



安侯建業聯合會計師事務所

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Independent Limited Assurance Report

To Acer Incorporated:

We were engaged by Acer Incorporated ('Acer') to provide limited assurance on the Corporate Social Responsibility Report of Acer ('the Report') for the year ended December 31, 2020.

Reporting Criteria

In preparing the report, Acer applied the Core option of Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board ("GSSB") and the Sustainability Accounting Standards for Hardware Industry issued by Sustainability Accounting Standards Board ("SASB") as set forth in "About This Report" section of the Report.

Acer's Responsibilities

Acer is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the reporting criteria to fairly prepare and present the information included in the Report. Acer is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Report that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000: "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue an independence limited assurance report on whether the Report is free from material misstatement.

However, the Report section " Responding to Energy and Climate Change" on the Greenhouse Gas Emissions (Scope 1, 2 and 3), and associated energy, electricity consumption related data. The above mentioned data and performances will be verified (and modified if necessary) independently by a third party verification company. This assurance engagement will not express any conclusion on the Greenhouse Gas Emissions (Scope 1, 2 and 3), and associated energy, electricity consumption related data.

The work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Independence, professional standards and quality control

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In addition, we applied Statements of Auditing Standard No. 46 – "Quality Control for Public Accounting Firms" in the Republic of China. Accordingly, we maintained a



comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, and professional standards as well as applicable legal and regulatory requirements.

Summary of Work Performed

Our main work on the Report included :

- Obtain and review the Report.
- Inquiries of responsible management level and non- management level personnel to understand the operational processes and information systems used to collect and process the information reported.
- On the basis of the understanding obtained from the above matters, perform analytical procedures on the report and if necessary, select samples to verify the report with supporting documents for acquiring sufficient and appropriate evidence.

The work described above based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Report, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion.

Inherent limitations

The Report for the year ended 2020 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of Acer. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Report of Acer for the year ended December 31, 2020 has not been properly prepared, in all material aspects, in accordance with the Reporting Criteria.

Other Matters

The management of Acer is responsible for the maintenance of its website, which according to its report, we shall not be responsible for any further changes on the information or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of the Report.

Taipei, Taiwan (Republic of China)

June 18, 2021

Notes to reader

The limited assurance report is the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report, the Chinese version shall prevail.