



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ACER INC'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Acer Inc. (hereinafter referred to as ACER) to conduct an independent assurance of the Sustainability Report for 2024 (hereinafter referred to as the Report). The scope of assurance was determined based on the SGS Sustainability Report Assurance Methodology and the ISAE 3000 Limited Assurance Standard. From 27th February to 15th April, 2025, interviews and verifications were conducted at Acer's headquarters to examine sustainability-related information disclosed by Acer, both in Taiwan and overseas. This included management processes, performance data, and supporting evidence, with the aim of assessing the extent to which the narrative and graphical content in Acer's 2024 Sustainability Report align with the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) Standards for the Hardware Industry. The assurance process did not include an evaluation of any specific performance indicators beyond the defined assurance scope.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all ACER's Stakeholders.

RESPONSIBILITIES

The sustainability information in the Report and its presentation are the responsibility of the directors and the management of ACER. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

In order to ensure we manage the highest level of quality within the assurance engagements, SGS uses the internal Sustainability Assurance Global Systems Procedure (SAGSPs). The SAGSPs have been established to ensure ethics, independence, impartiality, quality, consistency and reliability in the management, operational, engagement team structure and execution of assurance projects, when combined with the guidance from a suitable assurance programme.

This report follows the requirements of the SGS Group's Sustainability Assurance Global Systems Procedure (SAGSP). The assurance engagement was conducted in accordance with the limited assurance level of ISAE 3000(Revised, International Standard on Assurance Engagements) Assurance Engagement, including the assessment of the reporting quality, accuracy, and reliability of selected performance information.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	GRI (In Accordance with)
2	SASB Hardware Sustainability Accounting Standard (Version 2023-12)
3	Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)

- evaluation of content veracity of the sustainability performance information in relation to the determined material topics at a limited level of scrutiny for ACER and limited level of scrutiny for subsidiaries and applicable aspect boundaries outside of the organization covered by this report;
- evaluation of the report against the requirements of Global Reporting Initiative Universal Standard 2021 (GRI 2, GRI 3, GRI 200, 300 and 400 series which identified its economic, environment, and social aspect as material topics and disclosure) claimed in the GRI content index as material and in accordance with.
- evaluate of the report against the SASB Disclosures and Metrics included in the Hardware of Sustainability Accounting Standard (VERSION 2023-12) and conducted alongside an evaluation of accuracy assurance at moderate level of scrutiny.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

ACER's Sustainability Report content including its Environment, Social and Governance performance are adequately in line with GRI Standard and SASB Disclosures and Metrics of Hardware (Version 2023-12) as listed in ACER's Sustainability report of 2024 of GRI Standards Index and SASB Index.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from ACER, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience

on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION ISAE3000

On the basis of the methodology described and the assurance work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their report.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS (GRI) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

The report, ACER's Sustainability Report of 2024, is adequately in accordance with the GRI Universal Standards 2021 and complies with the requirements set out in section 3 of GRI 1 Foundation 2021, where the significant impacts on the economy, environment, and people, including impacts on their human rights are assessed and disclosed following the guidance defined in GRI 3: Material Topic 2021, and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The report has properly disclosed information related to ACER's contributions to sustainability development. For future reporting, ACER is encouraged to further elaborate on how ACER identifies and manages sustainability issues related to human rights. Furthermore, it should also disclose relevant performance metrics.

ADHERENCE TO SASB

Acer has referenced with SASB's Standard, TECHNOLOGY & COMMUNICATIONS SECTOR- HARDWARE INDUSTRY STANDARD, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundary is the same as Acer's sustainability report. Acer used SASB accounting and activity metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. Acer has determined which disclosure topics and associated metrics are financially material to its business and has illustrated appropriately in the content index. By using both GRI and SASB standards together, the efficiency of communication and the identification of material issues are substantially increased during the whole reporting preparation process. Furthermore, future reports may identify opportunities for continuous improvement by incorporating best practices such as conducting gap analyses and benchmarking of reported topics and practices within or across departments.

ADHERENCE TO TCFD

Based on the assurance methodology performed, no systematic errors were detected, and SGS is satisfied that ACER has met SGS TCFD performance assessment criteria at the disclosure level. The actual and potential impacts of climate-related risks and opportunities has been considered and identified over the relevant short-, medium-, and long-term time horizons. The resilience of ACER's strategy were taking into consideration with different climate-related scenarios including RCP2.6, RCP8.5, net-zero scenarios. The scope1, scope 2 and scope 3 greenhouses gas (GHG) emissions inventory has been conducted and verified annually. The metrics and targets has been partly used by ACER to manage climate-related risks and opportunities and performance against targets. It is recommended that ACER to improve its climate related Governance, Strategy, Risk Management, Metrics and Targets continuously.

Signed:

For and on behalf of SGS Taiwan Ltd.

A handwritten signature in black ink, appearing to be 'Stephen Pao', written in a cursive style.

Stephen Pao
Business Assurance Director
Taipei, Taiwan

04 June, 2025

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