

# Welcome to your CDP Climate Change Questionnaire 2023

## C0. Introduction

### C0.1

#### **(C0.1) Give a general description and introduction to your organization.**

Acer is evolving with the industry and changing lifestyles by continuing to push for innovation in existing businesses, while expanding to new territories. In the PC and displays business, Acer is committed to strengthening the foundations with technological innovations, and designing unique product lines for the specific needs of gamers, creators, education, usage in harsh environments, and more. In the gaming market, Acer has expanded the ecosystem it built to include 5G connectivity, social media platform, accessories, and beverages. For creators, Acer has launched a new stereoscopic 3D experience empowered by cutting-edge optical, display and sensory technologies that bring the virtual world to a more physical dimension.

At the same time, Acer's strategy is to explore new opportunities, expand into adjacent territories, and cultivate multiple business engines. These include smart solutions for medical, public health systems, air monitoring, cities, water quality/conservation, and many more being developed by Acer.

A member of the RE100 initiative for renewable energy, Acer has been recognized for its efforts in environmental, social and governance, and won numerous industry accolades. It has been listed on the top global sustainability indices, including the Dow Jones Sustainability Indices (DJSI) Emerging Markets Index, the MSCI ESG Leaders Indexes with an "AA" rating, and the FTSE4Good Emerging Index. In addition, Acer received a Silver Class distinction in the S&P Global Sustainability Yearbook 2021, and ranked among the 100 most sustainably managed companies in the world by The Wall Street Journal.

### C0.2

#### **(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.**

##### **Reporting year**

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##### **Start date**

January 1, 2022

**End date**

December 31, 2022

**Indicate if you are providing emissions data for past reporting years**

No

**C0.3**

**(C0.3) Select the countries/areas in which you operate.**

Australia  
Austria  
Belgium  
Brazil  
Bulgaria  
Canada  
China  
Croatia  
Czechia  
Denmark  
Finland  
France  
Germany  
Hong Kong SAR, China  
Hungary  
Iceland  
India  
Indonesia  
Italy  
Japan  
Malaysia  
Mexico  
Netherlands  
New Zealand  
Norway  
Philippines  
Poland  
Portugal  
Romania  
Russian Federation  
Singapore  
South Africa  
Spain  
Sweden  
Switzerland  
Taiwan, China  
Thailand  
Turkey

United Arab Emirates  
 United Kingdom of Great Britain and Northern Ireland  
 United States of America  
 Viet Nam

## C0.4

**(C0.4) Select the currency used for all financial information disclosed throughout your response.**

TWD

## C0.5

**(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.**

Operational control

## C0.8

**(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	TW0002353000

# C1. Governance

## C1.1

**(C1.1) Is there board-level oversight of climate-related issues within your organization?**

Yes

### C1.1a

**(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.**

Position of individual or committee	Responsibilities for climate-related issues
Board-level committee	Acer formally establishes the Risk Management Committee and completes the formulation of Acer's Risk Management Policy in 2022. In order to practice the vision of sustainable development of the enterprise and strengthen the construction of a corporate culture with risk awareness, the Risk Management was approved on June

	<p>6th, 2023 by board resolution in accordance with the Company's Articles of Incorporation. It also becomes the functional committee under the Board.</p> <p>The Committee shall consist of five or more directors, among whom more than half of members shall be independent director. The board of directors or the Committee shall elect one of independent directors as the convener and chairman of the Committee. The Committee and its members shall exercise due care as prudent managers to review and provide guidance on the reports and proposals of the Risk Management Execution Committee and the Risk Management Unit; To review and decide on risk management policies, procedures and frameworks, and periodically assess its appropriateness and effectiveness of implementation; 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; To oversee that the risk management mechanisms adequately address the risks faced by the Company and integrate them into the daily operational processes; To determine the priority and risk levels for risk control; 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); and implement risk management decisions made by the board of directors. The Committee integrate and manage every relevant potential risk, including but not limited to various strategy, operation, finance, disaster and climate change which may affect the Acer's operation and profit.</p> <p>Acer's Organization  <a href="https://www.acer.com/corporate/en/overview/organization">https://www.acer.com/corporate/en/overview/organization</a>                  Board of Directors and Functional Committees  <a href="https://images.acer.com/is/content/acer/A_3_1_E-2306pdf">https://images.acer.com/is/content/acer/A_3_1_E-2306pdf</a>                  Acer Incorporated Risk Management Policy and Procedure  <a href="https://images.acer.com/is/content/acer/A_7_25_Epdf">https://images.acer.com/is/content/acer/A_7_25_Epdf</a></p>
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## C1.1b

**(C1.1b) Provide further details on the board's oversight of climate-related issues.**

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled – all meetings	Overseeing and guiding employee incentives Reviewing and guiding strategy	Acer Risk Management 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

	<p>Overseeing and guiding the development of a transition plan</p> <p>Monitoring the implementation of a transition plan</p>	<p>with the Company's Articles of Incorporation. It also becomes to the functional committee under the Board.</p> <p>The Committee and its members shall exercise due care as prudent managers to review and provide guidance on the reports and proposals of the Risk Management Execution Committee and the Risk Management Unit; To review and decide on risk management policies, procedures and frameworks, and periodically assess its appropriateness and effectiveness of implementation; 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; To oversee that the risk management mechanisms adequately address the risks faced by the Company and integrate them into the daily operational processes; To determine the priority and risk levels for risk control; 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); and implement risk management decisions made by the board of directors.</p> <p>In addition, the Risk Management Committee, in collaboration with the Corporate Sustainability Committee (CSC) under the Acer Board/Audit Committee, is supported by the Working Groups on Corporate Governance, Innovation and Product Life Cycle, Environmental Management, and Supply Chain Management for ESG-related projects such as TCFD. Acer's CSC Committee is chaired by the Chairman and CEO, with the ESG Office serving as the Executive Secretary which is led by the Chief Sustainability Officer, to report regularly to the Committee on trends, impacts, and performance on sustainability-related issues, and take the role of communicating and coordinating important sustainability issues across departments to enhance the execution of various ESG-related risks.</p> <p>The committee convenes two meetings each year. Meetings in 2022 were held in June and December with 100% attendance. This Committee Key Resolutions in 2022 include (1) Consideration and approval of material ESG topics (2) Reviewing the 2022 Sustainability Goals Performance and Action Plan (3) Approval of 2023 Sustainability Goals (4) Approval of Climate Change Vision, Strategy and Long-Term Goals and (5) Feedback from Stakeholders. Please see the page 21 of our 2022 sustainability report.</p> <p>2022 Acer Sustainability Report</p>
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	<a href="https://www.acer-group.com/userfiles/2022_Acer_Sustainability_Report.pdf">https://www.acer-group.com/userfiles/2022_Acer_Sustainability_Report.pdf</a>
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## C1.1d

**(C1.1d) Does your organization have at least one board member with competence on climate-related issues?**

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues
Row 1	Yes	<p>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”. For example, our Independent Director Mei-Yueh Ho was the Minister of the Ministry of Economic Affairs. This organization is a cainet level government agency of the Executive Yuan and is responsible for formulating policies and laws for various fields such as energy. Another Independent Director Dr. Pan-Chyr Yang who was appointed President of National Taiwan University from 2013 to 2017. He was attached great importance to the issues of sustainable development and climate change, and have a great support to the relevant research in the school.</p> <p>In addition, to maintain the professional strengths and competencies of the directors, all seven directors have participated in various continuing education courses, such as "How can business leaders lead low-carbon ESG transformation initiatives?", "New Order of Global Shipping and Logistics" and "Fraud Risk Management and Integrity Management" in 2022. The average number of annual continuing education hours for current directors is 10.07 hours.</p>

## C1.2

**(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.**

### Position or committee

Chief Sustainability Officer (CSO)

### Climate-related responsibilities of this position

- Providing climate-related employee incentives
- Developing a climate transition plan
- Implementing a climate transition plan
- Assessing climate-related risks and opportunities

Managing climate-related risks and opportunities

## **Coverage of responsibilities**

### **Reporting line**

Corporate Sustainability/CSR reporting line

### **Frequency of reporting to the board on climate-related issues via this reporting line**

More frequently than quarterly

### **Please explain**

In accordance with ESG's mission and policies, Acer has established the Corporate Sustainability Committee (CSC), chaired by the Chairman and CEO, with the ESG Office serving as the Executive Secretary. The committee members include: Chief Operating Officer, Chief Legal Officer, Chief Financial Officer, Chief Human Resources Officer, Chief Sustainability Officer and other senior executives, who are responsible for approving sustainability visions, strategies and long-term goals, and reporting regularly to the Board of Directors.

Under the CSC are four main working groups: Corporate Governance, Innovation and Product Life Cycle, Environmental Policy and Management, and Supply Chain Management. These groups address significant sustainability issues across departments, facilitating communication, coordination, and planning for important issues. They also execute and monitor action projects to track progress and effectiveness. The Corporate Sustainability Committee 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 develop medium- and long-term goals, and discuss and resolve important sustainability issues. Meetings in 2022 were held in June and December with 100% attendance.

The ESG Office is 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. Moreover, the Chief Sustainability Officer takes responsibility with regard to the development of a climate transition plan, implementing the transition plan, and assessing the climate-related risks and opportunities in the company. In 2022, our long-term Net-Zero target and the climate transition plan were approved. We have pledged to achieve net-zero carbon emissions by 2050 and announced its net-zero strategy outlining nine directions under three major pillars of operations, products and services, and value chain. To fulfill our ambitious target, the Chief Sustainability Officer outlines the nine strategies are: minimize energy consumption; use renewable energy; carbon removal and offsets; low-carbon products and services; choose sustainable materials; smart, circular and renewable applications; commit to carbon reduction targets, green

manufacturing and logistics; and realize low carbon and circular economies to reduce the overall carbon footprint. The carbon management and the performance were quarterly reported the Board of Directors.

### C1.3

**(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?**

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	Employee remuneration is handled in accordance with the company's bonus policy, which covers the achievement of the company's operational goals and personal annual goals. Company goals include financial (such as company revenue, net profit achievement rate) and non-financial indicators (such as professional development and subsidiary operation participation), personal annual goals (such as risk management and annual operation management capabilities) and corporate social responsibility indicators (such as the plan and participation in various corporate social responsibility activities). Based on the above-mentioned results, the ratio and amount of the actual distribution of employee remuneration as decided by the Compensation and Remuneration Committee and the Board of Directors in the first quarter of the following year are highly correlated with the company's operating performance.

### C1.3a

**(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).**

**Entitled to incentive**

Chief Operating Officer (COO)

**Type of incentive**

Monetary reward

**Incentive(s)**

Bonus - % of salary

**Performance indicator(s)**

Achievement of a climate-related target

**Incentive plan(s) this incentive is linked to**

Short-Term Incentive Plan



### **Further details of incentive(s)**

To incorporate the ESG metrics into HR review process and bonus calculation (including incentives encouraging good risk management performance), we use Acer GPS (Global Performance Management System) to review the goals of risk management and determine if senior executives/ line managers have complied with these goals and implemented their routine works with the a climate-related target.

Acer senior executives would set up the goals as their annual personal KPIs with Acer GPS. If a senior executive fails to achieve the goals of climate-related metrics as established in the system at the year-end review, then the KPI scores will reflect this accordingly and this will directly affect their annual bonus.

### **Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

The COO needs to achieve the goals of product energy consumption: 45% reduction in average personal computer energy consumption (2016-2025)

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### **Entitled to incentive**

Chief Sustainability Officer (CSO)

### **Type of incentive**

Monetary reward

### **Incentive(s)**

Bonus - % of salary

### **Performance indicator(s)**

Achievement of climate transition plan KPI  
Achievement of a climate-related target  
Reduction in absolute emissions

### **Incentive plan(s) this incentive is linked to**

Both Short-Term and Long-Term Incentive Plan

### **Further details of incentive(s)**

To incorporate the ESG metrics into HR review process and bonus calculation (including incentives encouraging good risk management performance), we use Acer GPS (Global Performance Management System) to review the goals of risk management and determine if senior executives/ line managers have complied with these goals and implemented their routine works with the a climate-related target.

Acer senior executives would set up the goals as their annual personal KPIs with Acer GPS. If a senior executive fails to achieve the goals of climate-related metrics as established in the system at the year-end review, then the KPI scores will reflect this accordingly and this will directly affect their annual bonus.

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

The Chief Sustainability Officer takes responsibility with regard to developing a climate transition plan, implementing the transition plan, and assessing the climate-related risks and opportunities in the company. The CSO needs to conduct cross-departmental communication and coordination on important sustainability issues to strengthen the implementation of various ESG-related risks and make the company achieve Net-zero emissions by 2050.

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**Entitled to incentive**

Business unit manager

**Type of incentive**

Monetary reward

**Incentive(s)**

Bonus - % of salary

**Performance indicator(s)**

Increased engagement with suppliers on climate-related issues  
Increased supplier compliance with a climate-related requirement

**Incentive plan(s) this incentive is linked to**

Short-Term Incentive Plan

**Further details of incentive(s)**

To incorporate the ESG metrics into HR review process and bonus calculation (including incentives encouraging good risk management performance), we use Acer GPS (Global Performance Management System) to review the goals of risk management and determine if senior executives/ line managers have complied with these goals and implemented their routine works with the a climate-related target.

Acer line managers would set up the goals as their annual personal KPIs with Acer GPS. If a senior executive fails to achieve the goals of climate-related metrics as established in the system at the year-end review, then the KPI scores will reflect this accordingly and this will directly affect their annual bonus.

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

The procurement managers need to support the CSO to ask suppliers to follow the Acer ESG requirements which cover carbon reduction and green electricity usage, and that portion takes 2 to 5% of their KPIs.

## C2. Risks and opportunities

### C2.1

**(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?**

Yes

#### C2.1a

**(C2.1a) How does your organization define short-, medium- and long-term time horizons?**

	From (years)	To (years)	Comment
Short-term	0	3	For the short-term horizon, we identify the period that should have an impact before the year 2025. It's aligned with our 2025 Sustainability Goals. For example, by 2025, the Acer personal computer product's average energy consumption will be reduced by 45% compared to 2016, and the computer and display product will reach 20-30% post-consumer recycled plastic material content.
Medium-term	3	8	For the medium-term horizon, we identify the period that should have an impact between the years 2026-2030. It's aligned with our 2030 Sustainability Goals. For example, we commit to setting SBTs in line with the 1.5°C carbon reduction pathway and achieving a 50% reduction in carbon emissions compared to 2019 by 2030 and reducing the value chain emissions by 35% compared to 2020.
Long-term	8	28	For the medium-term horizon, we identify the period that should have an impact after 2030. Therefore, we can respond to the issue by setting our 2050 target and taking action to fulfill it. For example, net-zero carbon emissions have become the global consensus, and it is also a mission and challenge we must shoulder. Therefore, we joined the RE100 initiative and pledged to source 100% renewable energy by 2035 and continue to find solutions to reach net-zero carbon emissions in the future.

#### C2.1b

**(C2.1b) How does your organization define substantive financial or strategic impact on your business?**

Acer's risk management team takes the potential impact of climate change into overall operational considerations, evaluates the probability of risk occurrence and impact, and formulates climate risk prevention and mitigation measures. For climate change scenarios, Acer referred to relevant international carbon management trends, TCFD recommendations, and reports and information released by other relevant domestic and global institutions then

identified short-, medium- and long-term climate change risks with considerations in its business characteristics and evaluated the potential impact of each business unit when transition risks and physical risks occur based on the concept of materiality. The definition of 'substantive financial and strategic impact' when identifying or assessing climate-related risks:

(1) Strategic impact:

We consider the risks and opportunities with potential impacts on our climate and sustainability target, like continuous operation, supply chain management, compliance, and reputation. When the frequency of this impact is more than once a month and the trend shows that this risk and opportunity of it is increasing, we will view these as the strategic impact. If the frequency times the severity is greater than 50, we will view this risk or opportunity as the major impact.

(2) Financial impact:

We consider risks and opportunities with potential financial impacts on revenue, expense, cost, or assets. We consider risks and opportunities with potential financial implications for our business of over 10 million USD (about 300 million NTD) per year to be substantive.

## C2.2

### (C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

#### Value chain stage(s) covered

Direct operations  
Upstream  
Downstream

#### Risk management process

Integrated into multi-disciplinary company-wide risk management process

#### Frequency of assessment

More than once a year

#### Time horizon(s) covered

Short-term  
Medium-term  
Long-term

#### Description of process

Acer formally establishes the Risk Management Committee and completes the formulation of Acer's Risk Management Policy in 2022. In order to practice the vision of sustainable development of the enterprise and strengthen the construction of a corporate culture with risk awareness, the Risk Management was approved on June 6th, 2023 by board resolution in accordance with the Company's Articles of Incorporation. It also becomes the functional committee under the Board.

For the implementation, the risk management team of the Risk Management Committee

is the unit responsible for introducing the TCFD climate risk assessment framework and to conduct climate risk identification, climate scenario and operational impact assessment, formulate climate risk prevention and mitigation measures based on the assessment and report to the Risk Management Committee. The Risk Management Working Group is also responsible for continuously improving Acer's risk management practices and the effectiveness thereof, establishing crisis management procedures, and conducting drills.

In addition, the Risk Management Committee, in collaboration with the Corporate Sustainability Committee (CSC) under the Acer Board/Audit Committee, is supported by the Working Groups on Corporate Governance, Innovation and Product Life Cycle, Environmental Management, and Supply Chain Management for ESG-related projects such as TCFD. Acer's CSC Committee is chaired by the Chairman and CEO, with the ESG Office serving as the Executive Secretary which is led by the Chief Sustainability Officer, to report regularly to the Committee on trends, impacts, and performance on sustainability-related issues, and take the role of communicating and coordinating important sustainability issues across departments to enhance the execution of various ESG-related risks. The management process consists of four steps: (1) completing a climate risk inventory, (2) ordering by risk materiality, (3) results and reporting, and (4) response strategies and external disclosure.

(1) completing a climate risk inventory

We study international trends, technology industry benchmarks, and reports and information released by domestic and international organizations, and collect the opinions from team members and value chain partners in the working group to complete a climate risk inventory. The coverage of the climate risk survey including our operations, and value chain.

(2) ordering by risk materiality

Firstly, we conduct interviews to understand and identify potential climate risks and impact areas related to Acer's value chain. After this, climate risk prioritization by materiality surveys are distributed to relevant units for assessment through risk identification workshops. Acer conducts comprehensive considerations based on the "risk impact level", "potential risk vulnerability," and "risk probability" of each risk. Climate risk classification is then conducted after these factors are multiplied, with the highest 20% classified as high risk and the lowest 20% low risk. To further understand the financial influence on our business, we consider the frequency of this impact and the trend of this risk and opportunity.

(3) results and reporting

Based on the contents of the questionnaire, a risk matrix is generated based on the criteria of risk impact level, risk potential vulnerability, and risk likelihood. The climate risk matrix identified by Acer in 2022 included three high risk factors which are transition risks, namely increased demand for and regulations related to sustainability, increased costs of greenhouse gas emissions, and regulations and impact on existing products and services.

(4) response strategies and external disclosure

After confirming the risk factors that Acer should strengthen mitigation of and continue to focus on, specific response measures or monitoring mechanisms are prepared and disclosed to stakeholders in the company's annual sustainability report.

Last, Acer incorporates climate risk identification and assessment into the enterprise risk management (ERM) process, through the three lines of defense of the risk management organization, self-assessment and process improvement of each business unit, procedural guidance and legal compliance of each support department, and the audit management procedures of internal audit unit. We integrate the ERM implementation with the daily operating procedures of each department/unit and the Company's business targets, and integrate the ESG and climate factors into the decision-making process. Through the PDCA cycle, we conduct regular reviews on the effectiveness of the risk management plan and the improvement possibility during the working group meeting for continuous adjustment/improvement

## C2.2a

**(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?**

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	<p>Since the Paris Agreement, the net-zero future has been an international scientific consensus. The increasing demand for and the emerging regulations related to sustainability in markets may increase the costs of GHG emissions and have a greater impact on our business.</p> <p>Acer is headquartered in Taiwan. Some Taiwanese regulations like the carbon disclosure requirement from Taiwan Stock Exchange, the 10% renewable energy usage demand from Taiwan Renewable Energy Development Act, and the carbon fee-related Climate Change Response Act, are pushing our business transition to a lower carbon economy.</p> <p>In addition, indirect climate-related regulations were launched by governments such as the French Repairability Index, which may push us to increase the product's lifecycle and increase cost.</p>
Emerging regulation	Relevant, always included	<p>Since the Paris Agreement, the net-zero future has been an international scientific consensus. The increasing demand for and the emerging regulations related to sustainability in markets may increase the costs of GHG emissions and have a greater impact on our business.</p>

		<p>Above all, the emerging regulations from the global carbon tax or carbon fee may have a broader impact on the business. For example, in 2021, the EU Council reached an agreement on the Carbon Border Adjustment Mechanism (CBAM) regulation to have carbon content restrictions on imported products. the US Clean Competition Act (CCA) will be implemented in 2024 and will expand the scope of products to electronic products in 2026.</p> <p>We are aware of the risk because about 60% of Acer products are exported to the EU and the US. If this regulation is working on electronic products, we may need to purchase corresponding carbon emissions certificates.</p>
Technology	Relevant, always included	<p>Although Acer is a brand company, we still have a lot of resources allocated in the R&amp;D. We also believe that technology could be the risk and opportunity for climate change. For example, Acer has more the 300 patents related to the thermal function within the PC system, these patents are not just the ideal way to enhance the performance but also reduce electricity waste.</p> <p>The electronics industry chain faces technical challenges in the low-carbon transition, from the development and use of low-carbon materials and optimization of system energy efficiency to the development of electric and hydrogen energy, carbon-negative technologies, and so on. International brands will also require their suppliers to invest more in addition to the cost of their own low-carbon transition, resulting in increased capital due to low-carbon technology R&amp;D.</p> <p>In addition, Acer has been actively involved in realizing the smart city vision to build a resilient city. Acer and its subsidiaries boffers several business IoT solutions for smart cities and Industry 4.0. With smart connection as the foundation, the smart solutions include agriculture monitoring stations, water quality monitoring, water meter, street lighting, air pollution detection, electric-assisted bicycles, electronic control systems, charging pile technology, and storage technology and such, providing a variety of choices for more efficient and effective business IoT applications.</p>
Legal	Relevant, sometimes included	<p>Based on the assessment of the Risk Management taskforce, the legal risk we may face like the overclaim for the product environmental benefit that may cause some potential violation risk for the requirement of the authority such as the Federal Trade Commission (FTC) of the Use of Environmental Marketing Claims (Green Guide), the UK's Competition and Markets Authority's Green Claims Code (published in September 2021), the Australian Trade Practices Act.</p> <p>Acer is one of the world's top ICT companies with a presence in more</p>

		<p>than 160 countries. Our product and service are for all worldwide markets, therefore, we need to be backed up by readily available data to avoid overclaiming our products' environmental claims.</p>
Market	Relevant, always included	<p>When policy and regulation are changing, the market requirement is changing too. For our major ICT product business, we take these markets into two segments, the commercial business, and consumer business.</p> <p>In addition, the volunteer product standard such as the new EPEAT product standard for greener products included more evaluation items related to the corporate green electricity usage, product energy efficiency, the product carbon footprint, life cycle assessment, and the energy management system of the brand company and its supply chain. This new standard may have a business influence on our commercial tender business from governments, enterprises, and the educational market which is including the laptop, desktop computers, and display products.</p> <p>An example of this kind of market requirement is the EPEAT, which will impact our major commercial business in U.S., Canada &amp; European markets. As such, we keep including these new product criteria within our new product development process, especially for those commercial product lines. To calculate by revenue basis, 9.03% of our notebook, desktop, and monitor products are EPEAT registered in 2022.</p>
Reputation	Relevant, always included	<p>As a brand company, what we focus on is enhancing our brand premium especially since the consumer product business is much larger than our commercial business. For example, the European market is one of our major markets for the major IT hardware business, and the consumers there care green or responsible practices more than in other regions. If Acer is unable to successfully implement climate change mitigation measures and thus generate negative feedback from the government, investors, and customers, the company will lose its current position as a market leader in sustainability, resulting in damage to its reputation and potential financial losses.</p> <p>And Acer has taken an open-minded attitude and continues to communicate with stakeholders through Acer's sustainability website, sustainability reports, etc., and participate in organizations related to sustainability issues such as the Responsible Business Alliance (RBA), doing our part to translate the opinions of stakeholders into action. In 2021, we joined the RE100 initiative and were part of launching the Taiwan Climate Alliance to decarbonize our operations and supply chains and reduce climate risk. Then we pledge net-zero emissions by 2050 and announced its net-zero strategy outlining nine</p>



		<p>directions under three major pillars of operations, products and services, and value chain. The nine strategies are: minimize energy consumption; use renewable energy; carbon removal and offsets; low-carbon products and services; choose sustainable materials; smart, circular and renewable applications; commit to carbon reduction targets, green manufacturing and logistics; and realize low carbon and circular economies to reduce the overall carbon footprint.</p>
Acute physical	Relevant, always included	<p>Our major business revenue is from the worldwide market and the manufacturing sites of our suppliers are mostly located in China and Asia region. We consider the potential impact of climate change on our business under several scenarios, such as IEA NZE, RCP 2.6, and RCP 8.5, then identified the risks of an increase in extreme weather events are the most significant risk because our suppliers' factories are mainly located in China and Taiwan, which are often vulnerable to the changes in precipitation extremes and droughts.</p> <p>For example, an increase in the occurrence of heavy rainfall and the amount of that rainfall may result in our office buildings and cloud server rooms potentially flooding, resulting in significant asset losses and subsequent recovery costs, our supply chain potentially being unable able t supply products as scheduled due to the loss of its own equipment as a result of extremely heavy rainfall, resulting in supply chain disruptions, our warehouse inventory damage, resulting in asset loss, power outages, resulting in disruptions to Acer's operations or services and increase our operational cost.</p>
Chronic physical	Relevant, always included	<p>Our major business revenue is from the worldwide market and the manufacturing sites of our suppliers are mostly located in China and Asia region. We consider the potential impact of climate change on our business under several scenarios, such as IEA NZE, RCP 2.6, and RCP 8.5, then identified the risks of the increase in the global average temperature may cause a broader influence on our long-term business.</p> <p>The average temperature rise will lead to a significant increase in air conditioning system power consumption at Acer's cloud server rooms, offices, and supply chain product assembly sites, not only consuming more power, but also leading to increased carbon emissions. In addition, Acer's product assembly plants may be affected by higher demand, unstable electricity infrastructure, insufficient backup capacity, local government power limiting measures, or large-scale power outages, resulting in adverse impacts on product shipment and finances.</p>

## C2.3

**(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?**

Yes

### C2.3a

**(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.**

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#### Identifier

Risk 1

#### Where in the value chain does the risk driver occur?

Upstream

#### Risk type & Primary climate-related risk driver

Chronic physical

Changing temperature (air, freshwater, marine water)

#### Primary potential financial impact

Increased direct costs

#### Company-specific description

Our major business revenue is from the worldwide market and the manufacturing sites of our suppliers are mostly located in China and Asia region. We consider the potential impact of climate change on our business under several scenarios, such as IEA NZE, RCP 2.6, and RCP 8.5, then identified the risks of the increase in the global average temperature.

According to the IPCC's AR6 report, global warming has led to an inevitable rise in temperature by 1.5°C between 2021 and 2040. Based on the data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), under the RCP2.6 scenario, the annual average daily temperature in Taiwan may increase by 0.64~1.64°C from 2021 to 2040; under the RCP8.5 scenario, in 2036~2065, the annual average daily temperature in Taiwan (headquarters) may increase by 0.64~1.64°C and 1.5~2°C.

The average temperature rise will lead to a significant increase in air conditioning system power consumption at Acer's cloud server rooms, offices, and supply chain product assembly sites, not only consuming more power, but also leading to increased carbon emissions. In addition, Acer's product assembly plants may be affected by higher demand, unstable electricity infrastructure, insufficient backup capacity, local government power limiting measures, or large-scale power outages, resulting in adverse impacts on product shipment and finances.

**Time horizon**

Long-term

**Likelihood**

Virtually certain

**Magnitude of impact**

Medium-low

**Are you able to provide a potential financial impact figure?**

Yes, an estimated range

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

31,000,000

**Potential financial impact figure – maximum (currency)**

53,000,000

**Explanation of financial impact figure**

Based on the Taiwan Energy Bureau's data, it is estimated that every 1-degree decrease in air-conditioning temperature will increase electricity consumption by 6%, resulting in an annual 12% increase in electricity consumption. The financial impact we estimated is equal to the increasing of electricity usage (Acer's electricity consumption + our main ODM's electricity consumption for manufacturing Acer's products line in 2022\*12%) X the electricity unit cost is about 31,000,000 to 53,000,000 TWD

**Cost of response to risk**

13,000,000

**Description of response and explanation of cost calculation**

We continue to implement the energy efficiency program including (1) implementing energy-saving projects, (2) Setting the RE100 goal by 2035, (3) Establishing our solar PV power generators, and (4) Investing in renewable energy development, and exploring the feasibility of new power-saving measures.

In 2022, in order to achieve sustainable environmental protection, we require operating bases with more than 100 employees and high-risk operations with less than 100 employees to promote the EMS environmental management system and follow the PDCA management cycle to promote various actions including optimization of power consumption at operating bases, implementation of energy monitoring system, replacement of chillers, setting up electric vehicle charging areas and other energy management measures to reduce carbon emissions, and ensure the system maintains effective operation through the annual third-party certification or internal verification mechanism.

In addition, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each

year, reducing the power consumption of the base by about 20% during work hours. The group's self-owned power plants sold 3,526,572 kWh of green power back to the local power grid, and 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group's Scope 2 consumption.

As for the suppliers, we brought together our employees and supply chain partners to expand the reach of sustainability efforts by launching the Earthion initiative, with the goal bringing everyone together to create a better future and achieve our ambitious goal of a clean planet. In August 2022, Acer held an eco-conscious campaign to motivate its employees, partners, and suppliers to reduce carbon footprints during a "21-Day Challenge." 71% of Acer employees and over 2,000 partner employees took part, totaling more than 7,000 people worldwide, cutting an estimated 152,491 kg of CO<sub>2</sub> emissions or the equivalent of CO<sub>2</sub> absorbed by 15,249 grown trees in one year. The campaign leveraged Acer's ability to bring together the strengths of its supply chain partners, which contributed to a total of 154,042 "green actions" recorded during the challenge. The cost we invest on these actions in total is about 13,000,000 TWD

## Comment

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### Identifier

Risk 2

### Where in the value chain does the risk driver occur?

Direct operations

### Risk type & Primary climate-related risk driver

Emerging regulation  
Carbon pricing mechanisms

### Primary potential financial impact

Decreased revenues due to reduced demand for products and services

### Company-specific description

Since the Paris Agreement, the net-zero future has been an international scientific consensus. As trends in carbon valuation become clearer, the increasing demand for and regulations (e.g. carbon taxes, carbon fees) on greenhouse gas emissions or the passing on of supplier costs may increase the operating costs and have a greater impact on our business. For example, the European Union Carbon Border Adjustment Mechanism (CBAM) is set to enter a test period from October 2023 and be officially implemented in 2026. Taiwan's Climate Change Response Act is expected to impose carbon fees in 2024. Greenhouse gas emissions exceeding the core quota will incur greenhouse gas emissions costs, and may cause suppliers to pass on these costs and adjust pricing, affecting product competitiveness.

### Time horizon

Medium-term

**Likelihood**

Virtually certain

**Magnitude of impact**

Medium-high

**Are you able to provide a potential financial impact figure?**

Yes, an estimated range

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

378,000,000

**Potential financial impact figure – maximum (currency)**

6,585,000,000

**Explanation of financial impact figure**

In order to assess the financial impact of climate impact, Acer sought external cooperation to develop financial quantitative and situational analysis, to carry out an assessment of the potential financial impact of Acer's climate-related transformation risks, physical risks, and climate opportunities to accurately measure the amount and distribution of resources to be invested.

Acer's climate scenarios make reference to climate scenarios published by international organizations, including RCP 2.6 from the Intergovernmental Panel on Climate Change (IPCC), RCP 8.5, NZE 2050 by International Energy Agency (IEA), and Taiwan's Nationally Determined Contributions (NDC Taiwan).

We estimated the financial impact in different scenarios under the climate risk of rising greenhouse gas emissions costs by 2030, including the EU Carbon Border Adjustment Mechanism (CBAM) carbon fees, the US Clean Competition Act, Taiwan Climate Change Response Act, and other related regulations and requirements in regard to carbon fees at business locations, along with expenses incurred by low-carbon transition and the passing along of costs incurred with relation to greenhouse gas emissions by upstream suppliers. This, along with the export of products to the US, China, and countries in the EU that levy carbon tariffs, may result in increased financial costs.

According to the calculation result, by 2030, the annual potential cost on this issue is between 378,000,000 to 6,585,000,000 TWD. The potential cost shows a big range based on the specific time and detail criteria of implementation of these regulations.

**Cost of response to risk**

38,000,000

**Description of response and explanation of cost calculation**

Acer shoulders the mission of being a leading brand and promises to achieve net zero emissions by 2050, increase the share of renewables in energy consumption to 100% by 2035 and set Science Based Targets (SBT) aligned with the 1.5°C carbon reduction pathway. By 2030, Acer aims to reduce carbon emissions by 50% in organizational operations compared to 2019, and reduce the value chain emissions by 35% compared to 2020. In addition, by 2025, the Acer personal computer product average energy consumption will be reduced by 45% compared to 2016 and the computer and displays product will reach to 20-30% post-consumer recycled plastic material content.

In addition, Acer has pledged to achieve net-zero carbon emissions by 2050 and announced its net-zero strategy outlining nine directions under three major pillars of operations, products and services, and value chain. The nine strategies are: minimize energy consumption; use renewable energy; carbon removal and offsets; low-carbon products and services; choose sustainable materials; smart, circular and renewable applications; commit to carbon reduction targets, green manufacturing and logistics; and realize low carbon and circular economies to reduce the overall carbon footprint.

To lower the influence, we have formulated a comprehensive green products strategy, carefully considering environmental impact in every stage of our products' life cycles to provide more product choices, including products that meet TCO verification and product carbon footprint reports. Acer not only supports the concept of resource recycling, but also actively uses post-consumer recycled (PCR) Plastics in its products. In 2022, 17% of post-consumer recycled plastics were used in computers and displays, and we extended the application to projectors, computer peripherals and other products. A total of more than 30 million computer and display products use post-consumer recycled plastics from 2020-2022. The 2022 total cost of the carbon reduction project to respond to is about 38,000,000 TWD

## Comment

### C2.4

**(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?**

Yes

### C2.4a

**(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.**

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#### Identifier

Opp1

**Where in the value chain does the opportunity occur?**

Downstream

**Opportunity type**

Products and services

**Primary climate-related opportunity driver**

Development and/or expansion of low emission goods and services

**Primary potential financial impact**

Increased revenues resulting from increased demand for products and services

**Company-specific description**

When policy and regulation are changing, the market requirement is changing too. For our major ICT product business, the product requirement from some tender cases is stricter on the product energy efficiency and carbon emissions. EPEAT is one of the most recognized environmental labels. In addition to requirements related to product chemical substances and energy consumption, aspects such as the use of recycled materials, product repairability, extending product life cycle and offering takeback services are mentioned. Moreover, EPEAT Certified emphasize the social and environmental responsibility of brand manufacturers and their suppliers including labor rights, occupational health and safety, and responsible mineral sourcing. EPEAT meets the market requirement and will impact our major commercial business in U.S., Canada & European markets.

As such, we have formulated a comprehensive green products strategy, carefully considering environmental impact in every stage of our products' life cycles to provide more product choices, including products that meet EPEAT, TCO verification and product carbon footprint reports.

In 2021 we also launched the Aspire Vero, the first eco-friendly notebooks, made with post-consumer recycled plastics and certified with an EPEAT. Built around sustainability, expandability, and upgradability, it is a reflection of Acer's commitment to sustainable operations. In 2021, Acer launched the first eco-friendly laptop Aspire Vero. From 2022, Acer expanded the Vero concept on sustainable design to more product lines and models, reducing energy consumption and pollution generated in the development of new products. At present, there are a variety of laptops and monitors, as well as all-in-one desktop computers, projectors, and peripheral accessories, all of which adopted the Vero concept. They use paint-free chassis, environmentally friendly recycled materials and packaging to reduce carbon emissions and pollution. In 2022, 13% of all our notebook, desktop computers, display products sale are EPEAT registered.

**Time horizon**

Short-term

**Likelihood**

Virtually certain

**Magnitude of impact**

High

**Are you able to provide a potential financial impact figure?**

Yes, an estimated range

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

5,640,000,000

**Potential financial impact figure – maximum (currency)**

11,280,000,000

**Explanation of financial impact figure**

In 2022, we have 85 notebooks, 49 desktop computers and 20 monitors new EPEAT registrations as bronze, silver and gold level in 9 countries including the US, Canada, France, Italy, Spain, Switzerland, Italy, India, and Taiwan. It represents 13% of NB, DT and monitor shipment quantity in 2022. For Acer's EPEAT registered products, please search from the EPEAT website at <https://epeat.net/computers-and-displays-search-result/page-1/size-25?manufacturerId=284>

To calculate by revenue basis, we assume the potential financial implication of the EPEAT-certified products will make a financial impact at about 5-10% of our of the NB, DT and monitor business. The financial implication = total revenue X the ratio of the NB, DT and monitor business X the specific requirement is about 5,640,000,000 to 11,280,000,000. In fact, In 2022, we have 85 notebooks, 49 desktop computers and 20 monitor new EPEAT registrations as bronze, silver and gold level in 9 countries including US, Canada, France, Italy, Spain, Switzerland, Italy, India, and Taiwan. It occupied 9.03% of the revenue which was in the range of the assumption.

Furthermore, by using EPEAT Benefits Calculators, the GHG emission savings of EPEAT registered notebook, desktop, and monitor products is 47,000 metric tons of CO2 and energy savings of 247,000 MWh in 2022. The EPEAT Benefits Calculators could be found on <https://epeat.net/calculators>.

**Cost to realize opportunity**

245,000,000

**Strategy to realize opportunity and explanation of cost calculation**

In 2022, Acer spent 2.45 billion TWD on research and development, which accounted for 1% of total revenues, focusing on the user interface, industrial design, and usage scenarios, ICT-related hardware, and software, and IoT technology. We estimate that about 10% were used to develop our green products, including products that meet EPEAT, TCO verification and product carbon footprint reports, the cost to realize the opportunity is about 245,000,000 TWD

**Comment**



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**Identifier**

Opp2

**Where in the value chain does the opportunity occur?**

Downstream

**Opportunity type**

Energy source

**Primary climate-related opportunity driver**

Use of lower-emission sources of energy

**Primary potential financial impact**

Increased revenues resulting from increased demand for products and services

**Company-specific description**

As a leading brand in the ICT industry, Acer has an unshirkable responsibility to respond and adapt to climate change. In this aspect, renewable energy may be the most popular topic among customers and it's an opportunity to deliver our message on climate-related performance. Therefore, in 2021, we announced that we had joined the global RE100 initiative and pledged to use 100% renewable energy by 2035. We also took up the mantle of a brand leader by proposing the Earthion sustainability platform and working with our vendor partners toward sustainable environmental and societal development. We push for environmentally friendly designs to pursue greener product design, and to reduce the carbon footprint of Acer's supply chain. We believe through our green innovations and initiatives, we continue to move forward with humanity in mind, step by step, project by project, and mission by mission. Therefore, increasing our renewable energy use and fulfilling our RE100 commitment can bring multi-benefits including but not limited to enhancing brand value, meeting the market demand, and lowering the influence of carbon fees or carbon tax in the future.

**Time horizon**

Medium-term

**Likelihood**

Likely

**Magnitude of impact**

Medium-high

**Are you able to provide a potential financial impact figure?**

Yes, an estimated range

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

4,300,000,000

### Potential financial impact figure – maximum (currency)

5,500,000,000

### Explanation of financial impact figure

The use of low-carbon energy not only meets the expectations of institutional investors and stakeholders regarding carbon reduction trends but also strengthens our resilience against climate change and regulations and enhances corporate ESG image, brand value, and multi-financial benefit for the company including (1) Product Premium, (2) lower interest rate, and (3) lower carbon tax in the future.

#### (1) Product Premium

According to the research of The State of Consumer Spending -First Insight, Wharton School of the University of Pennsylvania in 2021, 76%–88% of the consumers were willing to spend at least 10% more for sustainable products. Another research by McKinsey & NielsenIQ-Consumers Care about Sustainability 2023 indicates that products with ESG-related claims boasted a 1.7% advantage in CAGR. Therefore, we take 10% as the product premium ratio and calculate the possible revenue increase.

#### (2) lower interest rate

Sustainability-linked Loan provide a more favorable lending rate compare with the general lending rate. We believe our ESG performance meet the criteria for Sustainability-linked Loan and acquire 0.25% interest rate cut to calculate our cost.

#### (3) lower carbon tax

We estimated the financial impact in different scenarios under the climate risk of rising greenhouse gas emissions costs by 2030, including the EU Carbon Border Adjustment Mechanism (CBAM) carbon fees, the US Clean Competition Act, and other related carbon tariff regulations, and the potential carbon reduction on product's carbon footprint by using renewable energy. Then we calculate the financial influence by multiple the amount of the unit product carbon footprint reduction \* shipment \* the predicted carbon fee under the IEA NZE scenario.

The financial impact we estimated is the total benefit from (1)+(2)+(3). We estimate that, by 2030, the annual potential financial benefit on this issue is between 4,300,000,000 to 5,500,000,000 TWD.

### Cost to realize opportunity

34,000,000

### Strategy to realize opportunity and explanation of cost calculation

Acer is committed to achieving 100% renewable electricity usage in global operations in by 2035, and to increase the shares of renewable electricity usage in the Group through self-built solar power generation systems and renewable energy purchasing. In 2022, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each year, reducing the power consumption of the base by about 20% during work hours. In addition, Acer purchased renewable energy certificates such as International Renewable Energy Certificates (I-RECs) and Guarantee of Origin (GOs) based on its

global operations. The group’s self-owned power plants sold 3,526,572 kWh of green power back to the local power grid, and 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group’s Scope 2 consumption. In the first quarter of 2023, Acer Taiwanese headquarter has signed a long-term Corporate Power Purchase Agreement (CPPA) with a renewable energy retailer. It will provide about 10 million kWh of wind power every year, which is expected to greatly increase Acer's share of renewables in energy consumption to achieve the short-term target of 60% renewable electricity usage by 2025.

To fulfill our RE100 commitment, we refer to the REC prices on the National Renewable Energy Certification (T-REC) Center website and estimated the cost by using (Acer's electricity consumption\*T-REC prices estimated) is about 34,000,000 TWD

**Comment**

## C3. Business Strategy

### C3.1

**(C3.1) Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world?**

**Row 1**

**Climate transition plan**

Yes, we have a climate transition plan which aligns with a 1.5°C world

**Publicly available climate transition plan**

Yes

**Mechanism by which feedback is collected from shareholders on your climate transition plan**

We have a different feedback mechanism in place

**Description of feedback mechanism**

Deepening corporate responsibility governance and stakeholder engagement is one of the ESG-oriented aspects of Acer's policy. Through communication, consultation, dialog, and cooperation, we create mutual exchanges with stakeholders on our transition plan.

For employees, we use the internal employee communication channels have helped build consensus and commitment among staff and get everyone on the same page regarding our transformational efforts. For investors, we responded to material topics of concern to investors, including corporate governance, environmental and social aspects, and the results were presented in various ESG ratings for 2022. For suppliers, we continue to work closely with them to establish a

responsible supply chain through Business Review Meetings, ESG Scorecard, and Annual Supplier ESG Communication Meetings.

The media plays an important role in information transfer and monitoring, shaping the public’s understanding and awareness of Acer. Therefore, on April 19, 2023, we lunched our Net-Zero commitment and the strategies in press to declare our low-carbon transformation future.

**Frequency of feedback collection**

More frequently than annually

**Attach any relevant documents which detail your climate transition plan (optional)**

 2022 Acer Sustainability Report.pdf

**C3.2**

**(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?**

Use of climate-related scenario analysis to inform strategy	
Row 1	Yes, qualitative and quantitative

**C3.2a**

**(C3.2a) Provide details of your organization’s use of climate-related scenario analysis.**

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios RCP 2.6	Company-wide		<p>We consider the potential impact of climate change on our business under several scenarios, such as IEA NZE, NDC (Taiwan), RCP 2.6, and RCP 8.5, then identified the risk caused by changes in physical climate parameters. These risks include an increase in extreme weather events—heavy rainfall and an increase in average temperature.</p> <p>The risk of an increase in extreme weather events is based on the IPCC 1.5DC report in 2018, under the 2°C scenario, in the future, there will be 1.2 Category 4 typhoons (wind speed over 58m/s, Category 17 gust) and 1.2 Category 5 typhoons (wind speed above 70m/s, 17-level gust) every year in the world.</p> <p>As for the risk of an increase in average temperature, based on the data from the Taiwan Climate Change</p>

		<p>Projection Information and Adaptation Knowledge Platform (TCCIP), under the RCP2.6 scenario, the annual average daily temperature in Taiwan may increase by 0.64~1.64°C from 2021 to 2040; under the RCP8.5 scenario, in 2036~2065, the annual average daily temperature in Taiwan (headquarters) may increase by 0.64~1.64°C and 1.5~2°C.</p>
<p>Transition scenarios IEA NZE 2050</p>	<p>Company-wide</p>	<p>We consider the potential impact of climate change on our business under several scenarios, such as IEA NZE, and NDC (Taiwan), then identified seven climate-related transition risks. These risks include increased sustainability-related demand and regulations, increased costs of greenhouse gas emissions, increased costs of raw materials, costs of low-carbon technology transition, increased negative stakeholder feedback, failed investments in new technologies, and low-carbon alternatives to existing products and services, etc.</p> <p>For example, as for renewable energy, based on the information by the International Energy Agency (IEA), under the IEA NZE 2050 scenario, renewable energy will become the main energy source. By 2050, nearly 90% of power generation will come from renewable energy. Energy transition has become an urgent plan for all governments around the world. These governments may drive companies to use renewable energy through regulations, such as the Renewable Energy Development Regulations in Taiwan, or increase the non-renewable energy fee.</p> <p>In addition, global carbon tax, such as Carbon Border Adjustment Mechanism (CBAM), will be the requirement for product export to the EU. Countries such as the USA, Japan, and Taiwan will introduce their internal carbon trading scheme to control the total emission under the national target. According to the IEA NZE scenario, the prices of the developed economies with net-zero commitments such as the EU and the US, and the carbon price is expected to be US\$140 per ton in 2030. The emerging markets with net-zero commitments such as China, and the carbon price is expected to be US\$90 per ton in 2030.</p>

## C3.2b

**(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.**

### Row 1

#### Focal questions

We understand that climate change may put us a risk of financial cost, and want to consider deeper the potential impact of climate change on our business under several scenarios, such as IEA NZE, NDC (Taiwan), RCP 2.6, and RCP 8.5. After that, we can decide the action we should take to control and enhance our internal risk management process.

The climate-related scenario analysis is using on the two focal climate-related questions we are facing:

First, we focus on the risk of the increase in the global average temperature because it will lead to a significant increase in air conditioning system power consumption at Acer's cloud server rooms, offices, and supply chain product assembly sites. We identify it as the main risk is because it virtually certain to happen, and will increase not only the amount of electricity consumption but also carbon emissions that lead to a higher cost of the operational fee. In addition, Acer's product assembly plants may be affected by higher demand, unstable electricity infrastructure, insufficient backup capacity, local government power limiting measures, or large-scale power outages, resulting in adverse impacts on product shipment and finances.

Second, we focus on the risk of emerging carbon emission-related regulations because of the increasing demand for and regulations (e.g. carbon taxes, carbon fees) on greenhouse gas emissions after the Paris Agreement may lead to a large cost on the product and a greater impact on our business. For example, the European Union Carbon Border Adjustment Mechanism (CBAM) is set to enter a test period from October 2023 and be officially implemented in 2026. The US Clean Competition Act and Taiwan's Climate Change Response Act are expected to impose carbon fees in the near future. Greenhouse gas emissions exceeding the core quota will incur greenhouse gas emissions costs, and may cause suppliers to pass on these costs and adjust pricing, affecting product competitiveness.

#### Results of the climate-related scenario analysis with respect to the focal questions

Based on the data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), under the RCP2.6 scenario, the annual average daily temperature in Taiwan may increase by 0.64~1.64°C from 2021 to 2040; under the RCP8.5 scenario, in 2036~2065, the annual average daily temperature in Taiwan (HQ) may increase by 0.64~1.64°C and 1.5~2°C. It will not only increase our electricity consumption fee by 12% but also the higher price of product purchasing. We estimate the financial impact will be about 31-53 million TWD annually.

Therefore, we continue to implement the energy efficiency program including (1) Implementing energy-saving projects, (2) Setting the RE100 goal by 2035, (3) Establishing solar PV generators, and (4) Investing in renewable energy development, and exploring the feasibility of new power-saving measures. As for the suppliers, we engage with our suppliers by sharing the risks that supply chains may encounter regarding climate issues, inviting Tier-1 to Tier-3 suppliers to participate in the CDP, auditing their overall carbon management performance by ESG scorecards, and launching the Earthion initiative, with the goal of bringing everyone together to create a better future and achieve our ambitious goal of a clean planet. In August 2022, Acer held an eco-conscious campaign to motivate its employees, partners, and suppliers to reduce carbon footprints during a “21-Day Challenge.” The campaign leveraged Acer’s ability to bring together the strengths of its supply chain partners and increase their awareness of energy saving and lower the influence of electricity in the manufacturing stage.

In the carbon regulations issue, we understand the timeline of the regulations will be launched, and the estimated carbon tariffs/fees under the IEA ZNE and NDC (Taiwan) scenario by 2030 is between 378-6,585 million TWD. Therefore, we shoulder the mission of being a leading brand and promise to achieve net zero emissions by 2050, increase the renewable electricity consumption target to 100% by 2035, and set a SBT aligned with the 1.5°C carbon reduction pathway.

To lower the influence, we announced the net-zero strategy outlining nine directions under three major pillars of operations, products and services, and value chain to reduce the overall carbon footprint. Above all, the emission of products occupies the highest percentage of our overall emissions. We have formulated a comprehensive green products strategy, carefully considering environmental impact in every stage of our products’ life cycles to provide more product choices, including products that meet TCO verification, product carbon footprint reports, and actively use PCR plastics in products to lower the footprint. A total of more than 30 million computer and display products use post-consumer recycled plastics from 2020-2022.

### C3.3

**(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.**

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	When the policy and regulation are changing, the market requirement is changing too. For our major ICT product business, the product requirement from some tender cases is stricter on the product energy efficiency and carbon

		<p>emissions. An example of this kind of market requirement is the EPEAT, which will impact our major commercial business in U.S., Canada &amp; European markets.</p> <p>As such, we have formulated a comprehensive green products strategy, carefully considering environmental impact in every stage of our products' life cycles to provide more product choices, including products that meet TCO verification and product carbon footprint reports. In 2021, Acer launched the first eco-friendly laptop Aspire Vero. From 2022, in line with our environmentally-conscious design and to demonstrate the determination to reduce carbon emissions, this laptop's post-consumer recycled plastic (PCR) use in the chassis increased from 21% to 30%. PCR in the keycaps is increased to 50%, and 100% ocean-bound plastics for the surface of the touchpad. In addition, Acer expanded the Vero concept on sustainable design to more product lines and models, reducing energy consumption and pollution generated in the development of new products. At present, there are a variety of laptops and monitors, as well as all-in-one desktop computers, projectors, and peripheral accessories, all of which adopted the Vero concept. They use paint-free chassis, environmentally friendly recycled materials and packaging to reduce carbon emissions and pollution. Vero products have also obtained international certifications such as TCO, EPEAT or the US ENERGY STAR label.</p>
Supply chain and/or value chain	Yes	<p>In 2021, we began bringing together our employees and supply chain partners to expand the reach of sustainability efforts by launching the Earthion initiative, with the goal of bringing everyone together to solve our environmental challenges with innovative and integrated solutions.</p> <p>Through the Earthion Sustainability Platform, we share the spirit of sustainability with our partners and suppliers, helping to address the environmental challenges of our generation through innovative and integrated solutions. To this end, we are focused on innovative green product design, chemical substance management in production processes, green energy use, low-carbon emission logistics, packaging materials and design, and product recycling &amp; resource reuse, combining the efforts of our suppliers and partners to accelerate the development of green designs and processes and completely minimize our environmental impact.</p>



		<p>For example, we are working with our designers and partners, including Golden Arrow, ShinShin, SunYoung, Quanta and Wistron, to find innovative ways to use environmentally friendly materials without sacrificing the durability and robustness of our products, targeting up to 30% post-consumer recycled plastic content for our core products by 2025. We are collaborating with Compal and Quanta to enhance our waste management system to remove the excess security tape used in the pallet packing process, which is expected to save approximately 5,500 kilometers of tape by 2023, which in total is about the distance from London to New York. We have partnered with logistics partners such as DHL to build a transportation carbon inventory system and improve the accuracy of our transportation carbon calculations through a unified approach to measuring and reporting Acer's greenhouse gas emissions during transportation.</p>
<p>Investment in R&amp;D</p>	<p>Yes</p>	<p>Acer believes that technology could be the risk and opportunity for climate change. The electronics industry chain faces technical challenges in the low-carbon transition, from the development and use of low-carbon materials and optimization of system energy efficiency to the development of electric and hydrogen energy, carbon-negative technologies, and so on. Therefore, we invest in innovative R&amp;D capabilities, promote the acquisition and maintenance of intellectual property and patents, and develop solutions that respond to climate issues.</p> <p>We are actively involved in realizing the smart city vision to build a resilient city. Acer and its subsidiaries boffers several business IoT solutions for smart cities and Industry 4.0. With smart connection as the foundation, the smart solutions include agriculture monitoring stations, water quality monitoring, water meter, street lighting, air pollution detection, electric-assisted bicycles, electronic control systems, charging pile technology, and storage technology and such, providing a variety of choices for more efficient and effective business IoT applications.</p> <p>In 2022, our subsidiary, Acer Gadget, launched the AI-Driven e-Bikes, to demonstrate excellence in sustainable development and user experience, and provide urban commuters with convenient, safe and environmentally friendly mobility options. Another subsidiary, Smart Frequency, has developed a series of small household energy storage products with elegant design, safety and</p>

		<p>reliability. It can be a small power supply center for various equipment (1kWh, 2kWh, Max. 3kWh), without the unpleasant smell and noise of traditional generators and can be charged with solar panels to provide reliable, clean, green and environmentally friendly backup power.</p>
<p>Operations</p>	<p>Yes</p>	<p>We re-established our science-based carbon reduction target (SBT) aligned with the 1.5°C Net Zero pathway instead our previous reduction target under the 2DS scenario. We aim to achieve a 50% reduction in carbon emissions compared to 2019 by 2030. Therefore, we continue to implement the energy efficiency program including (1) implementing energy-saving projects, (2) Setting the RE100 goal by 2035, (3) Establishing our solar PV power generators, and (4) Considering investing in renewable energy development, and explore the feasibility of new power-saving measures.</p> <p>In 2022, in order to achieve sustainable environmental protection, we require operating bases with more than 100 employees and high-risk operations with less than 100 employees to promote the EMS environmental management system and follow the PDCA management cycle to promote various actions including optimization of power consumption at operating bases, implementation of energy monitoring system, replacement of chillers, setting up electric vehicle charging areas and other energy management measures to reduce carbon emissions, and ensure the system maintains effective operation through the annual third-party certification or internal verification mechanism.</p> <p>In addition, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each year, reducing the power consumption of the base by about 20% during work hours. The group's self-owned power plants sold 3,526,572 kWh of green power back to the local power grid, and 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group's Scope 2 consumption.</p> <p>In addition, to ensure various departments and operating bases to actively carry out more carbon reduction action, we introduced an internal carbon pricing mechanism, acts as the evaluation basis for the Company's introduction of</p>

		<p>innovative low-carbon solutions such as nature-based solutions, hydrogen energy technology, carbon negative technology and other projects. We expect that through the internal carbon pricing mechanism, it can accelerate the upgrading to high-efficiency equipment and electrifying official vehicles in operating bases, realize Acer's low-carbon transformation and zero carbon emissions.</p>
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### C3.4

**(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.**

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs	<p>(1). Revenues: Since the Paris agreement, the net-zero future has been an international scientific consensus. The increasing demand for and regulations related to sustainability in markets may increase the costs and have a greater impact on our business. Where products may not comply with regional low-carbon product specifications or standards, this may result in an inability to sell in a particular region or remain competitive in terms of products.</p> <p>We refer to the requirements of the EU Green Public Procurement, the US Federal Acquisition Regulation, and other emerging low-carbon product regulations, such as the EU's New Circular Economy Action Plan and the Netherlands Federal Acquisition Regulation to assess the risk we face. We assume the situation that computers and monitor products without certification by Energy Star or EPEAT, will not be approved to sell in the EU, China, Taiwan, and the USA, and some of our products will lose competitiveness in these areas. It may lead to a revenue decrease.</p> <p>On the other hand, the expectations from the young generation or the Generation Millennials and Generation Z, who were born from 1981 to 2009, represent 40% of the total population, they care about the climate change issues and the brands' social performance and tend to choose the product with stricter on the product energy efficiency and carbon emissions. According to the research of from the University of Pennsylvania in 2021, 76%~88% of the consumers were willing to spend at least 10% more for sustainable products, such as EPEAT certified products. If we can meet their expectation, we may have a revenue increase.</p>

		<p>In 2022, we have 85 notebooks, 49 desktop computers and 20 monitors new EPEAT registrations as bronze, silver and gold level in 9 countries including the US, Canada, France, Italy, Spain, Switzerland, Italy, India, and Taiwan. It represents 13% of NB, DT and monitor shipment quantity in 2022.</p> <p>For Acer's EPEAT registered products. To calculate by revenue basis, 9.03% of our notebook, desktop, and monitor products are EPEAT registered in 2022. The financial implication is about 19,500,000,000 TWD</p> <p>(2). Direct Cost: According to the IPCC's AR6 report, global warming has led to an inevitable rise in temperature by 1.5°C between 2021 and 2040. Based on the data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), under the RCP2.6 scenario, the annual average daily temperature in Taiwan may increase by 0.64~1.64°C from 2021 to 2040; under the RCP8.5 scenario, in 2036~2065, the annual average daily temperature in Taiwan (headquarters) may increase by 0.64~1.64°C and 1.5~2°C.</p> <p>The average temperature rise will lead to a significant increase in air conditioning system power consumption at Acer's cloud server rooms, offices, and supply chain product assembly sites, not only consuming more power but also leading to increased carbon emissions. In addition, Acer's product assembly plants may be affected by higher demand, unstable electricity infrastructure, insufficient backup capacity, local government power limiting measures, or large-scale power outages, resulting in adverse impacts on product shipment and finances. Based on the Taiwan Energy Bureau's data, it is estimated that every 1-degree decrease in air-conditioning temperature will increase electricity consumption by 6%, resulting in an annual 12% increase in electricity consumption. It will increase increase about 31,000,000 to 53,000,000 TWD operational cost on electricity consumption and procurement (pass on the costs by suppliers) in total.</p>
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### C3.5

**(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?**

Identification of spending/revenue that is aligned with your organization’s climate transition	
Row 1	No, but we plan to in the next two years

## C4. Targets and performance

### C4.1

**(C4.1) Did you have an emissions target that was active in the reporting year?**

Absolute target

#### C4.1a

**(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.**

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**Target reference number**

Abs 1

**Is this a science-based target?**

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

**Target ambition**

1.5°C aligned

**Year target was set**

2021

**Target coverage**

Company-wide

**Scope(s)**

Scope 1

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

**Base year**

2019

**Base year Scope 1 emissions covered by target (metric tons CO<sub>2</sub>e)**

3,540

**Base year Scope 2 emissions covered by target (metric tons CO<sub>2</sub>e)**

10,224

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)**

**Base year total Scope 3 emissions covered by target (metric tons CO2e)**

**Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

13,764

**Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

**Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

**Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO<sub>2</sub>e)**



**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

**Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)**

**Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)**

**Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)**

**Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)**

**Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

**Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**Target year**

2030

**Targeted reduction from base year (%)**

50

**Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]**

6,882

**Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

2,705.3

**Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

8,784.5

**Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)**

**Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

**Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

11,490

**Does this target cover any land-related emissions?**

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**% of target achieved relative to base year [auto-calculated]**

33.0427201395

**Target status in reporting year**

Underway

**Please explain target coverage and identify any exclusions**

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 prepared an ISO 14064-1: 2018 greenhouse gas verification statement. In response to the Science Based Targets (SBT) aligned with the 1.5°C carbon reduction pathway, we are committed to achieve a 50% carbon reduction in operations (Scope 1+2) by 2030 compared to 2019. The coverage of this target is 100% within Acer's operation boundary.

**Plan for achieving target, and progress made to the end of the reporting year**

Acer has pledged to achieve net-zero carbon emissions by 2050 and announced its net-zero strategy outlining nine directions under three major pillars of operations, products and services, and value chain. The nine strategies are: minimize energy consumption;

use renewable energy; carbon removal and offsets; low-carbon products and services; choose sustainable materials; smart, circular and renewable applications; commit to carbon reduction targets, green manufacturing and logistics; and realize low carbon and circular economies to reduce the overall carbon footprint.

In operations, we 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 renewable electricity and producing renewable electricity in the hope of reducing office power consumption every year. In addition we have implemented a number of plans including energy conservation, use of renewables electricity, product energy efficiency improvement, use of recycled materials, low-carbon logistics, and supply chain carbon reduction. For example, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each year, reducing the power consumption of the base by about 20% during work hours. In addition, Acer purchased renewable energy certificates such as International Renewable Energy Certificates (I-RECs) and Guarantee of Origin (GOs) based on its global operations. The group's self-owned power plants sold 3,526,572 kWh of green power back to the local power grid, and 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group's Scope 2 consumption.

For more information, see pages of 63-64 and 114-115 of the Acer 2022 Sustainable Report

**List the emissions reduction initiatives which contributed most to achieving this target**

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**Target reference number**

Abs 2

**Is this a science-based target?**

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

**Target ambition**

1.5°C aligned

**Year target was set**

2022

**Target coverage**

Company-wide

**Scope(s)**

Scope 3

## **Scope 2 accounting method**

### **Scope 3 category(ies)**

- Category 1: Purchased goods and services
- Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 6: Business travel
- Category 11: Use of sold products
- Category 12: End-of-life treatment of sold products
- Category 13: Downstream leased assets

### **Base year**

2020

### **Base year Scope 1 emissions covered by target (metric tons CO<sub>2</sub>e)**

### **Base year Scope 2 emissions covered by target (metric tons CO<sub>2</sub>e)**

### **Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO<sub>2</sub>e)**

6,474,963

### **Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO<sub>2</sub>e)**

### **Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO<sub>2</sub>e)**

2,484

### **Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO<sub>2</sub>e)**

73,454

### **Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO<sub>2</sub>e)**

58

### **Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO<sub>2</sub>e)**

819

### **Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

1,542,689

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

30,240

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

13,836

**Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)**

**Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)**

**Base year total Scope 3 emissions covered by target (metric tons CO2e)**

8,138,544

**Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

8,138,544

**Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

**Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO<sub>2</sub>e)**

79.56

**Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO<sub>2</sub>e)**

0.03

**Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO<sub>2</sub>e)**

0.9

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO<sub>2</sub>e)**

0.001

**Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO<sub>2</sub>e)**

0.01

**Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO<sub>2</sub>e)**

18.96

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO<sub>2</sub>e)**

0.37

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO<sub>2</sub>e)**

0.17

**Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO<sub>2</sub>e)**

**Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO<sub>2</sub>e)**

**Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

100

**Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**Target year**



2030

**Targeted reduction from base year (%)**

35

**Total emissions in target year covered by target in all selected Scopes (metric tons CO<sub>2</sub>e) [auto-calculated]**

5,290,053.6

**Scope 1 emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 2 emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

5,504,118

**Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

2,666

**Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

43,772

**Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

57

**Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

2,236

**Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)**

**Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

1,098,534

**Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

25,496

**Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

17,315

**Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)**

**Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)**

**Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

6,694,195

**Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

6,694,195

**Does this target cover any land-related emissions?**

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**% of target achieved relative to base year [auto-calculated]**

50.7057703266

**Target status in reporting year**

New

**Please explain target coverage and identify any exclusions**

In Scope 3 emissions; these emissions are related to all of the activities we identified as the major Scope 3 emission in the reporting year.

**Plan for achieving target, and progress made to the end of the reporting year**

Acer has pledged to achieve net-zero carbon emissions by 2050 and announced its net-zero strategy outlining nine directions under three major pillars of operations, products and services, and value chain. The nine strategies are: minimize energy consumption; use renewable energy; carbon removal and offsets; low-carbon products and services; choose sustainable materials; smart, circular and renewable applications; commit to carbon reduction targets, green manufacturing and logistics; and realize low carbon and circular economies to reduce the overall carbon footprint.

In products and services, a carbon footprint tool was introduced to complete the carbon report of Acer's commercial business products and ChromeOS devices. A new Modern Standby power management mode was developed to reduce energy consumption of notebook computers by 39% and of desktop computers by 35%, compared with the base year of 2016. At the same time, Acer's eco-friendly Vero product line continued to increase the use of eco-friendly materials, such as post-consumer recycled (PCR) plastic and ocean-bound plastic (OBP), extending this use across other product lines to reduce carbon footprint, implementing tangible actions toward the goal of a circular economy.

In value chain, Acer launched its Earthion program to extend the concept of carbon reduction to like-minded people and began working closely with suppliers and partners to take actions focusing on energy, product design, packaging design, production, logistics, and recycling to reduce the proportion of plastic materials used throughout the production process. Acer aims to optimize communication with its supply chain partners through annual ESG communication meetings, ad hoc business meetings, CDP supplier training, and carbon management-related training courses. In addition, Acer's ESG scorecard management mechanism incorporates suppliers' greenhouse gas inventory, carbon management, carbon reduction actions, and renewable electricity usage into its procurement evaluation. This encourages suppliers to commit to net-zero carbon emissions, set reduction goals such as RE100 or SBT, and work toward the goal of net zero by 2050.

For more information, see pages of 79-80 and 89-95 of the Acer 2022 Sustainable Report

**List the emissions reduction initiatives which contributed most to achieving this target**

## C4.2

**(C4.2) Did you have any other climate-related targets that were active in the reporting year?**

Target(s) to increase low-carbon energy consumption or production  
Net-zero target(s)

## C4.2a

**(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.**

---

**Target reference number**

Low 1

**Year target was set**

2021

**Target coverage**

Company-wide

**Target type: energy carrier**

Electricity

**Target type: activity**

Consumption

**Target type: energy source**

Renewable energy source(s) only

**Base year**

2008

**Consumption or production of selected energy carrier in base year (MWh)**

0

**% share of low-carbon or renewable energy in base year**

0

**Target year**

2035

**% share of low-carbon or renewable energy in target year**

100

**% share of low-carbon or renewable energy in reporting year**

44

**% of target achieved relative to base year [auto-calculated]**

44

**Target status in reporting year**

Underway

**Is this target part of an emissions target?**

Yes. the 100% green electricity is related to the emission target

**Is this target part of an overarching initiative?**

RE100

**Please explain target coverage and identify any exclusions**

In 2021, we announced that we had joined the global RE100 initiative and pledged to use 100% renewable energy by 2035. In 2022, we used a total of 13,334,372 kWh of renewable energy (including REC) in operations, accounting for 65% of the ICT product business operations and 44% of the Group’s electricity consumption. The coverage of this target is 100% within Acer’s operation boundary.

**Plan for achieving target, and progress made to the end of the reporting year**

In 2022, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each year, reducing the power consumption of the base by about 20% during work hours. In the first quarter of 2023, Acer Taiwanese headquarter has signed a long-term Corporate Power Purchase Agreement (CPPA) with a renewable energy retailer . It will provide about 10 million kWh of wind power every year, which is expected to greatly increase Acer's share of renewables in energy consumption to achieve the short-term target of 60% renewable electricity usage by 2025.

**List the actions which contributed most to achieving this target**

**C4.2c**

**(C4.2c) Provide details of your net-zero target(s).**

**Target reference number**

NZ1

**Target coverage**

Company-wide

**Absolute/intensity emission target(s) linked to this net-zero target**

Abs1

**Target year for achieving net zero**

2050

**Is this a science-based target?**

No, but we are reporting another target that is science-based

**Please explain target coverage and identify any exclusions**

In the Scope 1 and 2 emissions, the coverage of this target is 100% within Acer's operation boundary. In Scope 3 emissions; these emissions are related to all of the activities we identified as the major Scope 3 emission in the reporting year.

**Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?**

Unsure

**Planned milestones and/or near-term investments for neutralization at target year**

**Planned actions to mitigate emissions beyond your value chain (optional)**

### C4.3

**(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Yes

### C4.3a

**(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	0
To be implemented*	1	4,372
Implementation commenced*	2	201
Implemented*	18	2,516
Not to be implemented	0	0

### C4.3b

**(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.**

**Initiative category & Initiative type**

Energy efficiency in buildings  
Heating, Ventilation and Air Conditioning (HVAC)

**Estimated annual CO2e savings (metric tonnes CO2e)**

201

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (location-based)

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

2,000,000

**Investment required (unit currency – as specified in C0.4)**

10,000,000

**Payback period**

4-10 years

**Estimated lifetime of the initiative**

6-10 years

**Comment**

Updated Air Conditioning Equipment

---

**Initiative category & Initiative type**

Energy efficiency in buildings

Other, please specify

Energy Saving Projects Combined

**Estimated annual CO2e savings (metric tonnes CO2e)**

2,516

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (location-based)

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

470,000

**Investment required (unit currency – as specified in C0.4)**

2,600,000

**Payback period**

4-10 years

**Estimated lifetime of the initiative**

6-10 years

**Comment**

Energy Saving Projects Combined, including Air Conditioning System Maintenance, Lighting Fixtures, Heating Equipment and Energy Management Systems in our operations.

**Initiative category & Initiative type**

Low-carbon energy consumption  
 Other, please specify  
 Renewable electricity purchase project combined

**Estimated annual CO2e savings (metric tonnes CO2e)**

6,787

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

0

**Investment required (unit currency – as specified in C0.4)**

80,000,000

**Payback period**

No payback

**Estimated lifetime of the initiative**

1-2 years

**Comment**

**C4.3c**

**(C4.3c) What methods do you use to drive investment in emissions reduction activities?**

Method	Comment
Dedicated budget for other emissions reduction activities	We set the specific budget for green electricity and renewable energy facility development. In 2022, about 13,000,000 TWD budget was dedicated to energy saving, purchase of renewable energy certificates, and engaging with suppliers to increase their carbon reduction awareness.
Internal price on carbon	In order to implement carbon reduction and respond to the international carbon border tax (such as EU's Carbon Border Adjustment Mechanism, CBAM) and carbon fee mechanism under the trend of carbon pricing, Acer introduced an internal carbon pricing mechanism to ensure various departments and operating



	<p>bases to actively carry out more carbon reduction action. The mechanism also acts as the evaluation basis for the Company's introduction of innovative low-carbon solutions such as nature-based solutions, hydrogen energy technology, carbon-negative technology and other projects, and we expect that through the internal carbon pricing mechanism, it can accelerate the upgrading to high-efficiency equipment and electrifying official vehicles in operating bases, realize Acer's low-carbon transformation and zero carbon emissions.</p>
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## C4.5

**(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?**

Yes

## C4.5a

**(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.**

**Level of aggregation**

Group of products or services

**Taxonomy used to classify product(s) or service(s) as low-carbon**

No taxonomy used to classify product(s) or service(s) as low carbon

**Type of product(s) or service(s)**

Other

Other, please specify

Low carbon ICT

**Description of product(s) or service(s)**

Notebooks, Desktops and Monitors

**Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Yes

**Methodology used to calculate avoided emissions**

Evaluating the carbon-reducing impacts of ICT

**Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

Use stage

**Functional unit used**

1 pcs of notebook, monitor, and desktop product

**Reference product/service or baseline scenario used**

To align with our 2025 goal, we have changed the calculation formula for estimating the total avoided emissions per year. We are now using the year 2016 as the baseline to calculate the annual CO2 emission savings of NB and DT products with ENERGY STAR certification. Compared to 2016, the total CO2 emissions avoided amount is 130,445 metric ton of CO2.

**Life cycle stage(s) covered for the reference product/service or baseline scenario**

Use stage

**Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario**

130,445

**Explain your calculation of avoided emissions, including any assumptions**

In 2022, 69.28% by shipment quantity of our notebook, desktop, and monitor products obtained the ENERGY STAR certificate, and we have achieved the midterm goal of reducing the average power consumption of personal computers by 45% by 2025: the average energy consumption of notebook products reduced by 39% and the average energy consumption of desktop computer products reduced by 35% compared with 2016. To calculate by revenue basis, 72.53% of our notebook, desktop, and monitor products obtained the ENERGY STAR certificate in 2022.

To align with our 2025 goal, we have changed the calculation formula for estimating the total avoided emissions per year. We are now using the year 2016 as the baseline to calculate the annual CO2 emission savings of NB and DT products with ENERGY STAR certification. Compared to 2016, the total CO2 emissions avoided amount is 130,445 metric ton of CO2.

**Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

69.28

**Level of aggregation**

Group of products or services

**Taxonomy used to classify product(s) or service(s) as low-carbon**

No taxonomy used to classify product(s) or service(s) as low carbon

**Type of product(s) or service(s)**

Other

Other, please specify

Low carbon ICT

**Description of product(s) or service(s)**

1 pcs of notebook, monitor, and desktop product

**Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Yes

**Methodology used to calculate avoided emissions**

Evaluating the carbon-reducing impacts of ICT

**Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

Use stage

**Functional unit used**

1 pcs of notebook, monitor, and desktop product

**Reference product/service or baseline scenario used**

Please refer to <https://epeat.net/calculators> for EPEAT Benefits Calculators

**Life cycle stage(s) covered for the reference product/service or baseline scenario**

Use stage

**Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario**

47,000

**Explain your calculation of avoided emissions, including any assumptions**

In 2022, we have 85 notebooks, 49 desktop computers and 20 monitor new EPEAT registrations as bronze, silver and gold level in 9 countries including US, Canada, France, Italy, Spain, Switzerland, Italy, India, and Taiwan. It represents 13% of NB, DT and monitor shipment quantity in 2022. For acer's EPEAT registered products, please search from EPEAT website at <https://epeat.net/computers-and-displays-search-result/page-1/size-25?manufacturerId=284>

To calculate by revenue basis, 9.03% of our notebook, desktop, and monitor products are EPEAT registered in 2022. By using EPEAT Benefits Calculators, the GHG emission savings of EPEAT registered notebook, desktop, and monitor products is 47,000 metric ton of CO<sub>2</sub>.and energy savings of 247,000 MWh in 2022

**Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

9.03

## C5. Emissions methodology

### C5.1

**(C5.1) Is this your first year of reporting emissions data to CDP?**

No

## C5.1a

**(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?**

Row 1

**Has there been a structural change?**

No

## C5.1b

**(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?**

	<b>Change(s) in methodology, boundary, and/or reporting year definition?</b>	<b>Details of methodology, boundary, and/or reporting year definition change(s)</b>
Row 1	Yes, a change in methodology	<p>In 2022, we reviewed the calculation method of our GHG Scope 3 emissions, and adopted the life cycle assessment (LCA) to calculate the Scope 3 emissions to improve the reliability and accuracy of our data and to ensure they are aligned with our zero carbon goals. Furthermore, we used the LCA method to retrospectively the carbon emissions in 2020 and 2021. These changes include:</p> <p>(1) We combined the concept of circular economy, introduced carbon footprint tools, completed the carbon footprint report of all commercial PC products (including Chromebook) and representative desktop PC and monitor products with life cycle assessment (LCA), and apply each product carbon footprint data to calculate the Scope 3 Category 1 emissions from procurement of raw materials and Category 12 emissions from product end-of-life treatment of sold products to improve the completeness and accuracy of carbon emission data.</p> <p>(2) Acer collaborates with outsourced transportation suppliers, including shipping companies and logistics providers, to calculate the carbon emissions generated during the transportation process and the reduced carbon emissions for Acer. More than 90% of our outsourced shipping companies and logistics providers have joined this mechanism to provide direct information on the carbon emissions generated by each delivery of Acer products instead of the indirect methods of using ton-kilometers and average emission</p>

		coefficients in the past. Acer's data quality for Scope 3 Category 4 and 9 emissions during transportation has thus been improved.
--	--	--

## C5.1c

**(C5.1c) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?**

	Base year recalculation	Scope(s) recalculated	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
Row 1	Yes	Scope 3	Our base year inventory recalculation rule is following the principles described below: (1) When the ownership/control of the organization or emission sources is transferred, the emissions in the base year shall be calculated. (2) When the calculation method is changed, resulting in significant changes in the calculation of the emissions, the base year emissions should be adjusted accordingly. (3) The base year emissions adjustment should be made retroactively and allow the company to make specific adjustments. (4) The company's base year threshold is set at 5.0%. (5) If the base year is adjusted, the GHG Inventory Team should make retrospective corrections.	Yes

## C5.2

**(C5.2) Provide your base year and base year emissions.**

### Scope 1

**Base year start**

January 1, 2019

**Base year end**

December 31, 2019

**Base year emissions (metric tons CO2e)**

3,540.22

**Comment**

### Scope 2 (location-based)

**Base year start**

January 1, 2019

**Base year end**

December 31, 2019

**Base year emissions (metric tons CO2e)**

16,752.7

**Comment**

**Scope 2 (market-based)**

---

**Base year start**

January 1, 2019

**Base year end**

December 31, 2019

**Base year emissions (metric tons CO2e)**

10,223.62

**Comment**

**Scope 3 category 1: Purchased goods and services**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

6,474,963

**Comment**

**Scope 3 category 2: Capital goods**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

### **Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO<sub>2</sub>e)**

2,484

**Comment**

### **Scope 3 category 4: Upstream transportation and distribution**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO<sub>2</sub>e)**

73,454

**Comment**

The number of carbon emissions is upstream and downstream transportation and distribution combined.

### **Scope 3 category 5: Waste generated in operations**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO<sub>2</sub>e)**

58

**Comment**

### **Scope 3 category 6: Business travel**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

819

**Comment**

**Scope 3 category 7: Employee commuting**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that our emission in this category is negligible.

**Scope 3 category 8: Upstream leased assets**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

**Scope 3 category 9: Downstream transportation and distribution**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0



**Comment**

The number of carbon emissions is upstream and downstream transportation and distribution combined, and we had disclosure the number in the upstream transportation and distribution column

**Scope 3 category 10: Processing of sold products**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

**Scope 3 category 11: Use of sold products**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

1,542,689

**Comment**

**Scope 3 category 12: End of life treatment of sold products**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

30,240

**Comment**

**Scope 3 category 13: Downstream leased assets**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

13,836

**Comment**

**Scope 3 category 14: Franchises**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

**Scope 3 category 15: Investments**

---

**Base year start**

January 1, 2020

**Base year end**

December 31, 2020

**Base year emissions (metric tons CO2e)**

0

**Comment**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that our emission in this category is negligible.

**Scope 3: Other (upstream)**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3: Other (downstream)**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

## **C5.3**

**(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

ISO 14064-1

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

## **C6. Emissions data**

### **C6.1**

**(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO<sub>2</sub>e?**

**Reporting year**

---

**Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)**

2,705.3

**Comment**

Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol. The coverage is 100% which is based on the numbers of the employee also 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 acquire the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

## C6.2

**(C6.2) Describe your organization’s approach to reporting Scope 2 emissions.**

Row 1

### Scope 2, location-based

We are reporting a Scope 2, location-based figure

### Scope 2, market-based

We are reporting a Scope 2, market-based figure

### Comment

In 2022, 13,334,372 kWh of renewable energy (including REC) were used in Acer's operations, accounting for 65% of the ICT product business operations and 44% of the Group's Scope 2 consumption.

## C6.3

**(C6.3) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?**

Reporting year

### Scope 2, location-based

14,341.84

### Scope 2, market-based (if applicable)

8,784.5

### Comment

Since 2011, we have conducted annual GHG inventories in accordance with the GHG Protocol. The coverage is 100% which is based on the numbers of the employee also 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 acquire the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

## C6.4

**(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

No

## C6.5

**(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### Purchased goods and services

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

5,504,175

**Emissions calculation methodology**

Other, please specify  
LCA method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

**Please explain**

In 2022, we reviewed the calculation method of our GHG Scope 3 emissions, and adopted the life cycle assessment (LCA) to calculate the Scope 3 emissions to improve the reliability and accuracy of our data and to ensure they are aligned with our zero carbon goals. We combined the concept of circular economy, introduced carbon footprint tools, completed the carbon footprint report of all commercial PC products (including Chromebook) and representative desktop PC and monitor products with life cycle assessment (LCA), and apply each product carbon footprint data to calculate the Scope 3 Category 1 emissions from procurement of raw materials and Category 12 emissions from product end-of-life treatment of sold products to improve the completeness and accuracy of carbon emission data.

### Capital goods

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

### Fuel-and-energy-related activities (not included in Scope 1 or 2)

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

2,666

**Emissions calculation methodology**

Fuel-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

We took the life cycle emissions factor x quantity of fuel and electricity x GWP = GHG emission. And the factor here will be to exclude combustion to avoid doublecounting. The activity numbers X ( Life cycle emission factor-Combustion factor)= GHG emissions

**Upstream transportation and distribution**

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

43,772

**Emissions calculation methodology**

Supplier-specific method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

90

**Please explain**

In 2022, we reviewed the calculation method of our GHG Scope 3 emissions, and adopted the life cycle assessment (LCA) to calculate the Scope 3 emissions to improve the reliability and accuracy of our data and to ensure they are aligned with our zero carbon goals. Acer collaborates with outsourced transportation suppliers, including shipping companies and logistics providers, to calculate the carbon emissions generated during the transportation process and the reduced carbon emissions for Acer. More than 90% of our outsourced shipping companies and logistics providers have joined this mechanism to provide direct information on the carbon emissions generated by each delivery of Acer products instead of the indirect methods of using ton-kilometers and average emission coefficients in the past. Acer's data quality for Scope 3 Category 4 and 9 emissions during transportation has thus been improved.

**Waste generated in operations**

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

57

**Emissions calculation methodology**

Waste-type-specific method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

We use the weight of the waste produced at our own operating sites and quote the local waste incineration or landfill treatment ratio announced by Taiwan's Environmental Protection Agency, and multiply it by the corresponding carbon footprint factor that is available. Here the formula is:  $\Sigma$  (waste produced (tonnes)  $\times$  waste type and waste treatment specific emission factor (kg CO<sub>2</sub>e/tonne))

---

**Business travel**

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

2,236

**Emissions calculation methodology**

Distance-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

**Please explain**

We separate the flight distance into three-level and multiple its corresponding emission factor. The distance data is getting from all of our operation office worldwide annually.

---

**Employee commuting**

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that our emission in this category is negligible.

---

**Upstream leased assets**

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that our emission in this category is negligible.

### Downstream transportation and distribution

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

0

**Emissions calculation methodology**

Supplier-specific method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

90

**Please explain**

In 2022, we reviewed the calculation method of our GHG Scope 3 emissions, and adopted the life cycle assessment (LCA) to calculate the Scope 3 emissions to improve the reliability and accuracy of our data and to ensure they are aligned with our zero carbon goals. Acer collaborates with outsourced transportation suppliers, including shipping companies and logistics providers, to calculate the carbon emissions generated during the transportation process and the reduced carbon emissions for Acer. More than 90% of our outsourced shipping companies and logistics providers have joined this mechanism to provide direct information on the carbon emissions generated by each delivery of Acer products instead of the indirect methods of using ton-kilometers and average emission coefficients in the past. Acer's data quality for Scope 3 Category 4 and 9 emissions during transportation has thus been improved.

The number of carbon emissions is upstream and downstream transportation and distribution combined, and we had disclosure the number in the upstream transportation and distribution column

### Processing of sold products

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

### Use of sold products

---

**Evaluation status**

Relevant, calculated



**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

1,098,534

**Emissions calculation methodology**

Supplier-specific method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

**Please explain**

We sum across electricity consumed from use of products:  $\Sigma$  (total lifetime expected uses of product  $\times$  number sold in the reporting period  $\times$  electricity consumed per use (kWh)  $\times$  emission factor for electricity (kg CO<sub>2</sub>e/kWh))

**End of life treatment of sold products**

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

25,496

**Emissions calculation methodology**

Other, please specify  
LCA method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

**Please explain**

In 2022, we reviewed the calculation method of our GHG Scope 3 emissions, and adopted the life cycle assessment (LCA) to calculate the Scope 3 emissions to improve the reliability and accuracy of our data and to ensure they are aligned with our zero carbon goals. We combined the concept of circular economy, introduced carbon footprint tools, completed the carbon footprint report of all commercial PC products (including Chromebook) and representative desktop PC and monitor products with life cycle assessment (LCA), and apply each product carbon footprint data to calculate the Scope 3 Category 1 emissions from procurement of raw materials and Category 12 emissions from product end-of-life treatment of sold products to improve the completeness and accuracy of carbon emission data.

**Downstream leased assets**

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

17,315

**Emissions calculation methodology**

Site-specific method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

We have a lot of company customers who purchased our data center service. And their electricity usage X the emission factor equals the emission from downstream leased assets.

**Franchises**

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

**Investments**

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

We refer to ISO 14064-1:2018 and the GHG Protocol corporate standard to identify the relation of our business with each scope 3 emission category and found that this category is irrelevant.

**Other (upstream)**

---

**Evaluation status**

**Please explain**

**Other (downstream)**

---

**Evaluation status**

**Please explain**

## C6.7

**(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

No

## C6.10

**(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO<sub>2</sub>e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

---

**Intensity figure**

0.000000417

**Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO<sub>2</sub>e)**

11,490

**Metric denominator**

unit total revenue

**Metric denominator: Unit total**

275,423,744,000

**Scope 2 figure used**

Market-based

**% change from previous year**

0.08

**Direction of change**

Increased

**Reason(s) for change**

Change in renewable energy consumption

**Please explain**

In 2022, 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 44% of the Group's consumption, which is lower than the target of 45% shares of renewables this year, resulted by the shortage of renewable electricity in some countries where our operating bases are located and the rise in global energy prices in 2022.

## C7. Emissions breakdowns

### C7.1

**(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

No

### C7.2

**(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.**

Country/area/region	Scope 1 emissions (metric tons CO2e)
Europe, Middle East and Africa (EMEA)	1,504.24
Americas	491.32
Asia Pacific (or JAPA)	374.05
China	0
Taiwan, China	335.68

### C7.3

**(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.**

By activity

### C7.3c

**(C7.3c) Break down your total gross global Scope 1 emissions by business activity.**

Activity	Scope 1 emissions (metric tons CO2e)
Stationary and mobile fuel combustion	2,705.01
Fugitive emissions (Refrigerant & Fire Extinguisher)	0.29

### C7.5

**(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.**

Country/area/region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Europe, Middle East and Africa (EMEA)	1,385.78	95.1
Americas	765.71	0
Asia Pacific (or JAPA)	2,500.16	50.9
☞ <sub>1</sub>		

China	367.6	0
Taiwan, China	9,322.59	8,638.5

<sup>1</sup>Excluding Taiwan and China

## C7.6

**(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

By facility

### C7.6b

**(C7.6b) Break down your total gross global Scope 2 emissions by business facility.**

Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Data Center	1,165.6	1,165.6
Resort and leasing assets	2,101.43	2,101.43
Subsidiary (Excluding Data Center)	2,675.91	2,664.63
Office, sales sites and others	8,398.91	2,852.84

## C7.7

**(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Yes

### C7.7a

**(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.**

**Subsidiary name**

AOPEN

**Primary activity**

Computer hardware

**Select the unique identifier(s) you are able to provide for this subsidiary**

ISIN code - equity

**ISIN code – bond**

**ISIN code – equity**

TW0003046009

**CUSIP number**

**Ticker symbol**

**SEDOL code**

**LEI number**

**Other unique identifier**

**Scope 1 emissions (metric tons CO2e)**

0

**Scope 2, location-based emissions (metric tons CO2e)**

21.4

**Scope 2, market-based emissions (metric tons CO2e)**

10.1

**Comment**

---

**Subsidiary name**

Weblink

**Primary activity**

Technology hardware wholesale & distribution

**Select the unique identifier(s) you are able to provide for this subsidiary**

ISIN code - equity

**ISIN code – bond**

**ISIN code – equity**

TW0006776008

**CUSIP number**

**Ticker symbol**

**SEDOL code**

**LEI number**

**Other unique identifier**

**Scope 1 emissions (metric tons CO2e)**

32

**Scope 2, location-based emissions (metric tons CO2e)**

632

**Scope 2, market-based emissions (metric tons CO2e)**

632

**Comment**

---

**Subsidiary name**

Acer AEB

**Primary activity**

IT services

**Select the unique identifier(s) you are able to provide for this subsidiary**

ISIN code - equity

**ISIN code – bond**

**ISIN code – equity**

TW0006811003

**CUSIP number**

**Ticker symbol**

**SEDOL code**

**LEI number**

**Other unique identifier**

**Scope 1 emissions (metric tons CO2e)**

0

**Scope 2, location-based emissions (metric tons CO2e)**

290

**Scope 2, market-based emissions (metric tons CO2e)**

290

**Comment**

---

**Subsidiary name**

Acer Cyber Security Inc. (ACSI)

**Primary activity**

IT services

**Select the unique identifier(s) you are able to provide for this subsidiary**

ISIN code - equity

**ISIN code – bond**

**ISIN code – equity**

TW0006690001

**CUSIP number**

**Ticker symbol**

**SEDOL code**

**LEI number**

**Other unique identifier**

**Scope 1 emissions (metric tons CO2e)**

236

**Scope 2, location-based emissions (metric tons CO2e)**

1,650

**Scope 2, market-based emissions (metric tons CO2e)**

1,650

**Comment**



---

**Subsidiary name**

Acer Synergy Tech (AST)

**Primary activity**

IT services

**Select the unique identifier(s) you are able to provide for this subsidiary**

ISIN code - equity

**ISIN code – bond**

**ISIN code – equity**

TW0006751001

**CUSIP number**

**Ticker symbol**

**SEDOL code**

**LEI number**

**Other unique identifier**

**Scope 1 emissions (metric tons CO<sub>2</sub>e)**

3.82

**Scope 2, location-based emissions (metric tons CO<sub>2</sub>e)**

82.8

**Scope 2, market-based emissions (metric tons CO<sub>2</sub>e)**

82.8

**Comment**

## **C7.9**

**(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Decreased

## C7.9a

**(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	514	Decreased	3.58	In 2022, our renewable energy consumption decreased by 676 MWh, about 1% lower than the previous year. It leads to a 514 metric tons CO2e emission increase. The emissions percentage is the amount of carbon emission increase/ the total emission amount = 3.58%
Other emissions reduction activities	94	Decreased	0.66	Several energy-saving measures were implemented in 2022 including the improvement of cooling water tower heat in Weblink headquarters, switching to energy-saving lighting, and cancellation of the provision of electric heaters and replacement with electric blankets in Aspire dormitories, and installation of an air conditioning monitoring system to control operation performance. These energy-saving projects are estimated to reduce electricity consumption by some 184,800 kWh annually, equal to 94 metric tons CO2e emission savings. The emissions percentage is the amount of carbon emission reduction / the total emission amount = 0.66%
Divestment	0	No change	0	
Acquisitions	0	No change	0	
Mergers	0	No change	0	
Change in output	1,949	Decreased	13.6	In 2022, our data center did not replace any air-conditioning system refrigerant and FM-200 (HFC-227ea) fire suppression equipment for cloud server room fire suppression systems. It leads to about 1,949 metric tons of

				CO2e emission decrease in 2021. The total scope of 1+2 emissions is 13.6% lower than the previous year.
Change in methodology	0	No change	0	
Change in boundary	0	No change	0	
Change in physical operating conditions	0	No change	0	
Unidentified	0	No change	0	
Other	0	No change	0	

### C7.9b

**(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Market-based

## C8. Energy

### C8.1

**(C8.1) What percentage of your total operational spend in the reporting year was on energy?**

More than 0% but less than or equal to 5%

### C8.2

**(C8.2) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No

Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	Yes

## C8.2a

**(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	12,187.41	12,187.41
Consumption of purchased or acquired electricity		13,334.37	17,310.1	30,644.47
Consumption of self-generated non-fuel renewable energy		0		0
Total energy consumption		13,334.37	29,497.51	42,831.88

## C8.2b

**(C8.2b) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

## C8.2c

**(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**Comment**

### Other biomass

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**Comment**

### Other renewable fuels (e.g. renewable hydrogen)

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**Comment**

**Coal**

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**Comment**

**Oil**

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

7,052.53

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

7,052.53

**Comment**

Gasoline & Diesel Combined

**Gas**

---

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

5,134.89

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

5,134.89

**Comment**

Nature Gas

**Other non-renewable fuels (e.g. non-renewable hydrogen)**

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**Comment**

**Total fuel**

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

12,187.41

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

12,187.41

**Comment**

**C8.2d**

**(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

	<b>Total Gross generation (MWh)</b>	<b>Generation that is consumed by the organization (MWh)</b>	<b>Gross generation from renewable sources (MWh)</b>	<b>Generation from renewable sources that is consumed by the organization (MWh)</b>
Electricity	3,791.11	264.54	3,791.11	264.54
Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

## C8.2g

**(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.**

---

### Country/area

Other, please specify

PA (Pan American)

### Consumption of purchased electricity (MWh)

2,659.58

### Consumption of self-generated electricity (MWh)

0

**Is this electricity consumption excluded from your RE100 commitment?**

No

### Consumption of purchased heat, steam, and cooling (MWh)

0

### Consumption of self-generated heat, steam, and cooling (MWh)

0

### Total non-fuel energy consumption (MWh) [Auto-calculated]

2,659.58

---

### Country/area

Other, please specify

EMEA (Europe, Middle East and Africa)

### Consumption of purchased electricity (MWh)

4,996.8

### Consumption of self-generated electricity (MWh)

264.54

**Is this electricity consumption excluded from your RE100 commitment?**

No

### Consumption of purchased heat, steam, and cooling (MWh)

0

### Consumption of self-generated heat, steam, and cooling (MWh)

0



**Total non-fuel energy consumption (MWh) [Auto-calculated]**

5,261.34

---

**Country/area**

Other, please specify

PAP (Asia Pacific, or JAPA) excluding Taiwan and China

**Consumption of purchased electricity (MWh)**

3,954.13

**Consumption of self-generated electricity (MWh)**

0

**Is this electricity consumption excluded from your RE100 commitment?**

No

**Consumption of purchased heat, steam, and cooling (MWh)**

0

**Consumption of self-generated heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

3,954.13

---

**Country/area**

China

**Consumption of purchased electricity (MWh)**

453.92

**Consumption of self-generated electricity (MWh)**

0

**Is this electricity consumption excluded from your RE100 commitment?**

No

**Consumption of purchased heat, steam, and cooling (MWh)**

0

**Consumption of self-generated heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

453.92

---

**Country/area**

Taiwan, China

**Consumption of purchased electricity (MWh)**

18,315.5

**Consumption of self-generated electricity (MWh)**

0

**Is this electricity consumption excluded from your RE100 commitment?**

No

**Consumption of purchased heat, steam, and cooling (MWh)**

0

**Consumption of self-generated heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

18,315.5

## C8.2h

**(C8.2h) Provide details of your organization's renewable electricity purchases in the reporting year by country/area.**

---

**Country/area of consumption of purchased renewable electricity**

Australia

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

730

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Australia

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

1952

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Austria

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

5

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Austria

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Brazil

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

125

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Brazil

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2018

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Canada

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

415

**Tracking instrument used**

Contract

**Country/area of origin (generation) of purchased renewable electricity**

Canada

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

Green-e

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

China

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

454

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

China

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2013

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Denmark

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

14

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Denmark

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Finland

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

6

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Finland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

France

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify  
Wind and Hydropower

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

1,138

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

France

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Germany



**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

290

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Germany

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

India

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

695

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

India

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2006

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Indonesia

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

181

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Indonesia

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2020

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Italy

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify

Unknown

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

314

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Italy

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

## Comment

---

### Country/area of consumption of purchased renewable electricity

Japan

### Sourcing method

Unbundled procurement of Energy Attribute Certificates (EACs)

### Renewable electricity technology type

Solar

### Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

118

### Tracking instrument used

GEC

### Country/area of origin (generation) of purchased renewable electricity

Japan

### Are you able to report the commissioning or re-powering year of the energy generation facility?

Yes

### Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2008

### Vintage of the renewable energy/attribute (i.e. year of generation)

2022

### Supply arrangement start year

### Additional, voluntary label associated with purchased renewable electricity

No additional, voluntary label

## Comment

---

### Country/area of consumption of purchased renewable electricity

Malaysia

### Sourcing method

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify  
Biogas: Gas from organic waste digestion

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

752

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Malaysia

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2017

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Mexico

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Solar

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

20

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Mexico

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2019

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Netherlands

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

302

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Netherlands

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Norway

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

7

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Norway

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Philippines

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Geothermal

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

401

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Philippines

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

1979

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Poland

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Solar



**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

728

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Poland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Singapore

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify

Biogas: Gas from organic waste digestion

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

169

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Malaysia

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2017

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

South Africa

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

171

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

South Africa

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2014

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Spain

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify

Unknow

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

396

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Spain

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

**Country/area of consumption of purchased renewable electricity**

Sweden

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

16

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Sweden

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Switzerland

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

1,051

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

Switzerland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Taiwan, China

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify

Solar and Biomass

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

1,334

**Tracking instrument used**

T-REC

**Country/area of origin (generation) of purchased renewable electricity**

Taiwan, China

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Thailand

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

707

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Thailand

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2018

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Turkey

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

7

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Turkey

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2019

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

United Kingdom of Great Britain and Northern Ireland

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Renewable electricity mix, please specify

Unknow

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

66

**Tracking instrument used**

GO

**Country/area of origin (generation) of purchased renewable electricity**

United Kingdom of Great Britain and Northern Ireland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

United States of America

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Wind

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

2,130



**Tracking instrument used**

Contract

**Country/area of origin (generation) of purchased renewable electricity**

United States of America

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

Green-e

**Comment**

---

**Country/area of consumption of purchased renewable electricity**

Viet Nam

**Sourcing method**

Unbundled procurement of Energy Attribute Certificates (EACs)

**Renewable electricity technology type**

Hydropower (capacity unknown)

**Renewable electricity consumed via selected sourcing method in the reporting year (MWh)**

117

**Tracking instrument used**

I-REC

**Country/area of origin (generation) of purchased renewable electricity**

Viet Nam

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

Yes

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2011

**Vintage of the renewable energy/attribute (i.e. year of generation)**

2022

**Supply arrangement start year**

**Additional, voluntary label associated with purchased renewable electricity**

No additional, voluntary label

**Comment**

## C8.2j

**(C8.2j) Provide details of your organization's renewable electricity generation by country/area in the reporting year.**

---

**Country/area of generation**

Germany

**Renewable electricity technology type**

Solar

**Facility capacity (MW)**

0.36

**Total renewable electricity generated by this facility in the reporting year (MWh)**

364.22

**Renewable electricity consumed by your organization from this facility in the reporting year (MWh)**

184.52

**Energy attribute certificates issued for this generation**

No

**Type of energy attribute certificate**

**Comment**

---

**Country/area of generation**

Netherlands

**Renewable electricity technology type**

Solar

**Facility capacity (MW)**

0.07

**Total renewable electricity generated by this facility in the reporting year (MWh)**

82.76

**Renewable electricity consumed by your organization from this facility in the reporting year (MWh)**

63.32

**Energy attribute certificates issued for this generation**

No

**Type of energy attribute certificate**

**Comment**

---

**Country/area of generation**

Taiwan, China

**Renewable electricity technology type**

Solar

**Facility capacity (MW)**

2.95

**Total renewable electricity generated by this facility in the reporting year (MWh)**

3,327.44

**Renewable electricity consumed by your organization from this facility in the reporting year (MWh)**

0

**Energy attribute certificates issued for this generation**

No

**Type of energy attribute certificate**

**Comment**

**Country/area of generation**

Spain

**Renewable electricity technology type**

Solar

**Facility capacity (MW)**

0.06

**Total renewable electricity generated by this facility in the reporting year (MWh)**

16.7

**Renewable electricity consumed by your organization from this facility in the reporting year (MWh)**

16.7

**Energy attribute certificates issued for this generation**

No

**Type of energy attribute certificate****Comment****C8.2k****(C8.2k) Describe how your organization's renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.**

Acer actively confronts issues related to climate change and continues to make efforts to reduce greenhouse gas emissions. According to Acer's energy and climate strategy, we continue to prioritize energy efficiency at all of our operating locations, with use of green energy the next priority. Where appropriate, we use renewable energy power generation facilities alongside measures such as Renewable Energy Certificates (RECs), Power Purchase Agreements (PPAs), and carbon credits to support the development of renewable energy and climate protection plans.

With regard to green electricity, in 2021, we made a long-term commitment to green energy, announcing our participation in the RE100 initiative, committing to fully adopting renewable energy by 2035. In 2022, Acer has installed 108 solar panels with a capacity of 535W in its Spanish base, which generates and consumes about 80,000 kWh of renewable electricity each year, reducing the power consumption of the base by about 20% during work hours. In addition, Acer purchased renewable energy certificates such as International Renewable Energy

Certificates (I-RECs) and Guarantee of Origin (GOs) based on its global operations. The group’s self-owned power plants sold 3,526,572 kWh of green power back to the local power grid, and 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group’s Scope 2 consumption.

Acer Taiwanese headquarter has signed a long-term Corporate Power Purchase Agreement (CPPA) with a renewable energy retailer in the first quarter of 2023. It will provide about 10 million kWh of wind power every year, which is expected to greatly increase Acer's share of renewables in energy consumption to achieve the short-term target of 60% renewable electricity usage by 2025.

## C8.2I

**(C8.2I) In the reporting year, has your organization faced any challenges to sourcing renewable electricity?**

	Challenges to sourcing renewable electricity
Row 1	Yes, in specific countries/areas in which we operate

## C8.2m

**(C8.2m) Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.**

Country/area	Reason(s) why it was challenging to source renewable electricity within selected country/area	Provide additional details of the barriers faced within this country/area
Taiwan, China	Limited supply of renewable electricity in the market Prohibitively priced renewable electricity	Due to the reasons for the renewable energy requirements by law, the renewable energy certificates management by the government, and the limited supply of green electricity, the renewable electricity market is a seller's market. It leads to the price of renewable electricity from PPA being 60~100% higher than grey electricity.

## C9. Additional metrics

### C9.1

**(C9.1) Provide any additional climate-related metrics relevant to your business.**

---

**Description**

Energy usage

**Metric value**

45

**Metric numerator**

The amount of renewable energy usage

**Metric denominator (intensity metric only)**

The amount of total electricity usage

**% change from previous year**

1

**Direction of change**

Decreased

**Please explain**

In 2022, 13,334,372 kWh of renewable energy (including REC) were used in operations, accounting for 65% of the ICT product business operations and 44% of the Group's Scope 2 consumption, which is lower than the target of 45% shares of renewables this year, resulted by the shortage of renewable electricity in some countries where our operating bases are located and the rise in global energy prices in 2022.

## C10. Verification

### C10.1

**(C10.1) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

### C10.1a

**(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Verification or assurance cycle in place**

Annual process


**Status in the current reporting year**

Complete

**Type of verification or assurance**

Reasonable assurance

**Attach the statement**

 Acer ISO 14064\_2022\_EN.pdf

**Page/ section reference**

Direct emissions are on Page 1-2 of the GHG verification statement in the attached file.

**Relevant standard**

ISO14064-1

**Proportion of reported emissions verified (%)**

100

## C10.1b

**(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

---

**Scope 2 approach**

Scope 2 location-based

**Verification or assurance cycle in place**

Annual process


**Status in the current reporting year**

Complete

**Type of verification or assurance**

Reasonable assurance

**Attach the statement**

 Acer ISO 14064\_2022\_EN.pdf

**Page/ section reference**

Indirect emissions of imported energy location-based are on Page 1 and 2 of the GHG verification statement in the attached file.

**Relevant standard**

ISO14064-1

**Proportion of reported emissions verified (%)**

100

---

**Scope 2 approach**

Scope 2 market-based

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Complete

**Type of verification or assurance**

Reasonable assurance

**Attach the statement**

 Acer ISO 14064\_2022\_EN.pdf

**Page/ section reference**

Indirect emissions of imported energy market-based are on Page 2 of the GHG verification statement in the attached file.

**Relevant standard**

ISO14064-1

**Proportion of reported emissions verified (%)**

100

## C10.1c

**(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

---

**Scope 3 category**

- Scope 3: Purchased goods and services
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream transportation and distribution
- Scope 3: Waste generated in operations
- Scope 3: Business travel
- Scope 3: Downstream transportation and distribution
- Scope 3: Use of sold products
- Scope 3: End-of-life treatment of sold products
- Scope 3: Downstream leased assets

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**


Complete



**Type of verification or assurance**

Limited assurance

**Attach the statement**

 Acer ISO 14064\_2022\_EN.pdf

**Page/section reference**

Indirect emissions of transportation, products used by an organization, and associated with the use of products from the organization are on Page 2 of the GHG verification statement in the attached file

**Relevant standard**

IS)14064-1

**Proportion of reported emissions verified (%)**

100

**C10.2**

**(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?**

Yes

**C10.2a**

**(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?**

 2022 Acer Sustainability Report.pdf

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C1. Governance	Other, please specify The ESG and climate governance mechanism	ISAE3000	We disclosed related governance mechanisms also the risk and opportunities identification, reduction target and additional climate-related information within the 2022 Sustainability report. We commissioned this report SAS Taiwan (SGS) to conduct independent limited assurance in accordance with the ISAE3000 standard, and management such as Chief Sustainability Officer are also involved in the verification process and interviewed.
C2. Risks and opportunities	Other, please specify The ESG and TCFD	ISAE3000	We disclosed related governance mechanisms also the risk and opportunities identification, reduction target and additional climate-related

			information within the 2022 Sustainability report. We commissioned this report SAS Taiwan (SGS) to conduct independent limited assurance in accordance with the ISAE3000 standard, and management such as Chief Sustainability Officer are also involved in the verification process and interviewed.
C8. Energy	Energy consumption	ISAE3000	We disclosed related governance mechanisms also the risk and opportunities identification, reduction target and additional climate-related information within the 2022 Sustainability report. We commissioned this report SAS Taiwan (SGS) to conduct independent limited assurance in accordance with the ISAE3000 standard, and management such as Chief Sustainability Officer are also involved in the verification process and interviewed.

## C11. Carbon pricing

### C11.1

**(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

No, and we do not anticipate being regulated in the next three years

### C11.2

**(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?**

No

### C11.3

**(C11.3) Does your organization use an internal price on carbon?**

Yes

### C11.3a

**(C11.3a) Provide details of how your organization uses an internal price on carbon.**

---

**Type of internal carbon price**

Shadow price

**How the price is determined**

Alignment with the price of allowances under an Emissions Trading Scheme  
Alignment with the price of a carbon tax

**Objective(s) for implementing this internal carbon price**

Change internal behavior  
Drive energy efficiency  
Drive low-carbon investment

**Scope(s) covered**

Scope 1  
Scope 2  
Scope 3 (upstream)  
Scope 3 (downstream)

**Pricing approach used – spatial variance**

Uniform

**Pricing approach used – temporal variance**

Static

**Indicate how you expect the price to change over time**

**Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO2e)**

1,500

**Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO2e)**

3,000

**Business decision-making processes this internal carbon price is applied to**

Operations  
Procurement  
Risk management

**Mandatory enforcement of this internal carbon price within these business decision-making processes**

Yes, for some decision-making processes, please specify  
On the upgrading to high-efficiency equipment and electrifying official vehicles in operating bases and the introduction of innovative low-carbon solutions such as nature-based solutions, carbon-negative technology, and other projects

**Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan**

In order to implement carbon reduction and respond to the international carbon border tax (such as EU's Carbon Border Adjustment Mechanism, CBAM) and carbon fee mechanism under the trend of carbon pricing, Acer introduced an internal carbon pricing mechanism to ensure various departments and operating bases to actively carry out more carbon reduction action. The mechanism also acts as the evaluation basis for the

Company's introduction of innovative low-carbon solutions such as nature-based solutions, hydrogen energy technology, carbon negative technology and other projects, and we expect that through the internal carbon pricing mechanism, it can accelerate the upgrading to high-efficiency equipment and electrifying official vehicles in operating bases, realize Acer's low-carbon transformation and zero carbon emissions.

## C12. Engagement

### C12.1

#### (C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers

Yes, our customers/clients

### C12.1a

#### (C12.1a) Provide details of your climate-related supplier engagement strategy.

---

##### Type of engagement

Engagement & incentivization (changing supplier behavior)

##### Details of engagement

Run an engagement campaign to educate suppliers about climate change

##### % of suppliers by number

100

##### % total procurement spend (direct and indirect)

88

##### % of supplier-related Scope 3 emissions as reported in C6.5

100

##### Rationale for the coverage of your engagement

To reduce the risks of the supply chain and changing supplier behavior to pay attention to carbon management and the net-zero future, we engage 100% of our Tier 1 and 2 significant suppliers by auditing their carbon management and green energy performance with Acer ESG scorecards, conducting on-site audits, taking corrective actions (CAPs) for non-conformance findings, and include execution results in the supplier's quarterly business review meeting (QBR) for grading and reviewing. These suppliers account for more than 88% of Acer's purchases spent in 2022.

As for the Scope 3 emissions, all of these suppliers' products are included in the Scope 3 emission including purchased goods and services, transportation and distribution, use of sold products, and End-of-Life treatment

of sold products. So we think the % of customer-related Scope 3 emissions here should be 100%.

### **Impact of engagement, including measures of success**

We use several ways to engage with our suppliers and push them to make a transition plan for the Net-Zero future. We engage 100% of our Tier 1 and 2 significant suppliers by auditing their carbon management and green energy performance with Acer ESG scorecards, conducting on-site audits, taking corrective actions (CAPs) for non-conformance findings, and include execution results in the supplier's quarterly business review meeting (QBR) for grading and reviewing.

In 2022, we focused our communication on the digitization of carbon management, and through the new e-ARSM Acer Responsible Supply Chain Management System and Life Cycle Assessment (LCA) carbon footprint system, we will effectively collect and manage carbon emissions at the supply chain end to build the foundation for the company's net-zero carbon emissions promotion. Furthermore, we communicate with Tier 1 and Tier 2 suppliers and work with ODM Suppliers to further influence Tier 3 suppliers and started officially inviting Tier 3 suppliers to participate, identifying supplier climate risks and opportunities through supplier surveys responses.

In addition, since 2021, we have begun bringing together our employees and supply chain partners to expand the reach of sustainability efforts by launching the Earthion initiative, with the goal of bringing everyone together to solve our environmental challenges with innovative and integrated solutions. Through the Earthion Sustainability Platform, we share the spirit of sustainability with our partners and suppliers, helping to address the environmental challenges of our generation through innovative and integrated solutions. To this end, we are focused on innovative green product design, chemical substance management in production processes, green energy use, low-carbon emission logistics, packaging materials and design, and product recycling & resource reuse, combining the efforts of our suppliers and partners to accelerate the development of green designs and processes and completely minimize our environmental impact.

### **Comment**

## **C12.1b**

**(C12.1b) Give details of your climate-related engagement strategy with your customers.**

---

### **Type of engagement & Details of engagement**

Education/information sharing

Share information about your products and relevant certification schemes (i.e. Energy STAR)

**% of customers by number**

69.28

**% of customer - related Scope 3 emissions as reported in C6.5**

100

**Please explain the rationale for selecting this group of customers and scope of engagement**

As a brand company, we continue to improve product energy efficiency, reduce the use of hazardous chemicals, facilitate recycling, and extend product life, all of which indicate our commitment to the optimization of product design. Ultimately, we communicate and disclose the environmental performance of our products through a variety of environmental labels. For example, Taiwan has the Green Mark and the Energy Label; China's government procurement requires China Environmental Labeling and China Energy Label; in Europe, Acer uses the TCO Certified to present the product performance on the environment.

Among them, EPEAT, TCO, and ENERGY STAR Certified are currently the most recognized environmental labels. In 2022, 69.28% by shipment quantity of our notebook, desktop, and monitor products obtained the ENERGY STAR certificate. To calculate by revenue basis, 72.53% of our notebook, desktop, and monitor products obtained the ENERGY STAR certificate in 2022.

As for the scope 3 emissions, all of our main IT hardware products are included in the Use of sold products category. So we think the % of customer-related Scope 3 emissions here should be 100%.

**Impact of engagement, including measures of success**

To align with our 2025 goal of reducing the average power consumption of personal computers by 45% by 2025, we have changed the calculation formula for estimating the total avoided emissions per year. We are now using the year 2016 as the baseline to calculate the annual CO2 emission savings of NB and DT products with ENERGY STAR certification. In 2022, the average energy consumption of notebook products reduced by 39% and the average energy consumption of desktop computer products reduced by 35% compared with 2016. Compared to 2016, the total CO2 emissions avoided amount is 130,445 metric ton of CO2.

**C12.2****(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?**

Yes, climate-related requirements are included in our supplier contracts

**C12.2a****(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.**

**Climate-related requirement**

Setting a science-based emissions reduction target

**Description of this climate related requirement**

Acer carries out supplier ESG scorecard evaluations, reviewing the implementation of ESG among our suppliers and their performance. Such assessments are part of proper ESG practice and performance, and in quarterly business review meetings, the results have been provided to senior management of Acer and our suppliers, driving our bilateral business relationships forward. Since 2019, 85% of critical suppliers had ESG scores included in these quarterly business review meetings. This mechanism will continue in the future, and according to internal and external issues and past performance, we will make any necessary adjustments to weighting or items to be assessed.

In addition, working with suppliers to set their ambitious reduction targets is one of our sustainability goals. We set a target that 80% of our critical suppliers committed to RE100 or set a Science-Based Target by 2025. We put this request into our ESG scorecard rating to ask our critical suppliers, which account for 88% of purchase value in 2022, to comply with this requirement. In 2022, 60% of our critical suppliers have committed to RE100 or science-based carbon reduction targets (SBT), in line with expected targets in 2022. It is equal to about 53% of procurement spend.

**% suppliers by procurement spend that have to comply with this climate-related requirement**

88

**% suppliers by procurement spend in compliance with this climate-related requirement**

53

**Mechanisms for monitoring compliance with this climate-related requirement**

Supplier scorecard or rating

**Response to supplier non-compliance with this climate-related requirement**

Retain and engage

**C12.3**

**(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?**

Row 1

**External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate

**Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?**

Yes

**Attach commitment or position statement(s)**

 Acer 2019-2022\_Contributions\_and\_other\_spending.pdf

**Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan**

To further explore ESG issues and work with global NGOs and enterprises to improve the sustainability of the ICT industry, Acer collaborates with stakeholders around the world to create value and build a win-win ecosystem. We have not engaged in direct lobbying activities related to climate change, but instead have been actively involved as members in the following organizations addressing sustainability issues. Through this long-term commitment, Acer fulfills its role in driving more businesses to actively practice corporate responsibility.

In order to use the results of this communication to promote ongoing progress, we have also established a communication evaluation mechanism and procedure for managing issues of concern. These are aimed at properly managing the opinions of different stakeholders as collected and assessed through communication channels, and at helping us achieve the expected level of communicative performance. On environmental issues, we echo the Paris Agreement's goal of limiting global warming to 1.5°C and are committed to net zero emissions by 2050 and engage with stakeholders, groups, trade associations, and others to ensure we are all moving in the same direction.

To ensure alignment with stakeholders and trade associations on our net-zero position, we adhere to the principles of due diligence. The ESG office serves as the responsible unit, overseeing information integration across global regions. Prior to engagement, we conduct environmental position assessments of the organizations and initiatives. Additionally, we periodically review the consistency of our participation and Acer's environmental stance during collaborations, ensuring alignment with the Paris Agreement. Regular reports are provided directly to the Chairman and CEO. If there are any inconsistencies between a partner and Acer in terms of environmental position or sustainability activities, we will actively communicate with them, share our opinions, and request adjustments or the implementation of improvement plans. If we find any irreconcilable differences that cannot be resolved in the short term, the ESG Office will assess their correctability and take appropriate action, such as implementing an exit mechanism.



## C12.3b

**(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.**

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### Trade association

Other, please specify

Taiwan Climate Partnership

### Is your organization's position on climate change policy consistent with theirs?

Consistent

### Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

### Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

To bring together with our suppliers to transit to a zero-emission future, in 2021, Acer, together with seven other major companies in the ICT industry jointly launched the Taiwan Climate Partnership (TCP). The members of the TCP have taken the initiative to commit to carbon reduction targets and bring together more than 4,000 supply chain manufacturers to meet international sourcing requirements and commence a transition to low-carbon operations.

In 2022, the TCP held several roundtable meetings to bring together domestic climate change planning, electricity, and energy transition, water resources, digital sustainability, and other issues, as well as to draw on the UK's experience to provide business members with opportunities for further interaction with relevant organizations. We additionally expect that during the 2022 Smart City Summit & Expo, the members will jointly pledge to promote the industry's focus on saving energy and reducing carbon emissions to the public. In the future, Acer expects to use this tripartite exchange and dialogue mechanism to facilitate communication between the government, civil society, and international organizations and help the supply chain become more resilient, resist the risks associated with climate change, and build sustainability.

### Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

100,000

### Describe the aim of your organization's funding

This association plays a role to assists the government and enterprises to face climate change together from the perspective of science and technology, and promotes public-

private cooperation to move towards net zero. It aligned with our Net-Zero prospective and the strategy that to make everybody together to make the vision real. So we spent the membership fee to support it.

**Have you evaluated whether your organization’s engagement with this trade association is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

## C12.4

**(C12.4) Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

**Publication**

In mainstream reports

**Status**

Complete

**Attach the document**

 2022 Acer Sustainability Report.pdf

**Page/Section reference**

Chapter "CLIMATE STRATEGY AND TRANSFORMATION" the Summary of ESG Information in p158

**Content elements**

- Governance
- Strategy
- Risks & opportunities
- Emissions figures
- Emission targets

**Comment**

## C12.5

**(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.**

Environmental collaborative framework, initiative and/or commitment	Describe your organization’s role within each framework, initiative and/or commitment
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Row 1	RE100 Task Force on Climate-related Financial Disclosures (TCFD) We Mean Business	TCFD: We support the TCFD and has integrated the TCFD Framework into our climate risks management RE100: We joined the RE100 initiative and pledged to use 100% renewable energy by 2035 We Mean Business: We committed to follow the SBTi initiative and Commit to set a near-term science-based target
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## C15. Biodiversity

### C15.1

**(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?**

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity
Row 1	Yes, both board-level oversight and executive management-level responsibility	<p>Acer's Corporate Sustainability Committee (CSC) is the highest sustainable management organization. The chairman and CEO serve as chair. The ESG office is the secretariat. Members of the Corporate Sustainability Committee include high management, such as the Chief Operating Officer, Chief Legal Officer, Chief Financial Officer, Chief Human Resources Officer, and Corporate Sustainability Officer. They regularly report to the Board of Directors.</p> <p>Acer's Biodiversity issue is led by the Chief Sustainability Officer (CSO) who assigns the ESG Office to communicate between the various working groups and the CSC and provides reports to the CSC on trends, influence, and performance with regard to these issues. To facilitate effective communication across global locations, we have put in place executive secretaries for sustainability in each regional headquarters who are tasked with implementing our sustainability agenda.</p> <p>We recognise the importance of biodiversity and to know more about the possible impact that our operation may cause to biodiversity. To further understand the potential impact of our operations on biodiversity, we are committed to:</p> <ul style="list-style-type: none"> <li>• Ensure that our businesses comply with global, national, and local laws of biodiversity.</li> <li>• Use internationally recognized tools to assess the biodiversity-</li> </ul>

		<p>related risks of our operating sites.</p> <ul style="list-style-type: none"> <li>• Require our suppliers and partners to assess the biodiversity-related risks of their operating sites, encourage them to make biodiversity commitments and to adopt necessary measures (e.g. avoid, reduce, restore, and offset) when operating in areas in close proximity to critical biodiversity, biologically diverse ecosystems, and habitats to minimize negative impacts.</li> <li>• Seek opportunities with partners and relevant stakeholders to reduce impacts on biodiversity and work together toward the long-term goal of a net positive impact on biodiversity.</li> </ul> <p>As an initial step, we have confirmed that all of our 161 global operating sites are not in the protected areas or OECMs by checking the Protected Areas and OECMs database. (<a href="https://www.protectedplanet.net/en">https://www.protectedplanet.net/en</a>) We will then follow our commitment and plan to reduce possible biodiversity risks.</p>
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## C15.2

**(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?**

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity	Commitment to respect legally designated protected areas Commitment to avoidance of negative impacts on threatened and protected species	Other, please specify Acer participates in the Taiwan Nature Positive Initiative launched by the Business Council for Sustainable Development

## C15.3

**(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?**

### Impacts on biodiversity

**Indicate whether your organization undertakes this type of assessment**

Yes

**Value chain stage(s) covered**

Direct operations

Upstream

**Tools and methods to assess impacts and/or dependencies on biodiversity**

ENCORE tool

Other, please specify

Discover Protected Areas and OECMs provided by Protected Planet

**Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)**

Since The TNFD-LEAP Nature Risk Assessment Approach is still under development, we first start with the “L-locate” stage by using the tool Discover Protected Areas and OECMs provided by Protected Planet to confirm that none of our global operations are located in important biodiversity sites. As for the supplier, we use the ENCORE tool to check their locations to identify the biodiversity risk and continue the “EAP” stages in the future.

**Dependencies on biodiversity**

**Indicate whether your organization undertakes this type of assessment**

No and we don’t plan to within the next two years

**C15.4**

**(C15.4) Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?**

No

**C15.5**

**(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity-related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Education & awareness

**C15.6**

**(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?**

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	No, we do not use indicators, but plan to within the next two years	Other, please specify We have included biodiversity risk as one of the items in the Acer Risk Analysis process, but it is not identified as high risk.

## C15.7

**(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In mainstream financial reports	Impacts on biodiversity	Section "Biodiversity" in page 68-69 📎 1

📎 12022 Acer Sustainability Report.pdf

## C16. Signoff

### C-FI

**(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

### C16.1

**(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.**

	Job title	Corresponding job category
Row 1	Board of Directors	Board/Executive board