

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Acer Incorporated

8F, No. 88, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan, R.O.C.

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

WBCSD/WRI Greenhouse Gas (GHG) Protocol

Opinion Type: Modified

Direct emissions

2,145.05 tonnes of CO2e

Energy Indirect emissions

14,459.71 tonnes of CO2e

Other Indirect emissions

4,984,022.10 tonnes of CO2e

Direct emissions and indirect emissions

16,604.76 tonnes of CO2e

Authorized by

Stephen Pao

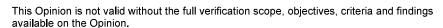
Business Assurance Director

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TGP56B-15-2 2501 SGS Taiwan Ltd. No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District, New Taipei City 248016, Taiwan t (02) 22993279 f (02)22999453 www.sgs.com







The data of the verification result of GHG emissions is described as below:

Operational	GHG Emissions (tonnes of CO ₂ e)		
Inventory categories	Description	Location-based	
Scope 1: Direct emissions from owned/controlled operations	The direct GHG emissions cover stationary, mobile, process and fugitive emission sources.	2,145.052	
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	The indirect energy GHG emissions cover energy such as electricity and steam.	14,459.710	6,174.100
Upstream scope 3 emissions			
Category 1: Purchased goods and services	Purchased goods and services	3,928,836.10	
Category 2: Capital goods	Capital goods	non-significant emission	
Category 3: Fuel- and energy- related activities (not included in scope 1 or scope 2)	Fuel- and energy-related activities (not included in scope 1 or scope 2)	3,532.04	
Category 4: Upstream transportation and distribution	Upstream transportation and distribution	48,254.00	
Category 5: Waste generated in operations	Waste generated in operations	58.03	
Category 6: Business travel	Business trave	7,257.69	
Category 7: Employee commuting	Employee commuting	5,924.31	
Category 8: Upstream leased assets	Upstream leased assets	non-significant emission	
Downstream scope 3 emissions	3		
Category 9: Downstream transportation and distribution	Downstream transportation and distribution	non-significant emission	
Category 10: Processing of sold products	Processing of sold products	N/A	
Category 11: Use of sold products	Use of sold products	923,141.60	
Category 12: End-of-life treatment of sold products	End-of-life treatment of sold products	24,007.78	
Category 13: Downstream leased assets	Downstream leased assets	43,010.54	
Category 14: Franchises	Franchises	N/A	
Category 15: Investments	Investments	non-significant emission	
Direct emissions and indirect emissions		5,000,626.855	4,992,341.245



Operational boundaries			GHG Emissions (tonnes of CO ₂ e)			
Inventory categories		Description	Location-based	Market-based		
Purchased Renewable Energy Certificate(s) Information						
Site/Location	Туре	Renewable Energy Source/Location	Energy indirect emissions			
			Location-based	Market-based		
Pan American	REC	Wind/USA, Canada, Brazil and Mexico	778.057	177		
EMEA	GO I-REC	Hydropower, Wind, Solar/Austria, Czech Republic, Denmark, Finland, France, Germany, Italy, Middle East (UAE), Netherland, Norway, Poland, South Africa, Spain, Sweden, Switzerland, U.K.	1,299.016	8.377		
Taiwan	T-REC	Wind	8,489.202	5,316.469		
Asia Pacific	I-REC/ NFC	Solar, Wind, Geothermal/India, Indonesia, Japan, Malaysia, Philippines, Thailand, Vietnam	3,091.454	849.254		
China	GEC	Wind/China, Hong Kong	801.98			
Global Total			14,459.710	6,174.100		