Medicine, National Taiwan University	1. Independent Director, Realtek Semiconductor Corporation 2. Chairman, Diamond Biofund Inc. 3. Independent Director, aetherAI Co., Ltd. 4. Director, Everbright Biofund 5. Director, Taishin Venture Capital Co., Ltd. 6. Chairman, TwHealth Nexus Inc. 7. Director, Taiwan AI Labs 8. Vice President, Institute for Biotechnology and Medicine Industry 9. President, NTU YongLin Institute of Health 10. Academician, Academia Sinica 11. Distinguished Professor , National Taiwan University	-	-	-
Independent Director	R.O.C	Mei-Yueh Ho	Female Above 60	06/06/2023	3 Years	Since June 2023	06/06/2023	0	0	0	0		0	0	0	0	Minister of Economic Affairs, R.O.C. Graduated from Technology Management Program of National Chengchi University	1. Independent Director, ASE Technology Holding Co., Ltd. 2. Independent Director, Center Laboratories Inc. 3. Director, Kinpo Electronics, Inc. 4. Director, Onward Therapeutics , Inc.	-	-	-

Note 1 : The Company continuously focus on Dual Transformation, which means Acer not only discovers a Niche Market to its core business, but also develops multiple growth engines; to efficiently exercise the limited resource of Acer group, and achieve this challenging and complicated strategy of Dual Transformation, it is periodically necessary for one person to hold a concurrent post of Chairman and CEO. Moreover, to enhance the supervising function to Board, the Company increases the number of Independent Directors to 4 seats, in addition there is no more than half directors hold a concurrent post of employees and executors of the Company.

Note 2 : Appointed by Company to be Director and/or President of certain subsidiaries.For further details, please refer to Information Related to the Company's Affiliates.

Note 3 : The Date that the Director was first elected when Acer has been a public offering Company.

Major Shareholders of Acer's Institutional Shareholders (March 31, 2026)

Name of Acer's Institutional Shareholders	Major Shareholders of Acer's Institutional Shareholders	Percentage of Shares
Hung Rouan Investment Corp.	Shih Hsuen Huei	18.64%
	Shih Hsuen Lin	15.41%
	Shih Hsuen Rouan	15.41%
	Carolyn Yeh	14.68%
	Shih Fang Cheng	7.70%
	Yeh Ting Yu	6.42%
	Shih Yi Jia	4.86%
	Shih Yi Ching	3.09%
	Shih Tan Ying	3.09%
	Shih Yan Hsu	3.09%

Directors' Professional Qualifications and Independ Directors' Independence

Criteria Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Jason Chen	Jason Chen has been Chairman and CEO of Acer since 2017. From 2014 to 2017 he served as Corporate President and CEO, and played a pivotal role in driving Acer's corporate transformation and diversification into new business areas. Before joining Acer, Chen served at TSMC from 2005 to 2013 where his last assignment was Senior Vice President of Worldwide Sales and Marketing. From 1991 to 2005 he enjoyed a 14-year career at Intel during which his last position was as Corporate Vice President of Sales and Marketing Group based at Intel's U.S. headquarters. From 1988 to 1991 Chen worked at IBM Taiwan. Chen specializes in information technology and finance, and doesn't meet any condition defined in Article 30 of Company Act.	- Except that Chen himself serves as the director of some Acer group's companies, there is no condition that his spouse or relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. - Chen holds 2,633,480 shares (0.09%) of the Company by himself and 8,986,056 shares (0.29%) of the Company under others' names. - There is no condition that Chen, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	1
Stan Shih (Representative of Hung Rouan Investment Corp.)	Stan Shih co-founded Acer in 1976 under the name Multitech, and served as Chairman and CEO until his initial retirement in 2004. He returned in November 2013 to help lead Acer through its third corporate transformation. In June 2014 he stepped away from the daily operations and became Honorary Chairman. A social entrepreneur, Shih now serves as Chairman of the StanShih Foundation. He is a member of the board at TSMC and Nan Shan Life Insurance. In social and public services, he is Chairman of the Cloud Gate Culture and Arts Foundation, and convener of the Cultural Tech Alliance, Taiwan. He is also a member of the board at the Public Television Service Foundation and the Chinese Television System. Throughout his career, Shih has received numerous accolades, including Businessweek's "25 Top Managers of the Year" (1996) and was featured in TIME in the article "60 years of Asian Heroes" (2006). Shih specializes in information technology, finance and consumer discretionary market and doesn't meet any condition defined in Article 30 of Company Act.	- Except that Shih himself and his son, Maverick Shih, serve as the director of some Acer group's companies, there is no condition that his spouse or relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. - Shih holds 34,989,531 shares (1.15%) of the Company by himself and his family holds 150,573,976 shares (4.94%) of the Company. - There is no condition that Shih, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	0

Criteria Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Maverick Shih	Maverick Shih is the Chairman for Acer Cyber Security and Acer Synergy Tech. When Acer merged with iGware in 2011, he joined Acer as Special Assistant to the President of Cloud Technology Business to help lay the foundation for Acer's cloud service development. The cloud business later became the BYOC (Build Your Own Cloud) Business in 2014 and Shih was promoted as its President, supporting the overall transformation of Acer. With a Ph.D. in Electrical Engineering, Shih's previous appointments specialized in IC design, multimedia audio/video signal processing technology, imaging analysis, and software design for tablets. He holds a B.Sc. degree in Applied Mathematics at Fu Jen Catholic University, and a Ph.D. in Electrical Engineering from the University of Southern California. Shih specializes in information technology, finance and doesn't meet any condition defined in Article 30 of Company Act.	- Except that Shih himself and his father, Stan Shih, serve as the director of some Acer group's companies, there is no condition that his spouse or relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. - Shih holds 10,141,777 shares (0.33%) of the Company by himself and his family holds 175,776,370 shares (5.76%) of the Company. - There is no condition that Shih, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	0
Ching-Hsiang Hsu	Since 2009, Dr. Ching-Hsiang Hsu has been Chairman of eMemory Technology Inc., the biggest eNVM IP provider in the world, which he founded in 2000 as its President. In addition he has served on the board of directors at National Applied Research Laboratories (NARLabs) since 2018 and as Executive Director of the Taipei Computer Association since 2010. Prior to founding eMemory, Dr. Hsu spent eight years at Taiwan's National Tsing-Hua University (NTHU) and as Chairman of the Institute of Electrical Engineering from 1998 to 2000, and as Professor of the Department of Electronics Engineering from 1992 to 1998. Dr. Hsu worked at IBM T.J. Watson Research Center in the U.S. as researcher from 1987 to 1992. Dr. Hsu graduated from NTHU with a B.S. in Electrical Engineering and received his M.S. and Ph.D. in Electrical Engineering from the University of Illinois, Urbana-Champaign. Renowned for his extensive research and inventions in Non-Volatile Semiconductor Devices, Dr. Hsu holds over 200 patents and has published 120 papers on semiconductors. Dr. Hsu specializes in information technology and consumer discretionary market, and doesn't meet any condition defined in Article 30 of Company Act.	- There is no condition that Dr. Hsu, his spouse, or his relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. - Dr. Hsu, his spouse, and his relative within the second degree of kinship don't hold the Company's share. - There is no condition that Dr. Hsu, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	1

Criteria Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Yuri Kure	Yuri Kure (Japanese) served in the legal and intellectual property division of a Taiwanese IC design company, before joining Lee and Li Attorneys-at-Law from 2013 to 2018, where she was responsible for providing legal consultation services for clients in the technology, medical and financial sectors. She handled cases for world-class Taiwanese and Japanese enterprises involving international investments, joint ventures, and mergers, while also supporting technology disputes and IP related cases. While she was a member of the Japan Chamber of Commerce and Industry, she hosted speeches for seminars related to international mergers and investments for the Japan-Taiwan Exchange Association and JETRO. Yuri Kure is experienced in legal studies, and has a bachelor of law from the Soka University in Japan, and a masters degree in law from National Taiwan University. Yuri Kure specializes in providing business and legal service, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Yuri Kure, his spouse, or his relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Yuri Kure, his spouse, and his relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Yuri Kure, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	0
Pan-Chyr Yang	Dr. Pan-Chyr Yang is currently a professor at the Department of Internal Medicine, College of Medicine, National Taiwan University, and Academician of Academia Sinica. He is also the Vice President of the Institute for Biotechnology and Medicine Industry, and a Juristic-Person Director at Microbio since 2021. Dr. Yang is a world-renowned lung cancer researcher, and has advocated for smart medicine and building a sustainable big-data platform for precision health in recent years. Dr. Yang is a pioneer in his field as he has successfully applied ultrasound technology to the diagnosis of chest diseases. Since the early 2000s, he has conducted advanced research for female lung cancer in Taiwan and his work has been published in various international journals since then. During the pandemic, Dr. Yang and his team developed the ACE2-Fc decoy antibody to block virus infection, with their work being published by EMBO Molecular Medicine. Dr. Yang holds a Ph.D. from the National Taiwan University's Graduate Institute of Clinical Medicine and was appointed President of National Taiwan University from 2013 to 2017. He was a recipient of the 1993 Ten Outstanding Youth Award in Taiwan along with multiple Outstanding Research Awards from the National Science Council. Dr. Yang specializes in consumer staples and healthcare, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Dr. Yang, his spouse, or his relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Dr. Yang, his spouse, and his relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Dr. Yang, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	1

Criteria Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Mei-Yueh Ho	Mei-Yueh Ho is currently a national policy advisor to the President and Chairperson of the Science and Technology Interchange Committee, Taiwan - Japan Relations Association. Ho has worked as a civil servant in Taiwan for over 30 years, with a primary focus on economic affairs and development. She was the Minister of the Ministry of Economic Affairs, Taiwan from 2004 to 2006 and the Chairperson of the Council for Economic Planning and Development, Taiwan from 2007 to May 2008. During her tenure as Chairperson, Ho was involved in the formulation of vital national policies and strategies, including the National Development Plan and the Biotechnology Industry Development Project for Taiwan. After retiring from the government, she has been appointed as an Independent Director of ASE Technology Holding Inc. and Center Laboratories Inc. and a Director of Kinpo Electronics Inc. Ho graduated from National Taiwan University with a bachelor's degree in Agricultural Chemistry (Life Sciences). Ho specializes in materials, industrials, information technology & utilities, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Ho, her spouse, or her relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Ho, her spouse, and her relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Ho, her spouse or her relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	2

Board of Director (BOD) Diversity Policy

Acer Group constantly pay attention to corporate governance, our BOD Diversity Policy is included into Chapter III Enhancing the Function of Board of Directors of “Acer Incorporated Corporate Governance Best-Practice Principles”.

The board of directors of the Company shall direct company strategies, supervise the management, and be responsible to the shareholders meetings. Procedures and arrangement relating to corporate governance shall ensure that, in exercising its authority, the board of directors will comply with laws, regulations, articles of incorporation, and the resolutions of shareholders meetings of the Company.

Regarding the structure of the board of directors, the Company shall determine an appropriate number of board members not less than five persons, in consideration of its business scale, the shareholding of its major shareholders and practical operational needs.

The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, and technology), professional skills, and industry experience.

All members of the board shall have the necessary knowledge, skill, and experience to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make operational judgment.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Industrial knowledge.
6. International market perspective.
7. Ability to lead.
8. Ability to make decisions.

The specific management objectives of the BOD Diversity Policy

This Policy may make the Board function be more effective. The nomination and selection of board members of the Company is in accordance with the Company's Articles. In addition, there is nomination system to ensure the diversity and independence of the board members. The Company expects to invite and nominate two or more female candidates in the next board election, and to select directors with different professional knowledge, for providing different perspectives and contributions to facilitate the Board function.

The Implement of the BOD Diversity Policy

As of the publication date of this Annual Report, the Board of Directors of the Company demonstrates age diversity, with two directors aged between 50 and 60, two directors aged between 60 and 70, and the remaining three directors aged over 70. Regarding nationality, one director is of Japanese nationality, while the others are of Taiwanese nationality, resulting in a foreign director ratio of 14.29%. The areas of expertise and diverse backgrounds of the directors are as follows:

1. Director specializing in operation and sales of Global brand products and services: Jason Chen
2. Director who be devoted in innovation, public and social services: Stan Shih
3. Director specializing in cloud and IC design: Maverick Shih
4. Director specializing in semiconductor industry and having outstanding contribution on the R&D to non-volatile semiconductor component: Ching-Hsiang Hsu
5. Director specializing in legal affairs: Yuri Kure
6. Director Specializing in Consumer Staples & Healthcare sectors: Pan-Chyr Yang
7. Director specializing in Materials, Industrials, Information Technology & Utilities sectors: Mei-Yueh Ho

To promote and implement board diversity, the Company has consistently included female directors on its Board in past years. In June 2023, the number of female directors was increased to two, accounting for 28.57% of the Board seats. This exceeds the average ratio of female directors among all TWSE-listed companies (17.98%) and all TPEX-listed companies (18.65%) as of 2024. The Company prioritizes professional qualifications and experience when selecting directors, while also considering various diversity criteria. The newly established target for this year stipulates that no single gender shall constitute less than one-third of the Board. The Company will continue to seek suitable director candidates based on its overall business strategy to progressively achieve gender diversity on the Board.

The backgrounds of current Directors:

The Implement of the BOD Diversity Policy							
Category	Directors			Independent Director			
Name	Jason Chen	Stan Shih	Maverick Shih	Ching-Hsiang Hsu	Yuri Kure	Pan-Chyr Yang	Mei-Yueh Ho
Gender	Male	Male	Male	Male	Female	Male	Female
Nationality or Registration	R.O.C	R.O.C	R.O.C	R.O.C	Japan	R.O.C	R.O.C
Age	60~70	Above 80	50~60	60~70	50~60	70~80	70~80
Abilities and Skills							
Leadership	✓	✓	✓	✓	✓	✓	✓
Decision-Making Power	✓	✓	✓	✓	✓	✓	✓
International Market Outlook	✓	✓	✓	✓	✓	✓	✓
Industry Knowledge	✓	✓	✓	✓		✓	✓
Financial management	✓	✓	✓	✓			✓
Risk Management/ Crisis Management	✓	✓	✓	✓	✓	✓	✓
Environmental Sustainability	✓	✓	✓	✓	✓	✓	✓
Social Engagement	✓	✓	✓	✓	✓	✓	✓
Experience and Expertise							
Marketing	✓	✓					
Information Security			✓	✓			
Cloud	✓	✓	✓			✓	
Semiconductor	✓			✓			
IC design			✓	✓			
Entrepreneur		✓		✓			
Transformation	✓	✓	✓	✓	✓		✓
Economy	✓						✓
Accounting				✓			
Academia				✓		✓	
NPO Experience		✓				✓	✓
Health-care						✓	
Social / Culture		✓			✓		✓
Legal					✓		
Operations and Manufacturing	✓	✓	✓	✓			
Business Development	✓	✓	✓	✓			

Board of Directors’ independence

The Company has seven directors, including four independent directors. The ratio of independent directors is 57.14%. Given that the independent directors constitute more than half of the Board of Directors, the independent directors can fully perform their functions to supervise the Company's operation and protect the shareholders’ benefits, give their professional opinions without the influences of management team or other directors, and ensure the Board of Directors’ independence.

Except Stan Shih and Maverick Shih are father and son relationships among the Company’s directors, there is no relationship of spouse or relative within the second degree of kinship among the other directors (including independent directors). Therefore, there is no violation of Paragraph 3, Article 26-3 of Securities and Exchange Act.

The Company has been established the audit committee to replace the supervisor, so doesn’t apply for Paragraph 4, Article 26-3 of Securities and Exchange Act.

2.1.2 Key Managers (March 31, 2026)

Title	Nationality or Registration	Name	Gender	Date of Accession	Shares Held Directly		Shares Held by Spouse & Minors			Shares Held by the Other's		Education	Current Position(s) in Other Companies	Spouse or Immediate Family Holding Position as President or Vice President		
					Number	Percentage	Number	Percentage		Number	Percentage			Title	Name	Relationship
Chairman & CEO (Note 1)	R.O.C	Jason Chen	Male	01/01/2014	2,633,480	0.09	0	0		8,986,056	0.29	Global Marketing Sales Senior Vice General Manager, TSMC Business Administration Master, University of Missouri	1. Independent Director, Powerchip Semiconductor Manufacturing Corporation 2. Director, Pecer Bio-Medical Technology Incorporated 3. Director, FocalTech Systems Co., Ltd. 4. Chairman, Acer Foundation. 5. Chairman, Mu-Jin Investment Co., Ltd. 6. Chairman, Mu-Shi Investment Co., Ltd. 7. Director, Taiwan Climate Partnership 8. Director, Institute for Biotechnology and Medicine Industry 9. Other (Note 2)	-	-	-
Corp. President	R.O.C	Victor Chien	Male	03/25/2016	6	0	11	0		866,500	0.03	Associate General Manager, Zenitron Corporation Control Engineering and Management Science Bachelor, National Chiao Tung University	1. Chairman, Enku Capital Inc. 2. Independent Director, Aver Media Technologies, Inc. 3. Other (Note 2)	-	-	-
Corp.VP & President	France	Emmanuel Fromont	Male	01/01/2011	2,108,000	0.07	0	0		0	0	VP, Acer EMEA, Packard Bell Division MBA, University of Southern California (USC)	(Note 2)	-	-	-
COO	R.O.C	Jerry Kao	Male	12/01/2014	1,341,375	0.04	0	0		0	0	AVP of Acer Note Book Business Group MBA, National Chung Hsing University	(Note 2)	-	-	-
Co-President (Note 3)	R.O.C	Chris Chiang	Male	01/01/2026	495,000	0.02	0	0		0	0	VP of Product and Business Management, Acer Pan America Operations Bachelor of Science, Santa Clara University	(Note 2)	-	-	-
Co-President (Note 3)	Brazil	Germano de Sousa Couy	Male	01/01/2026	0	0	0	0		0	0	General Country Manager, Ace Latin America MBA, BSP Sao Paulo	(Note 2)	-	-	-
President	R.O.C	Andrew Hou	Male	03/25/2016	922,500	0.03	0	0		0	0	Vice General Manager, Lite-On Technology Corporation Computer Science Master, Syracuse University	1. Chairman, Hua-Zhi Investment Co., Ltd. 2. Other (Note 2)	-	-	-
Corp. Governance Officer (Note 5)	R.O.C	Mercury Kuo	Male	01/17/2025	495,500	0.02	0	0		0	0	General Counsel of Acer Global Legal Master of Laws, PCCU	(Note 2)	-	-	-
Corp. CFO	R.O.C	Meggy Chen	Female	07/01/2017	994,265	0.03	0	0		0	0	AVP of Acer Global Treasury Business Administration Master, UCLA Anderson School of Management	(Note 2)	-	-	-
Accounting Officer	R.O.C	Sophia Chen	Female	07/01/2017	348,680	0.01	0	0		0	0	CFO of Acer Pan Asia Pacific Region Business Administration Master, University of Pittsburgh	(Note 2)	-	-	-
President (Note 4)	USA	Gregg Prendergast	Male	09/01/2015	0	0	0	0		0	0	American East Director, Texas Instruments Business Bachelor, Temple University	(Note 2)	-	-	-

Note 1 : The Company continuously focus on Dual Transformation, which means Acer not only discovers a Niche Market to its core business, but also develops multiple growth engines; to efficiently exercise the limited resource of Acer group, and achieve this challenging and complicated strategy of Dual Transformation, it is periodically necessary for one person to hold a concurrent post of Chairman and CEO. Moreover, to enhance the supervising function to Board, the Company increases the number of Independent Directors to 4 seats, in addition there is no more than half directors hold a concurrent post of employees and executors of the Company.

Note 2 : Appointed by Company to be Director and/or President of certain subsidiaries.For further details, please refer to Information Related to the Company's Affiliates.

Note 3 : Chris Chiang and Germano de Sousa Couy assumed position on 2026.01.01.

Note 4 : Gregg Prendergast resigned on 2026.01.01, the number of shares will be “0” for the board of director dismissed or resigned.

Note 5 : Lydia Wu resigned on 2025.01.17.

2.1.3 Remuneration of Directors, President, and Vice Presidents

2.1.3.1 Remuneration of Directors

Unit: NT\$ thousand/ thousand shares

Title	Name	Remuneration									Sum and Ratio of Total Remuneration (A+B+C+D) to Net Income (%)	Relevant Remuneration Received by Directors Who are Also Employees (Note 1)								Sum and Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)	Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary		
		Base Compensation (A)		Severance Pay (B)		Reward of Directors (C)		Business execution expenses (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)							
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements			The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company		Companies in the consolidated financial statements	
Chairman	Jason Chen	0	0	0	0	0	0	360	690		Sum 360 Ratio 0.01%	Sum 690 Ratio 0.02%	24,992	88,873	995	995	8,691	0	37,415	0	Sum 35,038 Ratio 0.93%	Sum 127,974 Ratio 3.39%	-
Director	Stan Shih																						
Director	Maverick Shih																						
Director	Hung Rouan Investment Corp.(Representative: Stan Shih)																						
Independent Director	Ching-Hsiang Hsu	12,400	12,400	0	0	2,000	2,000	480	480		Sum 14,880 Ratio 0.39%	Sum 14,880 Ratio 0.39%	0	0	0	0	0	0	0	0	Sum 14,880 Ratio 0.39%	Sum 14,880 Ratio 0.39%	-
Independent Director	Yuri Kure																						
Independent Director	Pan-Chyr Yang																						
Independent Director	Mei-Yueh Ho																						

Note 1 : Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: The details will be specified in the subsequent text.

Note 2 : Apart from the disclosed information in the above table, the remuneration received by the directors for providing services in the past year (such as serving as advisors to the parent company/all companies in the financial report/ non-employee consultants to investee companies): None.

Range of Remuneration	Name of Directors				
	Total of (A+B+C+D)			Total of (A+B+C+D+E+F+G)	
	The company	Companies in the consolidated financial statements (H)		The company	Companies in the consolidated financial statements (I)
Under NT\$ 1,000,000	Stan Shih, Maverick Shih, Jason Chen, Hung Rouan Investment Corp.	Stan Shih, Maverick Shih, Jason Chen, Hung Rouan Investment Corp.		Hung Rouan Investment Corp.	Hung Rouan Investment Corp.
NT\$1,000,000~Under NT\$2,000,000					
NT\$2,000,000~Under NT\$3,500,000					
NT\$3,500,000~Under NT\$5,000,000	Pan-Chyr Yang, Mei-Yueh Ho, Yuri Kure, Ching-Hsiang Hsu	Pan-Chyr Yang, Mei-Yueh Ho, Yuri Kure, Ching-Hsiang Hsu		Pan-Chyr Yang, Mei-Yueh Ho, Yuri Kure, Ching-Hsiang Hsu	Pan-Chyr Yang, Mei-Yueh Ho, Yuri Kure, Ching-Hsiang Hsu
NT\$5,000,000~Under NT\$10,000,000				Jason Chen	
NT\$10,000,000~Under NT\$15,000,000				Maverick Shih	Maverick Shih
NT\$15,000,000~Under NT\$30,000,000				Stan Shih	Stan Shih
NT\$30,000,000~Under NT\$50,000,000					
NT\$50,000,000~Under NT\$100,000,000					Jason Chen
NT\$100,000,000 & above					
Total	8	8		8	8

2.1.3.2 Remuneration of Supervisors

None

2.1.3.3 Remuneration of the President and Vice Presidents

Unit: NT\$ Thousands

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances (C)			Employee Compensation (D)				Sum and Ratio of total compensation (A+B+C+D) to net income (%)		Compensation Paid to the President and Vice Presidents from an Invested Company Other than the Company's Subsidiary
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements		The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
									Cash	Stock	Cash	Stock			
Chairman & CEO	Jason Chen	43,785	117,872	2,677	8,839	40,229	166,956		38,665	0	67,390	0	Sum 125,356 Ratio 3.32%	Sum 363,437 Ratio 9.61%	None
Corp. President	Victor Chien														
Corp. VP & President	Emmanuel Fromont														
COO	Jerry Kao														
President	Gregg Prendergast														
President	Andrew Hou														
Corporate Governance Officer (Note 1)	Lydia Wu														
Corporate Governance Officer (Note 2)	Mercury Kuo														
Corp. CFO	Meggy Chen														
Accounting Officer	Sophia Chen														

Note 1 : Lydia Wu resigned on 2025.01.17.

Note 2 : Mercury Kuo was appointed on 2025.01.17.

Range of Remuneration	Name of President and Vice Presidents	
	The company	Companies in the consolidated financial statements (E)
Under NT\$ 1,000,000	Emmanuel Fromont, Gregg Prendergast, Lydia Wu	Lydia Wu
NT\$1,000,000～Under NT\$2,000,000		
NT\$2,000,000～Under NT\$3,500,000		
NT\$3,500,000～Under NT\$5,000,000		
NT\$5,000,000～Under NT\$10,000,000	Jason Chen, Sophia Chen	Sophia Chen
NT\$10,000,000～Under NT\$15,000,000	Mercury Kuo	Mercury Kuo
NT\$15,000,000～Under NT\$30,000,000	Jerry Kao, Andrew Hou, Meggy Chen	Jerry Kao, Andrew Hou, Meggy Chen
NT\$30,000,000～Under NT\$50,000,000	Victor Chien	Victor Chien
NT\$50,000,000～Under NT\$100,000,000		Jason Chen, Emmanuel Fromont, Gregg Prendergast
NT\$100,000,000 & above		
Total	10	10

The distribution of Profit Sharing as employee’s compensation to President and Vice Presidents:

Unit: NT\$ Thousand/ Thousand shares

Title	Name	Cash Amount (Note 1)	Stock Amount	Total	Ratio of Total Amount to Net Income(%)
Chairman & CEO	Jason Chen	67,390	0	67,390	1.78%
Corp. President	Victor Chien				
Corp. VP & President	Emmanuel Fromont				
COO	Jerry Kao				
President	Gregg Prendergast				
President	Andrew Hou				
Corporate Governance Officer (Note 2)	Lydia Wu				
Corporate Governance Officer (Note 3)	Mercury Kuo				
Corp. CFO	Meggy Chen				
Accounting Officer	Sophia Chen				

Note 1 : As of the date of printing of the annual report, the amount of employee compensation has not been determined, and the proposed distribution of cash for this year is calculated based on the actual distribution ratio from last year, which cash amounts to NT\$ 67,390,000 and stock amount will be NT\$0.

Note 2 : Lydia Wu resigned on 2025.01.17.

Note 3 : Mercury Kuo was appointed on 2025.01.17.

2.1.3.4 Compare and explain the company’s and all companies in the consolidated statement in the past two years of the total amount of remuneration of the company’s directors, supervisors, general managers and deputy general managers as the percentage of the net profit after tax and after having explained the policies, standards, combination of remuneration; setting remuneration procedures; and the relevance of the business performance and the future risks.

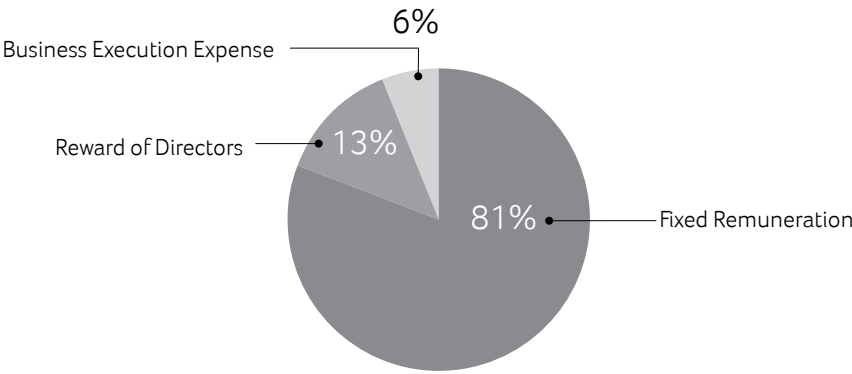
(1) The total amount of remuneration paid to the directors of the company in the last two years as a percentage of the net profit after tax

Title	The proportion of the total remuneration of the company in the net profit after tax in 2024	The total remuneration of all companies in the consolidated statement of the Republic of China in 2024 accounted for the proportion of net profit after tax	The proportion of the total remuneration of the company in the net profit after tax in 2025	The total remuneration of all companies in the consolidated statement of the Republic of China in 2025 accounted for the proportion of net profit after tax
Director	0.33%	0.33%	0.40%	0.41%

1. Remuneration policy, standard and combination

The decision of Directors' remuneration is based on the company's articles of association and the "Principles of remuneration for directors" approved by the remuneration committee and approved by the board of directors. After the resolution of the board of directors, the report of the general meeting of shareholders shall be submitted in accordance with the law. In addition to fixed remuneration and business execution fees (including travel expenses), the director's remuneration is based on the company's operating results and its contribution to the company's performance, as well as the high-tech industry support standards in the Willis Towers Watson annual report. The package would be issued by the remuneration committee after the proposal is submitted to the board of directors for resolution and approval.

In addition, the company's "Principle of remuneration for directors" clearly stipulates that directors (including the chairman) who serve as employees concurrently would only receive employee remuneration but not director's remuneration except for business execution expenses. As to avoid difficulty in distinguishing performance contributions when serving as directors and employees at the same time.



2. Procedure for setting remuneration

According to the Article 16-1 of the company's articles of association, if there is profit in the year, no more than 8‰ should be allocated as the director's remuneration, and the distribution method will be submitted to the board of directors by the compensation and remuneration committee for decision first, then report it to the shareholders meeting as well. According to the regulations of the company's remuneration committee, the remuneration of directors shall be paid in accordance with the "Principles of Payment of Directors' Remuneration". The principles are as follows: (1) A director who concurrently serves as a manager/employee shall neither receive the director's fixed remuneration nor receive the director's remuneration; (2) Since all independent directors have participated in the audit committee, remuneration committee and investment review committee, they have assumed more responsibilities than ordinary (non-independent) directors. The remuneration will be slightly higher than a general director who does not participate in the committee.

3. Link between performance appraisal and remuneration

The procedure for setting remuneration is based on the Company's "Measures for the Evaluation of the Board's Performance" (including the performance evaluation of various committees). The remuneration of the directors of the company is based on their overall consideration of the company's operational participation and performance evaluation results (such as dedication to company affairs, meeting attendance, continuous education, etc.). The results of the overall evaluation of the performance of the board of directors will be submitted to the board of directors' report in the first quarter of the following year, and the directors' remuneration for that year will be further discussed and decided at the same meeting of the board of directors. In addition, according to the organization rules of the Compensation Committee of the Company, the responsibilities of the Compensation Committee include regular review and regular evaluation of the policies, systems, standards and structures for the performance evaluation and compensation of directors and managers.

4. Relationship between business performance and future risks

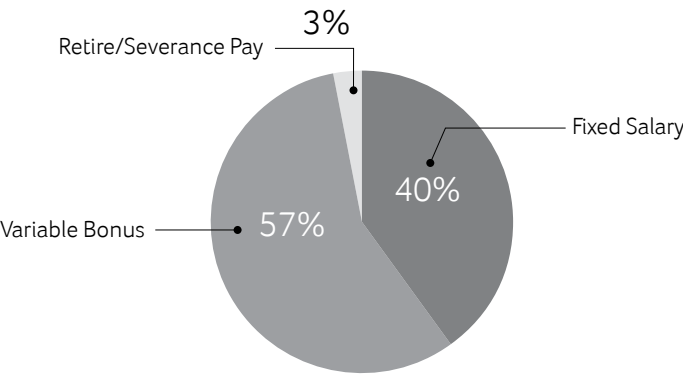
The remuneration of the directors of the company is not only paid with reference to the company's past operating performance, but also the payment standard, structure and system will be flexibly adjusted according to future risk factors. In addition, the Compensation and Remuneration Committee of the Company will also perform its duties, regularly review and evaluate the remuneration of directors, and submit the recommendations to the Board of Directors for discussion, in order to balance the company's sustainable operation and risk control.

(2) In the past two years, the President and Vice President of the company have been paid

Title	The proportion of the total remuneration of the company in the net profit after tax in 2024	The total remuneration of all companies in the consolidated statement of the Republic of China in 2024 accounted for the proportion of net profit after tax	The proportion of the total remuneration of the company in the net profit after tax in 2025	The total remuneration of all companies in the consolidated statement of the Republic of China in 2025 accounted for the proportion of net profit after tax
President and Vice President	2.63%	8.26%	3.32%	9.61%

1. Remuneration policy, standard and combination

The remuneration paid by the company to managers can be divided into salary, bonus and special payment, plus three types of employee remuneration. Salary is the remuneration referred to in the company law, which is determined based on factors such as job title, overall environment and market standards. Remuneration that reflects work performance; items such as bonuses are linked to corporate financial and non-financial performances. Special expenses are mainly transportation allowances, which are either a certain amount of transportation allowance or a car purchase allowance. Employee remuneration is based on the company's articles of association, and after being passed by the remuneration committee and the board of directors, the annual shareholders' meeting report will be submitted according to law.



2. Procedure for setting remuneration

According to Article 20 of Chapter VI of the Company's Articles of Association, if there is profit in the year, more than 4% of the balance should be allocated as employee compensation; the actual distribution ratio and amount of employee compensation are also determined by the board of directors and reported shareholders meeting. The frequency, date and requirements for payment of employee remuneration shall be handled in accordance with the arrangements and procedures proposed in the annual remuneration committee/board of directors report.

3. Link between performance appraisal and remuneration

Variable bonuses are administered in accordance with the Company's bonus policy, which takes into account the achievement of both corporate operational objectives and individual annual performance goals. Corporate-level performance indicators include financial metrics (such as achievement rates of revenue and net profit) as well as non-financial indicators (such as professional development and the level of participation in subsidiary operations). Individual annual performance goals encompass factors such as risk management and annual operational management capabilities, as well as ESG indicators, including the planning and participation in various ESG-related initiatives.

Based on the results of the above performance evaluations, the actual distribution ratio and amounts of employee remuneration are reviewed by the Compensation and Remuneration Committee and resolved by the Board of Directors in the first quarter of the following year, and are highly correlated with the Company's overall operating performance. Among these factors, the achievement of ESG indicators serves as an adjustment mechanism, under which bonus payouts may be increased or decreased by up to 10%, reflecting the Company's commitment to sustainable development and corporate social responsibility.

4. Correlation between business performance and future risks

The company's managers' remuneration, in addition to reference to the relevant industry standards and the company's past operating performance, the payment standard, structure and system will also be reviewed and adjusted at any time in accordance with the actual operating conditions and changes in relevant laws and regulations, and does not seek to guide managers. Engage in behavior that exceeds the company's risk in return for remuneration. Clawback clauses are also implemented in managers’ remuneration. In addition, the remuneration committee of the company will also regularly evaluate the remuneration of managers, and submit the suggestions to the board of directors for discussion, in order to balance the sustainable operation of the company and risk control. In addition, the company has established a risk management committee, which is composed of the top executives of each business unit/functional organization at the headquarters, which is responsible for risk management and reports to the board of directors and the audit committee in order to link business performance with future risk management.

Comparing remunerations paid by the company and all companies in the consolidated statements to the directors, CEO, President and Vice president of the Company in the last two years:

There has been no significant change in the proportion of the total remuneration paid by the Company and all companies in the consolidated statements to the Company's directors, CEO, president and vice president to the net profit after tax in the last two years.

2.2 Corporate Governance Status

2.2.1 Meetings Held by the Board of Directors

The Board of Directors held eight meetings from January 1st, 2025, until December 31st, 2025. The record of the Directors' attendances is shown below:

Title	Name	No. of Meetings Attended	No. of Meetings Attended by Proxy	Meeting Attendance Rate(%)	Note
Chairman	Jason Chen	8	0	100%	
Director	Stan Shih(Representative of Hung Rouan Investment Corp.)	8	0	100%	
Director	Maverick Shih	8	0	100%	
Independent Director	Ching-Hsiang Hsu	8	0	100%	
Independent Director	Yuri Kure	8	0	100%	
Independent Director	Pan-Chyr Yang	8	0	100%	
Independent Director	Mei-Yueh Ho	8	0	100%	

Other matters that are required to be disclosed:

1. If any of below listed-circumstances of operation of Board Meeting occurs, it’s necessary to be disclosure, including dates of board meetings, sessions, the contents of motions, all independent opinions from Independent Directors and the Company’s response to such Independent Directors’ opinions:

(1) The matters shall be submitted to the board of directors for approval by resolution in accordance with Article 14-3 of the Securities and Exchange Act.

(2) In addition to the above (1) mentioned matters, the matters that any independent director objected or expressed reservations which have been recorded or stated in a written statement.

BOD Meeting Date and Session	Content of Motions and Follow-up (if any)	Matters under Article 14-3 of the Taiwan SEA	Objection or Reservation by any Independent Director
2025.01.22 First 2025 BOD Meeting	Item I: To Convene the 2025 General Shareholders’ Meeting		None
	Item II: To Approve the non-assurance services engagement with the law firm which is KPMG CH firm.	V	None
	Item III: To Approve the Strategic Investments	V	None
	Item IV:To Approve the Company’s Corporate Guarantees		None
	The Company’s response to Independent Director’s Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		
2025.02.21 Second 2025 BOD Meeting	Item I: To approve the acquiring of Embedded City Limited securities	V	None
	The Company’s response to Independent Director’s Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		
2025.03.13 Third 2025 BOD Meeting	Item I: To report 2024 employees’ profit sharing bonus and directors’ compensation	V	None
	Item II: To Approve the 2024 Financial Statements and Business Report		None
	Item III: To approve the Acer’s Statement of Internal Control System for 2024		None
	Item IV: To Approve the Proposal for Profit & Loss Appropriation of 2024	V	None
	Item V: To Approve the Appointment CPAs of KPMG as the Auditors of Acer Incorporated	V	None
	Item VI: To define the non-executive employees in the Company		None
	Item VII: To Approve the Amendments to Acer’s “Articles of Incorporation”		None
	Item VIII: To Approve the Amendment of "Regulations Governing the Acquisition and Disposal of Assets" of the Company	V	None
	Item IX: To approve the issuance of unsecured corporate bond	V	None
	Item X: To adjust the agenda for 2025 General Shareholders' Meeting		None
	Item XI: To approve the Company's GDR delisting in London Stock Exchange	V	None
	Item XII: To Approve the Amendments of the Company's Internal Rules	V	None
	Item XIII: To approve the capital injection to the subsidiaries	V	None
	Item XIV: To Approve the Acquiring or Disposing of ROU Assets in the Group		None
	Item XV: To Approve the Renewal of the Bank Facilities		None
	Item XVI: To Approve the Company’s Corporate Guarantees		None
	Item XVII: To Adoption of the Company and Worldwide Subsidiaries’ Lending of Capital to others	V	None
	Item XVIII: Proposal of target bonus for the executives	V	None
	The Company’s response to Independent Director’s Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		

BOD Meeting Date and Session	Content of Motions and Follow-up (if any)	Matters under Article 14-3 of the Taiwan SEA	Objection or Reservation by any Independent Director
2025.05.08 Fourth 2025 BOD Meeting	Item I: To Approve the First Quarter of FY2025 consolidated Financial Statements	V	None
	Item II: To adjust the Group Investment Framework and inject the Company's subsidiary		None
	Item III: To Approve the Strategic Investments		None
	Item IV: To approve the disposal of marketable securities and consolidation of its 100% subsidiaries by the new consolidated subsidiary	V	None
	Item V: To adopt ESG-related policies		None
	Item VI: To Approve the Amendments of the Company's Internal Rules	V	None
	Item VII: To Approve the Acquiring or Disposing of ROU Assets in the Group		None
	Item VIII: To Approve the Renewal of the Bank Facilities		None
	Item IX: To Approve the Company's Corporate Guarantees	V	None
	Item X: To Report the rectification plan on the new consolidation subsidiary's Corporate Guarantees	V	None
	Item XI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Item XII: Proposal of profit sharing guideline, executives allocation and Long-Term investment of 2024	V	None
	The Company's response to Independent Director's Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		
2025.08.07 Fifth 2025 BOD Meeting	Item I: To Approve the Second Quarter of FY2025 consolidated Financial Statements	V	None
	Item II: To adjust and enhance the Group Investment Framework	V	None
	Item III: To approve the acquisition of shares in a subsidiary to integrate the capital structure	V	None
	Item IV: To approve the policies relate to ESG		None
	Item V: To approve the sustainability report and climate-related financial disclosure		None
	Item VI: To Approve the non-assurance services engagement with the law firm which is KPMG network firm.	V	None
	Item VII: To approve the Subsidiary's Internal Rules	V	None
	Item VIII: To Approve the Acquiring or Disposing of ROU Assets in the Group		None
	Item IX: To Approve the Renewal of the Bank Facilities		None
	Item X: To Approve the Company's Corporate Guarantees	V	None
	Item XI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	The Company's response to Independent Director's Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		

BOD Meeting Date and Session	Content of Motions and Follow-up (if any)	Matters under Article 14-3 of the Taiwan SEA	Objection or Reservation by any Independent Director
2025.11.06 Sixth 2025 BOD Meeting	Item I: To Approve the Third Quarter of FY2025 consolidated Financial Statements	V	None
	Item II: To Approve the 2026 Business Plan		None
	Item III: To Approve the Acer's Annual Audit Plan for 2026	V	None
	Item IV: To approve the capital injection to the subsidiary for business	V	None
	Item V: To set up new foreign subsidiary for business		None
	Item VI: To approve the capital injection into subsidiaries in cash	V	None
	Item VII: To adjust and enhance the Group Investment Framework	V	None
	Item VIII: To adjust the group investment structure	V	None
	Item IX: To Propose the plan of shareholding diversification of Subsidiaries	V	None
	Item X: To Approve the Strategic Investments	V	None
	Item XI: To approve India subsidiary to Purchase a Self-use Real Estate.	V	None
	Item XII: To Approve the Amendments of the Company's Internal Rules		None
	Item XIII: To Approve the Acquiring or Disposing of ROU Assets in the Group	V	None
	Item XIV: To Approve the Renewal of the Bank Facilities		None
	Item XV: To Approve the Company's Corporate Guarantees		None
	Item XVI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Item XVII: Proposal of Acer Group Global Salary Increase Proposal of the Year of 2026		None
	Item XVIII: Proposal of target bonus for the executives of the Year 2025		None
	Item XIX: Proposal of long term incentive program for the executives of the Year 2026		None
	Item XX: To Propose the Executive Adjustments		None
	The Company's response to Independent Director's Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		
2025.11.28 Seventh 2025 BOD Meeting	Item I: To approve Acer Japan Corporation subscribing for and acquiring OPTOELECTRONICS CO., LTD. Common Shares	V	None
	The Company's response to Independent Director's Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		
2025.12.24 Eighth 2025 BOD Meeting	Item I: To adjust the Group Investment Framework	V	None
	Item II: To engage others to build group logistics center on the Company's own land	V	None
	The Company's response to Independent Director's Objection or Reservation: N/A		
	Resolution: Members of the Board Present Unanimously Approved Above Proposed Items.		

2. The Execution Situation of Board Members Abstaining From Discussing and Voting on any Matters Where There is a Conflict of Interest

BOD Meeting Date and Session	Content of Motions	Execution Situation
2025.03.13 2025 Third BOD Meeting	To report 2024 employees' profit sharing bonus and directors' compensation	1. Employees' Profit Sharing Bonus: The chairman consulted all present directors and obtained unanimous approval of the proposal. 2. Non-independent directors who also serve as employees do not receive director remuneration. With respect to the independent directors' compensation, Independent Director Ching-Hsiang Hsu, Independent Director Yuri Kure, Independent Director Pan-Chyr Yang and Independent Director Mei-Yueh Ho recused themselves from this item due to conflicts of interest in accordance with Article 206 of Company Act. The chairman consulted other present directors and obtained unanimous approval of the proposal.
	Proposal of target bonus for the executives	Chairman Jason Chen, Director Stan Shih and Director Maverick Shih recused themselves from this item in accordance with Article 206 of Company Act. The attended secretary and officer recused themselves from this item in accordance with relevant rules of Regulations Governing Procedures for Board of Directors Meetings and Standards of Integrity Management & Business Conduct. Independent Director Pan-Chyr Yang acted as chairman for this item and, upon consultation with the other present directors, the proposal was approved unanimously.
2025.05.08 2025 Fourth BOD Meeting	Proposal of profit sharing guideline, executives allocation and Long-Term investment of 2024	Chairman Jason Chen, Director Stan Shih and Director Maverick Shih recused themselves from this item in accordance with Article 206 of Company Act. The attended secretary and officer recused themselves from this item in accordance with relevant rules of Regulations Governing Procedures for Board of Directors Meetings and Standards of Integrity Management & Business Conduct. Independent Director Pan-Chyr Yang acted as chairman for this item and, upon consultation with the other present directors, the proposal was approved unanimously.
2025.08.07 2025 Fifth BOD Meeting	To approve the acquisition of shares in a subsidiary to integrate the capital structure	Chairman Jason Chen, Director Stan Shih and Director Maverick Shih explained the nature of their interests and recused themselves from this item in accordance with Article 206 of Company Act. Independent Director Ching-Hsiang Hsu acted as chairman for this item and, upon consultation with the other present directors, the proposal was approved unanimously.
2025.11.06 2025 Sixth BOD Meeting	To approve the capital injection to the subsidiary for business	Chairman Jason Chen recused himself from this item in accordance with Article 206 of Company Act as the use of the increased capital includes. Director Stan Shih acted as chairman for this item and, upon consultation with the other present directors, the proposal was approved unanimously.
	To adjust the group investment structure	Due to their positions as directors of AEB, Chairman Jason Chen, Director Stan Shih and Director Maverick Shih explained the nature of their interests and recused themselves from this item in accordance with Article 206 of Company Act. Independent Director Ching-Hsiang Hsu acted as chairman for this item and, upon consultation with the other present independent directors, the proposal was approved unanimously.
2025.12.24 2025 Eighth BOD Meeting	To adjust the Group Investment Framework	Because Chairman Jason Chen is also the chairman of Weblink International Inc., he explained the nature of his interests and recused himself from this item in accordance with Article 206 of Company Act. Independent Director Ching-Hsiang Hsu acted as chairman for this item and, upon consultation with the other present independent directors, the proposal was approved unanimously.

3. The list company shall disclose the information to the Board’s self-evaluation(or peer-evaluation), and the information includes evaluation frequency, period, scope, measures, items etc.:

The Company has formulated rules and procedures for performance evaluations of the Board of Directors. Performance evaluations of the Board of Directors, individual directors, the Remuneration Committee, and the Audit Committee are conducted through anonymous questionnaire surveys. The evaluation methods include performance evaluations of the Board of Directors conducted by directors, self-evaluations of individual directors conducted by directors, self-evaluations of individual directors conducted by members of the Remuneration Committee, and self-evaluations of the performance of the Audit Committee conducted by audit committee members. The evaluation results are used as references for the remuneration of individual directors and for their renomination.

The internal unit responsible for implementing the Company's Board of Directors' performance evaluation shall have a clear understanding of the operations of the evaluated entities and shall maintain a role that is fair, objective, and independent. The administrative matters related to the internal performance evaluations of the Board of Directors and the self-evaluations of individual directors are handled by the secretary of Board of Directors. The administrative matters related to the internal self-evaluations of the functional committees are jointly planned and implemented by the secretaries of the respective functional committees and the secretary of Board of Directors.

The performance evaluation criteria for the Board of Directors cover five key aspects, including the degree of participation in the Company's operations, enhancement of the quality of Board decision-making, the composition and structure of the Board of Directors, the selection and continuing education of directors, and internal control.

The performance evaluation criteria for the Audit Committee cover five key aspects, including the degree of participation in the Company's operations, awareness of the responsibilities of the functional committee, enhancement of the quality of functional committee decision-making, the composition of the functional committee and the selection of its members, and internal control.

The performance evaluation criteria for the Remuneration Committee cover five key aspects, including the degree of participation in the Company's operations, awareness of the responsibilities of the functional committee, enhancement of the quality of functional committee decision-making, the composition of the functional committee and the selection of its members, and internal control.

In December 2025, the Company conducted anonymous performance evaluations of the Board of Directors, individual directors, the Remuneration Committee, and the Audit Committee. Upon full collection of the questionnaires, the secretary of the Board of Directors reported the evaluation results to the Board of Directors in the first quarter of 2026 and proposed improvement measures in response to the suggestions provided by the directors. The performance evaluation scores for 2025 ranged from 4.9 to 5.0, indicating overall sound performance.

The Implement of the Evaluation by the Company's Board

Frequency	Period	Scope	Measures	Items
Annual	2025.01.01 - 2025.12.31	Board Performance Evaluation	Board's self-evaluation	Board's self-evaluation
		The Performance Evaluation of the Board of Directors	Directors' self-evaluation	1. Degree of participation in the operation of the Company 2. Enhancing the quality of decision making of the Board of Directors 3. Composition and structure of the Board of Directors 4. Election and continuing education of directors 5. Internal Control
			Peer-Evaluation	Directors' self-evaluation 1. Controlling the target and mission of the Company 2. Acknowledgement of the duties and responsibilities of the directors 3. Degree of participation in the operation of the Company 4. Election and continuing education of directors 5. Election and continuing education of directors 6. Internal Control
		Functional Committee Performance Evaluation		Functional Committees' self-evaluation 1. Degree of participation in the operation of the Company 2. Acknowledgement of the duties and responsibilities of the functional committee 3. Enhancing the quality of decision making of the functional committee 4. Composition and structure of the functional committee 5. Internal Control

4. The Target and Situation Assessment of Strengthening Board of Directors' Functions in current and most recent year:

The Company has established following functional committees to actively strengthen board of director functions and implement good corporate governance through every functional committees' teamwork.

- (1) For the purpose of building sound remuneration system of board of director and officer, the Remuneration Committee was established in August 2011 based on Board resolution in accordance with Taiwan Securities and Exchange Act and relevant Authority' ruling, it consists by three independent directors.
- (2) For the purpose of good corporate governance, the Audit Committee was established in June 2014 after board of director re-election by the shareholders meeting; it consists of all independent directors in accordance with Taiwan Securities and Exchange Act and Company Act.
- (3) For the purpose of previewing the investment, joint venture, M&A regarding new business and other strategic investment, the Investment Committee was established in June 2017 by board resolution in accordance with the Company's Articles of Incorporation; it consists of 5 board of directors, and at least 2 of 5 members shall be independent directors.

"Acer's Corporate Governance Best-Practice Principles" have been amended in 2017 and 2019 to strengthen board of directors' function and duties, and we set up a series of targets to enhance board functions, such as the attendance rate of board meeting, an appropriate policy on diversity of board members, and board of directors' performance evaluation, etc.

The performance assessment result of the Board has been publicly disclosed on Acer Group website in accordance with Acer's "Measures for Performance Evaluation of the Board of Directors" from 2017. For details, please visit: <https://www.acer-group.com>.

2.2.2 Operational Situation of the Audit Committee

The Audit Committee aims to establish a comprehensive oversight responsibility for the Board of Directors, strengthen the management mechanism of the Board, and assist the Board to enhance the performance of corporate governance. The Audit Committee's main duties include assisting the Board to supervise the Company operating the processes of accounting, auditing, and financial reports and the quality and integrity of financial controls.

The Audit Committee's duties shall include:

- Enacting and amending internal control regulations pursuant to Article 14-5 of Securities Exchange Act.
- Assessing the effectiveness of the internal control system
- Adopting or amending procedures governing acquiring or disposing of assets, derivatives trading, lending of capital to Other, or endorsements and guarantees pursuant to Article 36-1 of Securities Exchange Act
- Approving matters bearing on the personal interest of a director
- Approving material asset or derivatives transactions
- Approving material monetary loans, endorsements, or provisions of guarantee
- Approving offerings, issuances, or private placements of any equity-type securities
- Approving the hiring or dismissal of an attesting CPA, or the compensation given thereto
- Approving the appointment or discharge of a financial, accounting, or internal auditing officer
- Approving financial statements
- Legal compliance
- Appeal report
- Enacting plans of preventing fraud and report of fraud investigation
- Being the supervisor of the Company's risk appetizer and strategies
- The performance of the Audit Committee's duties
- Self-questionnaire of the Audit Committee's performance evaluation
- Other material events provided by the Company or competent authority

Pursuant to the law of Taiwan, the Audit Committee shall consist of all independent directors, with which the Company's Audit Committee complies.

To perform the duties, the Company's Audit Committee is entitled to execute any appropriate audit and investigation pursuant to Acer's Article of Incorporation and able to directly communicate with staffs of the Company's internal control department, CPA, and its all employees. The audit committee may also hire or supervise lawyers, accountants, or other counselors to assist to perform its duties.

The audit committee has at least one regular meeting every season. For the attendance rate of each members, please refer to Acer's annual reports.

Professional Qualifications and Independence Analysis of Audit Committee Members

Title	Name	Professional Qualification and Experience
Independent Director	Ching-Hsiang Hsu	Since 2009, Dr. Ching-Hsiang Hsu has been Chairman of eMemory Technology Inc., the biggest eNVM IP provider in the world, which he founded in 2000 as its President. In addition he has served on the board of directors at National Applied Research Laboratories (NARLabs) since 2018 and as Executive Director of the Taipei Computer Association since 2010.
		Prior to founding eMemory, Dr. Hsu spent eight years at Taiwan’s National Tsing-Hua University (NTHU) and as Chairman of the Institute of Electrical Engineering from 1998 to 2000, and as Professor of the Department of Electronics Engineering from 1992 to 1998. Dr. Hsu worked at IBM T.J. Watson Research Center in the U.S. as researcher from 1987 to 1992.
		Dr. Hsu graduated from NTHU with a B.S. in Electrical Engineering and received his M.S. and Ph.D. in Electrical Engineering from the University of Illinois, Urbana-Champaign. Renowned for his extensive research and inventions in Non-Volatile Semiconductor Devices, Dr. Hsu holds over 200 patents and has published 120 papers on semiconductors.
		Dr. Hsu specializes in information technology and consumer discretionary market, and doesn’t meet any condition defined in Article 30 of Company Act.
Independent Director	Pan-Chyr Yang	Dr. Pan-Chyr Yang is currently a professor at the Department of Internal Medicine, College of Medicine, National Taiwan University, and Academician of Academia Sinica. He is also the Vice President of the Institute for Biotechnology and Medicine Industry, and a Juristic-Person Director at Microbio since 2021. Dr. Yang is a world-renowned lung cancer researcher, and has advocated for smart medicine and building a sustainable big-data platform for precision health in recent years.
		Dr. Yang is a pioneer in his field as he has successfully applied ultrasound technology to the diagnosis of chest diseases. Since the early 2000s, he has conducted advanced research for female lung cancer in Taiwan and his work has been published in various international journals since then. During the pandemic, Dr. Yang and his team developed the ACE2-Fc decoy antibody to block virus infection, with their work being published by EMBO Molecular Medicine.
		Dr. Yang holds a Ph.D. from the National Taiwan University’s Graduate Institute of Clinical Medicine and was appointed President of National Taiwan University from 2013 to 2017. He was a recipient of the 1993 Ten Outstanding Youth Award in Taiwan along with multiple Outstanding Research Awards from the National Science Council.
		Dr. Yang specializes in consumer staples and healthcare, and doesn’t meet any condition defined in Article 30 of Company Act.
Independent Director	Yuri Kure	Yuri Kure (Japanese) served in the legal and intellectual property division of a Taiwanese IC design company, before joining Lee and Li Attorneys-at-Law from 2013 to 2018, where she was responsible for providing legal consultation services for clients in the technology, medical and financial sectors. She handled cases for world-class Taiwanese and Japanese enterprises involving international investments, joint ventures, and mergers, while also supporting technology disputes and IP related cases.
		While she was a member of the Japan Chamber of Commerce and Industry, she hosted speeches for seminars related to international mergers and investments for the Japan-Taiwan Exchange Association and JETRO.
		Yuri Kure is experienced in legal studies, and has a bachelor of law from the Soka University in Japan, and a masters degree in law from National Taiwan University.
		Yuri Kure specializes in providing business and legal service, and doesn't meet any condition defined in Article 30 of Company Act.
Independent Director	Mei-Yueh Ho	Mei-Yueh Ho is currently a national policy advisor to the President and Chairperson of the Science and Technology Interchange Committee, Taiwan - Japan Relations Association.
		Ho has worked as a civil servant in Taiwan for over 30 years, with a primary focus on economic affairs and development. She was the Minister of the Ministry of Economic Affairs, Taiwan from 2004 to 2006 and the Chairperson of the Council for Economic Planning and Development, Taiwan from 2007 to May 2008. During her tenure as Chairperson, Ho was involved in the formulation of vital national policies and strategies, including the National Development Plan and the Biotechnology Industry Development Project for Taiwan.
		After retiring from the government, she has been appointed as an Independent Director of ASE Technology Holding Inc. and Center Laboratories Inc. and a Director of Kinpo Electronics Inc.
		Ho graduated from National Taiwan University with a bachelor’s degree in Agricultural Chemistry (Life Sciences). Ho specializes in materials, industrials, information technology & utilities, and doesn’t meet any condition defined in Article 30 of Company Act.

The Operation of Audit Committee

1. The Company’s Audit Committee consists of four members.
2. From January 1st, 2025, until December 31st, 2025, the audit committee held eight meetings. The members’ qualifications and attendance status are as follows:

Title	Name	Expected Attendance	Attendance in person	By Proxy	Attendance Rate
Chairman	Ching-Hsiang Hsu	8	8	0	100%
Member	Yuri Kure	8	8	0	100%
Member	Pan-Chyr Yang	8	8	0	100%
Member	Mei-Yueh Ho	8	8	0	100%

Other matters that are required to be disclosed:

1. If any of below listed-circumstances of operation of Audit Committee occurs, it’s necessary to be disclosure, including dates of board meetings, sessions, the contents of motions, Audit Committee’s resolution and the Company’s response to such Audit Committee’s opinions:
- (1) The matters shall be submitted to Audit Committee for approval and then submitted to the Board for approval by resolution in accordance with Article 14-5 of the Securities and Exchange Act.

(2) In addition to above (1) mentioned matters, any resolution made by over two-third of the board of directors but not approved by Audit Committee.

Meeting Date (Session)	Content of Motions	Matters under Article 14-5 of the Taiwan SEA	Matters not approved by Audit Committee but approved by two thirds or more of all directors
2025.01.22 First 2025 Audit Committee Meeting	Item I: To Approve the non-assurance services engagement with the law firm which is KPMG CH firm.	V	None
	Item II: To Approve the Strategic Investments	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee’s Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2025.02.21 Second 2025 Audit Committee Meeting	Item I: To approve the acquiring of Embedded City Limited securities	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee’s Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2025.03.13 Third 2025 Audit Committee Meeting	Item I: To Approve the 2024 Financial Statements and Business Report		None
	Item II: To approve the Acer’s Statement of Internal Control System for 2024	V	None
	Item III: To Approve the Proposal for Profit & Loss Appropriation of 2024	V	None
	Item IVI: To Approve the Appointment CPAs of KPMG as the Auditors of Acer Incorporated	V	None

Meeting Date (Session)	Content of Motions	Matters under Article 14-5 of the Taiwan SEA	Matters not approved by Audit Committee but approved by two thirds or more of all directors
2025.03.13 Third 2025 Audit Committee Meeting	Item VI: To Approve the Amendment of "Regulations Governing the Acquisition and Disposal of Assets" of the Company	V	None
	Item VI: To approve the issuance of unsecured corporate bond	V	None
	Item VII: To approve the Company's GDR delisting in London Stock Exchange	V	None
	Item VIII: To Approve the Amendments of the Company's Internal Rules	V	None
	Item IX: To approve the capital injection to the subsidiaries	V	None
	Item X: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2025.05.08 Fourth 2025 Audit Committee Meeting	Item I: To Approve the First Quarter of FY2025 consolidated Financial Statements	V	None
	Item II: To approve the disposal of marketable securities and consolidation of its 100% subsidiaries by the new consolidated subsidiary	V	None
	Item III: To Approve the Amendments of the Company's Internal Rules	V	None
	Item IV: To Approve the Company's Corporate Guarantees	V	None
	Item V: To Report the rectification plan on the new consolidation subsidiary's Corporate Guarantees	V	None
	Item VI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
2025.08.07 Fifth 2025 Audit Committee Meeting	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
	Item I: To Approve the Second Quarter of FY2025 consolidated Financial Statements		None
	Item II: To adjust and enhance the Group Investment Framework	V	None
	Item III: To approve the acquisition of shares in a subsidiary to integrate the capital structure	V	None
	Item IV: To Approve the non-assurance services engagement with the law firm which is KPMG network firm.	V	None
	Item V: To approve the Subsidiary's Internal Rules	V	None
	Item VI: To Approve the Company's Corporate Guarantees	V	None
	Item VII: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		

Meeting Date (Session)	Content of Motions	Matters under Article 14-5 of the Taiwan SEA	Matters not approved by Audit Committee but approved by two thirds or more of all directors
2025.11.06 Sixth 2025 Audit Committee Meeting	Item I: To Approve the Third Quarter of FY2025 consolidated Financial Statements	V	None
	Item II: To Approve the Acer's Annual Audit Plan for 2026	V	None
	Item III: To approve the capital injection to the subsidiary for business	V	None
	Item IV: To approve the capital injection into subsidiaries in cash	V	None
	Item V: To adjust and enhance the Group Investment Framework	V	None
	Item VI: To adjust the group investment structure	V	None
	Item VII: To Propose the plan of shareholding diversification of Subsidiaries	V	None
	Item VIII: To Approve the Strategic Investments	V	None
	Item IX: To approve India subsidiary to Purchase a Self-use Real Estate.	V	None
	Item X: To Approve the Acquiring or Disposing of ROU Assets in the Group	V	None
	Item XI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2025.11.28 Seventh 2025 Audit Committee Meeting	Item XI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2025.12.24 Eighth 2025 Audit Committee Meeting	Item I: To adjust the Group Investment Framework	V	None
	Item II: To engage others to build group logistics center on the Company's own land	V	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		

2. The Execution Situation of Audit Committee Members Abstaining From Discussing and Voting on any Matters Where There is a Conflict of Interest: None
3. Communication Among Independent Directors and the Company's Chief Internal Auditor and CPAs:

(1) The Company Chief Internal Auditor monthly reports internal audit execution situation to independent directors; and in addition, the Chief Internal Auditor regularly process internal audit report in the quarterly held Audit Committee meeting. She communicates with Audit Committee members about the internal audit results and the improvement; and immediate report will be made to Audit Committee members for special case and circumstances if any.

(2) Audit Committee members and Chief Internal Auditor have good communication, the communication are summarized as below:

Date	Keys of Communication	Communitive Results
2025.03.13	1. FY2024 Internal Audit and Fraud Investigation Report 2. FY2024 Statement of Internal Control System 3. To Approve the Amendments of the Internal Rules	The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s).
2025.05.08	1. 2025 Q1 Internal Audit and Fraud Investigation Report 2. To Approve the Amendments of the Internal Rules	The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s).
2025.08.07	1. 2025 Q2 Internal Audit and Fraud Investigation Report 2. To Approve the Amendments of the Internal Rules	The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s).
2025.11.06	1. 2025 Q3 Internal Audit and Fraud Investigation Report 2. 2026 Annual Audit Plan	The Independent Directors had no rejection and expressed reservation after consulting with the internal chief audit officer for the related contents and details to the item(s).

(3) The CPAs the Company appointed regularly process audit or reviewing result report in the quarterly held Audit Committee meeting, and the matters to be communicated with independent directors required by laws and regulations. CPAs will immediate report to Audit Committee members for special case and circumstances if any.

(4) Audit Committee members and CPAs have good communication, the communication are summarized as below:

Date	Keys of Communication	Communitive Results
2025.03.13	1. Results of Auditing FY2024 Financial Statement 2. Update of Relevant laws and regulations	The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s).
2025.05.08	1. Results of Reviewing 2025 Q1 Financial Statement 2. Update of Relevant laws and regulations	The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s).
2025.08.07	1. Results of Reviewing 2025 Q2 Financial Statement 2. Update of Relevant laws and regulations	The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s).
2025.11.06	1. Results of Reviewing 2025 Q3 Financial Statement 2. Update of Relevant laws and regulations	The Independent Directors had no rejection and expressed reservation after consulting with the CPAs for the related contents and details to the item(s).

2.2.3 Situation of Supervisor's participation in Board Operation

Not Applicable

2.2.4 Enforcement of Corporate Governance Implemented by the Company and Reasons for Discrepancy

Evaluation items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company has enacted Acer's "Corporate Governance Best-Practice Principles" to establish sound corporate governance systems.	No discrepancy
2. Shareholding structure & shareholders' rights				
(1) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?	✓		(1) The Company has enacted related procedures to handle the shareholders' proposals, disputes and litigations, and designated the Office of Shareholders' Affairs, Investment Relations Unit, and Legal Unit to take care to these issues in accordance with these procedures	No discrepancy
(2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		(2) The Company holds information on the identities of major shareholders and its ultimately controlling persons.	No discrepancy
(3) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	✓		(3) The Company has established the appropriate risk control mechanism and firewalls according to Internal Controlling Systems and related procedures such as rules of supervision over subsidiaries, rules governing endorsement and guarantee, and the rules governing acquisitions and dispositions of assets, etc.	No discrepancy
(4) Does the company establish internal rules against insiders trading with undisclosed information?	✓		(4) The Company enacted Regulations on Insider Trading to prevent any illegal activities in terms of insider trading. In addition, the Company also stipulates that directors, supervisors (if any), and managers are prohibited from trading the Company's stocks or other equity securities during the thirty days preceding the announcement of annual financial reports and the fifteen days preceding the announcement of quarterly financial reports, until the legal restrictions on insider trading are lifted.	No discrepancy
3. Composition and Responsibilities of the Board of Directors				
(1) Does the Board develop and implement a diversified policy and concrete management target for the composition of its members?	✓		(1) The Company has set the diversity policy of the board of directors by of issued and valid Acer's Corporate Governance Best Practice Principles. As of 2026, the Company has two director aged between 40 and 50, and the remaining directors are all aged 60 or above. There are two female directors, comprising 28.57% of the total, with the rest being male directors. Additionally, there is one director of Japanese nationality, accounting for 14.29% of the total, while the rest are of local nationality.	No discrepancy
(2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?	✓		(2) In addition to the Remuneration Committee and the Audit Committee, the Company has set up Investment Committee and Risk Management and Sustainable Development Committee.	No discrepancy

Evaluation items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
(3) Does the company establish a standard to measure the performance of the Board, implement it annually, recommend its result to Board of Directors, and make the result as reference of individual directors' remuneration and his renomination?	✓		(3) The Company has formulated rules and procedures for board of directors' performance assessments, and that each year we conduct regularly scheduled performance assessments of the board of directors, and the result of assessments will be offered to Board of Directors, and the result of assessments will be considered for compensation and renomination of each directors.	No discrepancy
(4) Does the company regularly evaluate the independence of CPAs?	✓		(4) The annual evaluation by the CPA is one of the main duties of the Audit Committee, and being passed by the Board of Directors meeting. The latest evaluation was approved by the Audit Committee on March 13, 2025, and also approved by the Board of Directors on March 13, 2025. The Board of Directors and Audit Committee comprehensively evaluates the independence of CPA based on CPA's Statement of Independence and items stated in relevant regulations. The important evaluation items are summarized as following: a. Whether the management of the Company will respect objective and challenging audit procedures. b. Whether CPA's non-audit service may affect the independence of CPA's auditing. c. Whether CPA firm enacts independence rules and request the itself, staffs and any other person to keep independence in accordance with the Norm of Professional Ethics for CPA, and prohibit insider trading, misusing internal information or any behavior which the security or capital market may be misleading. d. Whether the CPA mandatory rotation is applied and implemented to the lead auditor and review auditor in accordance with competent regulations. e. Upon obtaining the information on 13 Audit Quality Indicators (AQIs) provided by the accounting firm and "Auditing Committee's Interpretation of Audit Quality Indicators (AQI) Guidelines" issued by the regulatory authority, the audit quality of the firm and its audit team were evaluated. The evaluation results are as follows: • The independence between the Certified Public Accountant and the Company complies with relevant regulations such as the ROC Certified Public Accountant Act, the Norm of Professional Ethics for Certified Public Accountant, and regulations from the US SEC and PCAOB. • The Certified Public Accountant appointed by the company have been rotated within the prescribed period.	No discrepancy

Evaluation items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
			• For AQIs with significant differences compared to the industry average at the accounting firm, the Auditing Committee has obtained explanations for the reasons behind such differences from the firm before March 13th, 2025. If there are areas that need improvement and strengthening, the direction and schedule for improvement have also been confirmed. The committee will continue to monitor the progress of improvements at the next meeting.	
4. Does a TWSE/TPEx listed company set up a full/part-time corporate governance unit or personnel to be in charge of corporate governance affairs including, but not limited to, providing directors and supervisors with required information for business execution, assisting board of directors and supervisors in in compliance with laws and regulations, handling relevant matters with board meetings and shareholders meetings according to the laws, processing corporate registration and amendment registration, and preparing minutes of board meetings and shareholders meetings?	✓		On May 8th, 2019, Board of Directors has resolved that Acer General Counsel acting as Corporate Governance Officer. Pursuant to "Procedures to Standard Operating Procedures for the Handling of Requests made by Directors" set forth by Acer, the Secretary of Board of Directors is appointed as the agenda working group of Board of Directors and functional committees, and Corporate Governance Officer leads the Company's Global Finance, Legal, Office of Shareholders' Affairs, HR, Corporate Venture and relevant departments to comprise a specific Corporate Governance Team to handle related matters as following summary: a. Developing and designing a competent system to improve transparency, compliance and implementation of internal auditing. b. Handling the affairs of Shareholder's meetings, including but not limited preparing and providing Shareholder's meeting notices, agendas and minutes within the prescribed period. c. Sending the board of directors (including independent directors, Audit Committee and other functional committees) the notice, information and materials which will be discussed in the meeting at least 7 days in advance. d. Providing and updating the status of applicable laws and regulations related to the Company's operation and business to assist the board of directors (including independent director) in compliance.	No discrepancy
5. Does the company establish a communication channel and build a designated section on its website for stakeholders, including but not limited shareholders, employees, customers, and suppliers, as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		The Company has established the appropriate communication channels with suppliers, buyers, banks, investors and other stakeholders, including a stakeholders section on our website. Also, the "Stakeholder Grievance Mechanism" has been disclosed on Acer Inc.'s official website (http://www.acer-group.com) and there is a public E-mail Box (Whistleblower.acer@acer.com) handled by a dedicated officer. To regulate Acer's actions after being informed of the ethical or other regulatory violation by any person, Acer has stipulated the procedures dealing with incident reports in the Standard of Business Conduct.	No discrepancy

Evaluation items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?		✓	The Company's Office of Shareholders' Affairs will take charge in, with the standard which is no less than the one of professional shareholder service agency, the affair of shareholder meeting specifically in accordance with Regulations Governing the Administration of Shareholder Services of Public Companies.	The Company's Office of Shareholders' Affairs will take charge in the affair of shareholder meeting specifically.
7. Information Disclosure				
(1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		(1) The Company has set up Acer Group website (https://www.acer-group.com/ag/en/TW/content/home), both in Mandarin and English, containing the information regarding its finance and operations. The Company also discloses the enforcement of corporate governance in the shareholders' meeting and other institutional investor meetings.	No discrepancy
(2) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		(2) The Company has one speaker, one acting speaker and a designated team to be responsible for gathering and disclosing relevant information.	No discrepancy
(3) Does the company announce and declare current annual financial report within 2 months after the close of each fiscal year, and early announce and declare the financial reports of First, Second, Third Quarter and the company's operations of each month within the lawful period?		✓	(3) The Company has announced and declared the first, second and third quarter financial reports and the operation of each month in advance of the legal period. However, the company has a large number of global subsidiaries, which are distributed in different countries, in which the accounting standards and systems are different. Besides, annual reports are not only prepared by ourselves but also audited by accountants. Although it is difficult for the Company to announce and report the annual financial report within two months after the end of the fiscal year, we still completed the announcement and declaration within the period specified in Article 36 of the Securities and Exchange Act.	Only slight gap of the period of announcement and declaration of the annual financial report, the others are all complied with "Corporate Governance Best-Practice Principles".
8. Is there any other important information to facilitate a better understanding of the Company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	✓		a. he relevant information has been disclosed on Acer Inc.'s official website (https://www.acer-group.com/ag/en/TW/content/home) and the chapter of Sustainable Development in the annual reports. b. The Company has set up an exclusive web site for the new labor pension system containing information for employees regarding to the laws and regulations, and to offer assistance. c. In additional to the training courses required by authorities, the Company also held related training courses for members of the Board. d. The Company has clearly set forth in the rules for the proceedings of Board meetings, that a director shall voluntarily abstain from voting on a proposal involved with his/her own interests. e. The company has four independent directors, accounting for over 50% of the board seats. f. Acer has purchased liability insurance for directors and officers.	No discrepancy

Evaluation items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
			g. The Company has actively participated in community or charitable activities, as the content in the chapter of Sustainable Development. h. The company has set the targets and strategies of Green Mission measures such as reduction of Greenhouse Gas and Carbon Emissions, Energy and Water saving etc.	
9. Please indicate the improvement that has been done for the results of the corporate governance evaluation issued by the Center for Corporate Governance of TWSE in the most recent year and provide priority measures for those items that have not yet been improved.				
(1) The company has completed the measures for the item last year as following: The company has established policies related to personal data protection and already disclosed its contents. The implementation status is available on the company's official website.				
(2) The Company makes the following as the priority measures this year: The Board of Directors includes two female directors, representing 28.57% of the total number of directors. To enhance board diversity, the Company intends to increase the proportion of female directors at the next board re-election so that each gender comprises no less than one-third of the Board.				

2.2.5 The Establishment and Enforcement of Remuneration Committee

A. From January 1st, 2025, until December 31st, 2025, the remuneration committee had four meetings. The members’ qualifications and attendance status are as follows:

Title	Name	Expected Attendance	Attendance in person	By Proxy	Attendance Rate (%)
Chairman	Pan-Chyr Yang	4	4	0	100%
Member	Ching-Hsiang Hsu	4	4	0	100%
Member	Mei-Yueh Ho	4	4	0	100%

Other matters that are required to be disclosed:

1. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company’s response to the remuneration committee’s opinion (eg., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None
2. Resolutions of the remuneration committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members’ opinions and the response to members’ opinion should be specified

Meeting Date (Session)	Content of Motion	Matters which was not approved by Remuneration Committee but was approved by two thirds or more of all directors
2025.03.13 First 2025 Remuneration Committee Meeting	2024 Profit Sharing Bonus for Employees and Directors	None
	2025 Annual Compensation Proposal of Corporate Officers	None
	Definition of Entry-Level Employees	None
	Decision of Remuneration Committee: All members of Remuneration Committee approved the above proposals.	
	Handling of the Remuneration Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Remuneration Committee.	
2025.05.08 Second 2025 Remuneration Committee Meeting	Proposal of 2024 Profit Sharing Bonus Budget Allocation	None
	Decision of Remuneration Committee: All members of Remuneration Committee approved the above proposals.	
	Handling of the Remuneration Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Remuneration Committee.	
2025.08.07 Thirđ 2025 Remuneration Committee Meeting	Results of 2024 Long Term Incentive Program	None
	Decision of Remuneration Committee: All members of Remuneration Committee approved the above proposals.	
	Handling of the Remuneration Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Remuneration Committee.	
2025.11.06 Fourth 2025 Remuneration Committee Meeting	Proposal of 2026 Acer Group Global Merit Increase	None
	Proposal of 2026 MBO Bonus for Corporate Officers	None
	Proposal of 2026 Long-Term Incentive Program	None
	Corporate Officer Personnel Changes	None
	The Company's response to Independent Director's Objection or Reservation: N/A	
	Handling of the Remuneration Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Remuneration Committee.	

B. Responsibilities of the Remuneration Committee

The Acer Inc. “Board of Directors and Supervisors Remuneration Guidelines” and “Executive Remuneration Guideline” are proposed by Remuneration Committee, effective upon the approval of Acer Inc. Board of Directors. The compensation of the Board of Directors is defined in “Acer’s Articles of Incorporation”. Where there are earnings at the end of the fiscal year after making up the losses of previous years. Then, if any balance left over, no more than 0.8% of profits shall be distributed as profit sharing for the Board of Directors and supervisors according to Acer Inc. “Board of Directors and Supervisors Remuneration Guidelines”. Employee Director are not entitled to receive Director profit-sharing.

The remuneration of Acer executive is governed under Acer Group “Executive remuneration guideline”. The short-term incentive links to both individual and company overall team performance, while the long-term incentive links to long-term shareholders’ value. The annual KPIs, which includes a portion of strategic KPIs assigned by the board whether financial or non-financial, e.g. ESG goals, ensures the executive team move on the same direction to reach the strategic goal of the company. Standards of Integrity Management & Business Conduct (SBC) is reminded and confirmed by each executive on the compensation sign back letter each year.

C. Professional Qualifications and Independence Analysis of Remuneration Committee Members

Title	Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as a Remuneration Committee Members
Independent Director	Pan-Chyr Yang	Dr. Pan-Chyr Yang is currently a professor at the Department of Internal Medicine, College of Medicine, National Taiwan University, and Academician of Academia Sinica. He is also the Vice President of the Institute for Biotechnology and Medicine Industry, and a Juristic-Person Director at Microbio since 2021. Dr. Yang is a world-renowned lung cancer researcher, and has advocated for smart medicine and building a sustainable big-data platform for precision health in recent years. Dr. Yang is a pioneer in his field as he has successfully applied ultrasound technology to the diagnosis of chest diseases. Since the early 2000s, he has conducted advanced research for female lung cancer in Taiwan and his work has been published in various international journals since then. During the pandemic, Dr. Yang and his team developed the ACE2-Fc decoy antibody to block virus infection, with their work being published by EMBO Molecular Medicine. Dr. Yang holds a Ph.D. from the National Taiwan University's Graduate Institute of Clinical Medicine and was appointed President of National Taiwan University from 2013 to 2017. He was a recipient of the 1993 Ten Outstanding Youth Award in Taiwan along with multiple Outstanding Research Awards from the National Science Council. Dr. Yang specializes in consumer staples and healthcare, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Dr. Yang, his spouse, or his relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Dr. Yang, his spouse, and his relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Dr. Yang, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	1
Independent Director	Ching-Hsiang Hsu	Since 2009, Dr. Ching-Hsiang Hsu has been Chairman of eMemory Technology Inc., the biggest eNVM IP provider in the world, which he founded in 2000 as its President. In addition he has served on the board of directors at National Applied Research Laboratories (NARLabs) since 2018 and as Executive Director of the Taipei Computer Association since 2010. Prior to founding eMemory, Dr. Hsu spent eight years at Taiwan's National Tsing-Hua University (NTHU) and as Chairman of the Institute of Electrical Engineering from 1998 to 2000, and as Professor of the Department of Electronics Engineering from 1992 to 1998. Dr. Hsu worked at IBM T.J. Watson Research Center in the U.S. as researcher from 1987 to 1992. Dr. Hsu graduated from NTHU with a B.S. in Electrical Engineering and received his M.S. and Ph.D. in Electrical Engineering from the University of Illinois, Urbana-Champaign. Renowned for his extensive research and inventions in Non-Volatile Semiconductor Devices, Dr. Hsu holds over 200 patents and has published 120 papers on semiconductors. Dr. Hsu specializes in information technology and consumer discretionary market, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Dr. Hsu, his spouse, or his relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Dr. Hsu, his spouse, and his relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Dr. Hsu, his spouse or his relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	1

Title	Name	Professional Qualification and Experience	Independence Analysis	Number of Other Taiwanese Public Companies Concurrently Serving as a Remuneration Committee Members
Independent Director	Mei-Yueh Ho	Mei-Yueh Ho is currently a national policy advisor to the President and Chairperson of the Science and Technology Interchange Committee, Taiwan - Japan Relations Association. Ho has worked as a civil servant in Taiwan for over 30 years, with a primary focus on economic affairs and development. She was the Minister of the Ministry of Economic Affairs, Taiwan from 2004 to 2006 and the Chairperson of the Council for Economic Planning and Development, Taiwan from 2007 to May 2008. During her tenure as Chairperson, Ho was involved in the formulation of vital national policies and strategies, including the National Development Plan and the Biotechnology Industry Development Project for Taiwan. After retiring from the government, she has been appointed as an Independent Director of ASE Technology Holding Inc. and Center Laboratories Inc. and a Director of Kinpo Electronics Inc. Ho graduated from National Taiwan University with a bachelor's degree in Agricultural Chemistry (Life Sciences). Ho specializes in materials, industrials, information technology & utilities, and doesn't meet any condition defined in Article 30 of Company Act.	1. There is no condition that Ho, her spouse, or her relative within the second degree of kinship serves as the director, supervisor or employee of any Acer group's company. 2. Ho, her spouse, and her relative within the second degree of kinship don't hold the Company's share. 3. There is no condition that Ho, her spouse or her relative within the second degree of kinship serves as the director, supervisor or employee of the company which has special relationship with the Company or provide commercial, legal, financial, accounting or related services to any Acer group's company.	2

2.2.6 Other Functional Committees

2.2.6.1 Investment Committee

1. The Company's Investment Committee consists of five members, including three independent directors.
2. The major duties of Investment Committee are as follows:

(1) To review the investment, establishment, merger (including merger, acquisition, and division), joint venture, and/or internal en-trepreneurship of new businesses. The approved investment proposals will be submitted to the Board of Directors for discussion. However, if the investment structure of the existing core business and related subsidiaries is adjusted or proceeds capital increase/decrease due to business needs, changes in laws and regulations, or changes in tax environment, without substantially changing the comprehensive shareholding ratio of the Company, it is not subject to the limitation but shall still be handled in accordance with " Procedures for Acquiring or Disposing of Assets".

(2) To review strategic investment proposals, joint ventures with others. The approved investment proposals will be submitted to the Board of Directors for discussion.

(3) To review dispositions of investments made under items 1 and 2. The approved proposals will be submitted to the Board of Direc-tors for discussion.

(4) If a proposal passed by the Investment Committee constitutes a significant matter subject to Audit Committee Charter, the pro-posal must be discussed by the Audit Committee before being submitted to the Board of Directors for discussion.

- (5) To execute relevant ancillary matters as determined by the Board of Directors, and report the results of the execution and other relevant matters to the Board of Directors.

3. Investment Committee Status From January 1st, 2025, until December 31st, 2025, the Investment Committee had six meetings. The members' qualifications and attendance status are as follows:

Title	Name	Attendance in person	By Proxy	Attendance Rate (%)	Note and Related Field of Expertise
Chairman	Mei-Yueh Ho	6	0	100%	Independent Director; specialty in commercial, industrial development and technology innovation sectors.
Member	Charles Hsu	5	1	83.33%	Independent Director; specialty in semiconductor and global marketing, strategic investment
Member	Yuri Kure	6	0	100%	Independent Director; Specialty in commercial & professional (legal) services sectors
Member	Jason Chen	6	0	100%	Specialty in global marketing, semiconductor and enterprise transformation sectors
Member	Stan Shih	6	0	100%	Specialty in global marketing, start-up business, enterprise transformation, society and culture sectors

2.2.6.2 Risk Management and Sustainable Development Committee Status

1. The Committee was established on March 16th, 2022 by board and audit committee resolutions in accordance. In order to practice the vision of sustainable development of the enterprise and strengthen the construction of a corporate culture with risk awareness, the Committee was approved on June 6th, 2023 by board resolution in accordance with the Company's Articles of Incorporation. It also becomes to the functional committee under the Board.

To enhance and strengthen risk management functions and achieve the Company's sustainable development goals, as well as to re-inforce sustainable governance, and by referring to the relevant provisions of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," and "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," considering the inherently dual nature of risk management and sustainable development, the Company's Board of Directors resolved on November 7, 2024, to adjust the "Risk Management and Sustainable Development Committee" under the Board to the "Risk Management and Sustainable Development Committee." Si-multaneously, the Company's "Organizational Regulations of the Risk Management and Sustainable Development Committee" were amended to the "Organizational Regulations of the Risk Management and Sustainable Development Committee," thereby assigning the committee responsibilities related to sustainable development.

2. The Committee shall consist of five directors, among three members be independent director.
3. The major duties of Risk Management and Sustainable Development Committee are as follows:

(1) To review and decide on risk management policies, procedures and frameworks, and periodically assess its appropriateness and effectiveness of implementation:

(2) To Approve risk appetite (risk tolerance) and endorse or guide the allocation of resources proposed by the Risk Management Execution Committee and the Risk Management Unit

(3) To oversee that the risk management mechanisms adequately address the risks faced by the Company and integrate them into the daily operational processes

(4) To determine the priority and risk levels for risk control

(5) To review the implementation of risk management and provide necessary improvement recommendations, reporting to the board of directors on a regular basis (at least once a year)

(6) To execute risk management decisions made by the board of director

- (7)

Formulate, promote, and strengthen the company's sustainable development policies, annual plans, and strategies
- (8)

Review, monitor, and revise the implementation and effectiveness of sustainable development initiatives
- (9)

Supervise matters related to sustainability information disclosure and review the Sustainability Report
- (10)

Examine the implementation of sustainable development initiatives, provide necessary improvement recommendations, and report to the Board of Directors regularly (at least once a year)
- (11)

Supervise the execution of the Company's Sustainable Development Best Practice Principles or other sustainability-related tasks as resolved by the Board of Directors
- (12)

Review the management and implementation of information security risk, provide necessary improvement recommendations, and report to the Board of Directors regularly (at least once a year)
4.

From January 1st, 2025, until December 31st, 2025, 2025, the Risk Management and Sustainable Development Committee (Non-functional Committee) had four meetings. The members’ qualifications and attendance status are as follows:

Title	Name	Attendance in person	By Proxy	Attendance Rate (%)	Note and Related Field of Expertise
Chairman	Yuri Kure	4	0	100%	Independent Director; Specialty in commercial & professional (legal) services sectors
Member	Pan-Chyr Yang	4	0	100%	Independent Director; Specialty in Consumer Staples & Healthcare sectors
Member	Mei-Yueh Ho	4	0	100%	Independent Director; Specialty in Materials, Industrials, Information Technology & Utilities sectors
Member	Jason Chen	4	0	100%	Specialty in global marketing, semiconductor and enterprise transformation sectors
Member	Maverick Shih	4	0	100%	Specialty in the information technology sector

5. Meeting Date, Content of Motion and Result:

Meeting Date (Session)	Content of Motion	
2025.03.13 First 2025 Committee Meeting	Item I	To annual risk assessment results (risk radar chart) and risk matrix
	Decision of Risk Management and Sustainable Development Committee: All members of Risk Management and Sustainable Development Committee approved the above proposals.	
	Matters not approved by Risk Management and Sustainable Development Committee but approved by two thirds or more of all directors: None	
	Handling of the Risk Management and Sustainable Development Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management and Sustainable Development Committee.	
2025.05.08 Second 2025 Committee Meeting	Item I	To adopt ESG-related policies
	Decision of Risk Management and Sustainable Development Committee: All members of Risk Management and Sustainable Development Committee approved the above proposals.	
	Matters not approved by Risk Management and Sustainable Development Committee but approved by two thirds or more of all directors: None	
	Handling of the Risk Management and Sustainable Development Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management and Sustainable Development Committee.	
2025.08.07 Third 2025 Committee Meeting	Item I	To adopt ESG-related policies
	Item II	To approve the sustainability report and climate-related financial disclosure
	Decision of Risk Management and Sustainable Development Committee: All members of Risk Management and Sustainable Development Committee approved the above proposals.	
	Matters not approved by Risk Management and Sustainable Development Committee but approved by two thirds or more of all directors: None	
	Handling of the Risk Management and Sustainable Development Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management and Sustainable Development Committee.	
2025.11.06 Fourth 2025 Committee Meeting	Item I	To Approve the Amendments of the Company's Internal Rules
	Decision of Risk Management and Sustainable Development Committee: All members of Risk Management and Sustainable Development Committee approved the above proposals.	
	Matters not approved by Risk Management and Sustainable Development Committee but approved by two thirds or more of all directors: None	
	Handling of the Risk Management and Sustainable Development Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management and Sustainable Development Committee.	

* The Risk Management and Sustainable Development Committee reports to the Board of Directors on relevant implementation matters at least once a year. In 2025, the Committee reported to the Board a total of three times on risk management and sustainable development matters, specifically on March 13, May 8, August 7, and November 6.

2.2.7 Code of Ethics and Business Conduct

As good corporate citizens Acer Group respect human rights, local communities and compliance with laws, environment, ethics, safety standards, regulations and social norms. Based on our core values of "Serve with honor and work with pride", we have formulated a Standards of Business Conduct (SBC) document to guide us on how we interact with each other, our customers, our business partners, our shareholders and the communities where the Acer Group does business. This is done every day in every decision and every action by each one of us. We continue to build on our reputation for trust, integrity and honesty, both internally and externally, by appreciating people, their diversities and cultures.

You are welcome to visit Acer Group website (<http://www.acer-group.com>) for the details of our “Standards of Integrity Management & Business Conduct.”

Items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
1. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures				
(1) Has the Company formulated a Board-approved policy related to code of ethics and business Conduct? Are the Company's guidelines on corporate conduct and ethics provided in internal policies and disclosed publicly? Have the Board of Directors and the top management team demonstrated their commitments to implement the policies?	✓		(1) Integrity is the most important core value of Acer's culture. The Board of Directors and the management team are dedicated to enforcing the Company's guideline on corporate conduct and ethics. Apart from a series policies related to business integrity, including “Anti-Bribery and Anti-Corruption Policy” , “Regulations on Insider Trading”, “Export Compliance Policy”, “Antitrust and Fair Competition Guidelines”, “Group Personal Data Protection Management Policy”, the Board of Directors approved “Standards of Integrity Management & Business Conduct” on March 16, 2022.	No discrepancy
(2) Has the company established any evaluation system for analyzing its business activities periodically to avoid unethical conducts, and strengthen the preventive measures, when establishing appropriate preventive measures at least against the acts listed in Paragraph 2 of Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies or other higher potential unethical conducts in the relevant policies?	✓		(2) As above-mentioned, Acer formulated and promulgated “Standards of Integrity Management & Business Conduct” and a series policies related to business integrity. Furthermore, Acer established the Integrity Management Promotion Working Group in 2022. The Integrity Management Promotion Working Group uses risk mapping to assess potential threats to the Company's future operations based on the likelihood of various risks and the extent of the damage were they to occur, classifying the risks and ensuring proper prioritization of risk management strategies. At the same time, we use sensitivity analysis and stress testing to undertake further regularly quantitative analysis of relatively high risk business activities in the scope of Acer business, and aggregates the results of these analyses and tests, then drafting follow-up action plans. The assessed items, content and preventive measures have exceeded the relevant provisions of Article 7, Paragraph 2 of the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”.	No discrepancy

Items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
(3) Has the company established relevant policies for preventing any unethical conduct? Are the implementation of the relevant procedures, guidelines and training mechanism provided in the policies and review the abovementioned policies regularly?	✓		(3) As above-mentioned, Acer has formulated and promulgated Standards of Integrity Management & Business Conduct” and a series policies related to business integrity. The plan to prevent unethical conducts, including normative measures and cycles under the internal control systems; also, there are relevant regulations for the disciplinary and appeal system for employee violations. Furthermore, we arrange new employee orientation and on-the-job training for our employees to prevent any unethical conduct. Most importantly, our Internal Audit Unit would conduct regular audits to raise overall awareness, detect potential misconduct and monitor the procedures compliance, then review the abovementioned policies regularly.	No discrepancy
2. Corporate Conduct and Ethics Compliance Practice				
(1) Has the company conducted investigation regarding unethical records with whomever the Company doing business with, and included business conduct and ethics related clauses in the business contracts?	✓		(1) To avoid transactions with those with unethical records, all business activities in Acer will be conducted by the operation department to review and evaluation of current and potential business partners, and the Legal Unit will review the contracts. Acer will request its Business Partners to enter into a “VENDOR'S LETTER OF DECLARATION” or other documents related to compliance to ensure honesty and integrity in all dealings with or on behalf of Acer. Acer also remind or request appropriate business partners to comply affirm with their compliance with this policy by sending email every year.	No discrepancy
(2) Has the Company set up dedicated unit in charge of promotion and execution of the company's corporate conduct and ethics, and the dedicated unit shall report to the board regularly (at least once every year)?	✓		(2) Acer Group has committed itself to meeting high standards of law and ethics compliance to carry out business. The management is required to establish a paragon of placing a high value on corporate conduct and ethics. The Company's ethical corporate management unit comprises Human Resources, ESG Office, and Legal Department, led by the corporate governance officer. This unit is responsible for establishing and supervising the implementation of ethical corporate management policies and measures, and reporting to the board of directors at least once a year. The most recent report was dated November 6, 2025. The Company has duly implemented its integrity management policies. The status of implementation in 2025 is as follows: a.Standards of Integrity Management & Business Conduct is the highest conduct code for all Acer employees in business activities. In addition to existing employees who have completed training, new employees are required to undergo training to ensure compliance.	No discrepancy

Items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
			b.Regularly conduct training programs on Anti-Bribery, Anti-Corruption, Anti-trust, Insider Trading, and Standards of Integrity Management & Business Conduct: - The Company has continuously offered the “Securities Regulations and Corporate Governance” training program, covering topics such as insider trading, ethical business practices, and codes of conduct for directors and managerial officers of the Company and its subsidiaries. The most recent session was held on August 14, 2025, with 56 participants completing the training. - The training programs have been digitalized, and the Human Resources Department conducts online training for employees. In 2024, a total of 8,817 participant completions were recorded. c.Utilize various opportunities and events to promote Acer’s Anti-Bribery, Anti-Corruption, and integrity management policies to business partners: - Annual Acer supplier conference, agent and distributor conference, promoting Acer’s Anti-Bribery, Anti-Corruption, and integrity management policies, and requesting business partners to comply. - Include Anti-Bribery announcement and grievance reporting channels in supplier contracts. - During supplier selection and evaluation, review suppliers’ ESG performance via ESG scorecards, adopt RBA Code of Conduct, and refer to RBA’s supplier import process. New suppliers must pass risk assessments on social and environmental responsibility and sign the Declaration of Compliance with Responsible Business Alliance Code of Conduct to become official suppliers. - Request suppliers to sign an integrity and honesty letter annually to confirm their commitment to integrity and honest management.	
(3) Has the Company established policies to prevent conflicts of interest and provided appropriate communication and complaint channels?	✓		(3) We have enacted “Standards of Integrity Management & Business Conduct”, “Anti-Bribery and Anti-Corruption Policy”, “Acer’s Corporate Governance Best-Practice Principles” and “Regulations Governing Procedure for Board of Directors Meetings” to prevent the conflicts of interest and provide whistleblower mailbox on our website (http://www.acer-group.com/public/Investor_Relations/corporate.htm).	No discrepancy
(4) Has the Company established effective accounting and internal control systems for the implementation of policies? Besides, has the Company appointed internal auditor to draw up an audit plan based on the risk assessment for preventing from the unethical behaviors, or assigned CPA to audit?	✓		(4) All the implementation of our accounting system, internal control system, and anti-corruption and anti-bribery policies will be part of the risk assessment process. The Internal Audit Unit will perform such execution and compliance according to the annual audit plan, and further entrusting external CPA to carry out an audit.	No discrepancy

Items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy														
	Yes	No	Summary															
(5) Does the Company provide training regarding ethic compliance practice regularly?	✓		(5) Business Conduct (SBC)” instructs all employees how to do their business practices. Every newly coming staff would be requested to attend internal SBC training, and Acer has regularly held online anti-corruption and anti-bribery courses arranged by HR unit for current staffs. On August 19, 2022, the Company held a course on “Fraud Risk Management and Ethical Business Practices” for directors and managerial personnel, with a total of 43 participants. On August 24, 2023, a course on “Securities Regulations and Corporate Governance” was conducted, covering topics such as insider trading, ethical business practices, and standards of business conduct, with 64 participants in attendance. On August 21, 2024, another course on “Securities Regulations and Corporate Governance” was held, focusing on anti-bribery and anti-corruption, antitrust, and insider trading, with a total of 68 participants. Externally, we will enhance propagating Acer’s anti-bribery policy and the integrity management policy and encourage our business partners’ compliance by every gathering or opportunity, such as the annual Acer supplier conference, agents and distributor conferences. The training regarding ethic compliance practice provided by the Company in 2024 are as follow: <table><tr><th>Course Name</th><th>Target Audience</th><th>Number of Participants</th></tr><tr><td>Anti-Bribery, Anti-Corruption, and Standards of Business Conduct</td><td rowspan="2">All global employees of the Compan</td><td>4,728</td></tr><tr><td>Protection of Personal Data</td><td>3,266</td></tr><tr><td>Respect for Intellectual Property (Taiwan Regulations)</td><td>all Group employees</td><td>1,259</td></tr><tr><td>Prohibition of Insider Trading (Taiwan Regulations)</td><td>All global employees of the Compan</td><td>4,089</td></tr></table>	Course Name	Target Audience	Number of Participants	Anti-Bribery, Anti-Corruption, and Standards of Business Conduct	All global employees of the Compan	4,728	Protection of Personal Data	3,266	Respect for Intellectual Property (Taiwan Regulations)	all Group employees	1,259	Prohibition of Insider Trading (Taiwan Regulations)	All global employees of the Compan	4,089	No discrepancy
Course Name	Target Audience	Number of Participants																
Anti-Bribery, Anti-Corruption, and Standards of Business Conduct	All global employees of the Compan	4,728																
Protection of Personal Data		3,266																
Respect for Intellectual Property (Taiwan Regulations)	all Group employees	1,259																
Prohibition of Insider Trading (Taiwan Regulations)	All global employees of the Compan	4,089																
3. Channels for reporting any ethical irregularities																		
(1) Has the Company established policy and channels in terms of reporting ethical irregularities and designated competent personnel to handle such matters?	✓		(1) We have established specific channels in terms of reporting ethical irregularities in "Standards of Integrity Management & Business Conduct (SBC) "and "Anti-bribery and anti-corruption policy". Acer has specific reporting systems both in its “Standards of Business Conduct (SBC)” and “Anti-corruption and Anti-bribery Policy”. In addition, Acer provides a whistleblower mailbox (Whistleblower.acer@acer.com)on our website for people to report any threats of involvement of fraudulence, corruption, violation of Acer's Standards of Integrity Management & Business Conduct, any illegal conducts or conducts violated corporate governance by Acer employee. The Internal Audit Unit, which functions directly under the board of directors, will handle the report exclusively.	No discrepancy														

Items	Enforcement Status			Discrepancy between the corporate governance principles implemented by the Company and the Principles, and the reason for the discrepancy
	Yes	No	Summary	
(2) Has the Company established policy and security mechanisms regarding the procedures for responding to the reports of ethical irregularities, follow-up measures after the investigation is completed, and related confidentiality mechanisms?	✓		(2) Acer has further established the “Stakeholder Grievance Mechanism” which details the standard operating procedures and security mechanisms regarding responding to the reports of ethical irregularities, and announced it on acer group’s website.	No discrepancy
(3) Has the Company established measures to protect the identity of the informer?	✓		(3) The “Stakeholder Grievance Mechanism” specified that we have to take measures to protect the identity of the informant.	No discrepancy
4. Information Disclosure				
Has the Company published information relating to the Company’s corporate conduct and ethics on its website or Market Observation Post System?	✓		Acer has published information relating to the Standards of Integrity Management & Business Conduct on our website (www.acer-group.com) and Market Observation Post System, and disclosed the relevant promotion results in this annual report.	No discrepancy
5. If the company has established corporate governance policies based on TSE Corporate Conduct and Ethics Best Practice Principles, please describe any discrepancy between the policies and their implementation: No discrepancy				
6. Other important information to facilitate better understanding of the company’s corporate conduct and ethics compliance practices: Please refer to the Sustainable Development/ESG section of this annual report.				

2.2.8 Any other information would enhance the understanding of the Company's implementation of corporate governance

Board of Directors Training Status

Training Time		Sponsoring Organization	Course	Training Hours	Training Participants (Board of Directors)
From	To				
2025.04.14	2025.04.14	Taiwan Corporate Governance Association	Interpreting the Trade and Economic Strategy of the Trump Administration	3	Mei-Yueh Ho
2025.05.14	2025.05.14	Securities and Futures Institute	Chinese-American Economic Relations and Taiwan's Industrial Outlook under Trump 2.0	3	Mei-Yueh Ho
2025.08.14	2025.08.14	Taiwan Corporate Governance Association	Analysis of the Global Economic Outlook After Donald Trump's Election	3	Jason Chen, Stan Shih, Ching-Hsiang Hsu, Yuri Kure
2025.08.14	2025.08.14	Taiwan Corporate Governance Association	Regulations and Corporate Governance	3	Jason Chen, Maverick Shih, Yuri Kure
2025.08.14	2025.08.14	Taiwan Corporate Governance Association	Sustainable Development Performance and Executive Compensation	3	Mei-Yueh Ho
2025.08.15	2025.08.15	Taiwan Corporate Governance Association	Financial Statement Presentation and Disclosure under IFRS 18, and Sustainable “Innovation” Strategies	3	Maverick Shih, Yuri Kure
2025.08.15	2025.08.15	Taiwan Corporate Governance Association	Global Trends in Sustainability Regulations and Climate-Related Disclosures (IFRS S2)	3	Stan Shih, Yuri Kure, Pan-Chyr Yang
2025.08.22	2025.08.22	The Chinese National Association of Industry and Commerce, Taiwan	2025 TS Holding Net Zero Summit	3	Pan-Chyr Yang
2025.09.16	2025.09.16	Securities and Futures Institute	Corporate Integrity and Anti-Fraud Forensic Practices (Including Gender Equality)	3	Jason Chen
2025.09.16	2025.09.16	Securities and Futures Institute	AI Development and Cybersecurity Risks	3	Jason Chen
2025.10.15	2025.10.15	Taiwan Corporate Governance Association	Strengthening Legal Compliance to Ensure Sustainable Operations	3	Mei-Yueh Ho
2025.11.21	2025.11.21	Taiwan Project Management Association	Digital Technologies and AI Trends: Risks and Opportunities for Business Operations	3	Ching-Hsiang Hsu

The Implement and continuous education of Chief Corporate Governance Officer

The Company has assigned the General Council, Mercury Kuo, as Chief Corporate Governance Officer pursuant to the board resolution dated November 7th, 2024. Mercury Kuo may lead the corporate governance unit to handle the corporate governance affairs and execute the following items:

The main duties and responsibilities:

1. Handling matters relating to Board, functional committees and shareholding meetings in accordance with applicable regulations;
2. Taking charge in minutes of Board, functional committees and shareholding meetings, and relevant affairs of the meetings;
3. Assisting in onboarding and continuous development of directors and managers, and providing the necessary information and materials;
4. Assisting directors and managers with legal compliance;
5. Assisting to accomplish the responsibilities of Board and directors according to laws and the Company’s Article of Incorporation; and
6. Establishing and supervising the implementation of the ethical corporate management policies and prevention programs and reporting the execution situations to the board of directors on a regular basis (at least once a year).

The Implement to the Corporate Governance Matters of 2025:

1. Assisting the Independent Directors and directors to accomplish his/her responsibilities, providing the must materials and arrange the continuous education of directors:
 - (1) Providing directors the reversion to the laws and regulations of corporate governance matters;
 - (2) Handling and providing members of meetings the substantial meeting materials, adequate and timely information, and administrative assistances; and
 - (3) Arranging the independent directors to meet the CPA for figuring out the finance and business status of the Company; assisting directors (including independent directors) to communicate with internal chief audit officer for the matters of internal control.
2. Assisting the procedures and resolutions of the Board and Shareholders’ meetings with legal compliance:
 - (1) Reporting to the implement of the relevant corporate governance affairs to the Board, independent directors and members of Audit Committee;
 - (2) Ensuring all the procedures of shareholding and Board meetings in accordance with relevant laws and the guidance of corporate governance;
 - (3) Assisting and reminding the directors to comply with laws when executing business or reaching a resolutions of Board meetings; and
 - (4) Reviewing that the resolutions whether applying to the public announce requirements, ensuring the announcement is legally and accurate to protect the investors using these information to their transactions.
3. Responsible to issue the notice and provide necessary materials 7 days prior to the date of Board meeting, notifying the interest conflicts to the proposed items in advance, and producing the meeting minutes within 20 days after the Board meeting.
4. Urging to arrange and register the date of shareholder meetings in advance, producing the meeting notices, agenda, minutes, and registration to the reversion of the Company Article of Incorporation within statutory period.

The Continuous Education of Chief Corporate Governance Officer on 2025

Institute	Name of Courses	Date	Period
Taiwan Corporate Governance Association	Roles and Responsibilities of the Corporate Governance Officer	2025.05.23	3 hours
Taiwan Corporate Governance Association	Sustainable Governance Structures and Frameworks	2025.06.06	2 hours
Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	2025.06.16	3 hours
Taiwan Corporate Governance Association	How AI Enhances Operational Efficiency and Service Quality: Transformation Case Studies	2025.07.25	3 hours
Taiwan Corporate Governance Association	Securities Regulations and Corporate Governance	2025.08.14	3 hours
Taiwan Corporate Governance Association	Analysis of the Global Economic Outlook After Donald Trump's Election	2025.08.14	3 hours
Taiwan Corporate Governance Association	Financial Statement Presentation and Disclosure, and Sustainable “Innovation” Strategies: Responding to Social Change through Differentiated Innovation	2025.08.15	3 hours
Taiwan Corporate Governance Association	Global Trends in Sustainability Regulations and Climate-Related Disclosures	2025.08.15	3 hours

2.2.9 Statement of Internal Control System

2.2.9.1 A Statement on Internal Control

Please refer to the Market Observation Post System (MOPS) <https://mops.twse.com.tw> > Single Company > Corporate Governance > Company Regulations/Internal Control>Internal Control Statement Announcement. Enter the year and company code to search for the internal control statement announcement

2.2.9.2 Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report

None

2.2.10 Resolutions of the Board of Directors’ Meeting and the General Shareholders’ Meeting

Resolutions of the Board of Directors’ Meeting

Date	Meeting	Major Resolutions
2025.01.22	First 2025 BOD Meeting	- Item I : To Convene the 2025 General Shareholders’ Meeting - Item VI : To Approve the non-assurance services engagement with the law firm which is KPMG CH firm. - Item III : To Approve the Strategic Investments - Item IV : To Approve the Company’s Corporate Guarantees
2025.02.21	Second 2025 BOD Meeting	Item I : To approve the acquiring of Embedded City Limited securities
2025.03.13	Third 2025 BOD Meeting	- Item I : To report 2024 employees’ profit sharing bonus and directors ‘ compensation - Item II : To Approve the 2024 Financial Statements and Business Report - Item III : To approve the Acer’s Statement of Internal Control System for 2024 - Item IV : To Approve the Proposal for Profit & Loss Appropriation of 2024 - Item V : To Approve the Appointment CPAs of KPMG as the Auditors of Acer Incorporated - Item VI : To define the non-executive employees in the Company - Item VII : To Approve the Amendments to Acer’s “Articles of Incorporation” - Item VIII : To Approve the Amendment of "Regulations Governing the Acquisition and Disposal of Assets" of the Company - Item IX : To approve the issuance of unsecured corporate bond - Item X : To adjust the agenda for 2025 General Shareholders' Meeting - Item XI : To approve the Company's GDR delisting in London Stock Exchange - Item XII : To Approve the Amendments of the Company's Internal Rules - Item XIII : To approve the capital injection to the subsidiaries - Item XIV : To Approve the Acquiring or Disposing of ROU Assets in the Group - Item XV : To Approve the Renewal of the Bank Facilities - Item XVI : To Approve the Company’s Corporate Guarantees - Item XVII : To Adoption of the Company and Worldwide Subsidiaries’ Lending of Capital to others - Item XVIII : Proposal of target bonus for the executives

Date	Meeting	Major Resolutions
2025.05.08	Fourth 2025 BOD Meeting	- Item I: To Approve the First Quarter of FY2025 consolidated Financial Statements - Item II: To adjust the Group Investment Framework and inject the Company's subsidiary - Item III: To Approve the Strategic Investments - Item IV: To approve the disposal of marketable securities and consolidation of its 100% subsidiaries by the new consolidated subsidiary - Item V: To adopt ESG-related policies - Item VI: To Approve the Amendments of the Company's Internal Rules - Item VII: To Approve the Acquiring or Disposing of ROU Assets in the Group - Item VIII: To Approve the Renewal of the Bank Facilities - Item IX: To Approve the Company's Corporate Guarantees - Item X: To Report the rectification plan on the new consolidation subsidiary's Corporate Guarantees - Item XI: To Adoption of the Company and Worldwide Subsidiaries’ Lending of Capital to others - Item XII: Proposal of profit sharing guideline, executives allocation and Long-Term investment of 2024
2025.08.07	Fifth 2025 BOD Meeting	- Item I: To Approve the Second Quarter of FY2025 consolidated Financial Statements - Item II: To adjust and enhance the Group Investment Framework - Item III: To approve the acquisition of shares in a subsidiary to integrate the capital structure - Item IV: To approve the policies relate to ESG - Item V: To approve the sustainability report and climate-related financial disclosure - Item VI: To Approve the non-assurance services engagement with the law firm which is KPMG network firm. - Item VII: To approve the Subsidiary's Internal Rules - Item VIII: To Approve the Acquiring or Disposing of ROU Assets in the Group - Item IX: To Approve the Renewal of the Bank Facilities - Item X: To Approve the Company’s Corporate Guarantees - Item XI: To Adoption of the Company and Worldwide Subsidiaries’ Lending of Capital to others
2025.11.06	Sixth 2025 BOD Meeting	- Item I: To Approve the Third Quarter of FY2025 consolidated Financial Statements - Item II: To Approve the 2026 Business Plan - Item III: To Approve the Acer’s Annual Audit Plan for 2026 - Item IV: To approve the capital injection to the subsidiary for business - Item V: To set up new foreign subsidiary for business - Item VI: To approve the capital injection into subsidiaries in cash - Item VII: To adjust and enhance the Group Investment Framework - Item VIII: To adjust the group investment structure - Item IX: To Propose the plan of shareholding diversification of Subsidiaries - Item X: To Approve the Strategic Investments - Item XI: To approve India subsidiary to Purchase a Self-use Real Estate. - Item XII: To Approve the Amendments of the Company's Internal Rules - Item XIII: To Approve the Acquiring or Disposing of ROU Assets in the Group - Item XIV: To Approve the Renewal of the Bank Facilities - Item XV: To Approve the Company’s Corporate Guarantees - Item XVI: To Adoption of the Company and Worldwide Subsidiaries’ Lending of Capital to others - Item XVII: Proposal of Acer Group Global Salary Increase Proposal of the Year of 2026 - Item XVIII: Proposal of target bonus for the executives of the Year 2025 - Item XIX: Proposal of long term incentive program for the executives of the Year 2026 - Item XX: To Propose the Executive Adjustments

Date	Meeting	Major Resolutions
2025.11.28	Seventh 2025 BOD Meeting	Item I: To approve Acer Japan Corporation subscribing for and acquiring OPTOELECTRONICS CO., LTD. Common Shares
2025.12.24	Eighth 2025 BOD Meeting	- Item I: To adjust the Group Investment Framework - Item II: To engage others to build group logistics center on the Company's own land

Implementation of Resolutions in 2025 General Shareholders’ Meeting

Major Resolutions	Carries out the Situation
1. Ratification Proposal of the Financial Statements, Business Report and Profit Distribution Statement for the Year 2024	To set June 26, 2025 and July 24, 2025 as the record date and the distribution date of ex-dividend respectively. (Distribution ratio for cash dividend : NT\$1.7 per share)
2. Proposal of the Amendments to Articles of Incorporation	The shareholder resolution was adopted and approved as proposed.
3. Proposal of the Amendments to Procedures for Acquiring or Disposing of Assets	The shareholder resolution was adopted and approved as proposed.

2.2.11 Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof

None

2.3 Information Regarding the Company’s Audit Fee and Independence

2.3.1 Audit Fee

Accounting Firm	Name of CPA	Audit Period	Audit Fee	Non-audit Fee (Note)	Total	Note
KPMG	Kao, Ching Wen Shih, Wei Ming	01/01/2025–12/31/2025	24,822	1,750	26,572	

Note: The fees were mainly related to sustainability and tax compliance audit, etc.

2.3.1.1 When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed

None

2.3.1.2 When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed

None

2.4 Information on replacement of certified public accountant

None

2.5 The company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm

None

2.6 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

- (1) Net Change in Shareholding by Directors, Supervisors, Managerial Officers, and Major Shareholders:
Please refer to the Market Observation Post System (MOPS) <https://mops.twse.com.tw> > Summarized Reports > Shareholding Changes/Securities Issuance > Shareholding/Pledge/Transfer by Directors, Supervisors, and Major Shareholders > Summary of Shareholding Balance of Directors, Supervisors, Managerial Officers, and Major Shareholders. Select "Listed" for Market Type and "Semiconductor" for Industry Type, then enter the relevant date to search.
- (2) Information of stock trade with related party by any director, supervisor, Managerial Officers, and shareholder with 10% shareholdings or more:
None
- (3) Shares Pledge information:
None

2.7 Relationship among the Top Ten Shareholders (March 31, 2026)

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remark
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Yuanta/P-shares Taiwan Dividend Plus ETF	86,567,348	2.84%	0	0.00%	0	0.00%	-	-	-
Fuh Hwa Taiwan Technology Dividend Highlight ETF	76,099,000	2.50%	0	0.00%	0	0.00%	-	-	-
Hung Rouan Investment Corp. Representative: Carolyn Yeh	73,629,933	2.42%	0	0.00%	0	0.00%	Stan Shih	The chairman of Hung Rouan Investment Corp. is the spouse of Mr. Stan Shih.	-
							Rongxin Management Consulting Co., Ltd.	The chairman of Hung Rouan Investment Corp. is the mother of Rongxin Management Consulting Co., Ltd.'s chairman.	-
	399,225	0.01%	34,989,531	1.15%	0	0.00%	Rongan Management Consultants Co., Ltd	The chairman of Hung Rouan Investment Corp. is the mother of Rongan Management Consulting Co., Ltd.'s chairman.	-
Taiwan Cooperative Bank	53,810,000	1.77%	0	0.00%	0	0.00%	-	-	-
United Taiwan High Dividend Recovery 30 ETF	49,014,000	1.61%	0	0.00%	0	0.00%	-	-	-
Acer SoftCapital Incorporated Representative: Jason Chen	36,996,897	1.21%	0	0.00%	0	0.00%	-	-	-
	2,633,480	0.09%	0	0.00%	8,986,056	0.29%	-	-	-
Stan Shih							Hung Rouan Investment Corp.	Mr. Stan Shih is the spouse of Hung Rouan Investment Corp.'s chairman.	-
	34,989,531	1.15%	399,225	0.01%	0	0.00%	Rongxin Management Consulting Co., Ltd.	Mr. Stan Shih is the father of Rongxin Management Consulting Co., Ltd.'s chairman.	-
							Rongan Management Consultants Co., Ltd	Mr. Stan Shih is the father of Rongan Management Consulting Co., Ltd.'s chairman.	-

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remark
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Rongxin Management Consulting Co., Ltd. Representative: Shih Hsuen Lin	22,960,017	0.75%	0	0.00%	0	0.00%	Hung Rouan Investment Corp.	The chairman of Rongxin Management Consulting Co., Ltd. is the son of Hung Rouan Investment Corp.'s chairman.	-
							Stan Shih	The chairman of Rongxin Management Consulting Co., Ltd. is Mr. Stan Shih's son.	-
	0	0.00%	0	0.00%	0	0.00%	Rongan Management Consultants Co., Ltd	The chairman of Rongxin Management Consulting Co., Ltd. is the brother of Rongan Management Consultants Co., Ltd's chairman.	-
Rongan Management Consultants Co., Ltd Representative: Shih Hsuen Rouan	22,960,017	0.75%	0	0.00%	0	0.00%	Hung Rouan Investment Corp.	The chairman of Rongan Management Consultants Co., Ltd is the daughter of Hung Rouan Investment Corp.'s chairman.	-
							Stan Shih	The chairman of Rongan Management Consultants Co., Ltd is Mr. Stan Shih's daughter.	-
	0	0.00%	0	0.00%	0	0.00%	Rongxin Management Consulting Co., Ltd.	The chairman of Rongan Management Consultants Co., Ltd is the sister of Rongxin Management Consulting Co., Ltd. 's chairman.	-
Labor Pension Fund (The New Fund)	22,399,122	0.73%	0	0.00%	0	0.00%	-	-	-

Note: The total share proportion held by all family members of Stan Shih is 6.09%.

- Stan Shih: held 1.15%, held by spouse 0.01%.
- Maverick Shih(Son of Stan Shih): Shares Held 0.33% , held by spouse & minor children 0.14%.
- Hung Rouan Investment Corp.: held 2.42% (The shareholding structure of Hung Rouan Investment Corp is 100% owned by Stan Shih's family members, including his spouse, Carolyn Yeh, his children, Shih Hsuen Rouan, Shih Hsuen Huei and Shih Hsuen Lin, and his grandchildren, Shih Fang Cheng, Yeh Ting Yu, Shih Yi Jia, Shih Yi Ching, Shih Tan Ying and Shih Yan Hsu.
- Rongxin Management Consulting Co., Ltd.: held 0.75% (The shareholding structure of Rongxin Management Consulting Co., Ltd. is 100% owned by Stan Shih's family members, including his children Shih Hsuen Lin, and his grandchildren, Shih Fang Cheng and Shih Yi Jia.
- Rongan Management Consultants Co., Ltd.: held 0.75% (The shareholding structure of Rongan Management Consultants Co., Ltd. is 100% owned by Stan Shih's family members, including his children Shih Hsuen Rouan and Shih Hsuen Lin, and his grandchildren, Yeh Ting Yu, Yeh Jia Xuan and Yeh Bing Xue.
- Others (including StanShih Foundation wholly established by Stan Shih and Stan Shih's grandson and granddaughter): the total amount is 0.53%.

(Acer's website: <https://www.acer.com/corporate/en/investor-relations/shareholders-service>)

2.8 Ownership of Shares in Affiliated Enterprises (December 31, 2025)

Unit: shares/ %

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Acer European Holdings SA	147,000	100.00%	0	0%	147,000	100.00%
Acerpure Inc.	14,233,000	56.93%	1,798,548	7.20%	16,031,548	64.13%
Boardwalk Capital Holdings Limited	1,263,432,141	92.02%	109,639,200	7.98%	1,373,071,341	100.00%
Acer Digital Service Co.	66,214,874	100.00%	0	0%	66,214,874	100.00%
Acer SoftCapital Incorporated	849,848	100.00%	0	0%	849,848	100.00%
Acer Holdings International, Incorporated	158,155,465	100.00%	0	0%	158,155,465	100.00%
Weblink International Inc.	49,507,116	54.06%	3,086,361	3.37%	52,593,477	57.43%
Acer Gadget Inc.	39,308,288	63.54%	3,543,387	5.73%	42,851,675	69.27%
Acer Cyber Security Incorporated	15,561,992	51.87%	2,727,910	9.10%	18,289,902	60.97%
Acer BeingWare Holding Inc.	160,319,945	100.00%	0	0%	160,319,945	100.00%
Sertec (Beijing) Ltd.	Limited Company	100.00%	0	0%	Limited Company	100.00%
StarVR Corporation	19,807	100.00%	0	0%	19,807	100.00%
AOPEN Inc.	34,282,311	43.70%	1,034,027	1.31%	35,316,338	45.01%
Bluechip Infotech Pty Ltd	1,420,734	19.10%	2,585,660	30.06%	4,006,394	53.86%
Highpoint Service Network Corporation	10,141,881	55.15%	711,905	3.87%	10,853,786	59.02%
Acer Synergy Tech Corp.	12,639,874	56.94%	1,058,014	4.76%	13,697,888	61.70%
Acer Gaming Inc.	24,449,062	69.85%	930,739	2.66%	25,379,801	72.51%
Acer Asset Management Incorporated	107,718,900	100.00%	0	0%	107,718,900	100.00%
Acer Sales And Services Sdn Bhd	30,969,332	100.00%	0	0%	30,969,332	100.00%
Acer Computer (Singapore) Pte. Ltd.	3,985,385	100.00%	0	0%	3,985,385	100.00%
Haoyu Electric Co., Ltd.	56,000,000	70.00%	0	0%	56,000,000	70.00%
Enrich Investment Incorporated	3,900,000	100.00%	0	0%	3,900,000	100.00%
Embedded City Taiwan Limited	13,534,563	50.00%	13,534,563	50.00%	27,069,126	100.00%
Altos Computing Inc.	1,800,000	9.00%	10,971,708	54.86%	12,771,708	63.86%
Acer ITS Inc.	15,521,108	80.00%	3,880,277	20.00%	19,401,385	100.00%
Posiflex Technology, Inc.	56,000	0.05%	10,000	0%	66,000	0.05%
Chih He Chin Tan Co., Ltd.	5,000,000	21.28%	0	0%	5,000,000	21.28%
Haoru Electric Co., Ltd.	168,000,000	60.00%	0	0%	168,000,000	60.00%

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Haosheng Co., Ltd.	54,600,000	35.00%	0	0%	54,600,000	35.00%
Haosheng No. 3 Electric Co., Ltd.	29,507,240	25.00%	0	0%	29,507,240	25.00%
Solming Green Energy Co., Ltd.	12,068,000	22.84%	0	0%	12,068,000	22.84%
Chaoming Electric Co., Ltd.	33,558,000	25.00%	0	0%	33,558,000	25.00%
APACER TECHNOLOGY INC.	11,946,000	9.32%	0	0%	11,946,000	9.32%
CHAO-CHI PROPERTY MANAGEMENT CONSULTING CO., LTD.	6,750,000	20.03%	0	0%	6,750,000	20.03%
Yun Yung Co., Ltd.	71,250,000	25.00%	0	0%	71,250,000	25.00%
GreenHarvest Co., Ltd.	8,292,050	32.06%	0	0%	8,292,050	32.06%

Capital and Shares

3

3.1 Sources of Capital

3.1.1 Sources of Capital (March 31, 2026)

Unit: Share/NT\$ Thousands

Date	Price of Issuance	Authorized Common stock		Paid-in Common stock		Note
		Shares	Value	Shares	Value	
September, 2020	Share/NT\$10	4,000,000,000	40,000,000	3,047,853,828	30,478,538	-

Unit: Share

Shares Category	Authorized capital			Note
	Issued shares	Non-issued	Total	
Common shares	3,047,853,828	952,146,172	4,000,000,000	-

3.1.2 List of Major Shareholders (March 31, 2026)

Name	Item	Shares	Percentage
Yuanta/P-shares Taiwan Dividend Plus ETF		86,567,348	2.84%
Fuh Hwa Taiwan Technology Dividend Highlight ETF		76,099,000	2.50%
Hung Rouan Investment Corp.		73,629,933	2.42%
Taiwan Cooperative Bank		53,810,000	1.77%
United Taiwan High Dividend Recovery 30 ETF		49,014,000	1.61%
Acer SoftCapital Incorporated		37,340,895	1.23%
Stan Shih		34,989,531	1.15%
Rongxin Management Consulting Co., Ltd.		22,960,017	0.75%
Rongan Management Consultants Co., Ltd.		22,960,017	0.75%
Labor Pension Fund (The New Fund)		22,399,122	0.73%

Note: The total share proportion held by all family members of Stan Shih is 6.09%.

- Stan Shih: held 1.15%, held by spouse 0.01%.
- Maverick Shih(Son of Stan Shih): Shares Held 0.33% , held by spouse & minor children 0.14%.
- Hung Rouan Investment Corp.: held 2.42% (The shareholding structure of Hung Rouan Investment Corp is 100% owned by Stan Shih's family members, including his spouse, Carolyn Yeh, his children, Shih Hsuen Rouan, Shih Hsuen Huei and Shih Hsuen Lin, and his grandchildren, Shih Fang Cheng, Yeh Ting Yu, Shih Yi Jia, Shih Yi Ching, Shih Tan Ying and Shih Yan Hsu.
- Rongxin Management Consulting Co., Ltd.: held 0.75% (The shareholding structure of Rongxin Management Consulting Co., Ltd. is 100% owned by Stan Shih's family members, including his children Shih Hsuen Lin, and his grandchildren, Shih Fang Cheng and Shih Yi Jia.
- Rongan Management Consultants Co., Ltd.: held 0.75% (The shareholding structure of Rongan Management Consultants Co., Ltd. is 100% owned by Stan Shih's family members, including his children Shih Hsuen Rouan and Shih Hsuen Lin, and his grandchildren, Yeh Ting Yu, Yeh Jia Xuan and Yeh Bing Xue.
- Others (including StanShih Foundation wholly established by Stan Shih and Stan Shih's grandson and granddaughter): the total amount is 0.53%.

(Acer's website: <https://www.acer.com/corporate/en/investor-relations/shareholders-service>)

3.1.3 Dividend Policy and the Execution

3.1.3.1 Dividend Policy

Due to rapid changes of the industrial situation and development trend, the Company’s dividend strategy depends on annual earnings and external environments, therefore, the Company adopts balance dividend policy in accordance with relevant laws and regulations: Cash dividends shall be distributed at least ten percent of total annual dividends, such policy has been approved at the General Shareholder’s Meeting held on June 17, 2004.

3.1.3.2 Dividends of the Company Proposed to 2026 General Shareholders Meeting

1. The Board of Directors proposed FY2025 dividends to 2026 General Shareholders Meeting as following:

The beginning balance of the un-appropriated retained earnings of this Company is NT\$ 2,198,383,185 in 2025. After plus the net income after tax of 2025, the disposal gain or loss of financial assets at fair value through other comprehensive income, and set aside legal reserve, and special reserve in accordance with applicable laws and regulations, the total accumulative retained earnings available for appropriation is NT\$ 5,257,639,087. It is proposed to distribute NT\$ 3,962,209,976 as the dividends to the shareholders. The ending balance of the unappropriated retained earnings is NT 1,295,429,111, which is reserved for distribution in the future.

All dividends will be paid in the form of cash distributions to the shareholders whose names and respective shares are in the shareholders’ register on the record date for ex-dividend, at a ratio of NT\$1.3 per share. (Rounded down to NT\$1.0 and the residue will be calculated as the company’s other income)

2. Should the cash distribution be adjusted due to the amendment of laws or regulations, a request by competent authorities, or any change of the numbers of outstanding share, subject to the approved distribution, it is proposed the General Shareholders’ Meeting to authorize the chairman of Board of Directors with full power to adjust the distribution ratio.
3. The record date for ex-dividend is temporarily set on June 26, 2026, and the distribution date is set on July 16, 2026. Should the dates above be adjusted due to the amendment of laws or regulations, a request by competent authorities, it is proposed to authorize the chairman of Board of Directors with full power to adjust accordingly.

3.1.4 Analysis on Impact of Proposed Stock Dividends Appropriation in Terms of Operating Results, Earnings Per Share and Rate of Return of Shareholders’ Investment

Not Applicable

3.1.5 Compensation of Employees, Directors, and Supervisors

1. Remuneration of the Board of Directors and Employee Compensation Stipulated in Acer’s Articles of Incorporation:

(1) Remuneration of the Board of Directors:

Where there is profit in each fiscal year, after covering the accumulated losses, not more than eight thousandths (8‰) of the profit shall be distributed as remuneration of directors; the standard for distribution of remuneration will be recommended by Remuneration Committee and determined by the Board of Directors.

(2) Employees’ Compensation Resulted from Annual Earnings:

Where there is profit at the end of each fiscal year, after covering the accumulated losses, at least 4% of the profit shall be distributed as employees' compensation.

The employees' compensation in the previous section may be distributed in the form of either cash or stock bonus, and may be distributed to the employees of subsidiaries of this Company. Qualification requirements of the employees who are entitled to receive the employees' compensation may be specified by the Board of Directors.

2. The standard of accruing employee compensation and remuneration of the Board of Directors and Supervisors, the standard of distributing employees' compensation in the form of stock bonus, and the accounting treatment of difference between the actual distribution amount and the accrued amount:

The Company accrues employee compensation and remuneration of the Board of Directors proportionally from the pre-tax income which referred in Acer’s Articles of Incorporation before deducting employee compensation and remuneration of the Board of Directors. Should there be any differences between the actual distribution amount and the accrued amount after the annual financial statements is made and ratified, the difference should be treated as changes in accounting estimates and adjusted in the following year.

3. Distribution of Remuneration of the Board of Directors and Employee Compensation:

- (1) The total amount of employees' compensation distributed in the form of either cash or stock bonus, and Remuneration of the Board of Directors. Should there be any differences between the actual distribution amount and the accrued amount after the annual financial statements is made and ratified, the revealing differences, causes and treatment:

- The total amount of employees' 2025 profit sharing bonus is NT\$ 415,000,000, and the total amount of Board Directors’ 2025 compensation is NT\$2,000,000. The Board of Directors approved the proposal of employees' 2025 profit sharing bonus and Board Directors’ compensation on March 12, 2026. The employees’ profit sharing bonus and Board Directors’ compensation are to be distributed in cash.
- There is difference of NT\$ 3,927,255 between the actual distribution amount and the accrued amount, and this difference will be recognized as profit or loss at next year.

- (2) The proportion that the amount of employees' compensation distributed in stock bonus to net income stated in this year financial statement or individual financial reports, and the total amount employee compensation: Not applicable

4. The actual distribution to the remunerations to employees, Directors and Supervisors of Last Fiscal Year (including distributed shares, amount and price of shares). Should there be any differences between the actual distribution amount and the accrued amount after the annual financial statements is made and ratified, the revealing differences, causes and treatment:

	FY2024		
	Dividend Distribution Proposed by the BOD	Actual Dividend Distribution	
		Amount	Equivalent Share
Remunerations to Employees (paid in cash)	NT\$ 517,000,000	NT\$ 517,000,000	-
Remunerations to Employees (paid in stock by market value)	NT\$0	NT\$0	0 Share
Remunerations to Directors	NT\$ 5,200,000	NT\$ 5,200,000	-
Total	NT\$ 522,200,000	NT\$ 522,200,000	0 Share

3.1.6 The Execution for Shares Buyback

None

3.2 Corporate Bonds

Category		Acer Inc. 1st Unsecured Corporate Bond in 2021	Acer Inc. 2nd Unsecured Corporate Bond in 2021
Issuing Date		April 27, 2021	August 26, 2021
Denomination		NT\$ 1,000,000	NT\$ 1,000,000
Listing		R.O.C	R.O.C
Issue Price		Issued at face value	Issued at face value
Issue Size		NT\$ 5,000,000,000	NT\$ 5,000,000,000
Coupon Rate		0.76%	0.62%
Maturity Date		5 years Maturity Date: April 27, 2026	5 years Maturity Date: August 26, 2026
Guarantor		None	None
Trustee		Bank SinoPac Co., Ltd.	CTBC Bank Co., Ltd.
Underwriters		Fubon Securities Co., Ltd.	CTBC Bank Co., Ltd.
Legal Counsel		Handsome Attorneys-at-Law	Handsome Attorneys-at-Law
Auditor		KPMG	KPMG
Repayment		Principal Repaid in a Lump Sum at Maturity	50% of the principal will be paid at the end of the fourth and fifth years respectively
Outstanding		NT\$ 5,000,000,000	NT\$ 5,000,000,000
Redemption or Early Repayment Clause		None	None
Covenants		None	None
Credit Rating		Issuing company rating agency: Taiwan Ratings Rating Scale: twA Rating Date: March 4, 2021	Issuing company rating agency: Taiwan Ratings Rating scale: twA Rating Date: March 4, 2021
Other rights of Bondholders	Amount of Converted or Exchanged Common Shares,GDRs or Other Securities	None	None
	Conversion Right	None	None
Dilution Effect and Other Adverse Effects on Existing Shareholders		Not applicable	Not applicable
Paying & Conversion Agent		None	None

Category		Acer Inc. 1st Unsecured Corporate Bonds-A in 2024	Acer Inc. 1st Unsecured Corporate Bonds-B in 2024
Issuing Date		June 12, 2024	June 12, 2024
Denomination		NT\$ 1,000,000	NT\$ 1,000,000
Listing		R.O.C	R.O.C
Issue Price		Issued at face value	Issued at face value
Issue Size		NT\$ 2,900,000,000	NT\$ 2,100,000,000
Coupon Rate		1.99%	2.05%
Maturity Date		3 years Maturity Date: June 12, 2027	5 years Maturity Date: June 12, 2029
Guarantor		None	None
Trustee		CTBC Bank Co., Ltd.	CTBC Bank Co., Ltd.
Underwriters		CTBC Bank Co., Ltd.	CTBC Bank Co., Ltd.
Legal Counsel		Handsome Attorneys-at-Law	Handsome Attorneys-at-Law
Auditor		KPMG	KPMG
Repayment		Principal Repaid in a Lump Sum at Maturity	5 Principal Repaid in a Lump Sum at Maturity
Outstanding		NT\$ 2,900,000,000	NT\$ 2,100,000,000
Redemption or Early Repayment Clause		None	None
Covenants		None	None
Credit Rating		Issuing company rating agency: Taiwan Ratings Rating Scale: twA Rating Date: February 19, 2024	Issuing company rating agency: Taiwan Ratings Rating scale: twA Rating Date: February 19, 2024
Other rights of Bondholders	Amount of Converted or Exchanged Common Shares,GDRs or Other Securities	None	None
	Conversion Right	None	None
Dilution Effect and Other Adverse Effects on Existing Shareholders		Not applicable	Not applicable
Paying & Conversion Agent		None	None

3.3 Special Shares

None

3.4 Global Depository Receipts (GDRs) Issuance

Date of issuance			November 1,1995	July 23, 1997
Description				
Date of issuance			November 1,1995	July 23, 1997
Location of issuance and transaction			London	London
Total amount of issuance			US\$220,830,000	US\$160,600,000
Unit price of issuance			US\$32.475	US\$40.15
Total number of units issued			6,800,000units	4,000,000units
Sources of valuable securities demonstrated			Capital increased in cash	Capital increased in cash
Number of valuable securities demonstrated			Each unit stands for Acer's 5 common shares	Each unit stands for Acer's 5 common shares
Rights and obligations of GDR holders			Same as Acer's common shareholders	Same as Acer's common shareholders
Consignee			None	None
Depository organization			Citicorp	Citicorp
Custodian organization			Citibank Taipei Branch	Citibank Taipei Branch
Balance not retrieved			0 units of Global Deposit Receipt as representing 0 shares of common stocks	
Method to allocate fees incurred during the period of issuance and existence			The expenses incurred by issuance being taken to offset premium reserve. Expenses incurred during existence being taken as expenses of the current term.	The expenses incurred by issuance being taken to offset premium reserve. Expenses incurred during existence being taken as expenses of the current term.
Any key issue for the depository and custodian agreements			None	None
Market Price Per Share	2025	Highest	The trading of our GDRs on the London Stock Exchange ceased on July 16, 2025.	
		Lowest		
		Average		

3.5 Employee Stock Options

None

3.6 Restricted Stock Awards

None

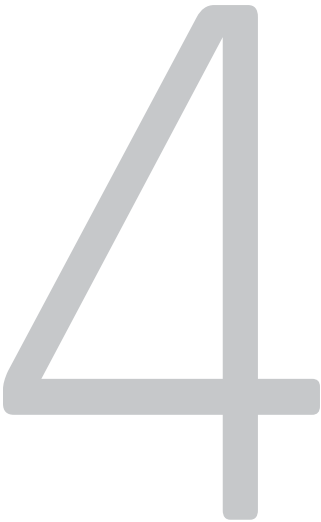
3.7 Issuance of New Shares Due to Company's Mergers
and Acquisitions

None

3.8 Issuance of New Shares for Capital Increase by Cash

None

Acer's Business Formula



4.1 Business Content

4.1.1 Business Scope

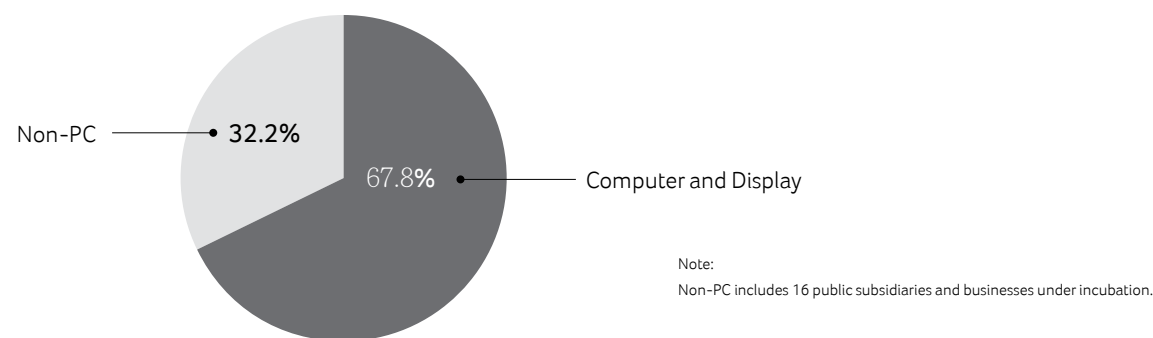
4.1.1.1 Business Portfolio

Founded in 1976, Acer is one of the world's top technology companies with a presence in more than 160 countries. The company continues to evolve by embracing innovation across its offerings, which include computers and displays, while branching out into new businesses through its subsidiaries as a collective of companies with a shared vision.

Acer is also committed to sustainable growth, exploring new opportunities that align with its environmental and social responsibilities. It has pledged to source 100% renewable electricity by 2035 in addition to developing greener product designs and reducing carbon footprint throughout its supply chain.

The Acer Group employs nearly 12,000 employees that contribute to the research, design, marketing, sales, and support of products, solutions, and services that break barriers between people and technology. Its strategy to explore new initiatives, including AI-assisted solutions, is gaining momentum, enhancing its corporate resilience. Among its multiple business engines, Acer established a total of 16 public subsidiaries as of the end of 2025.

2025 revenue breakdown by application



4.1.1.2 Industry Highlights

1. Status and Opportunity:

In 2025, the IT and PC sector experienced an upswing and upgrade cycle, largely driven by the end of Microsoft Windows 10 support and AI-capable devices becoming mainstream. Some top PC vendors saw double-digit growth with the penetration of AI-powered laptops and desktops. The industry focused on strategic investment in AI and security, while it also faced challenges from potential tariffs and economic uncertainty.

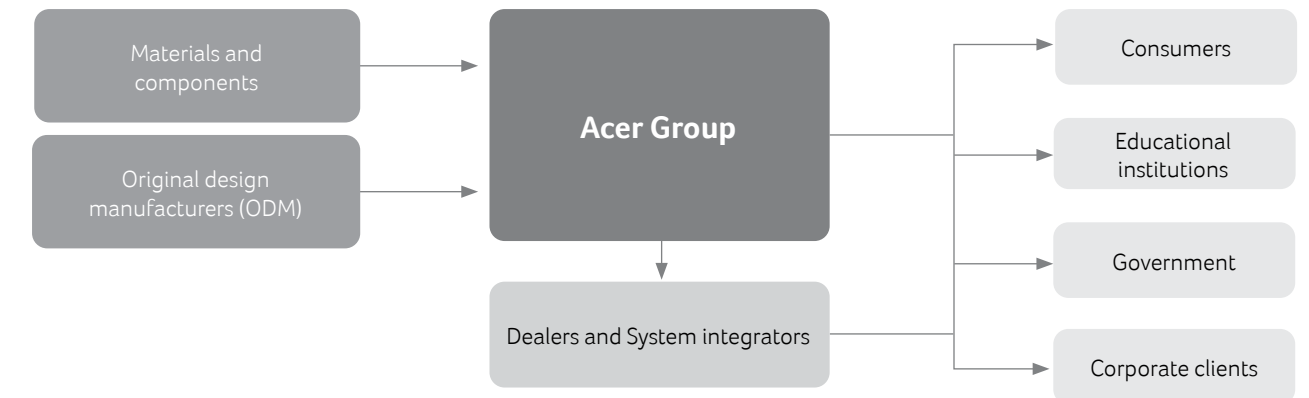
PC Market Upswing: PC shipments witnessed a notable recovery, growing 8.1% for the full year 2025 (IDC final historical Q4'25 PC report), driven by Windows 10 end-of-life in October 2025 that pushed companies to accelerate device upgrades, in addition to proactive purchasing ahead of anticipated U.S. tariffs.

AI PC Transition: The global penetration of AI PC was expected to reach 31% of the worldwide PC market by the end of 2025 (Gartner, August 28, 2025 press release), demonstrating a massive push toward on-device AI capabilities – featuring a Neural Processing Unit (NPU) alongside the CPU and GPU to run AI tasks locally. These PCs enhance productivity by speeding up Generative AI, improving video calls, automating tasks, and enhancing security, while offering better battery efficiency.

Data Center Growth: Driven by AI demand, data center systems were the fastest-growing sector, with significant spending on AI-optimized servers.

Component Price Increase: The emergence of memory supply issues in Q3'25, driven by intense demand for high-bandwidth memory (HBM) for AI data centers, led to price spikes for consumer RAM prices. PC vendors are signaling price increases as cost pressures continue and intensify into 2026. PC vendors with larger shipment volumes should be better positioned to navigate current supply constraints, enabling them to capture market share from smaller and regional brands (IDC, December 18, 2025).

2. Upstream to Downstream Suppliers:



3. Trends:

More Silicon Options: While x86 architecture processors still dominate gaming and other enterprise needs, another silicon option is growing. ARM-based processors designed based on the RISC (Reduced Instruction Set Computing) architecture with emphasis on efficiency and performance are gaining momentum, especially in consumer and ultra-portable segments where they have transitioned to become a mainstream competitor.

Hybrid Work PCs: The pandemic has redefined product expectations for hybrid working. Main design priorities include thin-and-light laptops, long-lasting battery life, AI-enhanced video-conferencing hardware and technology, and strong collaboration performance on conferencing applications.

Premiumization of PCs: While macroeconomic uncertainties have made consumer spending cautious in some areas, the industry is seeing a "premiumization" trend as users prepare for future technology needs. For gaming PCs, worldwide shipments grew 5.8% year-over-year in 2025 (IDC Worldwide Quarterly Gaming Tracker, Q4'25) and saw high demand for systems with advanced components to handle intense gaming and AI applications.

Chromebooks Growing in Non-US Regions: The global Chromebooks market grew by 19% year-on-year in Q4'25 driven by non-U.S. regions, which grew 87%, boosted by Japan's GIGA School Program. The market ratio between US and non-US regions for Chromebooks in Q4'25 was 45:55 (IDC Final Historical Q4'25).

4. Competition:

The IT and PC industry is defined by multi-layered competition, led by platforms and ecosystems (operating systems, productivity software, cloud services, device management, etc.), create high switching costs and long-term customer lock in. For OEMs, hardware is increasingly commoditized and differentiation has shifted to services, manageability, design, and ecosystem integration. At the same time, computing processor competition has reshaped performance, battery life, and device form factors, while cloud platforms have redefined PCs as endpoints rather than standalone devices.

AI-PC competition has emerged as a new battleground with the race to integrate on-device AI capabilities – AI that runs directly on local devices. Across education, enterprise, and consumer segments, each has its own priorities such as cost and manageability, security and lifecycle support, or brand and ecosystem appeal. Overall, competition in the IT and PC industry is no longer just about market share, but also about who controls the platform, silicon, cloud integration, and AI experience while delivering the lowest total cost of ownership.

4.1.1.3 Technology and R&D

In 2025, Acer spent NT\$2.14 billion on research and development, focusing on user interface, industrial design and usage scenarios, ICT related hardware and software, and IoT technology. As a “hardware + software + services” company, Acer has been building on its computers and displays business and expanding into new areas that can seamlessly integrate computers with new software applications and integrate cloud services. Focusing on areas with high growth opportunities, Acer has focused on designs that fulfill the needs and performance requirements of various markets across learning, gaming, creating, and productivity scenarios.

Acer has also broadened the application of AI across multiple industries and expanded into the health and wellness sector through Acer Medical, obtaining various countries’ FDA licenses in the AI medical field. By leveraging new technology in healthcare and integrating AI into a wide range of devices, including personal computers, laptops, and smart home products, Acer is enhancing the intelligence and functionality of consumer electronics.

In technology innovation, Acer owns hundreds of patents in its AeroBlade 3D metal fans, an advanced thermal cooling technology for computers, now in its 6th generation. The company has consistently been recognized for design excellence, ranking among the “Top 50 (of 10,843) Companies” worldwide, “Top 5 (of 1,287) in Taiwan”, and “Top 50 (of 5,031) Inhouse Design Teams” 2021-2025 by the world-renowned iF Design Awards, underscoring its innovation capability and leadership.

With a commitment to incorporating green designs across its product portfolio to reduce waste and environmental impact, Acer received a significant number of international awards for design excellence in 2025:

Design Awards

Design Award		Award Winners
	iF Design Award	Award winners: TravelMate P6 14 AI business laptop, Aspire C Series All-in-One PCs, and the Aspire Vero 16 eco-conscious laptop.
 reddot winner 2025	Red Dot Award: Product Design	Award winners: Aspire 14 AI laptop, Aspire Vero 16 eco-conscious laptop, Aspire C Series All-In-One desktop, Acer Swift Go Series AI laptops, TravelMate P6 14 AI commercial laptop, Predator Triton 14 AI laptop, Predator Project DualPlay concept laptop with detachable wireless controller, Acer Iconia X12 tablet, Acer Connect M6E 5G mobile WiFi router.
 reddot winner 2025	Red Dot Award: Brands and Communication Design	Award winners: Predator Force gaming campaign, Swift AI “WE GOT YOU” AI marketing campaign, and Acer Eco-Swap Mouse Box sustainable packaging.
	Good Design Award of Japan	Award winners: Acer ProDesigner PE320QXT display, Predator Helios Neo 16S AI gaming laptop, Predator Triton 14 AI laptop.

Technologies

- In the AI medical field, Acer Medical provides multiple AI-assisted solutions, including screening software VeriSee DR (Diabetic Retinopathy), VeriSee AMD (Age-Related Macular Degeneration), VeriSee GLC (Glaucoma), VeriOsteo OP (Osteoporosis), and more. So far, the VeriSee series and VeriOsteo OP have tapped into 669 clinics and hospitals across 13 markets across Taiwan, Southeast Asia, and Central America, and obtained 26 regulatory approvals from local authorities in multiple regions. The VeriSee series has been fully upgraded—now Taiwan’s first all-in-one ophthalmic AI software for multi-disease analysis. From a single-color fundus image, it simultaneously detects three major eye conditions—diabetic retinopathy, age-related macular degeneration, and glaucoma—empowering faster, smarter screening. By streamlining clinical workflows, VeriSee enables healthcare providers to scale preventive care with greater efficiency and impact.

To assist healthcare professionals in managing their documentation tasks and allow more time on direct patient care, the AI Medical Voice Assistant System provides a real-time AI processing technology that transforms voice or text input into structured medical records, reducing clinical time. Acer Medical has also co-developed aiGait, a balance and gate assessment software, which analyzes gait

videos (e.g. TUG—Timed Up & Go—and other test motions) to extract skeletal key points and generate objective metrics such as gait speed, step length, cadence, and sit-to-stand/turn times.

- To fully embrace the AI era, Acer Value Lab has developed over 30 AI Agents to support enterprise clients in adopting these solutions through Acer e-Enabling Service Business (AEB).
- In the server industry, Altos Computing delivers streamlined and cost-effective integrated solutions through in-house R&D and close collaboration with ODM, IHV, and ISV partners. Its product portfolio spans AI and general-purpose servers, workstations, thin clients, interactive flat panels, networking devices, and storage systems. In an era that demands agility and performance, Altos offers industry-leading solutions such as Altos aiWorks, Altos aiGeni, High-Performance Computing (HPC), Virtual Desktop Infrastructure (VDI/VOI), and Hyper-Converged Infrastructure (HCI). Altos serves a diverse range of customers, including enterprises, AI/deep learning developers, government agencies, academic institutions, financial organizations, cloud service providers, and data center operators. It continues to expand its ecosystem through partnerships with chip vendors, software providers, and global technology collaborators, while maintaining a focus on growth across the Pan-Asia Pacific (including Taiwan, India, China, Indonesia, Singapore, Malaysia, Thailand, Vietnam, Australasia, and the Philippines) and EMEA regions.
- In consumer electronics, Acerpure’s portfolio spans home air purifiers, water purification, kitchenware, beauty and haircare, home cleaning products like vacuum cleaners, and large home appliances such as TVs and air conditioners. Its variety of high-efficiency and smart products lets people enjoy quality living through technology. In 2025, Acerpure entered the air-conditioning market, launching its first window-type in the Philippines and split-type in India. Acerpure products are currently available through over 1,000 retail channels across 20 markets around the world, including Taiwan, Japan, the Philippines, Thailand, Singapore, the United Kingdom, and more across Asia Pacific and Europe. It is also expanding its presence in India through a newly established operation, furthering its global reach. Besides, Acerpure’s PINOKI ion generator received a utility model patent and will be progressively integrated into its product lines.

4.1.1.4 Long and Short Term Business Plan

Short Term Plan:

By driving innovation in core businesses and expanding into new areas, Acer continues to evolve with the industry and changing lifestyles. In the computers and displays business, Acer is committed to strengthening the foundations with technological innovations and solutions designed for the specific needs of gaming, learning, and more. In its quest to explore new opportunities, expand into adjacent territories, and cultivate multiple business engines in the AI era, Acer is focused on evolving usage scenarios and new interaction models that meet customers’ needs and enhance productivity, creativity, and user experience.

Acer has various brands and sub-brands in the computers and displays business, including Predator, Swift, Aspire, Vero, and Acer Chromebooks that target different lifestyles. The company will continue to differentiate itself in the IT industry by aligning each of its brands with modern lifestyles and incorporating sustainable design, enhancing its brand premium.

The PC industry continues to demand productive, mobile, and lightweight devices. From consumer upgrade trends, the combination of AI capabilities, portability, and slim design has become a mainstream expectation. In response, Acer is making thin-and-light AI laptops a strategic priority across its entire portfolio, including consumer, gaming, and commercial segments, meeting both market and customer needs for enhanced performance and mobility.

Long Term Plan:

As Acer builds a more resilient, future-ready enterprise, its core business remains centered on computer science with a focus on four key growth pillars:

- Industrial computers – through investments in seven companies and as a gateway into B2B supply chains, such as AIDC (automatic identification and data capture) technology by Optoelectronics
- Smart medical – led by Acer Medical
- Energy - driven by rising demand from data centers and semiconductor manufacturing, and supported by investments in photovoltaics and energy storage
- Home appliances – led by Acerpure, offering air purifiers, cleaning appliances, kitchen appliances, personal-care devices, and more

In parallel, Acer continues pushing for innovation in its computers and displays business with eco-conscious designs and solutions, while expanding multiple business engines as a collective of companies that continue to flourish under a shared vision. This is the key to maintaining the company’s momentum and long-term sustainability.

Its strategy to grow its multiple business engines for the group’s long-term sustainability is steadily gaining momentum. As of 2025 year-end, Acer has 16 public subsidiaries: AOPEN, Acer Cyber Security, Weblink International, Protrade Applied Materials, Acer Synergy Tech, Acer Synergy Manpower, Acer Medical, Acer e-Enabling Service Business, Acer Gaming, Winking Studios, Highpoint Service Network, Acer Gadget, Acerpure, Posiflex, Optoelectronics, and Altos Computing.

Moreover, Acer applies the Responsible Business Alliance (RBA) Code of Conduct as the standard to ensure responsible sourcing of materials and compliant working environments that uphold human rights, thereby optimizing operations while demonstrating a commitment to environmental protection and social responsibility.

More information may be found in Sustainable Development/ESG.

4.1.2 Market Highlights

4.1.2.1 Market Analysis

1. Market Share of PC Products

Acer’s 2025 revenue breakdown by region is: Pan Asia Pacific with 52.7% share, Pan America with 24.5% share, and EMEA with 22.8% share. In worldwide PC shipments, Acer ranked No. 6 for total PCs with 6% share, No. 6 for notebooks with 7% share, and No. 5 for desktops with 3% share (IDC).

2. The Future of Market Demand and Supply

Facing global issues such as geo-political tensions and trade challenges, Acer works closely with multiple manufacturers and suppliers to dynamically align production and operations, ultimately enhancing its operational flexibility and long-term resilience. As component pricing fluctuates, Acer continues to reinforce sourcing and supply flexibility to support stable product availability. To better serve localized requirements, including government tenders, Acer has diversified its manufacturing footprint and expanded regional assembly capacity in Australia, Azerbaijan, Brazil, China, India, Indonesia, Kazakhstan, the Philippines, Taiwan, Thailand, South Africa, and the United States. With supply chains positioned closer to key markets, Acer aims to minimize impacts and optimize inventory levels.

As the global transition to AI PCs drives new demand, Acer is broadening its leadership with an expanded portfolio spanning AI PCs, thin-and-light designs, gaming systems, and enterprise-grade AI platforms and solutions through its subsidiaries. Its strategy to explore new initiatives to serve more user groups, leveraging its expansive global channel reach, continues gaining momentum. Looking ahead, the company is guided by four new high-growth pillars – industrial PCs, smart medical, energy, home appliances – to build a more resilient, flexible, and future-ready enterprise while creating long-term value in the AI era.

Opportunities continue to arise from the expanding gaming ecosystem with diversified business models and innovative applications. Esports worldwide has been experiencing unprecedented growth, driven by increased viewership, sponsorship opportunities, and the rising popularity of competitive gaming among diverse demographics (Statista). This growth potential is further supported by the inaugural Olympic Esports Games planned for 2027. Acer continues to strengthen its comprehensive gaming ecosystem, which includes gaming hardware (computers, displays, graphics cards, and accessories), tournaments, and content development (content and art outsourcing), to meet demands and evolving needs across more market segments. In 2025, revenues from Acer’s gaming products and businesses grew 11.3% year over year.

3. Competitive Advantage

With an expansive channel reach represented by its presence in over 160 countries, Acer has a lean organization for effective and fast decision making. It also has multiple R&D centers, such as Acer Value Lab and A-Corner, with hundreds of engineers and scientists dedicated to technologies, AI, big data, and other fields, to create new value and potentially new businesses.

In addition to its computers and displays business, Acer’s multiple growth engines from its subsidiaries span across various scopes of businesses, including energy storage, e-mobility, gaming, fashion, home appliances, AI-assisted medical solutions, cyber security, system integration, computer repair and maintenance services, and more. Ultimately, the common objective among all of Acer’s businesses is to explore new markets and broaden current boundaries.

4. Advantages, Disadvantages and Counter Measures

Advantages

Innovation in the computers and displays market, coupled with expansion to new areas from Acer’s multiple business engines, have contributed to the company’s momentum and ensure long-term sustainability.

- (1) New technologies trigger new usage models and stimulate market demand over time. Acer is staying abreast in the AI era by focusing on evolving usage scenarios and new interaction models that meet customers’ needs and enhance productivity, creativity, and user experience.

Ahead of the largest ICT and IoT show in Asia, Computex Taipei 2025, Acer announced 10 new AI PCs featuring a powerful Predator gaming laptop, three thin-and-light Swift laptops and six Aspire consumer laptops. At IFA 2025, Acer also showcased its Veriton AI mini workstation built on the NVIDIA GB10 Superchip.

Acer subsidiaries are also developing AI-enhanced applications that range from supporting business optimization to smart cities and medical solutions. To fully embrace the AI era, Acer Value Lab has developed over 30 AI Agents, supporting enterprise clients in adopting these solutions via its subsidiary Acer e-Enabling Service Business (AEB).

- (2) In the traditional PC market, Acer is focused on segments with high growth potential and that are for different users’ needs, including thin-and-light laptops; gaming computers; Chromebooks for education, enterprise, and consumers; and more. Consistent marketing activities for high-profile brands and products, such as the Predator gaming brand, the Swift line of ultraportable laptops, and Vero line of eco-conscious products, have helped to build the company’s reputation for high-end designs and enhance brand awareness.

- (3) Through transparent reporting of its ESG efforts, Acer has won major industry accolades. It was listed in the Top 10% of companies in the S&P Global Sustainability Yearbook for sustainable business practices. Acer was also ranked in the Corporate Knights 2025 Carbon Clean200 list of the 200 largest public companies by clean revenue, as well as being named among Forbes World’s Best Employers for the sixth consecutive year and among the Top Female Friendly Companies for the fourth year.

Disadvantages and Countermeasures:

- (1) The PC supply chain continues to be disrupted by global issues such as component shortages, geo-political tensions, and trade challenges.

Actions: To increase operational resilience, Acer works closely with its global manufacturers, suppliers, customers, and partners to dynamically align production and operations. As component pricing fluctuates, Acer continues to reinforce sourcing and supply flexibility to support stable product availability. To better serve localized requirements, including government tenders, Acer has diversified its manufacturing footprint and expanded regional assembly capacity. With supply chains positioned closer to key markets, Acer can act faster, minimizing impacts and optimizing inventory levels.

- (2) Constant cyber security threats are a norm in the era of accelerating information digitalization and ecommerce.

Actions: To counteract cyber security threats in the realms of AI and cloud services, Acer is continuing to strengthen global information security and compliance with international laws and regulations on information privacy and security.

4.1.2.2 Key Products and Manufacturing Process

1. Current product and service offering

PCs and displays	Non-PCs	
• Notebook PCs • Desktop PCs • Monitors • Projectors • Connectivity devices • Tablets	• Industrial computers • Digital signage solutions • Integrated IT services • Servers • Cloud services • Cyber security and data center • Computer hardware and software distribution • Gaming products and distribution • Gaming content design • Smart parking solutions	• E-mobility • AI-assisted medical screening solutions • Dietary supplements • Home appliances • Gadgets and fashion • Energy storage solutions • Home electronics service and repair • Recruitment and staffing services • Polymer trading and distribution

2.Manufacturing process

Acer and its subsidiaries mostly outsource manufacturing to various ODMs. To fulfill its responsibilities as a corporate citizen, Acer strictly requires its suppliers to comply with environmental protection and local labor regulations, such as the European Union’s Restriction of Hazardous Substances (RoHS), in the production and manufacturing processes. In addition, since 2008 Acer has joined the Responsible Business Alliance (RBA), formerly known as the Electronic Industry Citizenship Coalition (EICC), which requires suppliers to adhere to the RBA Code of Conduct to ensure the operational compliance of the company and its suppliers.

4.1.3 The Supply of Key Materials

The supply shortage of key components like memory remains and is expected to persist in 2026. In the long term, Acer is cooperating with multiple reputable component suppliers. In addition, the company strictly prohibits suppliers from using components and finished products produced with raw materials obtained illegally or via inhumane ways; or purchasing tantalum, tin, tungsten and gold (known as 3TG) from sources with direct or indirect funding or benefits from armed groups of Congo or neighboring countries. Acer also updated the “Responsible Raw Materials Purchasing Policy” in 2017 by expanding the scope of mineral management beyond 3TG and Congo to ensure minerals management is consistent with the OECD’s guidance for mineral supply chains in conflict-affected and high-risk areas. The company requires suppliers to provide mineral procurement policies and processes, take due diligence process, and shoulder the responsibility of social and environmental protection.

In 2017, the company expanded its Responsible Business Alliance (RBA) management to two tiers of suppliers (i.e. the supplier of suppliers), which then extended to three tiers in 2021. In addition, Acer began including three tiers of suppliers to participate in the CDP global disclosure system in 2022. These efforts aim to promote a positive cycle for a sustainable future.

4.1.4 Key Buyers and Suppliers Accounting Over 10% of Total Net Sales and Purchase

(1) Key Buyers for Acer Group: None

(2) Key Suppliers for Acer Group

Unit: NT\$ Thousands

Item	Year 2024				Year 2025			
	From	Amount	Percentage of total net purchase (%)	Relationship with Acer Inc.	From	Amount	Percentage of total net purchase (%)	Relationship with Acer Inc.
1	Supplier D	28,782,044	16.34%	None	Supplier D	30,188,987	17.05%	None
	Others	147,392,049	83.66%		Others	146,866,343	82.95%	
	Total Net Purchase	176,174,093	100.00%		Total Net Purchase	177,055,330	100.00%	

Note: There were no material changes in the major suppliers during the past two fiscal years.

4.1.5. Production Value in the Last Two Years

Not applicable.

4.2 Keys to a Sustainable Future

4.2.1 Optimize operations by strengthening the foundations and exploring new possibilities

To support long-term sustainability, Acer continues to evolve through innovation in its existing businesses, while expanding multiple business engines as a collective of companies with a shared vision.

As the global transition to AI PCs drives new demand, Acer is broadening its leadership with an expanded portfolio spanning AI PCs, thin-and-light designs, gaming systems, and enterprise-grade AI platforms and solutions through its subsidiaries. Its strategy to explore new initiatives to serve more user groups, leveraging its expansive global channel reach, continues gaining momentum. Looking ahead, the company is guided by four new high-growth pillars – industrial PCs, smart medical, energy, home appliances – to build a more resilient, flexible, and future-ready enterprise while creating long-term value in the AI era.

Employees at Acer are encouraged to think outside the box and provided with opportunities to earn autonomy by pursuing untapped markets for the group’s long-term sustainability. This ‘intrapreneurial’ culture has created new businesses, some of which are provided through its subsidiaries. Its multiple business engines include energy storage, e-mobility, smart cities, gaming, apparel, home appliances, AI-assisted medical solutions, cyber security, cloud solutions, system integration, industrial computing, and more. Acer continues to expand its ecosystem through strategic investments and, in 2025, strengthened its edge computing and AIoT capabilities through an acquisition.

4.2.2 Create synergies with partners and regional operations

Acer builds on the synergy of its partnerships and resources to operate, safeguard, and grow the business. Its global headquarters works closely with regional offices, suppliers, and partners to understand local market conditions and meet customer needs.

In tackling environmental challenges, Acer works with partners to incorporate eco-conscious practices across product design, packaging, manufacturing, and transportation.

These efforts include the use of recycled materials, sustainable marine and aviation fuel solutions, and, beginning in 2025, battery-powered electric trucks in EMEA to further reduce supply chain emissions.

Through close collaboration between the management team, employees, and stakeholders, Acer continues to demonstrate resilience through times of high volatility in the industry and global economy, while also advancing toward a more sustainable future.

4.3 Employees

4.3.1 Global Human Asset Management

Employees are the Company’s key assets and the main driver of business growth. Acer has fostered a work environment that empowers employees by entrusting them with the tasks matched to their skill or qualification. There are clear objectives and reward for achievement, extensive communication and interaction among coworkers, constant encouragement for innovations, and an effective decision-making process. On-the-job training provides the ideal platform for learning and development.

As a result of employees’ joint effort, Acer has received numerous industry and media recognition. For example, Acer has been listed among the Top 10% companies in the S&P Global Sustainability Yearbook. Notably, Acer achieved the maximum industry score in the Social category and excelled in the areas of Customer Relations, Supply Chain Management, and Climate Strategy. Also, Acer has been ranked among the Top 5 in the Large Enterprise Service Industry category of the CommonWealth Sustainability Citizen Award for 2 consecutive years. Furthermore, Acer was selected for the CommonWealth Talent Sustainability Award and recognized as the only computer brand to receive the '2025 Family-Friendly Workplace Award' from ParentChild Magazine, highlighting its commitment to sustainable action and a supportive work environment. Acer has provided employees with opportunities for development and growth, and therefore has been in Forbes World’s Best Employers for the 6th consecutive year since 2020, and in the World’s Top Companies for Women for the 4th consecutive year.

With the commitment in designing for customer needs, Acer announced that its marketing campaigns and packaging innovation have been honored with the prestigious Red Dot Brand & Communication Design Awards 2025, celebrating excellence in creative strategy, storytelling, and sustainability. All above results are contributed by our most valuable assets: our employees.

-Human Asset Analysis by Manpower, Average Age and Years of Employment

Category \ Date	End of 2024	End of 2025	March of 2026
Manpower	9,026	11,171	11,403
Average Age	40.51	40.11	40.0
Average Years of Employment	9.0	8.3	8.3
Male (%)	61.9%	60.8%	60.3%
Female (%)	38.1%	39.2%	39.7%

-Human Asset Analysis by Job Function

Job Function \ Date	End of 2024	End of 2025	March of 2026
General Management	300	336	343
Sales & Product Marketing	1,730	2,424	2,463
Customer Service	2,031	2,327	2,325
Research & Development	2,772	3,544	3,746
Sales Support	1,303	1,505	1,529
Administration	890	1,035	997
Total	9,026	11,171	11,403

- Human Asset Analysis by Education Level

Education Level \ Date	End of 2024	End of 2025	March of 2026
Doctor of Philosophy	1.0%	0.8%	0.8%
Master’s Degree	27.0%	26.3%	26.3%
Bachelor’s Degree	60.7%	58.4%	58.4%
Vocational Study	9.2%	8.8%	8.8%
Senior High School or below	2.2%	5.6%	5.6%
Total	100.0%	100.0%	100.0%

Note: Due to the disclosure of newly consolidated subsidiaries, the total headcount of 2025 has increased significantly compared to the previous annual report; relevant indicators were adjusted accordingly.

4.3.2 Recruitment

Acer firmly believes that our people are the company’s most valuable asset and the core engine driving continuous growth and innovation. We are dedicated to fostering a diverse, inclusive, and equitable work environment with immense growth potential, aiming to attract and retain global talent while creating long-term value for both the enterprise and society.

The Company abides to each country’s labor laws and customs. We are committed to providing equal opportunities and following Anti-discrimination law that it is illegal to make employment decisions based on legally protected factors like race, class, language, thought, religion, political party, place of origin, place of birth, gender, gender orientation, age, marital status, appearance, facial features, disability, or past membership in any labor union, and we are sticking to the principle of putting the right people at the right position. Acer seeks high-potential candidates with multi-disciplinary backgrounds to build a strong global workforce.

In an era of digital transformation and sustainable development, talent has become the ultimate driver of corporate competitiveness. Acer continues to strengthen its global talent layout, leveraging AI and data analytics to enhance the precision of talent assessment, recruitment decisions, and workforce allocation. This enables the organization to respond swiftly to market shifts, bolstering organizational resilience and ensuring long-term competitive advantage.

Regarding our talent strategy, Acer actively promotes internal development and cross-organizational mobility, empowering employees to expand their career horizons and injecting dynamic energy into the organization. As the global talent market increasingly prioritizes corporate culture, career development, and ESG commitments, Acer continues to optimize its employer brand—a commitment reflected in our selection as one of Forbes’ World’s Best Employers for six consecutive years, showcasing our exceptional international appeal.

In terms of industry-academia collaboration, Acer continues to deepen its partnerships with universities through interdisciplinary internship and cultivation programs. Our 2025 Summer Internship Program attracted over 2,000 applications, demonstrating Acer’s strong appeal to the next generation of talent and reinforcing the bridge between academia and industry to lay a solid foundation for the organization’s long-term growth.

4.3.3 Training Development Programs for Enhancing Career Capabilities

1. Training Strategy with Philosophy

The training strategy for 2025 continues to adopt ESG (Environmental, Social, and Governance) as its core framework. Through systematic talent development initiatives and performance management mechanisms, the Company aims to comprehensively strengthen organizational capabilities and support the achievement of its operational objectives.

2. Diverse Learning and Talent Development Approaches

To enhance employees’ professional competencies and overall competitiveness, the Company promotes a diversified talent development model, which includes:

- On-the-job instruction and coaching
- Job assignments and project-based development opportunities
- Professional courses and competency-based training
- Online learning programs related to sustainability and regulatory compliance.

3. Comprehensive Talent Development and Career Advancement Framework

(1) Core Training: A rich and diverse career development training system.

Training Program	Description
Senior Level Manager-Spokesperson Training	• Objective: Strengthen senior executives’ capabilities in media engagement and investor relations. • Target Participants: Priority is given to newly appointed President, Chief Financial Officers, and key strategic and operational leaders involved in IPO-related activities. • Participation and Total Training Hours: Three senior executives participated, with a total of 12 training hours completed. • Development Focus: Overview of the media landscape, introduction to journalists’ workflow, and techniques for media interviews and message structuring.
Mid-Level Managers Training	• Objective: Enhance middle managers’ capabilities in people management, talent utilization, and strategic execution. • Target Participants: Middle-level managers. • Participation and Total Training Hours: A total of 56 participations, amounting to 468 training hours. • Development Focus: Since 2019, the Company has promoted the “Four Essential Roles of Leadership (4ER)” training program, covering vision building, fostering trust, strategic execution, and unleashing potential. In 2025, one training cohort was conducted, complemented by online learning and refresher sessions to deepen practical application. In addition, the “Situational Leadership” program was implemented to help managers adjust their leadership style based on employees’ development levels. The “Fierce Conversation” program focuses on developing constructive feedback skills to further enhance managerial effectiveness.
Supervisory-Level Training	• Objective: Develop frontline supervisors’ capabilities in leading teams, communicating effectively, and implementing management practices, thereby enhancing team performance and organizational efficiency. • Target Participants: Frontline supervisors. • Participation and Total Training Hours: A total of 91 participations, with 387 training hours completed. • Development Focus: Strengthening team operational efficiency and managerial communication skills to support improved team performance.
New Employees Training	• Objective: Instill correct values, brand management philosophy, discipline, and an overview of key functional areas. • Target Participants: New employees. • Participation and Total Training Hours: A total of 168 participants at HQ, with 946 training hours completed. • Development Focus: The program covers the Company’s management philosophy and policies, brand management, CI/VI guidelines and social media policies, Environmental Health and Safety (EHS) regulations, information security policies, legal fundamentals, financial procedures, and HR policies and regulations.

(2) Professional Training: Strategic talent development to prepare for future challenges.

Training Program	Description
AI Literacy and AI Applications	• Objective: Enhance employees’ digital literacy and process design capabilities, promote efficiency and effective resource utilization, and lay the foundation for intelligent operations. • Course Focus: AI literacy and mindset, AI-integrated business decision-making, enterprise AI adoption and collaboration, regulatory governance, and practical applications of RPA × AI process automation. • Participation and Total Training Hours: A total of 150 participations, with 1,047 training hours completed. • Employee Participation Rate: All enrolled participants successfully completed the training, achieving a 100% completion rate.
TIPS (Taiwan Intellectual Property Management System, TIPS)	• Objective: Equip employees with a clear understanding of intellectual property (IP) concepts and the professional knowledge and skills required for IP protection. • Course Focus: Types and fundamental principles of intellectual property (including patents and trademarks), copyrights and trade secrets, Company IP policies and management systems, trade secret protection mechanisms, and risks related to IP infringement and trade secret leakage. • Participation and Total Training Hours: A total of 1,259 participations, totaling 2,582 training hours. • Employee Participation Rate: All enrolled participants successfully completed the training, achieving a 100% completion rate.

4.3.4 Compensation

Acer provides a competitive salary package to attract and retain high-potential human assets. Each year, the Company benchmarks global industry compensation surveys to establish a reasonable and competitive compensation structure that ensures alignment with market trends.

The Company’s compensation system clearly reflects business performance and employee contributions. The actual contributions of each business unit and employee are incorporated into performance bonus evaluations, allowing compensation distribution to more accurately reflect operational results and individual performance. In Taiwan, in addition to monthly base salary and festival bonuses, Acer offers incentives that reward new innovations, intellectual property rights, sales achievements, performance bonus and profit sharing to ensure employees share the value created by their efforts.

Employee profit-sharing is allocated in accordance with the Acer’s Articles of Incorporation. When the Company generates profit for the year, and after reserving amounts to offset accumulated losses, no less than four percent of the remaining earnings is allocated as employee compensation. This mechanism ensures that employees share in the Company’s operational achievements and reflects the policy of linking business performance to employee compensation.

Furthermore, since 2022, Acer has established an Employee Stock Ownership Trust, enabling employees to save and accumulate retirement funds over the long term. This initiative deepens the integration of compensation, incentives, and long-term wealth accumulation while enhancing employee engagement and organizational cohesion.

4.3.5 Welfare

In all of our global locations, we provide our employees with a comfortable office environment, quality employee benefits and smooth communication channels in accordance with local laws and customs, in order to stimulate their creativity and increase productivity. In Taiwan, for example, the Employee Welfare Committee has been established by law to provide benefits as required by law, such as welfare points, sports competitions, family days, art and cultural activities, seminars, festivals, community activities, as well as various benefits such as the gifts of the three significant festivals, scholarship subsidies for children, wedding and funeral subsidies, hospitalization subsidies and wedding and funeral subsidies, and hospitalization subsidies. A fitness center and staff recreation facilities are also available to help relieve work stress and provide health promotion programs to care for the balanced physical and mental development of our staff.

4.3.6 Employee Health

The Company has always considered our staff among our most important assets, and we believe that strengthening staff health management is a crucial factor in maintaining our competitiveness. Actual specific practices include: Carrying out annual employee health checks, hiring full-time medical staff to conduct employee health management, organizing a wide variety of activities and events promoting good health, sponsoring large-scale sports events, holding a range of sports competitions, encouraging the establishment of sports clubs, and fostering a pro-exercise internal environment. Through the trilogy of health check, health management and health promotion, we lead our employees to emphasize and pay attention to their own health issues, and work together to improve the abnormal items in the health check, in order to shape the image of a healthy enterprise.

Given that employee health management level 4.5 cases, obesity and metabolic syndrome are common health challenges faced by corporations, Acer has implemented the following prevention and management measures with notable results:

1. Level 4.5 cases Prevention

In 2024, a total of 61 employees were placed under ongoing health monitoring. We provided regular health education, occupational health consultations, and medical follow-ups. By the end of 2025, 35 employees showed improvement, representing an improvement rate of 57%.

2. Obesity Prevention:

The 2025 Healthy Weight Loss Challenge was aligned with the five key indicators of metabolic syndrome. This comprehensive three-month program comprising tailored exercise classes, nutrition seminars, and expert dietary guidance leveraged data tracking to monitor improvements in weight, body fat, and waist circumference. As a result, 30 high-risk employees successfully reduced their body fat and reversed metabolic syndrome, achieving an impressive 91% improvement rate.

4.3.7 Pension

The Company abides to each country’s labor laws and customs. Taking Taiwan for example, Acer conforms to the Labor Standards Act and Labor Pension Act by contributing a portion of employees’ salaries toward a pension scheme. Employees hired on or before June 30, 2005, are entitled to the length of service under the old pension scheme; however, once an employee voluntarily opts into the new pension scheme, only the service years accumulated thereafter are recognized under the new system. Each December, the Company conducts an actuarial assessment of its pension liabilities for the year and issues the official actuarial report in January of the following year. As of the end of 2025, the Company had approximately NT\$420 million deposited with the Bank of Taiwan as reserves for the Labor Standards Act pension scheme. Besides, employees who have served for 15 years and have reached 50 years of age can apply for early retirement. Furthermore, from 2022, a relatively subsidized "Employee Stock Ownership Association Trust" company stock purchase plan will be provided, hoping that colleagues can also participate in the investment method of the company and accumulate wealth after retirement.

4.3.8 Labor Relations and Employee Communication

Acer values the opinions of its employees and strives to maintain harmonious labor-management relations, and its operations are managed in compliance with local laws and regulations in each of its global locations. In Taiwan, for example, we have opened up a number of communication channels to enhance two-way communication between employees and employers, as follows:

• **Single service line for back office.**

Each of our back office support units has a telephone line to provide a single service window to assist employees in solving problems at work or in the area of employee rights and benefits quickly and effectively.

• **Smooth communication channels.**

- (1) Conduct employee satisfaction survey regularly:
We conduct regular employee satisfaction surveys every year to understand the organization's climate, and conduct in-depth interviews and formulate improvement plans for major problems.
- (2) Routine labor-management consultation system:
The chairman and global CEO hold quarterly labor-management meetings (gardeners' meetings), in which the first-level executives communicate directly with selected employee representatives from each office to respond to employee issues and suggestions and make decisions, and assign staff from relevant units to solve problems and follow up to improve the company's operational and management efficiency.
- (3) Collecting opinions from departing employees:
HRBP will conduct exit interviews with departing employees to understand their reasons for leaving the company and to serve as a reference for organizational improvement and optimization.
- (4) "Workplace" is implemented for the prevention and control measures, complaints, and disciplinary measures against unlawful workplace abuse and sexual harassment:
In order to maintain gender equality and dignity at work and to provide a channel for employees to complain about unlawful workplace abuse, so that employees are not subjected to verbal, physical, psychological, sexual harassment, and gender discrimination in the workplace, the Company has established prevention measures, complaints, and disciplinary measures to specify the channels for complaints, operational procedures, and disciplinary regulations.
- (5) Channels for Stakeholders to Report Complaints
To protect the rights and interests of stakeholders, to promote communication with stakeholders, and to strengthen corporate governance, if an Acer employee is found to have violated Acer's Code of Business Conduct, or to have engaged in any wrongful acts or activities that violate corporate governance, he or she may file a complaint through the stakeholder reporting channel and have it handled by a dedicated supervisor.

• **Company's Operational Achievements and Strategic Advancement:**

In response to our diversified business development, we continue to strengthen internal staff communication so that we can share common beliefs, visions and core values and work together for the Group's direction and strategies.

Mr. Jason Chen, Chairman and Global Chief Executive Officer, holds quarterly communication meetings and “Communication with Jason” meetings to communicate with our executives and colleagues via face-to-face or video about the company’s operational results and future direction.

In addition, he also invites renowned figures from various fields to share their experiences in industry management trends and innovations to expand the management horizons of executives.

4.3.9 The Code of Conduct and Ethical Guidelines for Employees

Standards of Business Conduct

We have completed the revision of Standards of Business Conduct (SBC) in 2020 and changed its name to Standards of Integrity Management & Business Conduct (still abbreviated as SBC) in 2022. SBC guides us on how we interacted with each other, our customers, our business partners, our shareholders and the communities where the Acer Group does business.

All employees are required to undergo training regarding anti-corruption measures. During annual performance reviews, we require management and employees to review their adherence to our standards of professional behavior. In the event of corruption being found, the company must immediately report the incident and implement management measures, while also reminding employees that they must follow the regulations of the Standards of Business Conduct.

• Sexual Sexual Harassment Prevention Measures

The Company is dedicated to ensuring gender equality and human dignity in workplace, securing work environment free from sexual harassment and discrimination. With the promise, the Prevention Measures and Disciplinary Actions on Sexual Harassment is enacted, which specifies the reporting channels, dealing procedures, and disciplines.

• Declaration of Secrecy and Intellectual Property Rights

The Company places extreme importance on the protection of intellectual properties rights. All staff are required to have the Declaration on Non-Disclosure Agreement signed when onboard, which declares the obligations to protect confidential information and the restrictions on use of the confidential information during the employment period and employment termination.

4.4 Information disclosure of Cybersecurity Management

Policy / Commitment		We remain committed to strengthening our information security governance by continuously aligning with the requirements of the Information Security Management System (ISMS) and the NIST Cybersecurity Framework (NIST CSF). Through the implementation of the Plan–Do–Check–Act (PDCA) management cycle and maintaining ISO/IEC 27001 certification, we ensure that information security controls are fully embedded into daily operations. This approach safeguards information assets and supports the Company's long-term sustainable development objectives.
Action Plan		To enhance the security awareness of all employees and to improve the compliance and information security structure to meet the needs of customers, we continue to expand the scope of ISMS (Information Security Management System) implementation and gradually introduce the international information security maturity assessment.
Tracking Mechanism		• Bi-weekly information security meetings and annual management review meetings • Monthly regional information security working group meeting • Quarterly Group Information Security Working Group meeting • Quarterly Acer Product Software Development Security Working Group meetings • Quarterly reporting to the Chairman on Group-wide information security governance performance, key issues, and strategic direction • Annually reporting to the Board of Directors on the effectiveness of information security risk governance
Management Goals	Medium- and Long- Term Goals	• To continuously enhance information security protection and cyber resilience, ensuring the security of Acer's information assets
	Goals 2026	• Integrate AI capabilities with the Security Information and Event Management (SIEM) platform to enhance overall cybersecurity resilience • Implement and further optimize information security configuration baseline assessments • Integrate cybersecurity tools and establish risk dashboard to improve governance visibility and management oversight • Implement global firewall policy standardization and network access compliance policies • Strengthening the global deployment of Zero Trust network architecture • Enhance cybersecurity incident detection, response exercises, and recovery capabilities to improve cyber resilience • Implement Secure Software Development Life Cycle (SSDLC) requirements and ensure compliance with vulnerability disclosure and reporting processes
	Goals 2025	• Achieved ISO 27001: 2022 transition certification in March 2025; in September, passed re-verification by third-party information security certification company BSI, confirming that Acer Inc.'s ISO 27001: 2022 certification remains valid • Expand the scope of cybersecurity risk management by lowering the threshold for high-risk issues, requiring action within the organization from a total risk value of 18 and above (incl.) to 12 and above (incl.) • In 2025, the Group Information Security Governance Committee will convene quarterly to enhance information security • In 2025, achieve a 90% completion rate for cybersecurity awareness education and training for employees worldwide • In 2025, achieve a 100% completion rate for cybersecurity training among colleagues in the IT department worldwide • The average score for the 2025 Scorecard exceeded 90 • Operations continue to conduct simulation drills covering both cloud and on-premises scenarios, with plans to collaborate with eDC and the General Affairs Department • In compliance with the ISO 27001:2022 version and its implementation status, continue to revise the new ISMS-related documents to meet requirements

	Achievement Status 2025	- Successfully completed the transition and re-certification to ISO/IEC 27001:2022 in 2025 and obtained the ISO/IEC 27001:2022 certification. - Redefined the high-risk classification threshold by lowering the score requiring mandatory cybersecurity risk management actions from 18 or above to 12 or above, thereby adopting more stringent and robust risk management standards. - Convened the Group Information Security Governance Committee on a quarterly basis as planned, with participation from senior executives, to continuously strengthen group-wide information security protection capabilities. - Implemented global information security awareness training for all employees, achieving an overall completion rate of 90%. - Delivered advanced information security training programs for global IT teams, achieving a 100% completion rate. - Maintained an annual average scorecard rating consistently above 90 throughout the year. - Continued to advance business continuity management, with exercise scenarios covering both on premises data center environments and cloud-based service scenarios. - Conducted a comprehensive review and update of all ISMS-related documentation in accordance with ISO/IEC 27001:2022 requirements, ensuring alignment with the updated framework and organizational needs.
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4.4.1 Information Security Policy

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

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

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

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

Continuously Improving Information Security Systems: The Company is committed to continuously enhancing the information security management system to address evolving risks and threat landscapes. Through a risk-based approach, the Company regularly reviews and updates information security policies, procedures, and controls. The effectiveness of the system is evaluated through internal and external audits, management reviews, and improvement tracking mechanisms to ensure that information security capabilities remain aligned with business needs and resilience objectives.

Ensuring the Integrity and Protection of Data: The Company is committed to ensuring the accuracy, consistency, and security of all information and data throughout its lifecycle, preventing any unauthorized access, tampering, or destruction. Appropriate controls are implemented to restrict access to sensitive information, ensuring that data is only accessed or processed by authorized personnel based on defined roles and responsibilities.

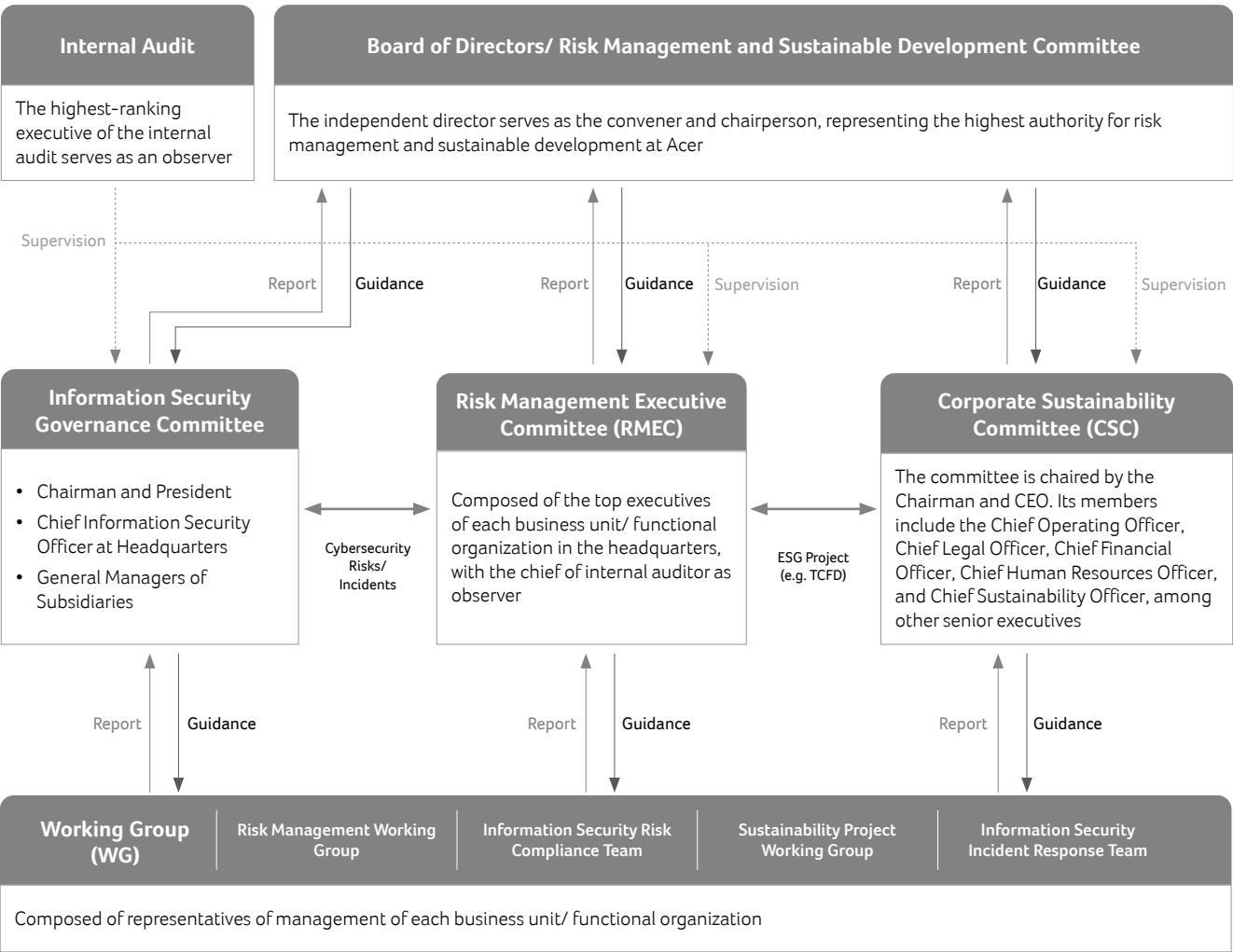
Proactively Monitoring and Responding to Information Security Threats: The Company is committed to proactively monitoring security risks and potential threats and maintaining a structured information security incident management mechanism to ensure prompt detection, classification, reporting, and response. In accordance with applicable regulations and requirements, the Company maintains transparent and timely communication with affected stakeholders. Corrective and preventive actions are implemented to mitigate impacts and prevent recurrence.

Establishing Information Security Responsibilities for the Entire Workforce: The Company defines information security as a shared responsibility of all employees and suppliers, with responsibilities assigned based on their roles and job functions. All personnel are required to comply with the information security policies, remain vigilant against potential risks, and promptly report any suspected incidents or abnormal activities. The Company conducts regular information security awareness training and social engineering exercises to ensure that all members possess the necessary protective capabilities.

Establishing Information Security Requirements for Third Parties: The Company integrates information security and data protection requirements into third-party management (including suppliers, contractors). Information security responsibilities are explicitly defined in contracts to mitigate risks arising from third-party relationships and to ensure that shared information, systems, and infrastructure are adequately protected.

4.4.2 Information Security Risk Governance Organization Framework

Acer has established a comprehensive and transparent information security governance framework to ensure that information security issues receive direct oversight at the Board of Directors. To implement professional management practices, the Board of Directors has set up the Risk Management and Sustainability Development Committee (RMSDC), which is established in accordance with the company's Articles of Incorporation and report directly to the Board of Directors. The committee consists of three or more directors appointed by the Board of Directors, with the majority being independent directors to ensure independence and objectivity in the oversight process. Under the guidance of the Risk Management and Sustainability Development Committee, the Information Security Governance Committee (ISGC) has established as a dedicated governance and execution body to ensure that information security activities are implemented across all operational levels.



The Information Security Governance Committee is led by the Chief Information Security Officer (CISO) and includes representatives such as heads of Acer’s IT product lines and the general managers of subsidiaries. The committee has two working groups responsible for Group-wide information security, policy formulation, and risk management. It reports quarterly to the Chairman on the governance performance, key issues, and strategic directions, and annually to the Board of Directors on the effectiveness of information security risk governance. The CISO also serves as a member of the Risk Management Executive Committee (RMEC) to collaborate on information security risk control.

Information Security Risk Compliance Team: Conducts regular independent reviews to assess the effectiveness and compliance of information security measures.

Information Security Incident Response Team: Responsible for planning, preparation, and real-time execution of information security incidents response measures.

4.4.3 Information Security Governance

4.4.3.1 Information Security Management Strategy

To effectively implement information security management, Acer obtained the ISO/IEC 27001:2013 international information security management system certification in 2019 and has passed third-party annual audits each year to maintain the validity of the ISO 27001 certification. In 2025, Acer successfully completed the transition to ISO/IEC 27001:2022 and the 3-year re-verification process. The current certification is valid from November 18, 2025, to November 17, 2028. This achievement further demonstrates Acer’s ongoing commitment and maturity in implementing in Information Security Management System (ISMS) and ensuring the long-term, robust operation on information security management practices.

In addition to regular reporting by the Information Security Governance Committee to management and the Board of Directors on performance and risks, the following regular working group meetings are held:

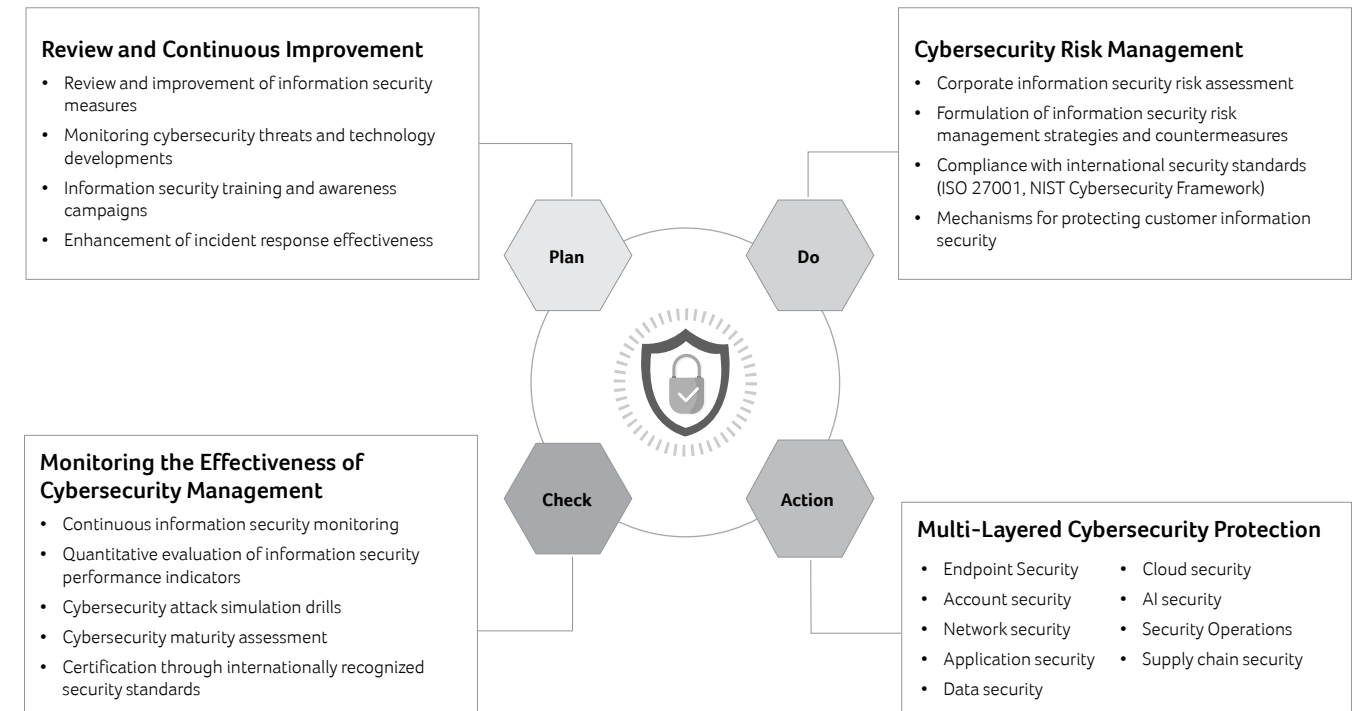
- Quarterly Group Information Security Working Group Meeting
- Quarterly Acer Product Software Development Security Working Group Meeting
- Monthly Regional Information Security Working Group Meeting
- Bi-weekly ISMS (Information Security Management System, ISMS) Routine Meeting

Following the Plan-Do-Check-Act (PDCA) management cycle, Acer reviews the applicability of security policies and protective measures, verifies implementation status, and conducts annual internal and external audits to ensure compliance and maintain confidentiality, integrity, and availability of critical assets.

Acer also adheres to both the ISMS and the NIST Cybersecurity Framework (CSF). In addition to maintaining ISO 27001 certification for infrastructure and core systems, Acer has built a multi-layered security protection system covering six core functions of security management: Govern (define security governance strategies, roles, and responsibilities), Identify (manage information assets, systems, personnel, and data, assessing and identifying risks), Protect (implement measures to ensure service availability and security), Detect (establish mechanisms to identify and alert on cybersecurity events), Respond (plan and execute actions to address detected incidents), and Recover (implement measures to restore functions and services impacted by cybersecurity incidents). This approach enforces risk management throughout the cybersecurity lifecycle, integrating innovative security technologies into hardware/software operations and daily workflows. Acer also leverages the NIST CSF framework to continuously assess cybersecurity maturity as a basis for strengthening security.

4.4.3.2 Information Security Risk Management and Continuous Improvement Framework

Acer adopts the Plan–Do–Check–Act (PDCA) management cycle to establish a systematic and continuously improving information security governance framework. Through comprehensive risk identification, layered defense mechanisms, performance monitoring, and continuous improvement processes, Acer ensures that its business operations and critical information assets are comprehensively protected.



4.4.3.3 2025 Information Security Management Enhancement Highlights

To further control evolving cybersecurity risks, Acer adopts the following strategies:

- **Secure Software Development Lifecycle Management:** Adopt a “Shift Left” approach by integrating security controls into the earliest stages of software development, incorporating secure development lifecycle management and pre-launch on-boarding security checks.
- **Automated Vulnerability Management:** Establish a comprehensive vulnerability reporting and system lifecycle management mechanism.
- **Supply Chain Information Security Risk Management:** Implement information outsourcing management and supplier security risk monitoring.
- **AI Application Security:** Develop AI security guidelines and risk assessments.
- **Adopt Cybersecurity Insurance** to establish a risk transfer mechanism for information security threats.
- In 2025, we implemented business continuity plan (BCP) exercises in accordance with the business continuity management procedures. A total of 34% of all systems completed BCP drills, all of which met their defined Recovery Time Objectives (RTOs).
- Risk assessments were conducted in 2025. Acceptable risks accounted for 97.2% of total assessed risks in H1 and increased to 100% in the H2. All identified unacceptable risks have been scheduled for remediation in 2026.

4.4.4 Information Security Management Measures

4.4.4.1 Multi-layered Security Protection

Aligned with international information security standards and best practices, Acer adopts a multi-layered defense-in-depth approach as the foundation of the information security strategy. This approach establishes a comprehensive information security management system encompassing prevention, detection, response, and continuous improvement capabilities.

Through the comprehensive deployment of layered cybersecurity controls, Acer effectively mitigates operational risks, strengthens data protection capabilities, and maintains a high level of resilience and sustainable competitiveness in response to emerging threats arising from digital transformation and the AI-driven era.

• Endpoint Security

All endpoint devices are deployed with Endpoint Detection and Response (EDR) solutions to detect malicious activities, achieving 100% asset monitoring coverage. Regular vulnerability patch management and malware protection measures are implemented to mitigate risks from computer viruses, ransomware, and other malicious attacks, thereby enhancing the resilience and stability of the overall IT infrastructure.

• Identity Security

Multi-factor authentication (MFA) is fully implemented across the organization to reduce the risk of credential compromise and reinforce the “verify first” principle under the Zero Trust architecture. In addition, privileged account management is strengthened to prevent unauthorized privilege escalation and potential data breaches.

• Network Security

Unauthorized access is prevented through firewall rule reviews, Network Access Control (NAC) compliance checks, centralized firewall security management, and network segmentation. All external remote connections are secured using VPN with MFA to ensure the security of remote working environments.

• Application Security

Both internal and external applications undergo regular security testing and remediation, source code vulnerability scanning, and pre-deployment security reviews. These measures ensure application security throughout the entire development and deployment lifecycle.

• Data Security

Sensitive data is protected through data classification and encryption mechanisms, and Data Loss Prevention (DLP) solutions are deployed to prevent data leakage and misuse. Data retention periods are defined in compliance with applicable regulatory requirements. Robust backup and redundancy mechanisms are implemented to ensure data confidentiality, integrity, and availability.

• Cloud Security

Cloud environments are managed through centralized control of administrator accounts and log monitoring. Suspicious activities are detected via monitoring platforms, and regular cloud compliance and risk scans are conducted to ensure resource configurations and cloud service usage comply with security standards.

• AI Security

An AI application security and risk assessment framework is established to ensure that, while driving innovation, the use and operation of AI technologies remain compliant with security and risk management requirements.

• Security Operations

A Security Information and Event Management (SIEM) platform is deployed for log aggregation and anomalous behavior detection, complemented by external threat intelligence monitoring, third-party penetration testing, and red team exercises. This establishes a 24/7 security operations framework that enables rapid threat detection and reduced incident response times.

• Supply Chain Security

Information outsourcing risk management is enforced by strengthening cybersecurity requirements in supplier contracts. Vendor account inventory and mandatory MFA implementation are promoted, and regular supplier security assessments are conducted to mitigate potential supply chain cybersecurity risks.

 Endpoint Security	• Endpoint protection with EDR to detect abnormal behavior • Endpoint antivirus measures to detect malware • Automated endpoint patching management mechanism • Regular check and replacement/upgrade of EoS hosts • Removal of local administrator privileges
 Account Security	• Integration of SSO with enforced MFA authentication • Monitoring mechanism to identify suspicious account access • Privileged account inventory and access management
 Network Security	• Regular review of ACL and intrusion protection rules, enforcing least privilege management • Implement NAC to block unauthorized or non-compliant devices • Standardize the security configuration of global firewall and network devices • Adhere to zero-trust principles for network segmentation • Enable MFA and compliance checks for VPN access
 Application Security	• Source code vulnerability scan and pre-launch security checks • Annual web vulnerability testing and remediation • Regular check and upgrade of risky software packages • Regular review of WAF blocking rules • Regular business continuity drills
 Data Security	• Inventory of personal data systems • Classification and encryption of sensitive data • Data Loss Prevention (DLP) mechanisms • Secure backup and rapid recovery
 Cloud Security	• Centralized management of cloud administrator accounts • Anomaly detection and suspicious activity management • Automated cloud compliance scanning
 AI Security	• AI application security and risk assessment mechanisms. • Leverage AI technologies to enhance cybersecurity detection capabilities.
 Security Operations	• SIEM log collection and monitoring • System and software vulnerability scanning • Monitor external and dark net intelligence to identify suspicious accounts • Third-party penetration testing and red team exercises • Attack surface management for external services
 Supply Chain Security	• Regular review supplier accounts and enforce MFA authentication • Annual supplier assessment • IT outsourcing supplier risk management policy

4.4.4.2 Compliance with International Security Standards

Acer is committed to establishing an information security governance framework aligned with international standards, ensuring that internal management systems, technical controls, and operational processes comply with regulatory requirements and global best practices. Through the adoption of internationally recognized certifications, robust regulatory compliance, continuous optimization of policies and procedures, and cross-regional governance mechanisms, Acer comprehensively enhances its information security maturity and overall organizational resilience.



Information Security International Standards and Compliance

- Achieve ISO/IEC 27001:2022 Information Security Management System certification
- Optimize and enforce CSF policy standards
- Expand ISO 27001 certification scope to include pan-European IT core systems
- Comply with global cybersecurity regulations (such as GDPR, Personal Data Protection Act)
- Hold regular group and product security working group meetings.

Third-party Verification Records:

- 2025/03/12 Acer Headquarters(HQ) successfully passed the transition audit of ISO/IEC 27001:2022 conducted by the third-party certification body BSI.
- 2025/09/09 Acer Headquarters (HQ) successfully passed the re-certification audit of ISO/IEC 27001:2022 conducted by the third-party certification body BSI, confirming the continued validity of the certification.
- 2025/06/27 Acer EMEA successfully passed the transition audit of ISO/IEC 27001:2022 conducted by the third-party certification body BSI, confirming the continued validity of the certification.
- 2025/08/20 Acer Pan Asia Pacific (PAP) successfully passed the surveillance audit of ISO/IEC 27001:2022 conducted by the third-party certification body CESI Certification Co. Ltd. confirming the continued validity of the certification.

4.4.4.3 Participation and Effectiveness of Cybersecurity Awareness Training

Acer places strong emphasis on organization-wide information security awareness. Through structured training and awareness programs, we enhances employees’ ability to respond effectively to cybersecurity threats. Training content covers corporate policies, foundational security knowledge, and recognition of various attack patterns, fostering a culture in which all employees actively participate in safeguarding information security.

In Q2 2025, cybersecurity training was delivered to global IT personnel, with 100% of IT staff completing the program.

In 2025, the Acer Headquarters Information Security Center rolled out security awareness training to a total of 6,423 employees worldwide (including non-IPO subsidiaries). Of these, 5,755 employees successfully completed the training, achieving a completion rate of approximately 90%.

In addition, two social engineering simulation exercises were conducted in 2025 to strengthen employees’ ability to identify phishing emails and raise security risk awareness. Two group-wide cybersecurity workshops were also held to enhance shared understanding of security objectives across the organization.

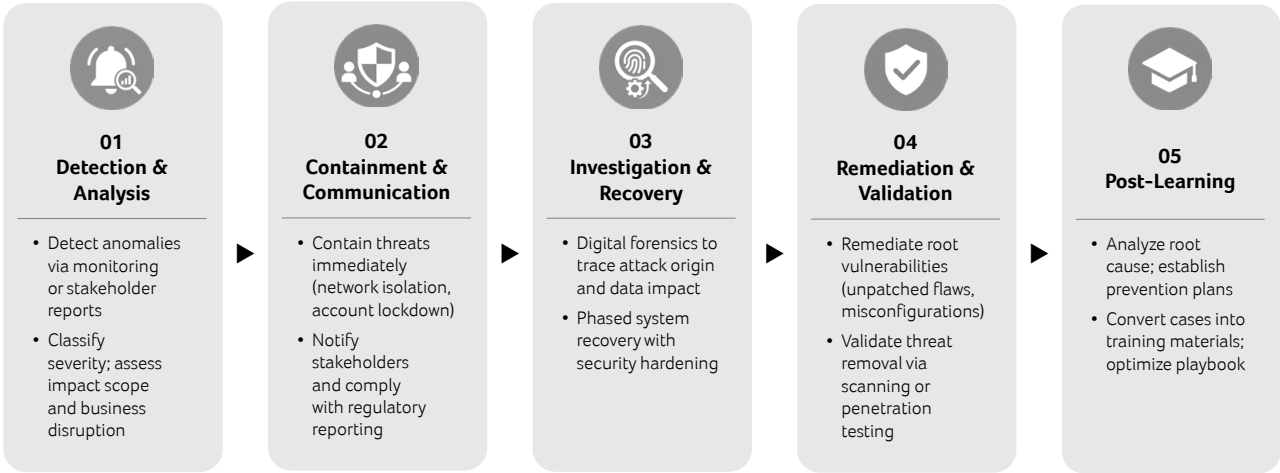


Cybersecurity Training and Publicity

- Regularly conduct training sessions to enhance employees’ cybersecurity awareness
- Regularly organize role-specific cybersecurity education programs
- Strengthen employees’ vigilance against phishing email attacks and implement phishing email defense and detection
- Regularly host group-wide cybersecurity workshops

4.4.4.4 Security Incident Reporting and Response Procedures

Establish clear and accessible reporting procedures for all employees and suppliers to proactively report security incidents, technical vulnerabilities, or any suspicious activities. This mechanism aims to build a culture of collective participation and shared responsibility, thereby strengthening the group’s overall defensive capabilities.



- Phase 1: Detection & Analysis

Through monitoring systems or proactive reporting by employees/stakeholders, abnormal events are brought under management.

The response team performs initial classification and prioritization, assessing the scope of impact, operational disruption, and attack methods.

- Phase 2: Containment & Communication

Immediate actions are taken (such as network isolation, account suspension) to limit threat spread and prevent further damage.

Notifications are issued through established procedure to internal management, legal, public relations, and affected stakeholders, ensuring compliance with regulatory reporting requirements.

- Phase 3: Investigation & Recovery

Conduct digital forensics to identify the attack source, entry point, and affected data, clarifying “who, when, and how” of the attack.

Restore affected systems and data in phases according to backup and recovery plans, while strengthening security measures.

- Phase 4: Remediation & Validation

Address weaknesses exposed by the incident (such as unpatched vulnerabilities or configuration errors) through corrective measures and enhancements.

Scans or penetration tests confirm that threats have been fully eliminated, and remediation measures are effective, restoring systems to a secure state.

- Phase 5: Post-Learning

Root cause analysis is conducted to develop improvement plans and prevent recurrence. Incident cases are converted into training materials for employees, and response playbook are continuously optimized.

4.4.4.5 Major Cybersecurity Event

In 2025, based on the Company’s incident classification criteria, the number of major cybersecurity incidents was 0, and the number of data breaches caused by third-party entities was 0.

4.4.4.6 Resources Invested in Information Security Management

(1) Achievements in Information Security Measures for 2025

Acer continues to strengthen its information security governance by enhancing security maturity across multiple dimensions, including policies and procedures, international standard certifications, employee awareness and training, and risk management. Through policy optimization, advancement of international certifications, group-wide awareness initiatives, and technical risk controls, Acer is steadily improving its security maturity to ensure robust protection and resilience across the group. Key achievements for 2025 are summarized below.

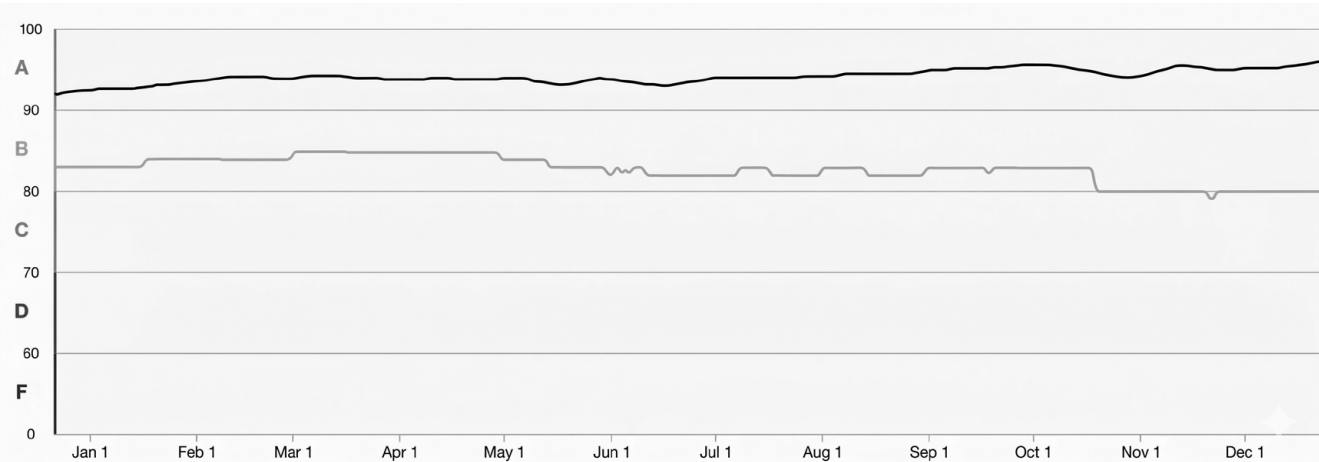


4.4.5.2 Information Security Maturity Rating

Across the Acer Group, overall maturity is rated at Level A (black curve). Throughout 2025, the annual score remained consistently above 90, positioning Acer above the industry's average maturity level (industry average: Level B, Gray Curve).

Assessment of Cybersecurity Maturity

Conduct regular third-party evaluations of company network and information security



Sustainable Development/ESG

4.5 Important Contracts

Nature of Contracts	Amount	Percentage of total net purchase (%)	Relationship with Acer Inc.	From
Software License Agreement	Microsoft Inc.	Continued from Aug.1, 2018 agreement through the date terminated (if applicable).	Obtain license from Microsoft for using certain software	Confidential Non-assignable
Purchase Agreement	Worldwide Vendors	Continued from effective date of the first transaction through the date terminated (if applicable)	Purchase for PC related devices or components.	Confidential Non-assignable
Distribution Agreement	Worldwide Distributors	Continued from effective date of the first transaction through the date terminated (if applicable)	Sell Acer brand and other related products	Confidential Non-assignable
Lease Agreement	Aspire Service & Development Inc.	From Feb. 1, 2022 till Jan. 31, 2032. The lessor cannot terminate the lease during the term, and the lessee has a right of first refusal upon expiration.	Lease of Acer's real estate to related parties for hotel operations and factory and office leasing.	Confidential Non-assignable

5

Acer's ESG policies and strategies align with its development and core spirit.

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

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

Integrating Sustainability Governance: Deepen ESG governance and stakeholder engagement, and strengthen the overall management and transparent disclosure of both financial and non-financial performances

Pioneering Green Innovations: Incorporate low-carbon, sustainable, and innovative technologies and concepts that advocate for the circular economy into products and services; take lead in smart cities and the development of a new green economy

Comprehensive Sustainability Impact: Create real corporate value and exert our influence on suppliers and partners, and assist the overall industry to move toward a sustainable future

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

The Corporate Sustainability Committee has established corresponding working groups to address various key cross-departmental issues, including corporate governance, risk management, innovation and products, environmental management, responsible supply chain management, and sustainable talent.

Each working group aligns with the medium- to long-term sustainability targets, develops annual objectives and action plans, holds regular meetings for interdepartmental communication and coordination, and implements and tracks the action plans. The CSC convenes twice a year to oversee and review the sustainability actions and implementation status of each working group, respond to stakeholder requests and expectations, review annual sustainability goals and approve medium- and long-term goals, and discuss and resolve important sustainability issues. Meetings in 2025 were held in June and December with 100% attendance.

The ESG Office is fully responsible for promoting sustainable development, led by the Chief Sustainability Officer, who serves as the Executive Secretary of the Corporate Sustainability Committee. In addition to reporting regularly to the Corporate Sustainability Committee on trends, impacts and performance on sustainability-related issues, it also plays a communication and integration role between the working groups and the Corporate Sustainability Committee. We have also established the ESG Committee at Regional Headquarters, who is responsible for formulating ESG action plans and programs at regional headquarters to implement various sustainability issues management. In 2025, the EMEA Regional Headquarters Corporate Sustainability Committee also held discussions on topics including regulatory compliance requirements, the adoption of electric vehicles, and the implementation of sustainability management.

The CSO regularly reports the goals and achievements of the sustainable development strategy to the Board of Directors on behalf of the CSC. In 2025, CSO reported two times and the agenda discussed includes: material issues, climate strategies and net-zero emissions, Acer's "Environmental, Health and Safety Policy," amendments to the "Product Packaging and Forest Conservation Policy," supply chain management and implementation status, the sustainability report, and recommendations from the Task Force on Climate-related Financial Disclosures. The Director provided feedback and recommendations on these agenda items and reviewed and supervised their implementation.

Starting in the fourth quarter of 2024, Acer initiated the adoption of IFRS Sustainability Disclosure Standards, formally establishing a cross-departmental project team co-led by the ESG Office and the Finance Department, with representatives from operations, risk management, regulatory compliance, information security, human resources and general affairs, and sustainability functions. In 2025, the project team reviewed the current state of sustainability information management, identified significant gaps with the IFRS Sustainability Disclosure Standards, conducted an inventory and materiality analysis of sustainability risks and opportunities, and developed follow-up action plans and cross-departmental collaboration mechanisms. The project team reports quarterly to the Risk Management and Sustainable Development Committee under the Board of Directors, the highest sustainability governance body, which reviews, approves, and oversees progress.

As sustainability governance deepens, sustainability information management has evolved from requirements centered on "transparency and integrity in disclosure" to those of "internal controls and corporate governance." To ensure the accuracy, completeness, and reliability of sustainability information and to strengthen transparency and regulatory compliance, Acer established the "Sustainability Information Management Procedures" in 2024. These procedures clearly define the responsible departments, control activities, operational processes, oversight mechanisms, and requirements for continuous improvement of sustainability-related operations. Starting in 2025, the review and approval of sustainability information is also conducted through internal systems in accordance with the approval authority matrix, ensuring that the process for providing and publishing sustainability information is institutionalized and traceable.

In 2025, we received a Silver Medal in the EcoVadis Sustainability Rating, placing in the top 15% of companies assessed across four themes: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement. We were selected for inclusion in the FTSE4Good Emerging Index for the tenth consecutive year. For the 8th consecutive year, we were included as a constituent of the FTSE4Good TIP Taiwan ESG Index, a collaboration between FTSE and the Taiwan Stock Exchange. This demonstrates our strong ESG management and financial performance. Acer was also listed among the 2025 Carbon Clean 200 and received an A List rating in the 2025 CDP Climate Change assessment.

5.1 Environmental, Safety, and Health Management

5.1.1 Environmental Protection

5.1.1.1 Environmental Policy and Management

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

To implement the Company's policies and environmental sustainability commitments, the scope of the Environmental Management System (EMS) in 2025 covers the Xizhi headquarters (HQ) and assembly plant sites worldwide. To further strengthen the depth and breadth of management, the scope will continue to expand.

To ensure the efficient functioning of the EMS management system, we have established a task force to implement various operations, including environmental impact assessments, based on the PDCA management model. Annually, we employ third-party certification or internal management mechanisms to verify the effectiveness of our management.

5.1.1.2 Energy and Climate Change

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

In our business operations, we have adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and implemented an internal carbon pricing mechanism to comprehensively and effectively manage climate risks and opportunities. We have established Science Based Targets (SBT) in alignment with the 1.5°C temperature control goal of the Paris Agreement, implementing various carbon reduction measures. Additionally, we have entered into long-term Corporate Power Purchase Agreements (CPPA) for renewable energy procurement and engaged in carbon offsetting initiatives, including carbon credit development, carbon capture, and utilization research.

Acer incorporates circular economy in smart and green energy products, considers the product life cycle, reduces the environmental impact in R&D and design, and balances product management and environmental performance. Acer launched the environmentally friendly Vero product line. It all begins from raw materials as we continue to increase the use of sustainable materials such as post-consumer recycled plastics (PCR) and ocean bound plastic (OBP) to reduce the carbon footprint of raw materials. We are committed to calculating the carbon footprint of this laptop series in accordance with international standards and achieving carbon neutrality.

Since the "Project Humanity" in 2017, Acer has been implementing environmentally friendly actions and laying the foundation for a net-zero carbon emission strategy with global employees for a low-carbon supply chain. In 2021, we launched the "Earthion" project to promote carbon reduction action to like-minded supplies and work closely with suppliers and partners in projects such as energy, product design, packaging design, manufacturing, logistics, and recycling.

Under the Group's sustainability strategy, Acer is actively driving low-carbon transformation. In addition to establishing its own solar power plants and selling electricity back to local grids, Acer has invested strategically in renewable energy and smart energy through long-term investments and energy-efficient equipment. In recent years, Acer has leveraged the expertise of industry partners to participate in projects including the Shalun Smart Green Energy Science City smart energy management system BOT project, energy storage sites, rooftop solar photovoltaic projects, and a floating solar photovoltaic project in Malaysia. In 2026, Acer continues to expand its sustainable energy investments, investing NT\$360 million in a cash capital increase of Shenghe Energy Co., Ltd., which focuses on rooftop solar photovoltaic projects, and NT\$27.5 million in a cash capital increase of Aurosi Precision Co., Ltd., a battery solutions provider. Through these investments, Acer is deepening its presence across the energy industry value chain, from manufacturing to application, and from front-of-meter to behind-the-meter, to deliver comprehensive solutions, contribute to the energy transition, and fulfill its net-zero emissions commitment.

5.1.1.3 Product Life Cycle

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

- During the product design and development phase, we incorporate circular economy thinking and actively promote material innovation, opting for materials with minimal environmental impact, such as post-consumer recycled plastics, for use in computer and display products. We also extend the use of these materials to various products within the Vero series, including projectors, computer peripherals, and luggage. Additionally, we incorporate ocean-bound plastics into the touchpads of laptops and the Vero Ocean series of peripherals. At the same time, we focus on modular design and component-sharing strategies — for example, progressively adopting a standardized stand structure across monitor products to maximize parts commonality. Through design innovation such as modularity and structural standardization, we reduce resource consumption, improve product repairability and durability, extend product lifecycles, and lessen the environmental burden across the entire lifecycle. In terms of chemical substance management, we have established lists of prohibited, restricted, and declarable chemical substances to reduce the use of hazardous chemicals, rigorously screening materials from the product design stage to minimize potential environmental and health risks. To improve product energy efficiency, we use the U.S. ENERGY STAR standard as a design benchmark, meeting or exceeding ENERGY STAR specifications and helping users contribute to energy conservation and carbon reduction.
- During the manufacturing phase, we collaborate with suppliers to enhance resource utilization efficiency, reduce carbon emis-

sions, and implement proper waste management practices. We also drive manufacturing process transformation to increase renewable energy adoption rates, effectively reducing greenhouse gas emissions throughout the production process. Since 2019, we have been following the Responsible Business Alliance (RBA) Chemical Management List to monitor chemicals used in the manufacturing process, including toluene, benzene, beryllium dust, chlorinated organic solvents, hexane, N-methyl-2-pyrrolidone (NMP), and ozone-depleting substances. This has been incorporated into the key focus areas of our annual on-site audits. In 2021, we further revised our requirements in alignment with the RBA Chemical Management List, necessitating suppliers to comply with the updated chemical list starting from 2022. This revised list includes chemicals such as bromopropane, dichloromethane, methanol, tetrachloroethylene, and trichloroethylene. We also continue to pay attention to specifications set out by relevant industries, evaluate expanding the scope of this inventory, reduce the risks faced by workers and the environment, and strengthen both communication and checks in on-site audits.

- Acer places great importance on the efficient use and reuse of resources during the manufacturing phase. Through supply chain management, we enhance resource utilization in manufacturing processes, reduce energy consumption and greenhouse gas emissions, and implement waste management practices.
- In the product transportation phase, we work closely with our logistics partners to formulate a sustainable logistics strategy, with a focus on transitioning to low-carbon transportation. We continue to reduce carbon emissions from transportation by using electric vehicles, sustainable aviation fuel (SAF), and sustainable marine fuel (SMF), and further reduce environmental impact by optimizing overland transport through consolidation operations.
- In the product use phase, the average energy consumption of our notebook products has been reduced by 54% compared to the 2016 baseline, while the average energy consumption of our desktop products has decreased by 53%. These results significantly exceed our 2025 target of a 40% reduction.
- In the product disposal phase, we offer multiple recycling channels, ultimately ensuring proper recycling and disposal by qualified recyclers and processors.

5.1.1.4 Office Carbon Reduction and Energy Saving

The major source of energy consumption for Acer is office electricity, of which air conditioning, lighting, and information equipment use are the primary ones. For effective management, we collect data using IT systems to understand the usage situation and grasp the trend of change, and encourage each office area to carry out energy-saving measures such as optimizing power

consumption equipment and strengthening power consumption management, as well as using green power and producing green power in the hope of reducing office power consumption every year.

The Xizhi Headquarter conducts ISO 50001 energy management system surveillance audit every year and sets reduction targets each year.

Key energy-saving measures implemented at Acer Taiwan's operations in 2025 include: replacing lighting at the Xizhi headquarters with energy-efficient fixtures, upgrading digital air conditioning controllers in offices and meeting rooms, and introducing linked air conditioning control for meeting rooms to optimize electricity management efficiency. At the Longtan eDC, in addition to replacing lighting with energy-efficient fixtures, existing energy-saving equipment and systems, including high-efficiency chiller units and a solar power generation system, continue to operate. Aspire Resort has also built on previous energy-saving improvements, completing the installation of chilled water two-way valve controls in all guest rooms across the main building and villa units, continuing to strengthen energy efficiency.

In 2025, Aspire Resort once again applied for and successfully obtained Gold-level Green Mark Hotel certification from the Ministry of Environment (Certificate No.: Huan-Biao-Zi No. 24938).

5.1.2 Safety and Health

5.1.2.1 Health and Safety Management System

Acer actively pursues balanced economic, environmental and social development. We understand that all of our products, services and activities may affect the communities and environments in which we operate and are committed to environmental protection. We also conduct objective due diligence when corporate mergers and acquisitions or business partnerships are required in response to market demands and organizational growth. We also recognize that the safety and health of our employees is the foundation of our business and are committed to maintaining a healthy and safe working environment. We require our employees to understand their roles and responsibilities. We also require suppliers, service providers, contractors, outsourcers, logistics providers, merged and acquired companies and value chain partners to reduce environmental impacts through lifecycle assessment management and to comply with Acer's environmental safety and health policies to fulfill our commitment to the environment, health and safety.

Acer revised its Environmental, Health, and Safety (EHS) policy in 2023, which was reviewed, approved, and supervised by the Acer Board of Directors.

To ensure our compliance with legal regulations and maintain occupational safety and health management performance, Acer Taiwan conducts annual ISO 45001 management system certification. Every year, we set up an annual system implementation schedule with each department selecting officers and representatives to form a team on environmental safety and health. We use internal and external training to develop the awareness and execution capabilities of occupational safety and health and conduct related common operations and internal/external audits to ensure that the system can maintain effective operation. In addition, to implement the PDCA cycle, the Occupational Safety and Health Committee convenes every quarter to report on the implementation of various operations and review and improve. To enable our employees to understand the safety and health management practices and results, we have established an internal safety and health website and information platform. At the same time, we are able to communicate with workers immediately to establish mutual consensus on their responses and feedback.

5.1.2.2 Occupational Health and Safety

Acer, with the support of senior executives and company-wide participation in audit activities, ensures a healthy and safe working environment, maintains the physical and mental well-being of workers, and reduces occupational health and safety risks. We achieve our management objectives through four action plans: implementing an occupational health and safety management system, executing occupational health and safety management plans, reviewing the effectiveness of occupational health and safety management, and ensuring the performance of occupational health and safety management.

Promotion of the Occupational Health and Safety Management System: To strengthen the Group's safety and health management and ensure compliance with legal regulations and company policies, we are promoting an Occupational Safety and Health Management System while also assisting each subsidiary in establishing this system and demonstrating management performance through verification processes. For subsidiaries or other office locations that do not participate in the verification, we have established a guidance mechanism to complete internal management processes and encourage system establishment planning to further achieve management objectives.

Occupational Health and Safety Management Plan: In order to effectively implement the occupational health and safety management system, we develop an occupational health and safety management plan annually. Through our ESH working group and various occupational safety and health management personnel, we execute the plan in accordance with safety and health operational standards, while simultaneously ensuring workplace health and safety. This includes conducting workplace hazard identification and risk assessments covering both workplace environmental safety and employee physical and mental wellbeing.

annually, as well as investigating risks and opportunities related to stakeholders. For high-risk and high-opportunity projects, we set management objectives and then track improvement plans. Furthermore, we execute annual plans, which include regulatory identification, self-inspections, chemical management, and operation environment monitoring, to ensure compliance and meet safety and health requirements.

To instill the importance of employee safety and health, we employ a range of methods, such as health education promotion, educational training, emergency response procedures, and others to gradually enhance awareness. Simultaneously, we guide employees to prioritize health through a three-step approach of health checks, post check-up health management, and health promotion activities. Together, we address abnormal health check results to uphold and maintain physical and mental well-being.

In order to prioritize the safety of outsourced personnel, we encourage our business partners to collaborate with us on occupational safety and health matters. Each year, we carry out audits on both stationed and regular contracts. For renovation projects that involve high risks, we employ project contracting management to prevent occupational accidents at Acer's workplace. Furthermore, we have developed an occupational safety and health training materials specifically for contractors, while consistently sharing safety and health information to promote knowledge dissemination and awareness, and collectively establish a secure working environment for our workers.

Auditing Occupational Health and Safety Management Effectiveness: To ensure the effective implementation of safety and health management, we hold ESH working group meetings and Occupational Safety and Health Committee meetings quarterly. Through the participation, communication, and consultation of labor representatives, we report and track the progress and effectiveness of various operations during these meetings. Simultaneously, we employ supervision and measurement mechanisms to ensure that all established objectives are effectively achieved on schedule. Finally, through annual audit activities—including company-wide announcements, internal audits, management review meetings, and external audits—we assess the effectiveness of our occupational safety and health management.

Ensuring Occupational Health and Safety Management Results: To ensure the continuous improvement of our occupational health and safety management performance, we have established short, medium, and long-term management objectives. We will track the progress of these objectives annually and review their status to modify as appropriate to adapt to evolving trends. For non-conformities identified in internal and external audits throughout the year, we will track corrective and preventive actions to ensure completion within deadlines, and include these as focus areas in the following year's audits to prevent recurrence of non-conformities. Continuously strengthening the regulatory compliance management mechanism is a fundamental requirement of our management system. No government penalties were imposed in 2025.

We take every accident in the workplace seriously. When an accident is reported, in addition to providing immediate medical assistance and health support to the injured employee, we initiate an incident investigation procedure together with worker representatives to determine the root cause, develop and implement corrective and preventive measures, and communicate findings through internal channels to prevent similar incidents from recurring. Near-miss incidents are handled through the same process, enabling proactive identification of potential risks and reducing the likelihood of incidents and personnel injury. During the performance of any task, if an emergency posing imminent danger arises, employees may exercise their own judgment based on the level of danger at the scene, cease operations or take necessary protective measures, and evacuate the work area without being subject to any adverse consequences.

5.2 Supply Chain Management

Acer and our suppliers are working together to provide customers with valuable products and services; these suppliers are our most important partners. Beyond economic value, we also focus on social and environmental value, building on a foundation of respect for human rights and working diligently toward a sustainable supply chain. With a solid foundation of cooperation and through the Acer Responsible Supply Chain Management (ARSM) mechanism, we jointly shoulder our responsibilities toward society and the environment alongside our supply chain.

The Company has been a member of the Responsible Business Alliance (RBA) since 2008 and participates in actions and discussions around supply chain social and environmental responsibility to better understand international trends in ESG and share in the practical experience of its members. Acer also requires all manufacturers and service providers to comply with both the RBA Code of Conduct and local regulations.

In addition, we carry out annual on-site RBA Code of Conduct supplier audits, gaining a deeper understanding of each location's working environment and the human rights conditions of the staff. We also encourage and require suppliers to uphold their corporate responsibility by ensuring their own suppliers implement socially and environmentally responsible management and to advocate for RBA Code of Conduct adherence, thus improving the working environment in the electronics supply chain worldwide.

We have also established the Acer Responsible Supply-Chain Management (ARSM) system, not only setting in place the social and environmental responsibilities of our first-tier suppliers but also rolling it out to second- and third-tier suppliers in phases.

The goal of this is to further expand the reach of our sustainability responsibility and influence. The Company requires first-tier suppliers to implement risk assessment and management of second-tier suppliers based on the RBA Code of Conduct. We also carry out on-site audits and tracking of improvements for higher-risk suppliers. We have also integrated performance in these into our Supplier ESG Scorecard assessments, realizing and expanding the environmental and social responsibility of our supply chain.

To review suppliers' performance in ESG practices, we have developed the Acer Supplier ESG Scorecard, a mechanism for early identification and tracking of supply chain risks in the areas of sustainable operations; environment, energy and climate change; labor, ethics, health and safety management, and assist suppliers in taking necessary measures to eliminate or mitigate risks. Overall, average performance across supplier categories in the 2024 scorecard continued to show improvement. Nearly 78% of suppliers achieved an "excellent" standard, and 12% of suppliers were found to be at the "medium" level. We also use quarterly business reviews and other communication methods to demand that underperforming suppliers implement appropriate actions to improve their ESG performance. In addition, to protect labor human rights, we continue to take a variety of measures to ensure that no enslaved or trafficked labor is used in our supply chain. These include supplier risk assessments, declarations, audits, and training.

Responsible sourcing of minerals is also a significant ongoing concern for the Company. Responsible minerals efforts began with the issue of tantalum, tin, tungsten, and gold (3TG) conflict minerals in the Democratic Republic of the Congo (DRC), and the Company's responsible minerals management has now been strategically expanded to include responsible sourcing management that reduces social and environmental risks. In 2024, in consideration of global trends and raw materials of concern by stakeholders, several raw materials including metals, plastics, paper, and glass were scoped for a seven-aspect assessment to formulate an updated priority raw material list. The seven aspects covered regulation trends, environmental and biodiversity impacts, social and human rights, industrial readiness, Acer's status, industry relevance, and supply chain risk. By considering these aspects, in addition to the potential for sourcing from Conflict-Affected and High-Risk Areas (CAHRAs), we finalized our updated priority raw material list, which now includes aluminum, cobalt, copper, gold, graphite, lithium, nickel, plastic, tantalum, tin, and tungsten, and included these new metals in the 2025 survey. Acer will continue to reassess its priority minerals each year. In 2025, Acer issued its annual consolidated responsible minerals report, outlining the steps taken to conduct due diligence on all of its priority minerals in 2024.

5.3 Human Rights Management

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

The Company adheres to international norms including the United Nations Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights, and has published a Human Rights Policy Statement to ensure that operations and the supply chain are free from forced labor, discrimination, and child labor, and that reasonable working hours and equal pay are upheld.

We have established a rigorous human rights due diligence management process and provide secure grievance and whistleblower channels with whistleblower protection mechanisms, ensuring that employees and partners can raise concerns in a safe and respectful environment. We also extend our management to the supply chain, strengthening partners' awareness of human rights compliance through the signing of codes of conduct and regular audits.

Acer has established a human rights due diligence process covering four global headquarters and channels in 160 countries. First, through issue identification and impact assessment, we comprehensively evaluate actual and potential risks across the workforce and supply chain. Next, we develop prevention and mitigation measures across three dimensions — training, communication, and systems — achieving 100% operational coverage. Finally, through tracking and remediation mechanisms, we take corrective action on violations to ensure that human rights protections are implemented at every stage of business operations, building sustainable corporate governance.

To implement human rights management, Acer integrates cross-departmental information for annual assessments and develops corresponding prevention and mitigation measures based on assessment results to safeguard the rights of employees and partners. Assessments cover key groups across Acer's value chain, including internal employees (both direct and indirect) and external partners (including subsidiaries and Tier 1 suppliers). Material human rights issues in 2025 include labor conditions and protections, freedom of association, equal pay, workplace diversity and inclusion/anti-discrimination, and prevention of child labor. Human rights issues, impacts, and mitigation measures are disclosed in the sustainability report.

5.4 Communication

5.4.1 Stakeholder Communication

Our vision is one of being a responsible global citizen, and we value the expectations of our relevant stakeholders, so we continually bring together the views of our stakeholders, including staff, customers, suppliers, investors, communities/charitable groups, governmental agencies, advocacy organizations, media, industry associations, and academic groups. In addition, we communicate our sustainability performance to internal and external stakeholders through our sustainability website, and we use a variety of methods to communicate with stakeholders on an ongoing basis. In May 2025, we reported the communication status with stakeholders to the board of directors.

5.4.2 Improving Suppliers Capabilities and Suppliers ESG Communication Meetings

We continue to communicate with suppliers and enhance their ability to respond to sustainability issues, as well as encouraging suppliers to incorporate sustainable development matters into their management agendas. In accordance with Acer's sustainability strategy, we hold various supplier sustainability seminars and annual supplier ESG communication meetings to provide the latest ESG development trends, analyze the main focus of the supplier chain on various issues and the actions to be actively taken, as well as provide opportunities for two-way communication between suppliers and Acer executives to strengthen mutual cooperation and provide the supplier chain with the ability to enhance environmental and social responsibility. Annual Suppliers ESG Communication Meeting in December 2025.

5.4.3 Customer Relationships

Acer's vision is to become a "leading brand company in sustainable management through innovation and attentive service and customer care, continuously improving the efficiency and quality of service". We believe that our attitude and approach of "pursuing quality in everything we do" helps us to remain competitive in the market. "To better meet the needs of our customers, we plan and conduct regular customer satisfaction surveys in line with the characteristics of each region around the world, using these to gather feedback from our customers, find areas in need of improvement, and strengthen the quality of our customer service. We have set in place a comprehensive global service system with service centers in each of our major operating locations, and

we plan different service solutions based on different customer attributes and channel types. Consumers and business customers can contact us through multiple channels. In aggregate, our 2025 survey results show high global satisfaction, with positive customer evaluations accounting for 94% of total evaluations.

5.5 Information Security and Privacy Protection

5.5.1 Information Security

Acer is committed to building a robust Information Security Management System (ISMS). Since 2019, the Company has continuously maintained ISO/IEC 27001 international certification, and in 2025 successfully completed the transition to ISO 27001:2022, with the certificate valid through 2028, demonstrating the maturity and long-term commitment of its information security management.

In terms of governance structure, in addition to the Information Security Governance Committee's regular reports to the Board of Directors, Acer has established intensive communication mechanisms including quarterly Group and product development security team meetings, monthly meetings for overseas offices, and biweekly ISMS routine meetings. Through the PDCA (Plan-Do-Check-Act) cycle and annual internal and external audits, the applicability and execution of information security policies are ensured.

On the technology and framework front, Acer follows the NIST Cybersecurity Framework (CSF), building a multi-layered defense system spanning six domains: Govern, Identify, Protect, Detect, Respond, and Recover. By leveraging innovative cybersecurity defense technologies, control mechanisms are deeply integrated into software and hardware operations and daily processes. The NIST CSF is used for continuous maturity assessments as a guide for strengthening information security resilience, ensuring the confidentiality, integrity, and availability of the Company's core assets and critical services.

5.5.2 Protecting Privacy

Acer's practices for protecting privacy are as follows:

- Zero-tolerance policy toward privacy violations and immediate reporting mechanisms
- Personal information protection and privacy-related issues are incorporated into the orientation training for new employees

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

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

In 2025, no complaints related to breaches of customer privacy or loss of customer data were received.

5.6 Social Engagement

By incorporating the corporate spirit of "breaking down the barriers between technology and people" into the mindset of social engagement, Acer Group has been able to leverage its expertise and core competencies to contribute to the company's efforts, thus embedding the concept of sustainability and action in the company's culture; enhancing employees' sense of identification with Acer; and sharing success stories with global partners, suppliers and investors to expand social impact.

5.6.1 Acer ESG Project Awards

The Acer Group operates in over 160 countries worldwide, and Acer subsidiaries in all regions are not only concerned with local social issues, but also take action to participate in community activities. To encourage employees to propose projects that respond to the United Nations' sustainability goals, and in conjunction with the company's Project Humanity global program, the Acer Global ESG Project Awards have been held for nine consecutive years to encourage employees to be creative and actively participate in community activities, demonstrating the corporate culture and spirit from the inside out. The ESG Project Awards incorporate the social return on investment (SROI), the London Benchmark Group (LBG) Framework for assessment of community investment, and the response and contribution to Acer's mission and the United Nations Sustainable Development Goals (SDG) into the assessment rubric for these awards. Through the integration of regional subsidiaries and staff activities, the impact of the ESG program has grown each year, and some subsidiaries have received local ESG awards. The 2025 Acer Global ESG Project Awards continued to focus on themes of "education" and "environment," consistently incorporating "biodiversity" as a subtheme under the theme of "environment."

5.6.2 Project Humanity

"Project Humanity" was launched in 2017 as a bottom-up employee-driven initiative supported by senior management, channeling collective efforts toward social issues and environmental challenges to become agents of change. From individual employees to team participation, supply chain collaboration, and broader social impact, the initiative iterates each year with new goals, continuously expanding its influence. Beginning in 2020, Acer has introduced the concept of "Every Decision Counts" and has further emphasized that "every decision is crucial." Regardless of their size, the accumulation of numerous small changes can ultimately lead to significant impacts, while also reinforcing a corporate culture that values every contribution.

5.6.3 Charitable Activities and Arts & Culture Activities

We have worked with several local charities around the world for many years. These partnerships not only help communities, but also strengthen our ties to them and bring them closer together. We work with communities to address pressing social challenges through our many programs of social care, fundraising activities and disaster relief. We encourage our staff to contribute to the community by volunteering their time and expertise to gain new experiences and ideas, and gain new energy to face the challenges of work and clients. Every employee of Acer enjoys two days of paid volunteer work each year.

Acer has long been committed to supporting cultural and artistic activities, which not only contribute to cultural development but also enrich the lives of employees, alleviate work stress, and stimulate creativity through their support for culture, creativity, and the arts. In 2025, the Acer Group, Acer Foundation, and Acer Welfare Committee jointly sponsored cultural and artistic activities, with a total amount exceeding NT\$2.5 million.

5.6.4 Technology-Enabled Innovation in Response to Social and Environmental Challenges

Acer extends its technological capabilities beyond the classroom into the startup ecosystem and social innovation. Through products, solutions, and cross-sector collaboration, Acer supports startups developing innovative applications that address environmental sustainability, resource efficiency, and social well-being, such as smart city technologies, energy management,

data analytics, and circular economy solutions. At the same time, Acer continues to optimize its own products toward low-carbon design, energy efficiency, and extended product lifespan, making technology not just a business tool but a force for positive social and environmental change.

Established in 1987, the Longterm Smile Award evolved from an award focusing on student thesis awards, campus entrepreneurship, and smart internet competitions to an award aimed at encouraging corporate innovation by 2022, staying on top of industry trends. From 2006 to 2025, over 2,400 teams participated, with 121 teams winning awards and prize money exceeding 70 million NTD. In 2025, the Longterm Smile Award introduced an "invitation-based competition" format for the first time, with Acer's upstream and downstream partners, including supply chain companies, strategic partners, and industry organizations, nominating companies to participate. This not only enhances the professionalism of the selection process but also strengthens the award's role as a cross-enterprise collaboration platform. In addition, the "Longterm Friends" platform, launched in 2024, continues to connect award-winning teams from past years, providing participating companies with substantive opportunities for exchange and resource sharing, turning recognition into a starting point for long-term growth and collaboration.

5.7 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	✓		The Corporate Sustainability Committee has established corresponding working groups to address various key cross-departmental issues, including corporate governance, risk management, innovation and products, environmental management, responsible supply chain management, and sustainable talent. Each working group aligns with the medium- to long-term sustainability targets, develops annual objectives and action plans, holds regular meetings for interdepartmental communication and coordination, and implements and tracks the action plans. The CSC convenes twice a year to oversee and review the sustainability actions and implementation status of each working group, respond to stakeholder requests and expectations, review annual sustainability goals and approve medium- and long-term goals, and discuss and resolve important sustainability issues. Meetings in 2025 were held in June and December with 100% attendance. The ESG Office is a dedicated unit responsible for driving sustainable development, led by the Chief Sustainability Officer, who serves as the Executive Secretary of the Corporate Sustainability Committee. In addition to reporting regularly to the Corporate Sustainability Committee on trends, impacts and performance on sustainability- related issues, the ESG Office also plays a communication and integration role between the working groups and the Corporate Sustainability Committee. We have also established the ESG Committee at Regional Headquarters, who is responsible for formulating ESG action plans and programs at regional headquarters to implement various sustainability issues management. In 2025, the EMEA Regional Headquarters Corporate Sustainability Committee also held discussions on topics including regulatory compliance requirements, the adoption of electric vehicles, and the implementation of sustainability management.	No Deviation

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			The CSO regularly reports the goals and achievements of the sustainable development strategy to the Board of Directors on behalf of the CSC. In 2025, CSO reported two times and the agenda discussed includes: material issues, climate strategies and net-zero emissions, Acer's "Environmental, Health and Safety Policy," amendments to the "Product Packaging and Forest Conservation Policy," supply chain management and implementation status, the sustainability report, and recommendations from the Task Force on Climate-related Financial Disclosures. The Director provided feedback and recommendations on these agenda items, and reviewed and supervised their implementation.	
II. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	✓		This disclosure encompasses the Company's sustainable development performance at its primary locations from January to December of 2025. The risk assessment boundary primarily focuses on Acer Incorporation. The Company conducts identification, assessment, and discussion of potential and emerging risks across three major dimensions: environmental, social, and corporate governance. The Risk Management organization employs a Risk Map, assessing the potential threat level of each risk to the Company's future operations based on the likelihood of occurrence and the magnitude/severity of potential losses in the event of risk manifestation. Risk classification is performed to determine the priority order in risk management strategies. We continuously and proactively engage in relevant risk management activities, adopting a proactive prevention approach to prudently address various present and future risks and challenges. The Risk Management Executive Committee also summarizes the risk environment, risk management focuses, risk assessment results, and corresponding response measures, which are reported to the Risk Management and Sustainability Development Committee under the Board of Directors.	No Deviation
III Environmental Issues				No Deviation
(I) Has the Company set an environmental management system designed to industry characteristics?	✓		The Company employs the ISO 14001 Environmental Management Systems international standard to establish standard procedures for environmental management at each operating location, as well as continuously maintaining valid certifications. In 2024, the bulk of the Company's Taiwanese business sites passed new ISO 14001:2015 Environmental Management System review, continuing to receive third-party certification. Other subsidiaries that have introduced ISO environmental management systems have similarly passed ISO 14001:2015 review. Source: https://www.acer.com/sustainability/uploads/files/shares/certificates/en/ISO14001_Taiwan_en.pdf	No Deviation
(II) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		Acer is committed to reducing the environmental impact of its operations and products while enhancing resource efficiency. We have set sustainability strategy goals for 2025, aiming to achieve the following by 2025: a 45% reduction in average energy consumption of personal computers (baseline year: 2016); and the use of 20-30% post-consumer recycled plastic in computers and monitors. Acer continues to use post-consumer recycled plastics and emphasizes recyclable design in product packaging, prioritizing easily recyclable materials. Additionally, all product inserts use paper certified by the Forest Stewardship Council (FSC), and all printed materials use water-based ecofriendly inks and soy inks. Additionally, we address the issue of ocean plastic pollution by using recycled Ocean Bound Plastic (OBP) to create sustainable materials. These materials are used in Ocean Glass touchpads for laptops and in bags made from ocean plastic. Through the use of post-consumer recycled plastic and ocean plastic, we aim to reduce improperly managed plastic waste and engage consumers in environmental issues.	No Deviation

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(III) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	✓		We have implemented the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and an internal carbon pricing mechanism to comprehensively and effectively manage climate risks and opportunities. This includes addressing risks related to climate change policies and regulations, physical operations, and transition strategies. In 2024, Acer established a cross-departmental IFRS Sustainability Disclosure Project Team to initiate the adoption and pilot operations of the IFRS Sustainability Disclosure Standards. By 2025, the team completed several critical milestones, including the identification of sustainability-related risks, opportunities, and their corresponding financial impacts. Furthermore, the team concluded the assessment of material sustainability-related financial information and the collection of requisite data. This phase also involved comprehensive optimizations of corporate governance frameworks, encompassing financial and non-financial reporting, information systems, supply chain management, and internal control systems across all departmental operations. These initiatives have laid a robust foundation for the formal implementation of IFRS S2 (Climate-related Disclosures). In 2025, the company continued to publish its TCFD Report. https://www.acer.com/sustainability/uploads/files/shares/tcf-d-report/2024_TCFD_Report.pdf	No Deviation
(IV) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	✓		The Company continues to collect information on electricity, water, and waste through its online system, and discloses greenhouse gas emissions, water consumption, and total waste weight in its annual sustainability report. The following outlines the relevant management: - Greenhouse Gases: We have developed an integrated energy and climate change strategy and set long-term carbon reduction targets based on the Science-Based Targets (SBT) methodology. We aim to achieve a 50% reduction in Scope 1 and Scope 2 emissions by 2030, compared to the baseline year of 2019. Additionally, we target a 35% reduction in value chain emissions (Scope 3) by 2030, compared to the baseline year of 2020. Regarding greenhouse gas information, we obtained ISO 14064-1 certification for both 2023 and 2024, verified by a third-party - Water Usage: We have implemented the ISO 14001 Environmental Management System and established a short-term global total water consumption target: a 1% reduction in total water consumption and per capita water usage in 2025 compared to 2024. The mid- to long-term target is a 10% reduction in total water consumption by 2030 compared to 2019. We systematically manage and collect global water usage data and trends through IT systems, monitor target achievement, and maintain system effectiveness via internal and external audits. - Wastes: Acer's primary waste sources are general office waste. To reduce waste generation, we encourage employees to minimize single-use plastics, utensils, and paper cups, while implementing resource recovery programs and regular business waste recycling management to enhance waste reutilization. As the company expands its investments and operations, water resource usage and waste generation have increased accordingly, primarily due to more sites and workforce growth. - Water, waste, and greenhouse gas information is verified by SGS, a third-party inspector, and disclosed in the Sustainability Report.	No Deviation

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons																	
	Yes	No	Summary description																		
			<table><tr><th rowspan="2">Year</th><th colspan="2">Greenhouse Gas Emissions (tCO₂e)</th><th rowspan="2">Water Consumption (m³)</th><th rowspan="2">Total Waste Generation (tonne)</th></tr><tr><th>Scope 1</th><th>Scope 2 (market-based)</th></tr><tr><td>113</td><td>2,145.05</td><td>6,174.10</td><td>179,748</td><td>1,696</td></tr><tr><td>114</td><td>2,695.52</td><td>7,223.12</td><td>227,766</td><td>2,297</td></tr></table> The company continues to track greenhouse gas emissions, water usage, and total waste weight. As of the date of this report's publication, the data for 2025 is still being verified. For the latest information, please refer to the ESG information summary in the Sustainability Report on our website: https://www.acer.com/sustainability/en/download Note: ISO 14064-1 Certificate Download https://www.acer.com/sustainability/en/download	Year	Greenhouse Gas Emissions (tCO ₂ e)		Water Consumption (m ³)	Total Waste Generation (tonne)	Scope 1	Scope 2 (market-based)	113	2,145.05	6,174.10	179,748	1,696	114	2,695.52	7,223.12	227,766	2,297	
Year	Greenhouse Gas Emissions (tCO ₂ e)		Water Consumption (m ³)		Total Waste Generation (tonne)																
	Scope 1	Scope 2 (market-based)																			
113	2,145.05	6,174.10	179,748	1,696																	
114	2,695.52	7,223.12	227,766	2,297																	
IV. Social Issues			I. Human Right Policy	No Deviation																	
(I) Has the company formulated relevant management policies and procedures in accordance with relevant laws and the International Bill of Human Rights?	✓		Acer has established a Human Rights Policy in accordance with applicable laws and regulations as well as international human rights conventions. The policy was approved and signed by the Chairman in May 2019. - Governance and oversight: The Corporate Sustainability Committee oversees the implementation of the Human Rights Policy and ensures compliance with international human rights standards. - Management and execution: Human Resources, Supply Chain Management, and the ESG Office and other related departments are responsible for the management and implementation of human rights-related initiatives, covering both employees, the supply chain and other relevant groups. Acer Group Human Rights Policy A. Purpose: Respect for human rights has always been among Acer's fundamental values. To this end, we have established the Acer Group Human Rights Policy, which applies to all Acer Group companies and organizations. We take human rights into account at all points in our value chain, including employees, customers, suppliers, and partners. We also ask our suppliers and partners to take consistent action with Acer to comply with the standards of this policy and uphold human rights. We support and follow the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights (UNGPs), and the International Labor Organization's core labor standards and local laws and regulations in formulating human rights policies and implement human rights protection based on the principles of protection, respect, and remedy. B. Scope: This human rights policy is applicable to Acer Group. We take into account human rights at every step in the value chain, including employees, suppliers and partners. We also demand our suppliers and partners to take actions along with Acer to ensure that Policy is implemented. C. Implementation Guidelines - Provide equal opportunities, and ensure anti-discrimination, anti-harassment, and anti-bullying working environments and strictly implemented - Provide appropriate compensation and working conditions - Respect freedom of association - Respect privacy and ensure the confidential collection and use of personal information - Prevent corruption and prohibit the accepting or offering of bribes from or to any parties																		

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			II. Establish human rights due diligence management processes and conduct human rights risk assessments: Acer has established a human rights due diligence process covering four global headquarters and channels in 160 countries. First, through issue identification and impact assessment, we comprehensively evaluate actual and potential risks across the workforce and supply chain. Next, we develop prevention and mitigation measures across three dimensions — training, communication, and systems. Finally, through tracking and remediation mechanisms, we take corrective action on violations to ensure that human rights protections are implemented at every stage of business operations, building sustainable corporate governance. Assessing potential human rights issues is part of Acer's risk management, with such issues identified, assessed, and discussed by members of the Risk Management Working Group. The responsible departments then formulate, implement, and manage mitigation actions for issues so identified. Human rights issues mainly affect: Acer employees, employees of suppliers (third-party employees), and children. Human rights risks identified in 2025 include: labor conditions and protection, freedom of association, equal pay, workplace diversity and inclusion / anti-discrimination, and prevention of child labor III. Establish grievance mechanisms and ensure whistleblower protection • Establish reporting channels to enable employees to safely raise concerns related to human rights or labor rights, such as workplace bullying, discrimination, or harassment. • Ensure protection against retaliation for whistleblowers, and establish procedures for investigation and remediation. IV. Human Rights Training: We continue to provide training on human rights protection issues for Acer employees worldwide, offering education and training courses on issues such as Standards of Integrity Management & Business Conduct (SBC), anti-corruption, privacy, safe and healthy working environments, and sexual harassment prevention to create a friendly work environment built around equality, tolerance, and respect. In 2025, Acer offices worldwide had 17,553 participants in training related to human rights protection for 53,028 course hours. Average of 7.8 hours of training per person. V. Regularly publish sustainability reports and disclose specific actions taken to uphold human rights and labor rights: • Disclose progress in safeguarding human rights in Acer's annual sustainability report, including areas such as pay equity, occupational health and safety, improvements in working conditions, and employee engagement surveys. • Prepare reports in accordance with international standards (e.g., GRI, SASB) and subject them to third-party assurance. • Oversee human rights risks in the supply chain i. Conduct assessments of suppliers' human rights and labor practices to ensure the absence of child labor, sweatshop conditions, or forced labor. ii. Require suppliers to sign a Code of Conduct and implement regular audits and training to ensure compliance with relevant standards.	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			• Promote a diverse and inclusive workplace culture i. Establish fair employment policies to ensure equal opportunities and treatment regardless of gender, ethnicity, age, or disability. ii. Provide an inclusive working environment—such as flexible working arrangements, parental leave, and accessible facilities—to safeguard the rights and well-being of all employees.	
(II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	✓		1. Workplace Diversity and Equality: Wherever we are in the world, Acer strives to adhere to labor laws when hiring staff. We insist on equal opportunity employment, hiring through an open selection process that does not discriminate on the basis of factors that have no bearing on work capability, including ethnicity, skin color, age, religious belief, nationality, ancestry, marital status, gender, sexual orientation, gender identity, military service, or political beliefs. With our focus on hiring the best people for the job, we have been able to assemble a diverse array of outstanding talent. In 2024, women comprised 38% of the total workforce; women held 31% of managerial positions; and 24% of senior management positions were held by women. 2. Family-Friendly Environment and Benefits: To support female employees who are about to give birth, reduce the fatigue of daily commuting, and alleviate the time pressure of caring for newborns, while enhancing the quality of work and family life, Acer offers the "Acer Baby - Employee Childcare Assistance and Work Location Adjustment Program" for employees with childcare needs during pregnancy and postpartum. Eligible employees may apply to work remotely from a location other than their original service location starting one month before the expected delivery date. Until the child reaches two years of age, they may apply to work remotely up to two days per week. 3. Leave: In addition to granting employees leave in accordance with the law, Acer has several other practices that go beyond the Labor Standards Act, such as: giving full pay for sick leave, giving new staff a more annual leave days than regulations require, allowing staff to take advance special leave, providing paid volunteer leave, and offering flexible leave for Saturday make-up days. 4. Gifts and Subsidies: In addition to providing basic benefits as required by law, Acer offers group life insurance, accident insurance, cancer insurance, and hospitalization medical insurance. The company also provides cash benefits such as Dragon Boat Festival, Mid-Autumn Festival, Spring Festival, and birthday gifts. Additionally, there are cash subsidies for children's scholarships and various life events such as weddings and funerals. 5. Employee Compensation: Offering competitive compensation to attract and retain top talent is a key human resources policy at Acer. The company conducts an annual global industry salary survey to establish a fair and competitive compensation system. Additionally, performance bonuses are awarded annually based on the operational performance of each unit and the actual contributions of employees. In Taiwan, for example, beyond the regular monthly salary and annual bonuses, various employee incentive programs are in place, such as patent bonuses, sales bonuses, target bonuses, and employee profit sharing, allowing employees to benefit from their hard work. Furthermore, starting in 2022, an employee stock ownership plan was established to encourage employee savings and retirement fund accumulation.	No Deviation

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		- To effectively implement safety and health policies and improve internal communication, we have established an Environmental Safety and Health Committee (Occupational Safety and Health Committee) by bringing together representatives from various units. Each year, we execute safety and health initiatives according to the annual plan to ensure the effective operation of the system. We also promote various safety and health education and training programs to comply with legal regulations. - To ensure our compliance with legal regulations and maintain occupational safety and health management performance, Acer Taiwan conducts annual ISO 45001 management system certification, with the current certification valid until October 31, 2026. - We prioritize every workplace incident. Upon receiving a report, we provide health care to the injured colleagues and collaborate with labor representatives to initiate an investigation, develop corrective and preventive measures, and conduct internal awareness campaigns to prevent recurrence. Although traffic accidents during commutes are not included in occupational injury statistics, we still track and manage them due to their prevalence. For global occupational injury statistics, we collect data in accordance with GRI 403 standards. Falls are the most common type of occupational injury, followed by burns. In 2025, there were no major occupational accidents (excluding traffic accidents) and no cases of occupational diseases. - In 2025, no fire incidents occurred. We enhanced employee safety awareness through training and implemented emergency response management measures.	No Deviation
(IV) Has the Company established effective career development training programs for employees?	✓		The company provides training programs for newcomers, specialist training for job categories, management training (including junior, middle, senior, and cross-level management training), and general education (including ESG-related training and internal instructor training), and provides employees with career development opportunities and challenges in line with the development needs of the organization and the abilities of employees, enabling people to make the best use of their talents and create value together.	No Deviation
(V) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	✓		We adhere to all laws and regulations pertaining to customer health and safety, customer privacy, and marketing/labeling with regard to products and services across the regions in which we operate. In accordance with the law, all products and services carry required labeling and product information. Manuals for products include guidelines for safe usage, laying out proper usage of the product and relevant items to be aware of, as well as environmentally friendly recycling methods for when replacing a product. Consumers will also find details on how to contact how to find our website, facilitating troubleshooting via telephone or online customer service. To fulfill our responsibility to safeguard consumer and customer rights, the Company has established the "Consumer and Customer Rights Policy and Complaint Procedures" to ensure rigorous oversight of customer health and safety, marketing, and labeling issues related to products and services.	No Deviation

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(VI) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	✓		- Contracts between the Company and its primary suppliers include compliance with relevant ESG policies, regulations, and codes of responsible business conduct. We have adopted the RBA Code of Conduct and are dedicated to compliance in terms of environmental, health and safety, labor rights, ethics, and management systems. - With reference to the RBA Supplier Engagement Process, Acer makes use of a range of supplier social and environmental management approaches, engaging with suppliers through multiple channels and working with them to improve their capabilities. We implement supplier ESG scorecards to review supplier ESG practices and performance. This score is included in quarterly business review (QBR) for key product lines and critical components, and is presented to Acer and supplier senior executives to create a driving force in the business relationship. The overall performance of suppliers on the ESG scorecard in 2025 continued to improved, with 78% of suppliers achieving an "excellent" standard and 12% at the "medium" level. We also use quarterly business reviews and other communication methods to demand under performing suppliers implement appropriate actions to improve their ESG performance.	No Deviation
V. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	✓		- The content and structure of Acer's sustainability report follows the Global Reporting Initiative's (GRI) GRI Sustainability Reporting Standards Universal Standards 2021 and uses the Sustainability Accounting Standard Board (SASB) Sustainability Indicators and the Task Force on Climate related Financial Disclosures (TCFD) framework. The sustainability report is accompanied by a cross-reference for GRI and SASB indicators. - SGS Taiwan was contracted in accordance with the limited assurance standards of ISAE3000.	No Deviation
VII. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations:				
Acer Inc. has established its own sustainable development principles to manage economic, environmental, and social risks and impacts, ensuring consistent implementation across all applicable operations without distinction.				
Besides, to boost Acer's overall competitiveness; fulfill our corporate responsibility in social, economic and environmental terms; and make Acer a leading brand, our Standards of Integrity Management & Business Conduct (SBC) gives Acer employees worldwide guidance and principles for conduct when interacting with customers, business partners, stakeholders, and the community. These standards provide fundamental guidance and instruction to staff for interactions with customers, business partners, shareholder, and the community. They are built around Acer's core values of passion, user-orientation, innovation, teamwork, balancing interests, and integrity, and serve as detailed guidelines for decision making and action with regard to working environments, environmental protection, business matters (e.g., user-oriented commitments, fair competition, and conflicts of interest), supply chain management, gifts & hospitality, finance, information security, the law, marketing communication, and community engagement.				
We have also formulated our Principles of Corporate Governance Best-Practice, Anti-Bribery and Anti-Corruption Policy, Antitrust and Fair Competition Guidelines, Regulations on Insider Trading, Personal Information Protection Policy, and Subject Regulations of Prevention, Complaint, Punishment of Sexual Harassment, and Consumer and Customer Rights Policy and Complaint Handling Procedures to strengthen ESG at all levels of our business activities. For further information on the Company's ESG/sustainable development operations, please refer to this report's explanation of "sustainable development" and related ESG information on our corporate website.				
Websites: https://www.acer.com/sustainability/en				
VII. Other important information to facilitate better understanding of the company's promotion of sustainable development:				
Please visit the following websites to learn more about Acer's efforts and achievements in promoting ESG				
Sustainable Acer: https://www.acer.com/sustainability/en				

5.8 Climate-Related Information for TWSE/TPEX Listed Companies

5.8.1 Implementation of Climate-Related Information

Item	Implementation status
Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	Acer's Board of Directors serves as the company's highest governance body and holds ultimate responsibility for decision-making on climate-related risk management and opportunity development. It approves major strategic decisions based on the company's business objectives and evolving environmental conditions. To realize its vision of corporate sustainability and to embed a culture of risk awareness across the organization, the Board has established the Risk Management and Sustainability Development Committee, in accordance with the Articles of Association. This functional committee is tasked with executing the Board's resolutions on risk-related matters and ensuring that climate-related risks and opportunities are fully integrated into the company's strategic decision-making processes. The Risk Management and Sustainability Development Committee acts as the highest authority overseeing enterprise risk management and the identification of sustainability opportunities. Reporting directly to the Board of Directors, the committee submits proposals for Board approval and ensures alignment with the company's long-term strategy. The committee is supported by several dedicated units, including the Risk Management Executive Committee and its working group, the Corporate Sustainability Committee and its working group, the Group Information Security Governance Committee and its working group, and other taskforce as required by laws or other emerging needs. These units assist in the execution of various initiatives under the committee's purview. In relation to climate-related risks and opportunities, the Risk Management and Sustainable Development Committee is responsible for overseeing all climate risk and opportunity information for the Acer Group. This includes reviewing the company's operational dependencies and environmental impacts and the resulting risks and opportunities. The committee also evaluates the establishment and implementation of climate-related risk and opportunity goals, oversees and promotes the company's sustainable development and climate transition strategies, monitors the implementation of these strategies, oversees the company's external communications on climate issues, and proposes necessary improvement recommendations. The committee reports to the Board of Directors at least once a year.
	Acer incorporates climate risk identification and assessment into the enterprise risk management (ERM) process to identify climate-related risks and opportunities. Risks and opportunities that can reasonably be expected to affect the Company's outlook are linked to relevant time horizons and strategic decisions, categorized as "short-term," "medium-term," and "long-term," in order to assess the potential impact on the Company's business model and the upstream, midstream, and downstream segments of its value chain across different time periods, and to take corresponding action. The 2025 assessment results indicate that, with respect to physical climate risks, the severity of extreme weather events may intensify as climate change drives increases in the frequency and intensity of extreme rainfall events, potentially causing flooding, moisture damage, and structural damage to operational sites, warehousing facilities, and logistics nodes. This could affect inventory (raw materials, work-in-progress, and finished goods), leading to write-offs, quality degradation, or delivery delays, and resulting in financial losses and supply chain disruptions. Regarding transition risks, under the global net-zero emissions trend, climate-related requirements and regulations, as well as sustainability disclosure and low-carbon/eco-friendly product standards, may require companies to undertake additional compliance action plans or compel them to make corresponding commitments. This would result in compliance costs associated with internal system optimization, adoption of circular materials, or low-carbon technologies, which not only increase costs but may also extend development timelines, posing risks of customer attrition and diminished competitiveness. On the climate opportunities side, amid the ongoing shift toward low-carbon products, the development of low-carbon/eco-friendly products and services presents an opportunity to proactively anticipate regulatory changes and eco-label requirements, manage these more efficiently than competitors, gain cost advantages, and capture product sales opportunities. At the same time, early investment in new technologies for products and services that meet future regulatory requirements can enhance product and service competitiveness and generate greater profit opportunities. Furthermore, by implementing climate-related standards, strong sustainability performance can earn positive recognition from stakeholders and enhance the Company's reputation, representing another potential opportunity for Acer.

Item	Implementation status
Describe the financial impact of extreme weather events and transformative actions.	Acer incorporates the potential impacts of climate change into the overall operational considerations, assessing the potential impact duration and areas of risks and opportunities. It evaluates the potential effects and impacts on the responsible business units when climate-related transition risks and physical risks occur, based on the principle of materiality. The task force then formulates climate risk prevention and mitigation actions to address identified material climate issues with specific action plans.
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	We anticipate that under the net-zero emissions trend, climate-related requirements and regulations will drive companies to strengthen compliance management and carbon reduction efforts, potentially creating cost pressures that affect profitability. To this end, we announced the key strategies including 9 strategies for 3 major dimensions in 2023, focused on business operation, product service and low-carbon supply chain, to comprehensively reduce carbon footprint emissions and drive low-carbon transition. For more information on our implementation of nature and net-zero emissions strategies, including product life cycle, the low-carbon supply chain, and other nature and climate actions, please refer to the Acer Sustainability Report.
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.	Acer's climate scenarios are based on those published by international organizations, including the Representative Concentration Pathways (RCP) 2.6 and 8.5 from the Intergovernmental Panel on Climate Change (IPCC), the Net Zero Emissions (NZE) 2050 scenario from the International Energy Agency (IEA), and the Nationally Determined Contributions (NDCs) of Taiwan. Under these scenarios, we assume reference to the Announced Pledges Scenario (APS) of the IEA, which involves developed economies, emerging markets, and developing economies committing to net-zero emissions. Additionally, based on a study commissioned by the Environmental Protection Administration and conducted by the London School of Economics (LSE), we estimate the carbon fee prices in Taiwan according to the "Carbon pricing options for Taiwan" research report. We estimate the financial impacts Acer may face in the year 2030, including the carbon fees and compliance expenses at each operational location in Taiwan, the costs transferred from upstream suppliers due to greenhouse gas emission fees, and potential carbon border tariffs on products exported to carbon-taxing countries.
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.	Acer shoulders the mission of being a leader and promises to achieve net zero emissions by 2050 and increase the share of renewables in electricity consumption to 100% by 2035. It also looks to integrate existing and new business groups to formulate low-carbon sustainable business strategies, create ESG value and ultimately improve corporate competitiveness. To achieve the net zero carbon emission by 2050, Acer has announced the key strategies including 9 directions under 3 major pillars. We are committed to reducing carbon footprint and emissions with 3 dimensions of business operation, product and service, and value chain. In our business operations, we have adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and implemented an internal carbon pricing mechanism to comprehensively and effectively manage climate risks and opportunities. We have formulated science-based targets (SBTs) to reduce our operational carbon emissions (Scope 1 and 2) by 50% compared to the base year of 2019 by the year 2030, and our value chain emissions (Scope 3) by 35% compared to the base year of 2020. These targets are aligned with the 1.5°C temperature goal of the Paris Agreement. Additionally, we have implemented various carbon reduction measures and entered into long-term contracts for purchasing renewable energy through Corporate Power Purchase Agreements (CPPAs), and engaged in carbon offset initiatives including carbon credit development, carbon capture and utilization, and research on carbon sequestration to achieve carbon neutrality. In product and service, Acer incorporates the circular economy concept and considers the product life cycle in R&D and innovation to reduce the environmental impact and balance product management and environmental performance. Acer launched the environmentally friendly Vero product line. It all begins with raw materials as we continue to increase the use of sustainable materials such as post-consumer recycled plastics (PCR) and ocean-bound plastic (OBP) to reduce the material carbon footprint. Additionally, Acer commits to following international standards for carbon footprint calculation and carbon neutrality for its Vero Laptop Line. In the value chain, since "Project Humanity" in 2017, Acer has been implementing environmentally friendly actions and laying the foundation for a net zero carbon emission strategy with global employees for a low-carbon supply chain. In 2021, we launched the "Earthion" project to promote carbon reduction action to suppliers and work closely with suppliers and partners in projects such as energy, product design, packaging design, manufacturing, logistics and recycling.
	To implement carbon reduction efforts and proactively address the international trend of carbon pricing, such as the European Union's Carbon Border Adjustment Mechanism (CBAM) and carbon fee mechanisms, Acer has introduced an internal carbon pricing mechanism. This mechanism is designed to drive proactive carbon reduction actions across departments and operational locations and serves as a basis for evaluating the Company's adoption of innovative low-carbon solutions, such as Nature-based Solutions, hydrogen technology, and carbon negative technologies. The foundation of our internal carbon pricing is established based on the State and Trends of Carbon Pricing 2020 report by the World Bank. To align with the objectives of the Paris Agreement, aiming to limit global warming to 2 degrees Celsius, the global carbon price level is expected to fall within a carbon price corridor by 2030. This corridor, as recommended by the High-Level Commission on Carbon Prices, ranges between US\$50 to US\$100 per ton of CO2 equivalent. The price, adjusted for inflation, needs to be between need to be in a \$63-127 metric ton range, the World Bank report said.

Item	Implementation status
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.	Acer commits to achieve net zero emissions by 2050, increase the share of renewables in electricity consumption to 100% by 2035 and set a Science Based Target (SBT) that is by 2030, to reduce carbon emissions by 50% in organizational operations compared to 2019, and reduce the value chain emissions by 35% compared to 2020. Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol and in line with the Group's consolidated financial reporting boundaries. We also commissioned a third-party verification agency certified by Taiwan's Environmental Protection Administration to undertake greenhouse gas emission verification for both direct and indirect categories, i.e., Scope 1, Scope 2, and Scope 3, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement. In terms of renewable electricity, we use the strategy of having built our own solar power systems signing long-term renewable energy power purchase agreements (CPPAs) with renewable energy power suppliers and purchasing renewable energy certificates. In 2025, the renewable energy used for operations, reached 21,230,000 kWh, accounting for 60% of the annual electricity consumption, and achieve one year ahead of schedule of the 60% renewable electricity usage goal. The information for the year 2025 is still in progress as of the printing date of the annual report. For the latest information, please refer to the ESG information summary in the sustainability report on our company's website at https://www.acer.com/sustainability/zh
Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan	Separately fill out in the table below

5.8.2 Greenhouse Gas Inventory and Assurance Status for the Most Recent two Fiscal Years

5.8.2.1 Greenhouse Gas Inventory Information

Our greenhouse gas emissions for 2024 and 2025 are as seen below:

	Greenhouse Gas Emissions (tCO ₂ e)		CO ₂ eTonnes/million NT\$
	Scope 1	Scope 2 (market-based)	
2024	2,145.05	6,174.10	0.03
2025	2,695.52	7,223.12	0.04

Note 1: Greenhouse gas emissions inventory scope aligns with the boundary of the consolidated financial statements of the Group.
Note 2:The information for the year 2025 is still in progress as of the printing date of the annual report. For the latest information, please refer to the ESG information summary in the sustainability report on our company's website at <https://www.acer.com/sustainability/en>

5.8.2.2 Greenhouse Gas Assurance Information

Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol and in line with the Group's consolidated financial reporting boundaries. We also commissioned a third-party verification agency certified by Taiwan's Environmental Protection Administration to undertake greenhouse gas emission verification for both direct and indirect categories, i.e., Scope 1, Scope 2, and Scope 3, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement. For the years 2024 and 2025, Acer's greenhouse gas emissions were verified by SGS Taiwan Limited. In 2024, the Company provided an unqualified opinion. As of the publication date of the annual report, the verification of information for the year 2025 is still ongoing.

5.8.2.3 Greenhouse Gas Reduction Targets,Strategy, and Concrete Action Plan

Acer commits to achieve net zero emissions by 2050, increase the share of renewables in electricity consumption to 100% by 2035 and set a Science Based Target (SBT) that is by 2030, to reduce carbon emissions by 50% in organizational operations compared to 2019, and reduce the value chain emissions by 35% compared to 2020. In our business operations, we have implemented various carbon reduction measures and entered into long-term contracts for purchasing renewable energy through Corporate Power Purchase Agreements (CPPAs), and engaged in carbon offset initiatives including carbon credit development, carbon capture and utilization, and research on carbon dioxide removal to achieve carbon neutrality. In product and service, Acer incorporates the circular economy concept and considers the product life cycle in R&D and innovation to reduce the environmental impact and balance product management and environmental performance. In the value chain, in 2021, we launched the "Earthion" project to promote carbon reduction action to suppliers and work closely with suppliers and partners in projects such as energy, product design, packaging design, manufacturing, logistics and recycling. In 2025, the carbon emissions from operation (Scope 1, 2) were 9,919 tonnes, a reduction of 27.9% from the base year of 2019. As of the publication date of the annual report, the verification of information for the year 2025 is still ongoing.

Review of Financial
Position, Management
Performance and
Risk Management

6

6.1 Financial position
(Consolidated Financial Statements)

Major impact on financial position

Unit: NT\$ Thousands

Item \ Period	2025	2024	Difference	
			Amount	%
Current assets	173,578,255	156,697,998	16,880,257	10.77
Property, plant and equipment	13,668,009	8,431,371	5,236,638	62.11
Intangible assets	31,654,776	19,857,525	11,797,251	59.41
Other assets	35,712,621	34,488,635	1,223,986	3.55
Total assets	254,613,661	219,475,529	35,138,132	16.01
Current liabilities	126,925,047	109,298,658	17,626,389	16.13
Non-current liabilities	29,450,867	26,607,149	2,843,718	10.69
Total liabilities	156,375,914	135,905,807	20,470,107	15.06
Common stock	30,478,538	30,478,538	0	0.00
Capital surplus	27,963,060	27,876,265	86,795	0.31
Retained earnings	18,424,400	19,653,833	(1,229,433)	(6.26)
Other equity	1,446,925	1,532,269	(85,344)	(5.57)
Treasury stock	(2,712,774)	(2,712,774)	0	0.00
Equity attributable to shareholders of the Parent	75,600,149	76,828,131	(1,227,982)	(1.60)
Total equity	98,237,747	83,569,722	14,668,025	17.55

- Recent Two-Year Ratio Change Analysis:
- 1. Property, plant and equipment: The increase was mainly due to increase in land and buildings.
 - 2. Intangible assets: The increase was mainly due to increase in trademarks and trade names and customer relationships.

6.2 Financial performance
(Consolidated Financial Statements)

Unit: NT\$ Thousands

Item	Period	2025	2024	Difference	
				Amount	%
Revenue		275,628,173	264,682,407	10,945,766	4.14
Cost of revenue		(245,637,823)	(236,676,566)	(8,961,257)	3.79
Unrealized profit from sales		0	(3,137)	3,137	(100.00)
Gross profit		29,990,350	28,002,704	1,987,646	7.10
Operating expenses		(25,056,437)	(23,237,618)	(1,818,819)	7.83
Other operating income and expenses, net		209,856	110,736	99,120	89.51
Operating income		5,143,769	4,875,822	267,947	5.50
Non-operating income and loss		2,507,209	4,098,522	(1,591,313)	(38.83)
Income before taxes		7,650,978	8,974,344	(1,323,366)	(14.75)
Income taxes expense		(1,876,096)	(2,755,588)	879,492	(31.92)
Net income		5,774,882	6,218,756	(443,874)	(7.14)
Other comprehensive loss for the year, net of taxes		405,803	1,395,027	(989,224)	(70.91)
Total comprehensive income		6,180,685	7,613,783	(1,433,098)	(18.82)
Net income attributable to shareholders of the Parent		3,780,486	5,539,329	(1,758,843)	(31.75)
Total comprehensive income attributable to shareholders of the Parent		3,860,164	6,904,264	(3,044,100)	(44.09)

Recent Two-Year Ratio Change Analysis:

- Other operating income and expenses, net: The increase was mainly due to higher rental income.
- Non-operating income and loss: The decrease was mainly due to lower interest income and other gains and losses.
- Income taxes expense: The decrease was mainly due to lower income before taxes.
- Other comprehensive loss for the year, net of taxes, net income attributable to shareholders of the Parent and total comprehensive income attributable to shareholders of the Parent: The decrease was mainly due to lower net income and decrease in exchange differences on translation of foreign operations.

6.3 Cash flows (Consolidated Financial Statements)

6.3.1 Major impact on cash flows

Unit: NT\$ Thousands

Item	Period	2025
Cash and cash equivalents at beginning of period		37,664,975
Cash flows from operating activities		(3,189,721)
Cash flows from investing activities		(1,819,885)
Cash flows from financing activities		(1,067,896)
Effect of foreign exchange rate changes		282,673
Cash and cash equivalents at end of period		31,870,146

Analysis of cash flows in 2025:

- NT\$3.2 billion net cash used in operating activities: mainly from increase in inventories and decrease in notes and accounts payable.
- NT\$1.8 billion net cash used in investing activities: mainly from acquisition of property, plant and equipment.
- NT\$1.1 billion net cash used in financing activities: mainly from payment of dividends, repayment of bonds, and an increase in long-term and short-term borrowings.

6.3.2 Remedial actions for liquidity shortfall

Remedial actions are not required.

6.3.3 Analysis of cash liquidity for next year

Not applicable

6.4 Major capital expenditures and impact on financial and business in recent years

None

6.5 Long-term investment policy and results

The investments accounted for using equity method are for strategic purposes. The share of profits of associates and joint ventures amounted to NT\$ 158,370 thousand on consolidated statements mainly due to the continuous profitability of the investee company's core business. Acer will still focus on strategic purpose with adequate and prudent assessment.

6.6 Risk Management

6.6.1 Impact of Interest Rate, Exchange Rate and Inflation on Company’s P&L and Future Strategy

1. Interest Rate Fluctuation

Available indicators suggest that US economic activity has been expanding at a solid pace. FED emphasized that interest rates are closer to neutral, it is expected that the Fed will be more cautious in evaluating the monetary policy, the market will be concerned about its progress in cutting rate. ECB will adjust its monetary policy depending on the economic recovery. The Central Bank of the Republic of China (Taiwan) is expected to ensure the interest rate stable and Acer's interest expense will reflect the market trend. Short-term TWD and foreign currency deposits remain to be the most commonly used instruments for Acer to optimize return while reducing risk.

2. Exchange Rate

The new chair of the Federal Reserve is expected to be more dovish on monetary policy, and considering the factors such as de-dollarization will make the dollar weaken. Fiscal expansion in the Eurozone and the ECB's decision to maintain interest rates will support a stronger Euro. With the support from China's economic policies and a weaker dollar, RMB is expected a positive performance. The monetary policies of major economies influence the stability of the currencies in emerging markets. Acer will maintain its strategy to meticulously hedge its foreign positions to minimize the impacts on earnings caused by foreign exchange rate fluctuations.

3. Inflation

According to the recent IMF World Economic Outlook, global inflation is expected to decline to 3.8 percent in 2026 and to 3.4 percent in 2027. The inflation projections envisage inflation returning to target more gradually in the United States than in other large economies. Appropriate measures will be taken accordingly to minimize impacts on business operation if need.

6.6.2 The Policy Regarding High-Risk/Highly Leveraged Investments, Lending, Endorsements, and Guarantees for Other Parties; The Main Reasons for the Profits/Losses Generated Thereby; And Response Measures To Be Taken In The Future

Company will use high-safety, high-liquidity, and fixed-income financial instruments provided by financial institutions with high credit rating for the utilization of short-term idle funds. Company will use investment of leading and relative industry for the utilization of long-term idle funds.

Company does not engage in lending, endorsements and guarantees, unless for its subsidiaries; provides, if there is any necessities to

lend, endorse, and guarantee to other parties for business purpose, it shall be done in accordance with Company's "Procedures Governing the Acquiring or Disposing of Assets" and "Procedures Governing Endorsement and Guarantee" .

As of December 31, 2025, the aggregated amount of guarantees provided is NT\$ 34,071,687,000, among which NT\$12,485,909,000 was actually used.

Company does not engage in financial derivative transactions unless for hedging purpose. ; If Company engages in financial derivative transactions for business purpose, it shall be done in accordance with Company's "Regulations of Foreign Exchange Risk Management and Structured Deposit."

6.6.3 Research and Development Plan in the Future and Estimated Expense

Company and its affiliates focus on keeping invest in researching and developing (R&D) not only for computers and accessories & peripherals, but for Artificial intelligence, Intelligent Biomedical Technology Applications, Cloud platform, Communication System and Intelligent Mobility. In the near future, the plans are summarized as follows:

Research item	Description
Artificial intelligence	Research and development of machine learning and artificial intelligence algorithms, generative AI and agent-based AI technologies, rail transport safety solutions, smart environments, application software, and derivative services based on large language models.
Intelligent Biomedical Technology Applications	Utilizing large language models and RNA-based foundational models, integrating with hospital and laboratory data to develop AI-assisted medical diagnostic tools and personalized cancer vaccine platforms.
Cloud platform	Designing and developing cloud platforms for Internet of Things (IoT) devices, integrating data analytics and artificial intelligence to deliver comprehensive end-to-end solutions.
Communication System	Developing audio and video conferencing systems and remote collaboration platforms, and applying related AI technologies to future communication-enabled applications.
Intelligent Mobility	Through the integration of hardware and software development and advanced control algorithms, transforming electric scooters and electric-assisted bicycles into intelligent mobility vehicles with environmental sensing and digital safety features.

It is estimated expense around 0.8% to 1.5% of 2026 total revenue for all R&D plans.

6.6.4 Impacts associated with domestic and international important policies and regulation changes to Company’s financial and business and the response measures to be taken in the future

As of the date of print of this annual financial report, the relevant domestic and international important policies and regulation changes have no immediate, obvious and significant expected impacts on the Company's finances and business. Company continues to pay attention to domestic and international important policies and regulation changes to evaluate the impacts timely and then take appropriate steps to protect the Company's finance and business.

6.6.5 Impact Associated with Changes in technology and industry to Company's financial and business and the response measures to be taken in the future

Nowadays, the Information and Communication Industry and relevant technologies change rapider and rapider, which, though, causes no immediately foreseeable, significant and negative impacts on the company's finance and business, Company still continuously and densely focus on the prospects of technology and trends of markets for lead arrangement of business operating. Except self-developing /controlling technologies, Company cooperates with partners in Joint-Development and Joint-Business, and develops new business to foresee the future trendy to technologies and changes of business for keeping competitiveness. Meanwhile, Acer puts the dual transformation strategy into practice vigorously not for finding new markets to its core business, but for new business multiple growth engines by its existing sources and reputations, and that will ambitiously strengthen its performance and new business development. Moreover, Company will focus on gaming PCs, Creator solutions, commercial business growth, in addition to new initiatives including AOPEN, ACSI, AST, Weblink, and more, as its main growth energy to maintain Acer's energy of innovation and progress.

The Company was attacked by ransomware because a employee accidentally opened a phishing email, and will probable face similar attacks in the future. In order to prevent and mitigate the damages caused by these kinds of attacks, the Company implements and continuously improves related measures. For example, the Company may implement malicious email filter mechanism can reduce the phishing emails received by the employee, strengthen the firewalls and network control to prevent malware infection crossing different regions, control special accounts by multilayer mechanism to prevent account hacking, implement advanced resolutions to review the machine compliance, execute the system vulnerability scan and patching periodically and conduct the employee's awareness practice.

The Company's cybersecurity defenses would focus on the following issues in the future:

1. The Company shall prevent the customer data leakage. Given that the Company is under multilayer protections, the hackers is unable to obtain the customer data by ransomware attack.
2. The Company shall strengthen overall cybersecurity defense and monitor mechanism. Considering the difficulties of attack, the hackers may reduce their attack intentions. The Company may also implement overall endpoint detection and response software to ensure the visibility of abnormal behaviors.
3. The Company may divide its internal systems, adopt zero trust structure among each regional system and the headquarters' data center, and strengthen the business continuity practice of IT systems. Therefore, the Company may reduce the affected scope eve under the hacker's malicious attack, and recover the system within an acceptable time frame.

6.6.6 The Impacts of enterprise crisis management from Changes in Corporate Reputation and the response measures to be taken in the future

Company has transformed manufacturing into a brand company of information and communication products and service, thus, it focuses on global operations and supply chain management, which results in the shift of the scope of corporate crisis management. Via multi-vendor strategies to separate the risks of cooperation with a single partner, the inventory management of Company will be more resilient. In addition, due to the uncertain global situation, crisis and challenges may occur at any time, Company actively strengthens the awareness of crisis management, develops preventive measures to avoid the occurrence of crisis, and establishes risk management mechanism. If a crisis should be encountered, the losses of risk could be reduced to ensure Company will be evergreen.

6.6.7 Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken

None

6.6.8 Predicted Benefits and Potential Risk to Company with Factory/ Office Expansion

None

6.6.9 Potential Risks to Company from the Concentration of Procurement and Sales

None

6.6.10 Affect on Company from Shares Transfers by Directors, Supervisors or Shareholders Holding More Than 10% Shares

None

6.6.11 Impact and Potential Risks to Company Management Team Change

None

6.6.12 The major litigious, non-litigious or administrative disputes that: (1) involve Acer and/or any Acer director, any Acer supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 %, and/or any company or companies controlled by Acer; and (2) have been concluded by means of a final and definitive judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of printing of this annual report shall be disclosed as follows

- 1. The status of the dispute as of the date of printing of this annual report:
 - (1) Acer from sometimes receives notices from third parties asserting that Acer has infringed certain patents or demands Acer obtain certain patents licenses. Although Acer does not expect that outcome of the notices, individually or collectively, will have a material adverse effect on Acer’s financial position or operation, given the outcome of legal proceedings are difficult to foresee, relevant settlements may affect Acer’s result of operation or cash flow in a particular period.
 - (2) Due to the globally fast-changing environment, Acer has faced many kinds of challenges and different interpretation from local tax authorities; therefore, for the tax cases which reach the requirements of liability reserve (including but not limited income tax, withholding tax, and sale tax), Acer has prior-estimated properly accordance with relevant rules. However, tax issues are usually complicated, time-consuming, and unpredictable, thus there would be an influence to Acer’s business result or cash flow on specific period.
- 2. In year 2025 and as of the date of printing of this annual report, any Acer director, supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10% were not involved in any material litigious, non-litigious or administrative disputes of which the result could materially affect shareholders' equity or the prices of Acer's securities.
- 3. In year 2025 and as of the date of printing of this annual report, any subsidiaries and affiliates controlled by Acer were not involved in any material litigious, non-litigious or administrative disputes of which the result could materially affect Acer shareholders' equity or the prices of Acer's securities.

6.6.13 Other important risks

Acer regards sustainable development as a core principle of its corporate management philosophy. We believe that a sound and forward-looking risk management framework not only reflects Acer’s long-term responsibilities and commitments to its customers, employees, supply chain partners, and investors, but also serves as an essential foundation for the Company’s steady growth and fulfillment of its corporate social responsibility.

In a rapidly changing global business environment, sustainable development and risk management are mutually reinforcing. Through ongoing risk identification and assessment mechanisms, Acer dynamically monitors short-term operational risks as well as long-term trends, and implements corresponding risk management measures to enhance overall operational resilience. At the same time, through open and transparent internal communication and continuous education and training, we foster a corporate culture that balances opportunity capture with prudent risk management, thereby ensuring the creation and continuity of long-term corporate value and realizing our vision of sustainable development.

Risk Management Organization

Acer Risk Management Organization Structure

With the Board of Directors at its core, Acer has established a top-down risk governance and oversight mechanism. Through cross-functional collaboration and the active participation of operational units, Acer has developed an integrated Enterprise Risk Management (ERM) framework that combines top-down oversight with bottom-up risk identification. Acer also integrates Enterprise Risk Management (ERM) with Environmental, Social and Governance (ESG) considerations, enabling its risk management mechanism to comprehensively address material risks and opportunities related to both business operations and sustainable development.

Through a sound organizational design and institutionalized operating mechanisms, Acer continues to strengthen its capabilities in risk identification, assessment, and management, thereby enhancing overall operational resilience. While pursuing the creation of long-term corporate value, Acer also places equal emphasis on environmental protection, social responsibility, and sound corporate governance, and is committed to promoting prudent business operations and sustainable development.

To identify and promptly monitor internal and external operational risks and sustainability-related issues at an early stage, and to effectively manage risks and capture potential opportunities through systematic assessment and management mechanisms, the Company has established the Risk Management and Sustainable Development Committee (RMSDC) to assist the Board of Directors in overseeing and advancing enterprise risk governance and sustainable development strategies. Through this governance structure, Acer is able to continuously monitor changes in material risks and sustainability-related issues, strengthen cross-functional collaboration and disclosure transparency, and maintain long-term operational stability and sustainable growth in a rapidly changing global business environment.

The Risk Management and Sustainable Development Committee is a functional committee established by the Board of Directors and is responsible for assisting the Board in overseeing matters related to enterprise risk management and sustainable development. The Committee is composed of members of the Board of Directors and is chaired by an Independent Director, so as to ensure sufficient independence and professionalism in the oversight of risk governance and sustainability-related matters.

Through cross-functional collaboration mechanisms and working groups at the operational level, the Committee promotes the implementation of enterprise risk management and sustainable development strategies, and regularly reports to the Board of Directors on the management of material risks and sustainability-related issues (at least once a year), thereby continuously strengthening the Company’s corporate governance and sustainable management capabilities.

■ Acer Risk Management Organization Chart



Responsibilities of the Acer Risk Management Organization



Risk Management Process

Risk Management Policy

To realize the Company's vision of sustainable development and foster a risk-aware corporate culture, the Company not only implements relevant risk management measures in accordance with its established corporate governance framework, internal control system, and operational procedures, but also continues to enhance the effectiveness and completeness of its risk management mechanisms.

With the active participation and oversight of senior management, the Company has adopted and referenced internationally recognized risk management standards, including ISO 31000:2018 Risk Management – Guidelines and the COSO Enterprise Risk Management Framework (COSO ERM 2017, Enterprise Risk Management – Integrating with Strategy and Performance), as the basis for establishing and continuously improving its risk management system.

Through systematic mechanisms for risk identification, analysis, assessment, response, monitoring, and review, the Company integrates risk management into its strategy formulation and operational decision-making processes, thereby strengthening corporate resilience and enabling effective responses to changes in the internal and external environment, while supporting the creation, preservation, and realization of long-term corporate value.

The Company has established its Risk Management Policy, which was approved by the Board of Directors on March 16, 2022 and has been in effect since then.

Risk Management Objectives

The objective of the Company's risk management is to ensure, through a comprehensive risk management system, that the risks it faces are identified, understood, and properly managed within the Company's risk appetite (risk tolerance).

By integrating risk management into operational activities and day-to-day management processes, and by balancing the effective pursuit of opportunities with the minimization of risks, the Company seeks to achieve the following objectives:

1. Achieve operational objectives
2. Enhance management effectiveness
3. Provide reliable information
4. Ensure effective allocation of resources

Scope of Risk Management

The Company's risk management scope covers major risk dimensions, including strategic risks, operational risks, financial risks, hazard/compliance risks, cybersecurity risks, climate change-related risks, and other emerging risks. In accordance with applicable laws, regulations, and relevant requirements, the Company conducts risk management through a cyclical process of risk identification, analysis, assessment, response, monitoring, and review, and continuously improves its risk management practices through learning and experience.

Scope of Risk Management



The Company's risk management process encompasses risk identification, risk analysis, risk assessment, risk response, and risk monitoring and review.

1. Risk identification

Risk identification is conducted using risk management tools and based on past experience, available information, internal and external risk factors, and key stakeholder concerns. Through both bottom-up and top-down analysis and discussion, the Company comprehensively identifies potential risk events that may prevent the achievement of its objectives or cause loss or adverse impact.

2. Risk analysis

Appropriate quantitative or qualitative measurement criteria are established according to the nature of the Company's risks and serve as the basis for risk analysis. The Risk Management Task Force shall develop an understanding of the nature and characteristics of identified risk events, taking into consideration the adequacy of existing control measures, past experience, and industry cases, and shall analyze the likelihood and impact of such risk events in order to determine the relevant risk level.

3. Risk assessment

The purpose of risk assessment is to provide a basis for corporate decision-making. By comparing the results of risk analysis against the Company's risk appetite, the Company determines which risk events require priority treatment and uses such assessment as a reference for selecting subsequent response measures.

Based on the results of risk analysis and with reference to the risk appetite approved by the Risk Management Committee, the Risk Management Task Force shall plan and implement follow-up risk response actions according to the relevant risk level.

Relevant risk analysis and assessment results shall be properly documented and submitted to the Risk Management Committee for review and approval.

4. Risk responses

Based on the Company's strategic objectives, the perspectives of internal and external stakeholders, risk appetite, and available resources, the Risk Management Task Force shall select appropriate risk treatment strategies or implement risk mitigation plans. Where necessary, preventive measures, contingency plans, crisis management plans, and business continuity plans shall be established to ensure that risk response measures effectively control risks while maintaining an appropriate balance between objective achievement and cost effectiveness.

To ensure that various risks remain within a controllable range, key risk indicators (KRIs) shall be established and continuously monitored by the Risk Management Task Force in coordination with relevant personnel from each operating unit. Relevant developments shall be reported to the Risk Management Executive Committee in a timely manner, and related records shall be properly established and retained.

5. Risk monitoring and review

The risk monitoring and review mechanism shall thoroughly examine whether the risk management process and relevant risk response measures continue to operate effectively, and ensure that risk management is linked with key organizational processes so as to effectively monitor and enhance the implementation and effectiveness of risk management.

■ Risk Management Procedures



Risk Management Implementation

2025 Risk Identification and Management Performance

Risk Identification and Assessment Mechanism

Acer promotes risk management in a proactive and cost-effective manner, with strategic, operational, financial, hazard/compliance, and climate change dimensions serving as its principal risk management scope. The Company regularly conducts comprehensive risk identification and assessment in response to changes in the internal and external business environment.

In assessing the external environment, the Company incorporates international risk reports, global insurance market intelligence, risk management consultants' analyses, and industry research findings to strengthen the comprehensiveness of its risk perception, and on that basis develops its Risk Radar.

As a result of the 2025 risk identification exercise, a total of 49 risks were identified, comprising 18 internal risks and 31 external risks, of which 22 were ESG-related risks.

Following completion of the risk identification process, the Company further conducted risk prioritization and defined its risk appetite in order to balance corporate growth and the efficiency of resource allocation. The relevant Risk Radar, Risk Map, and Risk Appetite Summary were submitted to and approved by the Board of Directors and the Risk Management and Sustainable Development Committee on March 13, 2025.

Risk Assessment and Analysis Tools

The Company's risk management organization employs tools such as the Risk Matrix, risk impact scenario analysis, and the Risk Assessment Table to evaluate the potential impact of risks on future operations based on the likelihood of occurrence and the extent of their potential impact, including the scope and severity of losses. Based on such assessment, risks are categorized into different levels, which serve as the basis for prioritizing risk control measures and guiding resource allocation.

In addition, the Company has introduced Sensitivity Analysis and Stress Testing to further quantify the impact of various risks and examine the interrelationships and transmission effects among different risk factors, thereby enhancing the completeness and forward-looking nature of its risk assessment.

According to the 2025 assessment results, the major risks rated as medium-high or above include:

- Policy direction of the new U.S. administration
- Rising supply chain costs (manufacturing localization)
- M&A risks (pre-deal, integration during the transaction, and post-merger integration)
- U.S.-China rivalry / pressure on countries and enterprises to take sides
- Tax compliance
- Geoeconomics (sanctions, technology controls, and investment screening)
- AI opportunities and risks
- Cyber risks (cyberattacks, fraud, and data breaches)

After consolidating the aforementioned risk analysis and assessment results, the Risk Management Task Force formulates follow-up risk control plans and regularly reports the relevant implementation progress and outcomes to the Risk Management Executive Committee. In 2025, the Risk Management Task Force coordinated with a total of 16 departments/units to jointly promote the related initiatives.

To ensure that the Enterprise Risk Management (ERM) mechanism is closely linked to the daily operational processes of each department/unit and the Company's Business Objectives, each department/unit first compiled a total of 47 key performance

indicators (KPIs). Based on these KPIs, the Company carried out risk impact scenario identification and further identified 98 risk scenarios that could have a material operational impact on the aforementioned KPIs.

For the risk items that have been identified, analyzed, and assessed, the Company designated responsible personnel from the relevant departments to formulate subsequent risk management strategies and risk mitigation plans, including commonly adopted risk response approaches in practice, such as Loss Prevention, Avoidance, Separation & Duplication, Transfer, and Retention. The required resource input, implementation priority, and follow-up progress tracking mechanisms are also assessed in advance.

At the same time, the Company has also established Incident Response plans and a Crisis Management mechanism with the aim of reducing, from multiple dimensions, the adverse impact of various potential risks on its business objectives and strengthening overall operational resilience.

The aforementioned risk management strategies and related-control plans are reviewed on a regular basis during task force meetings in accordance with the PDCA cycle—Plan, Do, Check, Action—so as to evaluate their effectiveness and identify areas for improvement, with continuous adjustment and enhancement undertaken accordingly.

In addition, material risk information and the status of the Company's enterprise risk management operations are regularly reported to the Risk Management Executive Committee and the Risk Management and Sustainable Development Committee at least once every quarter.

Alignment of Risk Management Processes with Internal Control and Internal Audit Mechanisms

The Company has established a governance framework that integrates risk management, internal control, and internal audit. In addition to regularly reporting to the highest governance bodies—the Board of Directors and the Risk Management and Sustainable Development Committee—the Head of Internal Audit also attends the quarterly Risk Management Executive Committee meetings as an observer, thereby strengthening risk oversight and facilitating information exchange.

Each department/unit follows the established risk management procedures to periodically identify and document key risks and corresponding control measures. Through the annual internal control self-assessment mechanism, the Company reviews the effectiveness of control design and implementation to ensure that risk control measures remain operational and in compliance with corporate governance requirements.

Since 2024, the Company has engaged an independent international professional risk management consulting firm to conduct

verification and conformity assessments of its risk management framework and processes in accordance with internationally recognized standards, including ISO 31000:2018 Risk Management – Guidelines and the COSO Enterprise Risk Management Framework (2017). An annual ERM assurance report is issued to support the continuous enhancement of the Company’s risk management maturity and governance transparency.

Risk Education and Risk Culture

From Risk Awareness to Sustainable Resilience: Building a Risk-Aware Culture with an End-in-Mind Approach

The Company adopts “risk awareness as the starting point and sustainable corporate resilience as the ultimate goal,” embracing an end-in-mind management philosophy to progressively cultivate a risk-aware corporate culture. This approach enhances the organization’s ability to respond to uncertainties and strengthens its capability to create long-term value.

To embed Enterprise Risk Management (ERM) across all organizational levels, the Company implements a dual approach combining top-down and bottom-up mechanisms. Risk management concepts are extended from strategic planning to daily operational processes, supported by structured communication and feedback mechanisms to ensure effective dissemination and feedback of risk information throughout the organization.

At the governance level, the Company continuously strengthens the Board of Directors’ and senior management’s awareness of and oversight capabilities for key risks. At the operational level, through education, training, and awareness initiatives, the Company progressively enhances employees’ understanding, alignment, and implementation of risk management practices, fostering organizational consensus and cultivating a risk management culture with full employee participation.

Risk Training for the Governance Level

Based on industry characteristics, directors’ professional backgrounds, and domestic and international regulatory and market trends, the Company formulates annual director training programs and arranges relevant courses. Directors may also participate in external professional training programs according to their individual needs to continuously enhance their risk governance and decision-making capabilities.

In 2025, taking into account changes in the global political and economic landscape, global sustainability trends, and internal risk assessment results, the Company arranged for directors to participate in a variety of training programs related to risk management and corporate governance. The key topics included:

Geopolitical and macroeconomic risks:

including “Interpreting the Trade and Economic Strategy of the U.S. Trump Administration,” “Global Economic Outlook Following Trump’s Election,” and “U.S.-China Economic Dynamics 2.0 and Taiwan Industry Outlook”

Sustainability and climate-related risks (ESG / IFRS S2):

including “Global Sustainability Regulatory Trends and Climate-related Disclosures (IFRS S2),” “Sustainability Performance and Executive Compensation,” and “2025 Taiwan Shin Kong Net Zero Summit”

Financial and disclosure risks:

including “IFRS 18 Presentation and Disclosure in Financial Statements and Sustainability Innovation”

Information security and technology risks:

including “Information Security and Risk Management,” “AI Development and Cyber Risks,” and “Digital Technology and AI Trends: Risks and Opportunities in Corporate Management”

Compliance and corporate governance risks:

including “Securities Regulations and Corporate Governance,” “Integrity Management and Fraud Prevention Practices,” and “Strengthening Regulatory Compliance to Ensure Sustainable Operations”

Through diversified and forward-looking training programs, the Company continuously enhances the Board’s ability to identify and oversee key and emerging risks, and strengthens its capacity to incorporate risk considerations into strategic decision-making, thereby supporting long-term stable operations and sustainable development.

Risk Training for All Employees

In addition to providing methodological guidance for the implementation of Enterprise Risk Management (ERM) across subsidiaries, the Company also delivers targeted training to members of the Risk Management Task Force (e.g., ERM framework overview and advanced courses such as Key Risk Indicator (KRI) development).

Furthermore, through various meetings and training programs, the Company continuously promotes risk awareness among management and general employees (e.g., product liability and product liability insurance), thereby enhancing overall risk identification and management capabilities across the organization.

In 2025, a total of 98 risk-related training programs were conducted across the Group. These programs were categorized into three major types of risk management-related courses based on their nature, with participant groups and total attendance summarized as follows.

Risk Management-Related Training Programs	Target Audience	Total Number of Training Attendances
Operational Safety-Related Programs	Managerial Staff, General Employees	1,736
Compliance-Related Programs	Managerial Staff, Technical Staff, Professional Staff, General Employees	13,299
Information Security-Related Programs	Managerial Staff, Technical Staff, Professional Staff, General Employees	5,678

6.7 Other Necessary Supplement

Intellectual Property Management Plan & its Implementation

Acer, Inc. (“Acer”) has reported matters related to intellectual property (“IP”) management to the audit committee (report to Risk Management Executive Committee, started from 2024) and the Board of Directors (“BOD”) since 2016. The most recent report to the BOD concerning the IP management plan, its implementation status, and related matters occurred on August 8, 2024, and subsequently received the BOD’s support.

Acer’s corporate mission is to “innovate and break down the barriers between people and technology,” which has also been an important operational management tenet since the company was established in 1976. In order to strengthen Acer’s industry leadership, as well as maintain its advanced technology achievements and competitiveness in the global market, Acer created a sound IP management plan that supports its operational objectives. This IP plan not only protects Acer’s IP and operations, but also helps maximize Acer’s profits.

1. Patent Management

Acer’s patent management strategy primarily consists of patent maps, a patent management system, dispute resolution, and patent monetization. Acer fully protects its research and development (“R&D”) achievements and investments via the following:

(i) establishing across-departmental Patent Review Committee to review patent applications and determine applicant rewards, (ii) educating and providing long-term training to internal employees, and (iii) actively participating in international standard-

setting organizations concerning the formulation of technical standards for future generations. Acer’s patent strategy is aligned with Acer’s key technology and product development directions. In order to build a solid IP portfolio and efficiently manage the patents, properly maintain records of technical ideas, search for previous cases, and manage patent applications, Acer digitized the following systems: (i) the R&D record book, (ii) the patent management system and (iii) the patent litigation management system. These systems allow Acer to effectively maintain and manage the use of patent assets, improve the efficiency of patent assets, and strengthen Acer’s competitive position in the industry.

2. Trademark Management

Acer uses a global multi-brand strategy, builds customer awareness and recognition of the brand through trademarks, and consolidates market advantages. The company introduced the trademark management system and trademark authorization system to process trademark applications, registrations, and uses by management. The use of these digital management systems allows Acer to conduct trademark searches to evaluate the relevant legal risks prior to submitting an application. The trademark team also provides employees with basic education and training concerning trademarks. Acer also understands the risk of trademark disputes and works to minimize such risk. Acer continues to optimize the use of its trademark assets, including disposing of idle or non-core business trademarks. With the trademark licensing program, existing trademark assets are extended to a wider range of industries, which not only increases Acer’s income, but also strengthens the brand and business value.

3. Trade Secret Management

Acer employees are required to sign certain employment and confidentiality-related documents when they join Acer. The relevant sections include: (i) employees are required to keep the business secrets of Acer in confidence; (ii) employees who fail to keep Acer’s business secrets are subject to discipline, including termination of employment, as well as liability for damages according to law; (iii) employees shall not disclose or use the business secrets of their former employers; and (iv) when

employees resign, they must agree in writing to not disclosure Acer’s trade secrets.

Summary of IP Management Plan

Since its establishment, Acer has continuously pursued and developed new technologies. In recent years, Acer has actively developed and deployed technology in the fields of 5G communication, heat dissipation, artificial intelligence, smart medical care and acoustics. Acer also researches and studies the latest IP cases and regulatory requirements related to IP rights, actively plans for future developments, and responds to potential operational risks.

Implementation

Acer has always attached great importance to IP rights and is a pioneer in the introduction of IP electronic management systems in Taiwan, which it regularly updates to keep pace with changes in relevant laws and adjustments to its business. The main implementation cases in recent years include:

Patent

- In 2007, a digital patent management system was introduced, and the "Patent Application Examination Standards" were regularly reviewed.
- In 2008, expanded the Patent Review Committee to include product development, design, R&D, patent departments, and R&D executives who meet regularly to discuss patent management and the integration of company operations.
- In 2008, Acer joined the 3GPP communication standard technology group, and obtained 4G and 5G standard patents.
- In 2019, a digital electronic R&D record book system was introduced, which records the inventor's R&D process immediately and effectively, as well as effectively protects business secrets.
- In 2023, we will implement the Taiwan Intellectual Property Management System (TIPS) to strengthen our intellectual property management and enhance our competitiveness in the global market.
- Acer has a total of more than 6,800 patents approved globally, and a total of more than 1,400 patents which are under review.
- Acer has been ranked within the top five of patent applications in Taiwan for the past ten years.
- Hold IP-related education and training for R&D personnel every year.

Rademark

- In 2004, the trademark management system was introduced. In 2021, the trademark authorization system was introduced to manage and apply trademark-related strategies.
- As of December 31, 2025, the total number of valid trademarks registered worldwide has increased to over 3,250
- Other
- In 2023 and 2024(with validity extending to 2026), Acer has consecutively passed the Taiwan IP Management System
- (“TIPS”) level-A verification.

Special Notes



Please refer to the Market Observation Post System (MOPS) <https://mops.twse.com.tw> > Single Company > Electronic Document Download > Affiliated Enterprises Reports Section. Enter the company code to search for related information.

The Organization Chart of Acer IPO Subsidiaries



Note 1: The Acer Group's shareholding refers to the number of shares held by Acer Incorporated, Acer BeingWare Holding Inc., Acer Digital Service Co., and Acer SoftCapital Incorporated as of December 31, 2025.

Note 2: AGM was listed on the Taiwan Innovation Board on March 25, 2026.

AOPEN Incorporated
(AOPEN, 3046.TW)

General Information

(1) Date of Incorporation : 1996/12/21

(2) Address : 9F, No.88, Sec. 1 Xintai 5th Road, Xizhi, New Taipei City
221, Taiwan, R.O.C

(3) Tel : +886-2-7710-1195

(4) Website : www.aopen.com

(1) Date of Incorporation : 1996/12/21

(2) Address : 9F, No.88, Sec. 1 Xintai 5th Road, Xizhi, New Taipei City
221, Taiwan, R.O.C

(3) Tel : +886-2-7710-1195

(4) Website : www.aopen.com

AOPEN, a multinational technology company headquartered in Taiwan, it was founded in 1996 and is now an Acer group company. AOPEN provides global certified service and specializes in commercial and industrial services and products, including industrial PC (IPC) products for process control and data acquisition, as well as Artificial Intelligence of Things (AIoT) technologies and digital signage applications. With Acer technology and group power, AOPEN is well-positioned to meet the needs of its partners and customers across quality and support.

AOOPEN has extensive experience in global industrial applications market. It serves customers in more than 100 countries and covers various industries. It also cooperates with partners to cultivate business in digital signage, Kiosk, cloud computing, Product design of miniaturized computing host technology and touch technology such as machine vision and security monitoring.

Management Team

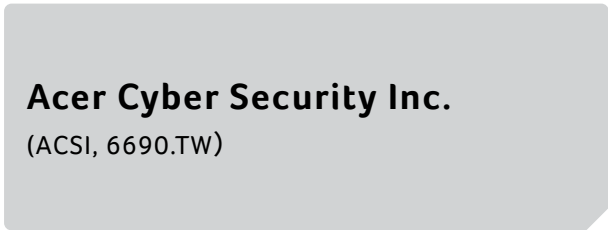
- Chairman : Victor Chien
- Directors : Jason Chen, Maverick Shih
- Independent Directors : Grace Lung, Steve Tso, Andrew Chang, TF Chen
- General Manager : Ken Wang

(1) Shareholding by Acer Group : 34,282,311shares
Percentage of Ownership : 43.70%

(2) Shareholding by the parent company : 34,282,311shares
Percentage of Ownership : 43.70%

As date of 2025/12/31, Unit : NT\$ Thousand:							
Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
784,480	3,836,819	2,178,886	1,657,933	7,513,287	355,130	314,865	4.01

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
784,480	3,836,819	2,178,886	1,657,933	7,513,287	355,130	314,865	4.01



General Information

- (1) Date of Incorporation: 2000/5/29
- (2) Address: 13F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City, Taiwan (R.O.C.)
- (3) Tel: +886-2-8979-6286
- (4) Website: www.acercsi.com

Introduction

Acer Cyber Security Inc. (ACSI) is a professional cybersecurity service provider specializing in Information Technology (IT) and Operational Technology (OT) management. Its main services include cybersecurity consulting management, Security Operations Center (SOC) operational management, business continuity, Information Sharing and Analysis Center (ISAC), cybersecurity testing, and digital forensics. In its business operations, ACSI focuses on leveraging its proprietary cybersecurity research and development expertise to assist enterprises in managing cybersecurity from IT to OT, as well as cloud applications and daily data and system backup, providing comprehensive cybersecurity services to build robust cybersecurity protection capabilities for its clients.

As AI advances, ACSI is sharpening its focus on operational efficiency and market leadership. The company is driving growth through two core pillars: AI-powered solutions and cloud security services. While cybersecurity has entered an “AI vs. AI” era, the primary threats remain ransomware, malware, and DDoS attacks. Attack methods evolve quickly, but the fundamentals persist. ACSI will continue expanding its cybersecurity footprint, delivering integrated, end-to-end solutions that strengthen client resilience and long-term defense readiness.

The subsidiary Acer e-Enabling Data Center, Inc. (Acer eDC) has excelled in cloud monitoring technology, with its Cloud SOC monitoring service's innovative technology winning the Microsoft Azure Security Best Partner Award for three consecutive years. Acer eDC integrates Azure cloud device logs and data with the platform API, leveraging ACSI's core SOC technology to consolidate cloud cybersecurity service-related events for reporting. This innovative service integrates cloud and on-premises collaborative monitoring, providing enterprises with multi-layered security protection across domains. This innovative service model enhances ACSI's competitive advantage in cloud security monitoring services. Focused on Azure Security initiatives, Acer eDC works alongside ACSI under a “One Team” model that aligns technical operations with sales execution—winning multiple flagship projects. From on-prem log migration to hybrid cloud integration, the One Team framework creates clear market differentiation. ACSI stands as the only MSSP delivering fully integrated cloud and on-prem cybersecurity operations.

The subsidiary ACSI Cyber Security Academy (ACAD) focuses on cultivating cybersecurity talent and has received certification as a vocational training institution. Currently, it has accumulated over 100 course modules and trained more than 10,000 professionals through on-line and off-line programs. Moving forward, it will expand its offerings across four core tracks: enterprise-dedicated programs, online learning, role-based cybersecurity competencies, and international certifications. To strengthen mid- to senior-level talent development, ACAD is launching an ISO 27001 Lead Auditor and an iPAS MOEA Certified Information Security Engineer-Specialist Level course. In partnership with CompTIA, it also offers globally recognized networking and cybersecurity certification programs. Next, ACAD will invest in live-fire cyber range exercises and scenario-based curriculum development—adapting critical infrastructure training models for enterprise and financial sectors. It is also building a structured AI learning pathway, from foundational knowledge to real-world application, to enhance proactive defense and operational security capabilities.

Future/Currently Developing New Products and Services

ACSI has established a dedicated PMO to drive its AI strategy across three core pillars—AI governance, architecture, and applications—advancing both technology internalization and commercialization. By introducing automation and standardized processes, overall operational efficiency and resource allocation have been significantly enhanced.

In SOC development, ACSI applies AI-driven monitoring technologies to identify suspicious accounts and abnormal communication behaviors in real time, strengthening proactive alerting and defense capabilities.

For cybersecurity testing service optimization, the integration of AI and automation has yielded strong initial results: manpower requirements for host vulnerability assessment have been reduced by up to 50%, while overall efficiency for web vulnerability assessment and penetration testing has improved by nearly 30%. The implementation will continue to expand, accelerating project capacity and further enhancing gross margin contribution and operational momentum.

In cybersecurity consulting services, ACSI deployed an LLM-based ISMS Assistant to rapidly generate first- to third-level document drafts, allowing consultants to focus on high-value improvement recommendations and increasing both delivery efficiency and added value.

Acer eDC provides enterprises and government agencies with comprehensive, end-to-end solutions—from system deployment to daily operations—particularly its Cloud SOC cybersecurity monitoring services. The Company also pioneered the “Anda System,” an Agentic AI solution integrated into Cloud SOC operations. Leveraging model distillation and a proprietary operations knowledge base, the Anda System delivers rapid AI-supported responses and has already been incorporated into Cloud SOC’s operational workflows. Going forward, it will also support cloud security assessments and act as an optimization coach to guide issue remediation.

Management Team

- Chairman: Maverick Shih
- Director: Meggy Chen, Jack Tsai
- Independent Director: Grace Lung, Sophia Tong, Dung-Chun Tsai, Catherine Lee
- President: Rex Wu

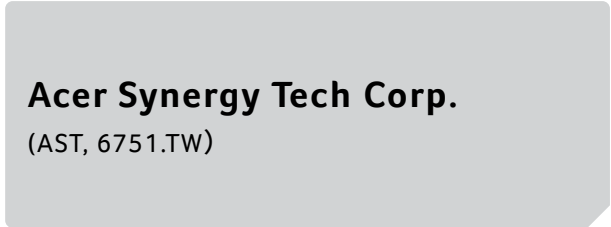
Shareholding Structure of the Company

- (1) Shareholding by Acer Group : 18,056,993 shares
Percentage of Ownership : 60.19 %
- (2) Shareholding by the parent company : 15,561,992 shares
Percentage of Ownership : 51.87 %

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NTS)
299,997	4,819,628	1,681,218	3,138,410	2,431,957	363,814	306,685	10.22



General Information

- (1) Date of Incorporation: 2017/9/13
- (2) Address: 6F.-3, No. 33, Huanke 1st Rd., Zhubei City, Hsinchu County, Taiwan (R.O.C.)
- (3) Tel: +886-3-533-9141
- (4) Website: www.acer-ast.com

Introduction

Acer Synergy Tech Corp. (“AST”) was founded in 2017 and listed on the Taipei Exchange in December 2020 with the stock symbol: 6751. AST provides customers one-stop-shop for integrated IT services. The extensive experience and knowledge of AST’s professional and technical teams, combined with the collaboration with strategic business partner, AST provides customized application systems based on the needs of customers for the IT environment. The AST’s service of information system integration includes the installation of computer equipment, network equipment, storage devices, application software and planning, integration, consulting, and management of enterprise infrastructure. Customers can rely on AST for the technical knowhow and the aforementioned service, and achieves their goals of operation and strategy related to the information technology plan.

Current service offering are as follows:

A. Enterprise Infrastructure

AST will consider and design the Information Technology (“IT”) architecture planning and application architecture planning together to provide customers a comprehensive enterprise infrastructure planning. IT architecture planning includes: Datacenter Planning; Network Planning; Infrastructure Planning; Information Security Surveillance and Consulting; Sustainable Development and IT Backup Planning; Virtual Infrastructure Planning; Shared System Mechanism Planning; and Operation Management Planning.

B. Information System Integration Service

The sevice item includes: Server Infrastructure Optimization; Network Setting and Optimization; Infrastructure Implementation and Optimization; Solution Designation and Implementation; and the Planning, integration, installation, fault diagnosis, troubleshooting, online support and management of enterprise information infrastructure.

C. Information Infrastructure Operation Service

AST will provide support service in various fields after setting up the information infrastructure completely, and the service includes: Server Monitoring; Storage Management and Monitoring; Communication Management for Datacenter; Virtual System Management; Terminal Desktop Management (PC/NB/VDI).

AST can monitor relevant data, aggregate the information system application situation, and provide customers suggestions and optimization of operation management and system capacity planning.

Future/Current Development of New Products and Service:

A. The Consulting Service of Enterprise Infrastructure:

- Industry application information system architecture planning in the financial and manufacturing industries.
- Information system integration application in other industries.

B. The Integrated Application between Information Security Products and System Platform.

- The integrated application solutions for information security (network isolation) products.
- The integrated application solution for Software define data center.
- The information platform establishment and integration services.
- The integrated application solutions for IT service management services.

Management Team

- Chairman: Maverick Shih
- Director: Meggy Chen, Andy Lin
- Independent Director: Nancy Hu, Teresa Cheng, Cathy Yen, Ian Liao
- President: KS Harn

Shareholding Structure of the Company

- (1) Shareholding by Acer Group : 12,639,874 shares
Percentage of Ownership : 56.94%
- (2) Shareholding by the parent company : 12,639,874shares
Percentage of Ownership : 56.94%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NTS)
222,000	1,407,154	389,267	1,017,887	1,760,450	47,968	115,538	5.20



Weblink International Inc.

(Weblink, 6776.TW)

General Information

- (1) Date of Incorporation: 1977/12/22
- (2) Address : 2 F., No. 39, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City 100009, Taiwan (R.O.C.)
- (3) Tel: +886-2-2371-6000
- (4) Website: www.weblink.com.tw

Introduction

Weblink was founded in 1997, spun off from Acer, Technology Software and Peripherals Department. Weblink was a listed company at emerging stock market in March, 2020, and a listed company at stock exchange market.in March, 2021. Weblink is positioned as a professional channel agent, and fully cooperate with vendors to provide the product distribution, stocking, technical support. Weblink’s product portfolio comprises of 150 leading brands including commercial and home information electronics, application software, digital entertainment, system integration, and SMB’s solution services etc. In addition to computer and communication related products, Weblink also entered to the beauty-life product business, towards multi-business operations, and to meet the diverse needs of customers.

Weblink acts as the agent for following products:

Category	Main Products
Peripheral products	Screens, Printers and consumables, Motherboards, Graphic cards, Handy drives, Memory cards, Video systems, etc.
System and Mobile device products	Desktop PC, NB, Tablets, and Mobile phones, etc.
Software	Office software, ERP, Graphics, font software, etc.
Living and Tech. products	Game console, Game software, TV, Refrigerators, Washing machines, Air conditioners, Air purifiers, etc.
System Integration products	Workstations, Servers, Netcom, UPS, Digital signages, etc.

Future/Current Development of New Products and Service:

- A. Act as agent for the related artificial intelligence, big data analysis, cloud computing products.
- B. Increase the distributorship for or the right of agency of international brands related to computing system.
- C. Aggressively expand the right of agency for the software of business management solutions.
- D. Combine the resources of physical appliance stores and virtual channels, to develop a new O2O business operation by Online to Offline model and to create a multiple win-win business model for vendors, distributors, dealers and customers.
- E. Expand the distributorship for or the right of agency of beauty-life product business.

Management Team	Shareholding Structure of the Company
Chairman: Jason Chen Director: Meggy Chen, Dave Lin Independent Director: Chester Chin, Rex Dang, Steven Shaw, JJ Wang President: Dave Lin	(1) Shareholding by Acer Group : 50,374,116 shares Percentage of Ownership : 55.00% (2) Shareholding by the parent company : 49,507,116 shares Percentage of Ownership : 54.06%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
915,814	11,151,054	8,107,979	3,043,075	29,299,060	454,464	329,199	4.20

Acer e-Enabling Service Business Co., Ltd

(AEB, 6811.TW)

General Information

- (1) Date of Incorporation: 2012/2/22
- (2) Address : 18F, No. 9, Sec 3, Nangang Rd., Nangang Dist., Taipei City 115, Taiwan (R.O.C.)
- (3) Tel: +886-2-2784-1000
- (4) Website: <https://www.aceraeb.com>

Introduction

AEB (ACER E-ENABLING SERVICE BUSINESS INC.) was incorporated in 2012 as a key strategic investment of global IT leader Acer Inc. in the ICT segment. AEB positions itself as “the cloud company that understands on premises environments best, and an AI Service Provider.” AEB has long been deeply engaged across high tech, government, financial services, telecommunications, manufacturing, and healthcare industries, serving more than 2,000 enterprise and government clients. The company provides cloud based and on premises IT system planning, deployment, technical support, and customized development aligned with international standards, as well as value added services such as system operations, maintenance, backup, and disaster recovery. AEB’s primary product lines include Cloud & Software Service, Customized System Development Service, as well as value added products and services.

With the maturation of Agentic AI and data technologies, digital transformation in the IT services industry has evolved from a focus on efficiency improvement to a new phase centered on strengthening business resilience. Enterprises of all sizes are continuously adopting AI across operations, services, and decision making processes to enhance agility and market competitiveness. At the same time, escalating global geopolitical risks and the widespread adoption of open source AI models have significantly intensified cybersecurity threats. New forms of risk—including cyberattacks, data breaches, and model poisoning—are emerging in rapid succession.

As enterprises advance digital transformation and deploy Agentic AI, demand for cybersecurity has risen sharply. This creates broader opportunities for AEB to leverage its strengths in cloud architecture, AI applications, and cybersecurity services. In response to growing market emphasis on compliance, resilience, and security, AEB is well positioned to expand its service scope—from assisting clients with cloud adoption and AI application development to delivering comprehensive cybersecurity protection—thereby establishing a more integrated and strategically robust business portfolio.

Looking ahead, AEB will continue to strengthen its core positioning as “the cloud company that understands on premises environments best, and an AI Service Provider,” and drive overall growth through three strategic pillars:

1. Strengthening the Dual Engines of Cloud and Cybersecurity to Build Multi Cloud and Hybrid Cloud Advantages

AEB will continue to enhance its multi cloud and hybrid cloud management capabilities and expand its cloud operations and managed services offerings. By helping enterprises balance flexibility, efficiency, and security during IT architecture adjustments, application modernization, or the adoption of new digital environments, AEB enables cloud resource deployment and management to become more agile, secure, and cost effective.

2. Advancing Data Governance and AI Service Implementation to Deepen Industry Applications

Amid the rapid evolution of AI, AEB will actively invest in data governance and AI services, including cross industry AI solutions, Agentic AI, and Microsoft Copilot use cases, while assisting clients in building data middle platforms. Through robust data foundations and integrated AI capabilities, AEB helps enterprises improve operational efficiency and accelerate the full-scale deployment of AI within real world business processes.

3. Executing a Regionalized Operating Strategy to Strengthen Local Support in Overseas Markets

Leveraging the existing operational foundations of its subsidiaries in mainland China and Vietnam, AEB will further enhance support for Taiwanese enterprises operating overseas. In response to the continued relocation of global supply chains, AEB will also expand its service presence across Southeast Asia and other markets, strengthening local technical capabilities and real time support. This strategy aims to drive overseas revenue growth and enhance overall profitability.

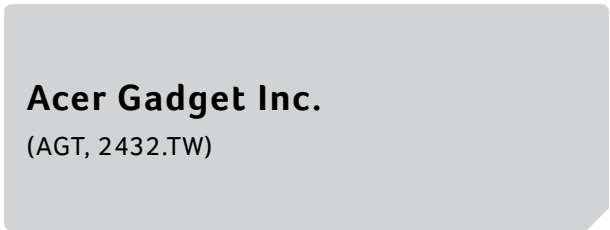
In summary, AEB continues to focus on cloud, AI, and cybersecurity as its core competencies, supporting enterprises in digital transformation and operational innovation while expanding its competitive advantages and global market footprint.

Management Team	Shareholding Structure of the Company
- Chairman: Jason Chen - Director: Meggy Chen, Maverick Shih - Independent Director: Honda Chou, Meng-ChaoTseng, David Yeh, Michael Wang - General Manager : Sandy Chou	(1) Shareholding by Acer Group : 25,697,000 shares Percentage of Ownership : 62.00% (2) Shareholding by the parent company : 25,697,000 shares Percentage of Ownership : 62.00%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
414,490	6,257,664	3,900,600	2,357,064	9,661,000	740,641	595,134	14.36



General Information

- (1) Date of Incorporation: 1986/03/27
- (2) Address: 7F.-5, NO. 369, Fuxing N. Rd., Songshan Dist., Taipei City
- (3) Tel: +886-2-2696-0296
- (4) Website: www.acergadget.com

Introduction

Acer Gadget Inc. (Acer Gadget) was established in March 1986 under the name E-TEN Information System Co. Ltd. In 2021, the Company completed a merger with Acer's GadgeTek Inc. and was subsequently renamed Acer Gadget Inc. The Company is headquartered in Taiwan and operates through a comprehensive sales network spanning five continents.

Acer Gadget positions itself as an AI- and ICT-driven smart living innovation platform, with ICT computer peripherals and smart living-related devices as its core business focus. By integrating hardware and software technologies, Internet of Things (IoT), and cloud-based applications, the Company continues to expand technology applications across work and lifestyle scenarios, strengthening product competitiveness and enhancing its market presence.

In terms of business development, the Company continues to expand into vertical application areas, including fashion technology and smart eMobility. Based on the development stage of each segment, Acer Gadget advances related product portfolios and brand operations, forming a diversified operating structure.

Vertical Business Development

- Fashion

At the intersection of fashion and technology, Acer Fashion (AFS) transforms accessories into expressions of personal style and lifestyle. We integrate aesthetics, innovation, and sustainability to craft fashionable bags, luggage, travel gears, and wearable accessories that blend style with functionality. Through advanced materials, design, and smart features, we create intuitive, comfortable experiences. By seamlessly embedding technology into daily life, we empower users with a secured, free, refined and stylish experience that enhances modern living.
- Smart eMobility Business

The Smart eMobility Business focuses on urban commuting and personal mobility applications. Leveraging AI and ICT technological capabilities, it develops eBikes and eScooters to enhance safety, intelligent management, and overall user experience. Through hardware-software integration and system-level application capabilities, the business continuously optimizes product performance and service models to address market demand for efficient and low-carbon mobility solutions.

Based on market developments and operational strategies, it advances its brand and product portfolio, strengthens technology integration and application expansion, and progressively establishes a comprehensive smart eMobility product lineup and market positioning.

Product and Services

Acer Gadget centers its product development on AI and ICT technologies, focusing on smart living-related products and applications. The Company's primary product categories include ICT computer peripherals and smart living devices. Through hardware-software integration and intelligent application design, Acer Gadget continues to expand technology applications across work, home, and mobility scenarios, strengthening product competitiveness and expanding its market footprint.

- Core Products
 - ICT computer peripherals

The Company develops ICT computer peripherals, including mice, keyboards, headsets, and related accessories, for office, productivity, and entertainment use. Through design optimization and technology integration, it enhances user comfort and operational efficiency.
 - Smart living devices

The Company develops smart living devices, including smart home electronic locks and AI translation earbuds, integrating AI technologies to enhance security, communication, and daily convenience.

- Fashion Technology Products (Acer Fashion, AFS)

Fashion technology products cover bags, luggage, and related wearable accessories, integrating design aesthetics with functional features.

- Smart eMobility Products

Smart eMobility products include eBikes and eScooters, integrating AI technologies to enhance safety and operational efficiency while supporting intelligent, low-carbon mobility.

- Extended and Innovative Applications

- Xplova: Xplova is a sports and outdoor brand that integrates software technologies with hardware devices and performance data to enhance digital experiences across sports applications.
- Portable Power Solutions: Portable power and energy storage products are developed for daily and emergency use, enhancing energy flexibility and self-sufficiency.
- Kinetic Tech: Kinetic energy conversion applications integrate movement and energy generation, exploring the intersection of technology and sustainable lifestyles.
- AI and Digital Solutions: AI-driven digital applications and software integration services are developed to address diverse operational needs, strengthening system integration and technological capabilities.

Management Team	Shareholding Structure of the Company
- Chairman: Jerry Kao - Director: Jason Chen, Sophia Chen - Independent Director: Chen Kuang Wang, Ming Hui Lin, Wendy Chu, Jones Yu - President: Allen Jong	(1) Shareholding by Acer Group : 39,308,288 shares Percentage of Ownership : 63.54% (2) Shareholding by the parent company : 39,308,288 shares Percentage of Ownership : 63.54%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
618,600	1,700,387	514,900	1,185,487	3,273,212	127,368	116,215	1.88

Winking Studios Limited

(WINKING, Listing on Catalist of SGX and Listing on LSE, Code: WKS)

General Information

- (1) Date of Incorporation: 2005/12/15
- (2) Address: 1F., No. 158, Ruihu St., Neihu Dist., Taipei City
- (3) Tel: +886-2-8979-5568
- (4) Website: <https://www.winkingworks.com>

Introduction

WINKING STUDIOS, found from “WindThunder Studio” in 1997, has accumulated more than 25 years of experience and established track record, the Group provides end-to-end art outsourcing, game development services and other gaming services across various platforms for the global gaming industry via its three business segments of Art Outsourcing, Game Development and Global Publishing & Other Services. With advanced manufacturing process and abundant management experience, it provides complete art production and gaming development services for global gaming manufacturers. Including digital content such as computer games, video games, mobile games, VR, Metaverse, NFT, etc., WINKING, according to customers’ need, plot content and character personality, provides 2D original paintings/3D models/game 3D actions, game scenes, props and a series of rich and diverse creativity and innovative art achievements for the characters.

WINKING STUDIOS has provided professional services for more than 150 customers and more than 1,100 projects. WINKING’s major customers and partners all over the world are leaders in the gaming industry and well-known manufacturers loved by consumers. WINKING has established professional R&D studios and operating bases in Taipei, Shanghai, Nanjing, and Singapore, with more than 1,400 employees, providing trusted products and services, and establishing a good reputation and a well-known brand. Winking has already listed on the Catalist Board of the Singapore Exchange and AIM board of the London Stock Exchange on November 20,2023 and November 14, 2024.

WINKING STUDIOS “Dual Listing on AIM is a significant milestone in our 20-year history and I believe will serve as a powerful catalyst in our mission to become a global leader in video game art services. A London listing opens up a wealth of new opportunities, granting us access to a large pool of technology investors well-informed on the sector while enhancing our ability to expand our footprint and grow our client base across Europe and the Americas.

Future/Currently developing new products (services):

- A. Keep improving technology and innovation capabilities, realize the trends of VR and metaverse, and develop internationally renowned brands.
- B. Make a global layout, enhance the team's production, and establish a diversified and international service team.

Management Team	Shareholding Structure of the Company
- Chairman: Lim Heng Choon - Director: AN, CHENG-HA/Kao Shu Kuo /Lim Heng Choon/ CHANG, YI-HAO /Yang Wu Te/Oliver Yen/ Daniel Widdicombe - President: JAN, CHENG-HAN	(1) Shareholding by Acer Group : 282,546,436 shares Percentage of Ownership : 63.93% (2) Shareholding by the parent company : 252,737,815 shares Percentage of Ownership : 57.19%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
421,414	2,164,562	499,169	1,665,394	1,429,428	425,655	10,242	0.022

Acer Medical Inc.
(Acer Medical, 6857.TW)

General Information

- (1) Date of Incorporation: 2018/04/25
- (2) Address: 7F., No. 86, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221421, Taiwan (R.O.C.)
- (3) Tel: +886-2-2696-0366
- (4) Website: <https://www.acer-medical.com>

Introduction

Acer Medical Inc. (AMED), a subsidiary of the Acer Group, focuses on AI-driven healthcare and preventive medicine. Leveraging artificial intelligence and big data analytics, the company collaborates with medical centers and healthcare partners to develop AI-assisted diagnostic solutions and smart healthcare platforms. With AI medical imaging as its core technology, Acer Medical aims to build an integrated digital healthcare platform covering disease screening, health management, and clinical decision support.

Acer Medical is certified under the Taiwan Food and Drug Administration (TFDA) Quality Management System (QMS) and ISO 13485 standards and continues to develop innovative AI medical devices. Its core ophthalmology AI portfolio, the VeriSee Series, includes VeriSee DR for diabetic retinopathy screening, VeriSee AMD for age-related macular degeneration screening, and VeriSee GLC for glaucoma screening. By applying deep learning algorithms to retinal fundus images, the system automatically detects disease-related indicators and provides screening results. The VeriSee Platform further integrates multiple AI modules to enable multi-disease retinal screening.

In addition, Acer Medical has developed VeriOsteo OP, an AI-assisted screening software for abnormal bone mineral density that analyzes spinal regions in standard chest X-ray images, and VeriCompact, a portable X-ray system designed for flexible deployment across hospitals, home healthcare settings, and long-term care institutions.

Acer Medical is also actively developing generative AI-powered healthcare platforms. Its aiMed intelligent medical assistant converts healthcare professionals’ voice or text inputs into structured electronic medical records (EMRs) and supports clinical documentation and workflow management to improve clinical efficiency and support hospital digital transformation.

The company is actively expanding internationally. Its AI medical devices have obtained regulatory approvals in countries including Thailand, Malaysia, Indonesia, and the Philippines and have been deployed in multiple overseas healthcare institutions.

Leveraging its strong track record in the development and commercialization of AI medical devices, Acer Medical was listed on the Pioneer Stock Board of the Taipei Exchange in October 2021 (stock code: 6857) and was subsequently transferred to the Emerging Stock Market in March 2022.

Looking ahead, Acer Medical will continue expanding its Software as a Medical Device (SaMD) portfolio, developing generative AI healthcare platforms (GenAI), and integrating smart healthcare solutions to support hospital digital transformation and expand applications in primary care, home healthcare, long-term care, and community health management.

Management Team	Shareholding Structure of the Company
- Chairman: Allen Lien - Director: Jason Chen, Stan Shih - Independent Director: Mon-Han Wu, Shou-Jen Kuo, Hsu-Sung Kuo, Wen-Yueh Chan - President: Edward Hsu	(1) Shareholding by Acer Group : 10,279,005shares Percentage of Ownership : 67.51% (2) Shareholding by the parent company : 10,279,005shares Percentage of Ownership : 67.51%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
152,260	207,227	42,303	164,924	60,054	(32,734)	(29,686)	(1.95)

Highpoint Service Network Corporation
(HSNC, 6884.TW)

General Information

- (1) Date of Incorporation: 2018/9/14
- (2) Address: 7F., No. 82, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221006, Taiwan (R.O.C.)
- (3) Tel: +886-2-2696-0600
- (4) Website: www.hsnservice.com/tw

Introduction

Highpoint Service Network Corporation (HSNC) is a company providing computer, computer accessories, server, workstation, consumer electronics, network equipment, and server room equipment malfunction detect, repair and maintenance service for multiple brands.

Besides headquarter and several service centers in Taiwan, HSNC has also set up subsidiaries in Malaysia, Thailand, Philippines, Indonesia, and Vietnam to provide service around Taiwan and South East Asia region.

HSNC not only services enterprise clients but also general consumers. HSNC can provide customization service for equipment malfunction detect, repair and maintenance depending on enterprise clients’ need. To service consumers, HSNC has established several service centers around Taiwan and South East Asia region. Consumers may obtain professional malfunction detect, repair service in HSNC service centers during normal business hours. In addition, HSNC has successfully built business relationship with some well-known electronic product and accessories brand companies as their authorized malfunction detect, repair and maintenance service provider. HSNC would keep expand service scope and enhance service quality. Currently, HSNC’s shares have already been publicly offered in Taiwan and were listed on the TPEx market on December 17, 2025.

Currently, HSNC's main business scope includes:

A. Multi-brands malfunction detect and repair service center:

HSNC has established several multi-brands repair service centers in Taiwan and South East Asia region. By those service centers, HSNC can cooperate with well-known electronic product and accessories brand companies, provide them satisfied and high-quality service, assist them to build service base rapidly in specific areas, and play a professional malfunction detect and repair service consultant role for them. Meanwhile, general consumers also have access to HSNC service center for professional repair service.

B. Global Contact Center:

In order to fulfill clients’ service demand globally, HSNC has established Global Contact Center in Philippines due to the language advantage there, aiming global Business Process Outsourcing (BPO) market. By doing so, HSNC can provide brand clients with more valuable service and expand its service area to other areas.

C. Enterprise malfunction detect, repair and maintenance service:

Currently, HSNC’s business is focus on Taiwan and South East Asia region, providing hardware and software on-site repair and maintenance service and solutions to enterprise clients. One of the major competition advantage of HSNC is its capability of providing service in multiple countries, therefore HSNC would be able to cover multinational enterprise clients. HSNC is successfully being clients’ primary cooperation choice because of its consistent high-quality service and the capacity of creating extra value.

Management Team	Shareholding Structure of the Company
- Chairman: Andrew Hou - Director: ALucia Liao, Meggy Chen - Independent Director: Yao-Dong Wang, Shou-Jhen Cheng, Shaoguo Huang, Wu Tzu Chi - CEO: Jacky Lin	(1) Shareholding by Acer Group : 10,141,881shares Percentage of Ownership : 55.15% (2) Shareholding by the parent company : 10,141,881shares Percentage of Ownership : 55.15%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
183,900	720,416	384,841	335,575	1,211,483	46,472	33,513	2.05

Acer Gaming Inc.
(AGM, 6908.TW)

General Information

- (1) Date of Incorporation: 2020/07/31
- (2) Address: 15F., No. 84, Xintai 5th Rd., Xizhi Dist., New Taipei City
- (3) Tel: +886-2-2696-0068
- (4) Website: <https://www.acergaming.com/>

Introduction

Acer Gaming Inc. was established with the vision of building a gaming ecosystem. It provides gaming products and services including consumer electronics, gaming software, gaming platforms, network services, and game content. Acer Gaming is a distributor of Sony PlayStation 5, Logitech sim-racing equipment, ASTRO gaming headsets, SEGA games, and HORI gaming accessories in Taiwan and Hong Kong. Additionally, its Sony PlayStation 5 distribution business has expanded to overseas markets in the Asia-Pacific region, including the Philippines, Hong Kong, and Singapore.

Acer Gaming endeavors to provide gamers with a complete online and offline experience and welcomes partnerships with international game companies. In 2022, Acer Gaming acquired a game content design company, Winking Studios.

Management Team	Shareholding Structure of the Company
- Chairman: Jerry Kao - Director: Jason Chen, Vincent Wei - Independent Directors : Dennis Chan, Liao, Ying-Ying, Lan Liao, Hsieh, Wan-Ru - President: James Hsu	(1) Shareholding by Acer Group: 24,511,832 shares Percentage of Ownership: 70.03% (2) Shareholding by the parent company: 24,449,062 shares Percentage of Ownership: 69.85%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
350,000	4,043,063	2,145,221	1,897,842	5,522,821	82,736	50,533	1.44

ACER SYNERGY MANPOWER CORP.
(ASM, 7706.TW)

General Information

- (1) Date of Incorporation: 2019/11/20
- (2) Address: 6 F.-2, No. 33, Huanke 1st Rd., Zhubei City, Hsinchu County 302047, Taiwan (R.O.C.)
- (3) Tel: +886-3-656-7588
- (4) Website: <https://www.acer-asm.com/>

Introduction

Acer Synergy Manpower Corp. (ASM) was established in November 2019 to cater to the growing demand for diversified and flexible human resources integration services.

With the intensifying international competition, industries require a wide range of human resources to maintain their competitive edge. As a member of the Acer Group, ASM leverages over 30 years of experience in the information services industry, strong service technology expertise, professional information planning consultants, and numerous partners to provide full-function human resources services, software development services, and enterprise management platform integration services. Whether it's short-term or long-term, ASM's services cater to the operational strategies of our customers, enabling them to focus on developing their core businesses, maintaining their competitive advantages, controlling costs effectively, reducing labor costs and operational risks, and maintaining flexibility in corporate development.

Business operations include:

- Professional human resources services: providing short-term to long-term outsourcing and dispatching services for the information and technology industry, aimed at providing customers with the best talent and assistance.
- Software project development services: providing assistance to customers with software project planning and development, and also dispatches professional personnel to enterprises to provide software development services tailored to the customer's needs.
- Enterprise management platform integration services: providing service platform integration planning, recommendations, and execution according to the customer's operational needs.

Operational advantages include:

- Team with IT expertise: professional team with over 30 years of experience in hardware, software, and information services.
- Team with HR service expertise: professional team with extensive experience in human resources services, providing professional services for different needs of talents.
- Full-function enterprise solutions: with a range of solutions for enterprises, offering diverse and flexible service modes.
- Global supports: With the support of ACER group's global service locations, ASM are able to meet the global strategic needs of our customers.

Management Team	Shareholding Structure of the Company
- Chairman : Andy Lin - Directors : Maverick Shih, Meggy Chen - Independent Directors: Andy Wang, Eric Lan, Claudia Ku, Kevin Cheng - President: Anne Chen	(1) Shareholding by Acer Group: 6,062,877shares Percentage of Ownership: 60.63% (2) Shareholding by the parent company: 6,062,877shares Percentage of Ownership: 60.63%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
100,000	258,627	116,771	141,856	532,371	14,848	13,135	1.31



Acerpure Inc.

(API, 7794.TW)

General Information

- (1) Date of Incorporation: 2016/10/24
- (2) Address: 7F.-5, NO. 369, Fuxing N. Rd., Songshan Dist., Taipei City
- (3) Tel: +886-2-2696-3131
- (4) Website: <https://acerpure.com/tw>

Introduction

Acerpure Inc. (“Acerpure”) specializes in smart home appliances, consumer electronics, and energy-efficient products, with a strong commitment to developing eco-friendly, sustainable demonstration sites.

Acerpure’s product portfolio includes air purifiers, water filtration systems, cleaning appliances, seasonal appliances, personal care devices, kitchen appliances, and LCD displays. Acerpure’s subsidiary, ASPIRE SERVICE & DEVELOPMENT INC., extends its services to hospitality and property leasing, covering hotels, dining, leisure facilities, conference venues, office spaces, warehouses, factories, and suite rentals.

Driven by the mission to enhance quality of life through technology, Acerpure delivers high-performance, smart home solutions to global markets. Acerpure integrates innovative, multi-functional designs with energy efficiency, earning prestigious international design awards. Additionally, Acerpure showcases its lifestyle products across its hospitality and rental properties, creating immersive experiences for customers.

Looking forward, Acerpure remains focused on building a globally recognized home appliance brand from Taiwan—one that embodies intelligence, innovation, and sustainability.

Management Team

- Chairman: Andrew Hou
- Vice Chairman: Andy Lin
- Director: Cindy Hsu
- Independent Directors: Andrew Lin, Jack Wang, Alex Chuang, Tzu-Han Tang
- President: Stanley Kao

Shareholding Structure of the Company

- (1) Shareholding by Acer Group: 14,233,000 shares
Percentage of Ownership: 56.93%
- (2) Shareholding by the parent company: 14,233,000 shares
Percentage of Ownership: 56.93%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
250,000	1,108,788	739,772	369,016	990,195	77,809	67,920	2.72

PROTRADE APPLIED MATERIALS CORP.

(Protrade, 6972.TW)

General Information

- (1) Date of Incorporation: 2001/8/7
- (2) Address: 10F., No. 9-1, Sec. 3, Nangang Rd., Nangang Dist., Taipei City , Taiwan (R.O.C.)
- (3) Tel: +886-2-2795-5338
- (4) Website: <http://www.protrade.org>

Introduction

Protrade is a professional trading and distribution company of rubber and plastic materials, with complete logistics solutions such as product procurement, distribution, storage and packaging, providing customers with perfect and reliable services.

Protrade and its affiliates was founded in 1985 in Redmond, Washington State, USA, and established its operating headquarters in Taipei in 2001. The main product categories include synthetic rubber, natural rubber, plastic, hydrocarbon resins, fillers, processing oils, chemicals, etc. The business activities cover more than 40 countries on five continents. In addition to the United States and Taiwan, it has offices in Shanghai-China, and Ho Chi Minh City-Vietnam, Toronto-Canada and Mumbai-India.

Management Team

- Chairman: Dave Lin
- Director: Jason Chen, Sophia Chen
- Independent Director: Lander Liu, Jesse Su, Jaimie Tseng, Jessica Huang
- President: Gordon Christopher Bell

Shareholding Structure of the Company

- (1) Shareholding by Acer Group: 14,340,150 shares
Percentage of Ownership: 62.53%
- (2) Shareholding by the parent company: 14,340,150 shares
Percentage of Ownership: 62.53%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
229,347	2,072,647	1,580,812	491,835	5,871,607	28,723	(22,447)	(0.98)

Altos Computing Inc.
(Altos, 7875.TW)

General Information

- (1) Date of Incorporation: 2016/9/20
- (2) Address:6F., No. 88, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
- (3) Tel: +886-2-2696-0289
- (4) Website: www.altoscomputing.com

Introduction

Altos Computing Inc. was established on September 20, 2016 in the Republic of China (Taiwan). Altos primarily engage in the development and sales of high performance computing solutions—including artificial intelligence (AI) computing and cloud computing solutions—as well as Altos IFP interactive flat panels. Its core products include the Altos BrainSphere™ series of servers, workstations, thin clients, the Altos aiWorks AI computing management platform, AltosCloud VDI/VOI virtual desktop infrastructure solutions, and Altos IFP interactive flat panels.

Altos is committed to becoming a leading provider of AI infrastructure platforms and solutions. Through deep integration of hardware and software, the company delivers scalable, secure, and reliable AI computing environments for education, healthcare, government, and industrial sectors. With high performance computing at its core, Altos integrates AI computing hardware with its self developed AI management platform to build a robust AI computing infrastructure. Its mission is to unlock the potential of artificial intelligence, drive future enterprise growth, and help companies discover new opportunities for transformation and innovation.

Management Team	Shareholding Structure of the Company
- Chairman: Andrew Hou - Directors: Cindy Hsu, Marc Ho - Independent Directors: Peter Tseng, BC Liao, Ya-Fen Pan, Ta-Chen Su - General Manager: Jackie Lee	(1) Shareholding by Acer Group: 12,246,717 shares Percentage of Ownership: 61.23% (2) Shareholding by the parent company: 10,446,717 shares Percentage of Ownership: 52.23%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands

Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
200,000	990,681	659,628	331,053	1,973,899	26,244	20,299	1.66

OPTOELECTRONICS CO.,LTD.
(TSE Standard Market, Code:6664.JP)

General Information

- (1) Establishment date: 65/12/10
- (2) Address: 12-17, Tsukagoshi 4-chome, Warabi-shi, Saitama 335-0002, Japan
- (3) Telephone: +81-48-446-1181
- (4) Web address: <http://www.opto.co.jp>

Introduction

Optoelectronics Co., Ltd. (hereinafter referred to as “OPTO”) is a Japanese manufacturer of Automatic Identification and Data Capture (AIDC) equipment. Headquartered in Warabi City, Saitama Prefecture, the company was established in 1976.

OPTO’s core products include barcode scan engine modules, various scanners, data collectors, and handheld terminal devices. Leveraging its proprietary technologies in optics, circuitry, and decoding software, the company provides automation solutions to customers across industries such as retail, logistics, and healthcare.

In addition to its headquarters, the company operates a business office in Osaka and owns a domestic subsidiary, Hokkaido Electronic Industry Co., Ltd. It also maintains overseas locations including the Netherlands and related subsidiary companies, supporting its global operational footprint.

The company has paid-in capital of JPY 942.41 million, with a fiscal year ending on November 30 each year. OPTO is listed on the Tokyo Stock Exchange Standard Market (Securities Code: 6664). As of November 30, 2025, the group had 164 employees worldwide.

Main Products and Technologies

The company’s core business centers on automatic identification devices, with products categorized into four major groups. Each product line is built upon core module technologies and extended into complete solutions according to different application scenarios.

1. Module Engines:

This category includes 1D laser modules, CCD modules, and 2D imaging modules. These modules are based on optical reading components as the underlying technology platform. They can be customized according to application scenarios, mechanical size, reading distance, and cost requirements, and are integrated into various system products.

2. Scanner Products:

This category includes handheld scanners (1D laser type, CCD type, and 2D imaging type), fixed-position scanners, and desktop/embedded scanners.

3. Data Collectors:

Represented by the OPN series, these devices support multiple reading technologies such as 2D and 1D (laser and CCD). Most models support wireless connectivity (e.g., Bluetooth) and USB connections for data transmission to mobile devices or computers. They are positioned as field tools that combine lightweight scanning with data transmission and temporary storage capabilities.

4. Handy Terminals:

This category includes devices such as the Android-based H-35 and OPH-5000i. By providing standard application editors and web interfaces, these terminals lower the barriers to deployment. They also support wireless communication and server-side API integration, enabling various application development scenarios.

OPTO’s technological strengths lie in optical design, electronic circuit design, decoding/control software, and production automation. Among these, proprietary algorithms developed in-house represent a key long-term competitive advantage. Combined with automated manufacturing and strict quality control, OPTO has established a highly integrated system that closely links R&D and manufacturing.



Revenue Mix and Competitiveness

In the 2025 revenue structure by region, Japan accounted for approximately 47%, the United States about 20%, and Europe, Asia, and other regions about 33%.

By product category in the same year, revenue was composed of approximately 47% scanners, 17% terminals, and 36% modules and other products.

Key application areas include retail POS and self-checkout, logistics inventory and warehouse in/out management, and high-frequency scanning needs in medical environments. Against the backdrop of continuously rising global labor costs, the company continues to support customers in promoting operational automation and improving efficiency.

OPTO is one of the few companies in Japan with vertically integrated capabilities spanning from module engines to complete product lines in the professional identification device industry. Its optical, circuit, and software design and development are conducted in-house, enabling the company to leverage core engine capabilities to drive differentiated product development.

As automatic identification applications and technologies continue to evolve, image-based recognition technology is gradually becoming the mainstream. OPTO has been actively investing in technological development, advancing from 1D products to 2D imaging products, and further expanding into the machine vision field.

Quality and Sustainability

OPTO has long supported the stable operation of its customers’ systems and enhanced their operational quality through reliable and stable product performance. The Ashibetsu plant in Hokkaido obtained ISO 9002 certification (IQA-2108) as early as 1998, demonstrating the early introduction of a formal quality management system.

In terms of environmental protection and compliance, environmental assessments are conducted at the product design stage, and environmentally hazardous substances are managed and controlled in accordance with relevant regulations. With regard to CSR and community engagement, the company has long been involved in local community activities. For example, in 2008 it concluded a disaster support agreement with the local municipal government, designating its headquarters as an evacuation and relief supply hub in the event of disasters. In addition, its greening initiatives have received recognition through local awards, and the company contributes to the community by organizing experiential learning programs for schoolchildren.

Future Outlook

Our future strategy will focus on the following three key directions:

- (1) Strengthening product platformization through 2D imaging, machine vision, and software tools (SDKs and configuration tools).
- (2) Accelerating overseas expansion by leveraging external capital and international sales and service networks.
- (3) Continuing investment in production automation, traceability management, and quality stability to address market price competition while meeting customers’ high standards for product reliability and consistency.

Management Team	Shareholding Structure of the Company
- Chairman: Victor Chien - Directors: Jay Cheng, Takashi Ushiki, Sophia Chen - Independent Directors: Arihiro Yanagisawa, Hirokazu Nagaoka - Representative Director & President: Tatsuya Nonogaki	(1) Shareholding by Acer Group: 5,822,048 shares Percentage of Ownership: 38.80% (2) Shareholding by the parent company: 5,822,048 shares Percentage of Ownership: 38.80%

Company Profile

As date of 2025/11/30, Unit : JPY Thousands							
Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
942,415	11,346,548	6,176,836	5,169,711	6,772,484	(254,842)	(226,025)	-

Posiflex Technology, Inc.
(POSIFLEX, 8114.TW)

General Information

- (1) Date of Incorporation: 1984/08/11
- (2) Address: No. 23, Datong St., Tucheng Dist., New Taipei City, Taiwan (R.O.C.)
- (3) Tel: +886-2-2268-5577
- (4) Website: www.posiflex.com.tw

Introduction

Possible Technology, Inc., founded in 1984 and headquartered in New Taipei City, Taiwan, is a technology company specializing in point-of-sale (POS) terminals and commercial Internet of Things (IoT) solutions.

The Company’s business portfolio currently consists of three core business units, positioning Posiflex as a leading global Commercial AIoT platform provider that integrates POS systems, self-service solutions, and edge computing technologies.

The three core business units are as follows:

Posiflex

As one of the world’s top five POS brands, Posiflex specializes in point-of-sale solutions for the retail, hospitality, and service industries. Leveraging its strong hardware capabilities, it provides highly reliable POS terminals and peripheral devices, and continues to expand toward integrated O2O (Online-to-Offline) solutions to support smart retail and digital commerce.

KIOSK Information Systems (KIS)

A global leader in self-service kiosk solutions, offering integrated hardware and software capabilities. Its solutions are widely deployed across diverse applications, including airport self-check-in, automated payment systems, healthcare registration, and smart parcel lockers.

Portwell

Focused on industrial PCs (IPC) and embedded computing platforms, with strong expertise in AI semiconductor testing equipment and edge computing systems.

Business Model

Posiflex adopts SDA (Scenario-Defined Appliance) as its core strategic framework.

Based on the needs of different industries and application scenarios, it provides integrated solutions combining hardware devices, software platforms, and cloud services.

Leveraging its highly customized design capabilities, global manufacturing and service network, as well as system integration and maintenance support, POSIFLEX is transforming from a traditional hardware manufacturer into a comprehensive smart solution provider.

This transformation enables POSIFLEX to strengthen customer engagement, create recurring value, and develop a more sustainable business model, further enhancing its overall operational value and market competitiveness.

Management Team	Shareholding Structure of the Company
- Chairman: Mercury Kuo - Director: Owen Chen, Victor Chien, Meggy Chen, Jay Cheng, David Chen - Independent Director: Daphne Cheng, Bi-Lan Pan, Ted Lee - President: Owen Chen	(1) Shareholding by Acer Group: 31,219,147 shares Percentage of Ownership: 29.03% (2) Shareholding by the parent company: 31,153,147 shares Percentage of Ownership: 28.97%

Company Profile

As date of 2025/12/31, Unit : NT\$ Thousands							
Capital Stock	Assets	Liabilities	Net Worth	Net Revenues	Income (Loss) from Operation	Net Income (Loss)	Basic Earnings Per Share (in NT\$)
1,075,719	19,874,164	5,039,033	14,835,131	18,149,121	4,601,337	1,988,960	18.50

7.3 Where the company has carried out a private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, disclose the date on which the placement was approved by the board of directors or by a shareholders meeting, the amount thus approved, the basis for and reasonableness of the pricing, the manner in which the specified persons were selected, the reasons why the private placement method was necessary, the targets of the private placement, their qualifications, subscription amounts, subscription price, relationship with the company, participation in the operations of the company, actual subscription (or conversion) price, the difference between the actual subscription (or conversion) price and the reference price, the effect of the private placement on shareholders' equity, and, for the period from receipt of payment in full to the completion of the related capital allocation plan, the status of use of the capital raised through the private placement of securities, the implementation progress of the plan, and the realization of the benefits of the plan

None

7.4 Other matters that require additional description

None

If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one

None



acer

www.acer-group.com



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