



# 2024

## **AOPEN Sustainability Report**

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## Message from the Chairman

Against the backdrop of global net-zero carbon emissions, rapid digital transformation, and smart applications evolution, sustainable development has become a fundamental principle of business operations and an important engine for innovative breakthroughs. AOPEN continues to cultivate deeply in the industrial computer and digital display application fields, committed to achieving global sustainability indicators and advancing toward goals of resilient growth and sustainable operations.

Facing the new post-pandemic work and lifestyle patterns, the application demand for industrial control and digital display equipment continues to rise. In addition to setting clear growth targets, AOPEN will invest more development resources in AI edge computing and smart city solution applications, expanding value services that balance high performance with sustainability. We continue to integrate the concept of "circular economy" into our product development process, promoting modular design, easy disassembly, and the use of recycled materials to extend product lifecycles and reduce waste and resource consumption. We provide industrial computer and display solutions for smart manufacturing, intelligent transportation, retail, and healthcare sectors to help customers achieve the dual goals of digital transformation and energy conservation.

In terms of sustainability governance, we have deepened ESG management, comprehensively strengthened information security risk management and product safety monitoring mechanisms, established reporting and handling mechanisms, and safeguarded user information and operational security. At the same time, we require suppliers to comply with social and environmental standards, commit to low-carbon operations, and jointly build a resilient, transparent, and responsible sustainable supply chain.

We also value the sustainable evolution of internal culture, firmly believing that employees are the Company's most valuable asset. We are committed to creating a work environment that respects diversity, encourages innovation, emphasizes safety and growth, while providing multiple channels for complaints and suggestions, allowing employees to conveniently express their opinions and suggestions. Through systematic employee development, we aim to lay the foundation for the Company's long-term competitiveness.

We will continue the spirit of "sustainability as the core, innovation as the driving force," further expand green technology applications, enhance governance transparency, and continuously strengthen dialogue and cooperation with stakeholders, jointly advancing toward a future where intelligence and low carbon progress together.



**Chairman of AOPEN**  
**Victor Chien**

## About this Report

The 2024 AOPEN Sustainability Report (hereinafter referred to as "this Report") is compiled and edited by the "Sustainability Working Group" of AOPEN Inc., disclosing performance and future goals across three major dimensions: corporate governance, environment, and society, enabling stakeholders to understand AOPEN's determination and achievements in promoting sustainable development and social responsibility.

## Reporting Standards

This Report is prepared with reference to the GRI Standards published by the Global Reporting Initiative (GRI), the "Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies" of the Taiwan Stock Exchange, and other relevant regulations. Please refer to the appendix for detailed comparison tables.

## Reporting Period and Frequency

AOPEN issues Sustainability Reports each year. This Report was issued in August 2025. The reporting period is consistent with the consolidated financial statements, covering January 1, 2024, to December 31, 2024. For completeness and comparability, some chapters may include information outside the reporting period, with notes provided in those sections.

## Report Boundaries and Scope

This Report sets organizational boundaries based on the principles of consolidated financial statements. Where data has been adjusted or estimated, explanations are provided within the Report text. For more detailed organizational and financial information, please refer to the Company's annual report.

## Report Preparation and Quality Management Method

To strengthen the completeness and credibility of the Company's sustainability reporting, the Company has established sustainability report preparation and verification procedures in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." Content is provided by responsible units and reviewed by unit supervisors, then submitted to the "Sustainability Working Group" for integrated compilation, proofreading, and revision. The Report was approved by AOPEN's Board of Directors in August 2025. Greenhouse gas-related data in the Report: Prepared in accordance with ISO 14064 and verified by SGS Taiwan Ltd. Other sustainability data has not been verified by external third parties due to operational timing.

## Responses and Feedback

If you have any questions or suggestions regarding the AOPEN 2024 Sustainability Report or sustainability or ESG issues, you are welcome to contact us.

AOPEN Sustainability Working Group

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# Sustainable Development

About AOPEN

UN Sustainable Development Goals (SDGs)

Sustainable Development Strategy

Stakeholders and Material Topics

## About the Company

AOPEN Inc. (hereinafter referred to as "AOPEN" or "the Company") was originally the "Open Product Business Unit" of Acer Inc., specializing in the development, design, production, and sales of DIY computer components under the AOPEN brand. It officially began independent operations as AOPEN Company in December 1996.

AOPEN was listed on the Taipei Exchange in August 2000 and listed on the Taiwan Stock Exchange in August 2002, making it the first subsidiary within the Acer Group to successfully pioneer the "internal entrepreneurship" model. Following the Group's separation of OEM and brand businesses, AOPEN became part of the Wistron Group, evolving from a manufacturer of components such as motherboards and optical drives to a manufacturer of compact systems. In 2007, it gradually transformed toward commercial application fields, such as digital signage and touchscreen self-service applications, aiming to connect with industry partners and develop cross-platform commercial solutions.

In November 2017, Acer Inc. brought AOPEN back into the Acer Group through private placement. Through the synergy of the Group's resource integration, AOPEN has expanded its development focus from digital signage to the industrial computer market for Artificial Intelligence of Things (AIoT), serving as a technology service platform that combines system integrators with software development capabilities to provide digital application service transformation to global enterprises.

<b>Company Name</b>	<b>AOPEN Inc.</b>
Company Type	Listed Company
Stock Code	3046
Chairman	Victor Chien
President	Ken Wang
Organization Establishment Date	December 21, 1996
Headquarters Location	Xizhi District, New Taipei City
Main Products and Services	Computer systems and components/Lifestyle products and others
Pain-in Capital	\$784 million
Net Sales	\$6.9 billion
Number of Employees	Nearly 70 people
Operating Countries	Republic of China (Taiwan)
Countries with Distribution Channels and Product Sales	6+

## Business Scope

AOPEN has professional teams worldwide. In partnership with collaborators, we aim for innovative systems and optimal solutions. Beyond the well-known digital signage, we also provide integrated solutions for intelligent kiosks, smart vending machines, and machine vision applications. Thus, we differentiate ourselves from general consumer and industrial computer products in the market. AOPEN focuses on the integrated application of industry technology, helping customers identify and solve problems with the most economical costs and fastest turnaround time to create the most effective solutions. AOPEN continues to deepen its presence in vertically integrated markets such as retail, transportation, automation equipment, hospitality, and healthcare, expanding product services through multiple communication platforms to create synergies, enhance customer experience, and provide more valuable services.

AOPEN, a member of the Acer Group, is a multinational technology company focused on the commercial sector, with global headquarters in Taiwan. AOPEN specializes in commercial application solutions in the industrial computer market, providing global enterprises with numerous digital transformation upgrade options through the combination of artificial intelligence and the Internet of Things, enhancing the efficiency and value of business operations.

AOPEN upholds the spirit of "focus and innovation" and practices the concept of "Bright Ideas Connected," partnering with collaborators to establish a global localized value service chain, helping global enterprises provide comprehensive and competitively relevant operating models, and jointly creating new industry value.



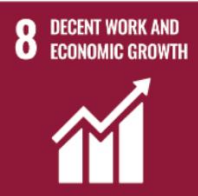
## Association Memberships




AOPEN continues to participate in business-related associations and organizations, exchanging industry knowledge, information, and practical experience with peers and professionals. Through these associations, we also provide recommendations and feedback on current regulations and policies, grasping relevant risks and opportunities to maintain competitiveness as considerations for the Company's sustainable operations.

Association/Organization	Membership Status
Taipei Computer Association	Member
Taiwan Listed Companies Association	Member
Taiwan Information Security Association	Member
Information Service Industry Association of R.O.C. (CISA)	Member
HDCP	Member
USB-IF	Member
HDMI	Adopter Member
Bluetooth SIG	Adopter Member

## Implementing key SDGs in the AOPEN Value Chain

The United Nations Sustainable Development Goals encompass important issues and challenges facing human sustainable development. By reviewing the 17 goals, we identify areas of corporate focus and potential directions for future corporate sustainable development and innovation. AOPEN responds to the UN SDGs by examining the correlation between the United Nations Sustainable Development Goals and the Company's operations based on ESG focus areas and value chain. We have defined SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action) as priority items, implementing the United Nations Sustainable Development Goals and fulfilling our important role as corporate citizens.

United Nations Sustainable Development Goals		AOPEN's Response and Practice	Corresponding Section
	Goal 3: Ensure healthy lives and promote wellbeing for all at all ages.	<ul style="list-style-type: none"> <li>Regularly conduct employee health examinations to enhance employee health management awareness</li> <li>Encourage employees to participate in Group health seminars, cultivating employee emphasis on health</li> <li>Regularly hold fitness courses and health promotion activities, actively promoting exercise habits, allowing employees to enjoy physical and mental healthy living</li> </ul>	<b>Social:</b> Occupational Health and Safety
	Goal 5: Gender Equality	<ul style="list-style-type: none"> <li>Achieve diversity, equity, and inclusion (DEI), regardless of gender and race, protecting rights to work, leadership participation, childbirth, and family care</li> <li>Female managers account for 33% of management positions</li> <li>Promote gender respect, zero tolerance for sexual harassment, gender discrimination, and bullying</li> </ul>	<b>Social:</b> Human Rights, Diversity, and Equality of Opportunity
	Goal 8: Decent Work and Economic Growth	<ul style="list-style-type: none"> <li>Through stable compensation and benefits, enable employees to identify with their self-worth and generate a sense of belonging to the Company</li> <li>Establish a resilient economic and industrial development model, actively deploying edge computing and AI display application products to enhance added value</li> </ul>	<b>Governance:</b> Economic Performance <b>Social:</b> Employee Benefits

United Nations Sustainable Development Goals		AOPEN's Response and Practice	Corresponding Section
	Goal 11: Sustainable Cities and Communities	<ul style="list-style-type: none"> <li>• Provide industrial computers and edge computing equipment applicable to intelligent transportation, public safety monitoring, and energy management, assisting cities in digital transformation</li> <li>• Design energy-efficient media players and displays, introducing international environmental labels such as ENERGY STAR and EPEAT, reducing urban electricity burden and carbon emissions</li> <li>• Promote repairable, modular product design, extending service life and reducing resource consumption in metropolitan areas</li> </ul>	<b>Circular Economies and Innovation:</b> Product Responsibility and Customer Safety Innovative Products and Services Circular Economy
	Goal 12: Responsible Consumption and Production	<ul style="list-style-type: none"> <li>• Integrate modular design and easy disassembly structure into products, improving product repairability and extending product lifecycle</li> <li>• Enhance energy and resource efficiency, establish product energy consumption and carbon emission standards, introducing energy-saving specifications such as ENERGY STAR</li> <li>• Chemical substance management: Establish hazardous substance restriction specifications, implementing RoHS, REACH, POP and other regulatory requirements</li> <li>• Require suppliers to meet environmental protection, occupational safety, human rights and other sustainability standards, regularly conducting audits and training to strengthen supply chain transparency and responsibility</li> </ul>	<b>Circular Economies and Innovation:</b> Product Responsibility and Customer Safety Innovative Products and Services Circular Economy Supply Chain Management
	Goal 13: Climate Action	<ul style="list-style-type: none"> <li>• Following the Group's 2050 net-zero carbon emission policy, actively implementing global climate change actions</li> <li>• Responding to the Group's Earth Mission plan, encouraging employees to participate in continuous environmental protection through daily lifestyle habits</li> <li>• Encourage colleagues to be creative and actively participate in various sustainability promotion activities organized by the Group</li> </ul>	<b>Environment:</b> Climate Change

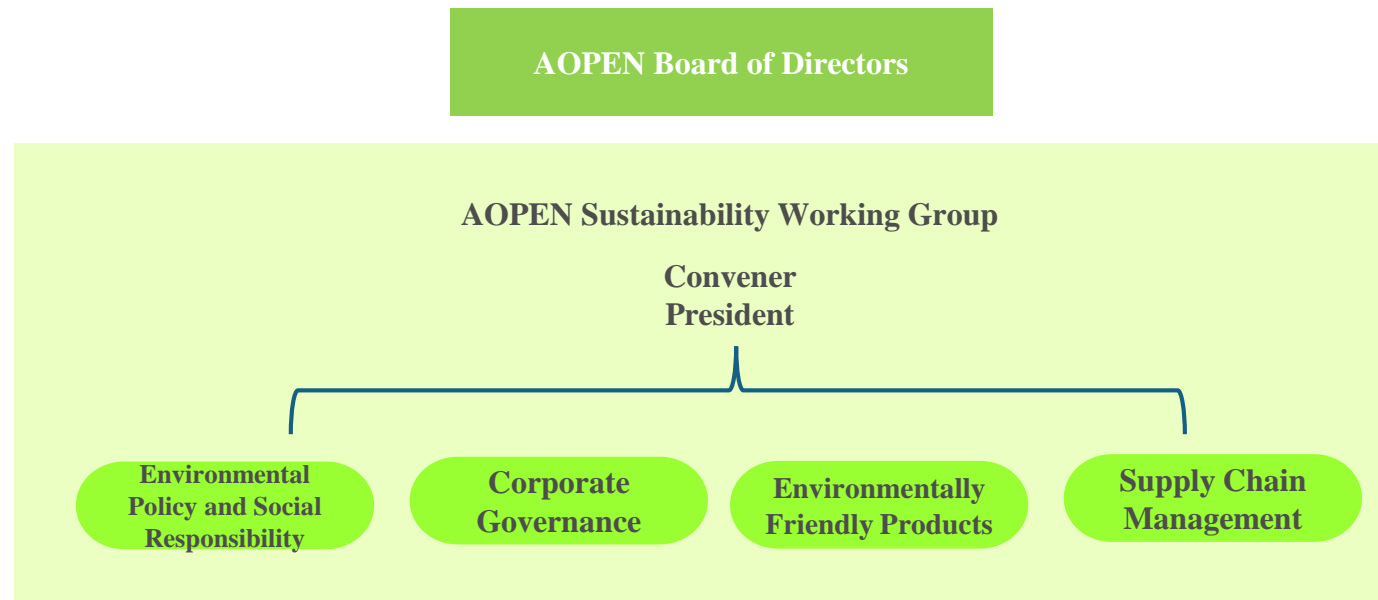
## AOPEN's ESG Governance and Sustainability Goals

Only by enabling companies to be environmentally and socially responsible while generating profits can sustainable development of the enterprise be achieved, thereby exerting our social impact. While focusing on economic performance, AOPEN continues to implement corporate governance promotion and develop sustainability goals for environmental sustainability and social impact following Group strategic objectives.

Aspect(s)	2030 Medium to Long-term Sustainability Goals	2024 Accomplishment	Responding to SDGs
<b>Environmental Sustainability</b> Greenhouse Gases	Following the Group's targets: Committed to reducing operational carbon emissions (Scope 1, 2) by 50% from 2019 baseline by 2030	Operational carbon emissions reduced by 9% compared to previous year	     
<b>Environmental Sustainability</b> Renewable Energy	Following the Group targets: Committed to achieving 100% renewable electricity by 2035	Renewable energy usage rate increased by 2% compared to previous year	
<b>Environmental Sustainability</b> Water Resource Management	Following the Group's targets: Medium to long-term goal to reduce water consumption by 30% from 2019 baseline by 2030	Water consumption reduced by 39% compared to previous year	
<b>Environmental Sustainability</b> Waste Management	Following the Group's targets: Waste disposal volume to decrease by 30% from 2019 baseline by 2030	Waste weight increased by 71% compared to previous year	
<b>Environmental Sustainability</b> Greenhouse Gases	Taiwan Corporate Governance Evaluation (Listed Group) ranked in top 50%	Taiwan Corporate Governance Evaluation (Listed Group) ranking range: 66%-80%	

## The Company's Governance Structure to Promote Sustainable Development

On November 6, 2024, AOPEN's Board of Directors, based on the Company's actual needs, resolved to approve the establishment of the Company's "Sustainability Information Management Procedures" and "Sustainability Report Preparation and Assurance Procedures," defining the responsible units, control measures, operational supervision, and improvement regulations for sustainability-related work. The Sustainability Working Group is composed of units providing various categories of sustainability information (including but not limited to general affairs, human resources, legal affairs, supplier management, procurement, project management/R&D, customer service, corporate communications, finance, information security, product logistics, and product safety-related departments), with the General Manager serving as convener, reporting to the Board of Directors at least once a year on sustainability promotion progress.



### Responsibilities of the Sustainability Working Group

- 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.
- Formulating annual goals and action plans in accordance with the long-term sustainability targets.
- Planning, executing, and tracking the progress and effectiveness of action projects.
- Responsible for collecting, confirming, and integrating relevant sustainability information, providing relevant information according to legal requirements and actual needs

## Operations

ESG-related topics reported to the Board of Directors in 2024

Meeting Date	Agenda
November 6, 2024	Item 6: Amendment of Internal Regulations -- Addition of "Sustainability Information Management Procedures" and "Sustainability Report Preparation and Assurance Procedures"

### ESG Report Items:

- (1) Mandatory quarterly Board reports: The Group's greenhouse gas inventory and verification schedule execution progress reports: March 13, 2024 May 8, 2024 August 7, 2024 & November 6, 2024 (4 times total)
- (2) Corporate Integrity Management Implementation Report: November 6, 2024 (1 time)
- (3) Director Performance Evaluation Report: March 13, 2024 (1 time)
- (4) Risk Management Committee Report - Risk Control Execution Progress, included in Internal Audit Business Report: November 6, 2024 (1 time)

## Stakeholder engagement

AOPEN references the AA1000SES Stakeholder Engagement Standard's five dimensions: Dependency, Influence, Attention, Responsibility, and Diverse Perspectives to identify seven major stakeholder groups for priority engagement, including customers, employees, suppliers, investors, media, government agencies, and communities.

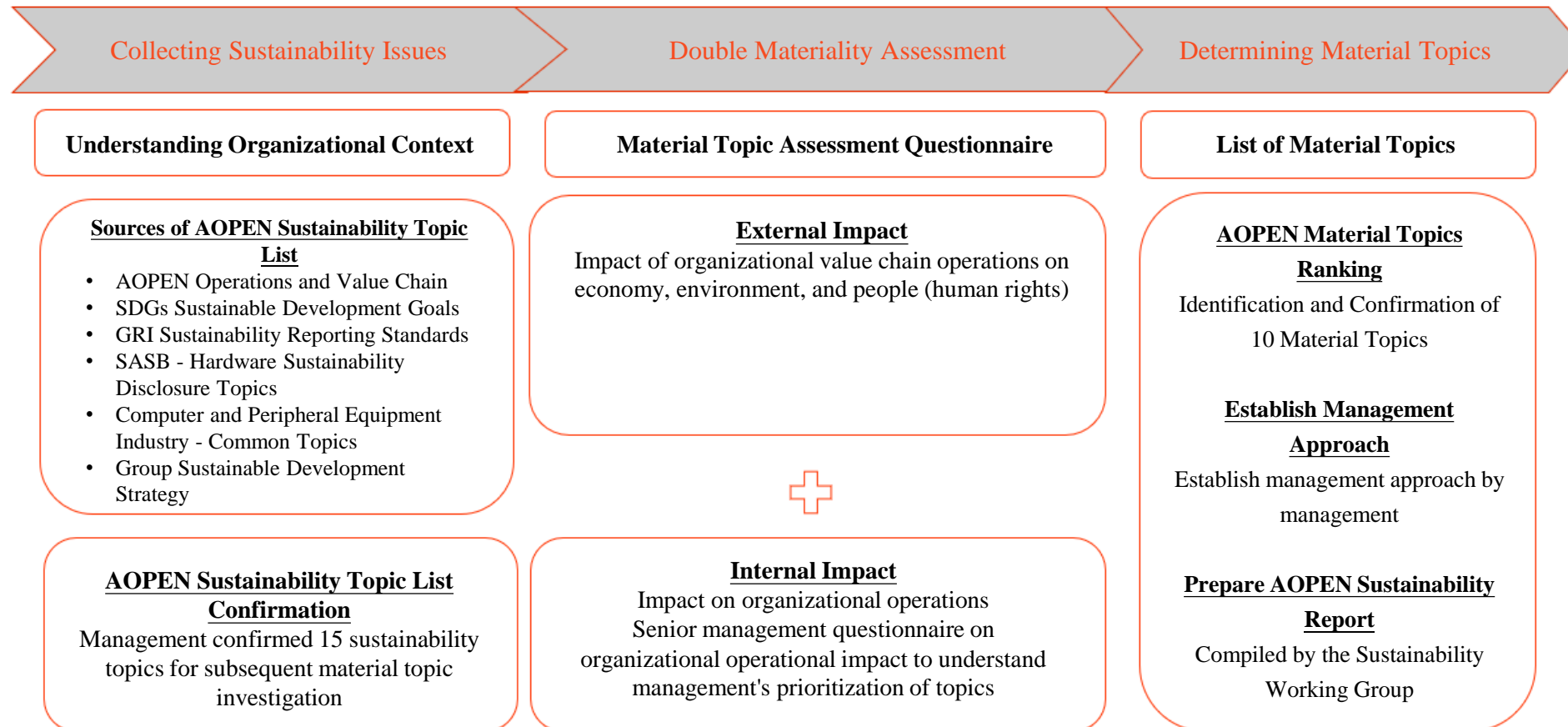
To understand and respond to stakeholder concerns, the Company provides different communication channels for dialogue and engagement with stakeholders, allowing them to provide feedback at any time to understand sustainability issues of concern to different stakeholders and provide responses.

Stakeholders	Relationship Description	Communication Channels/Frequency	Key Concerns	Our Responses	Report Section
Customers	Creating value for customers is one of AOPEN's core values and key to supporting business operations and continued investment	<ul style="list-style-type: none"> <li>• Customer visits/meeting communications (occasional)</li> <li>• Customer Service Line (as needed)</li> <li>• Company official website - support page</li> <li>• Customer satisfaction survey (annual) Stan</li> <li>• Exhibitions (occasional)</li> <li>• Anti-corruption reporting mailbox</li> </ul>	<ul style="list-style-type: none"> <li>• Innovative R&amp;D and Design</li> <li>• Information Security and Privacy Protection</li> <li>• Occupational Health and Safety</li> <li>• Human Rights, Equality, and Diversity</li> </ul>	We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users.	Governance
AOPEN Employees	As the Company has undergone its transformation, AOPEN's internal employee communication channels have helped build consensus and commitment among staff and get everyone on the same page regarding our transformational efforts.	<ul style="list-style-type: none"> <li>• Labor-management meetings (You Mi Meeting) (quarterly)</li> <li>• Employee opinion mailbox (real-time)</li> <li>• Employee Welfare Committee (quarterly)</li> <li>• AOPEN internal website (real-time)</li> <li>• Email/digital (occasional)</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Governance and Code of Ethics/Standards of Conduct</li> <li>• Economic Performance</li> <li>• Information Security and Privacy Protection</li> <li>• Occupational Health and Safety</li> <li>• Human Rights, Equality, and Diversity</li> </ul>	Continue building a healthy workplace work environment, allowing employees to balance physical and mental health	Social
Suppliers	AOPEN views supplier partners as important partners, and as such we will continue to work closely with them to establish a responsible supply chain.	<ul style="list-style-type: none"> <li>• Supplier visits/meeting communications (occasional)</li> <li>• Supplier Self-Assessment Questionnaire (SAQ) (annual)</li> <li>• Anti-corruption reporting mailbox</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Governance and Code of Ethics/Standards of Conduct</li> <li>• Innovative R&amp;D and Design</li> <li>• Circular Economy</li> <li>• Energy management</li> <li>• Human Rights, Equality, and Diversity</li> </ul>	Communicate and require suppliers to comply with Supplier Code of Conduct	Supply Chain Management Human Rights Protection

Stakeholders	Relationship Description	Communication Channels/Frequency	Key Concerns	Our Responses	Report Section
Investors	Investors are among AOPEN's most important stakeholders, and as such we should be responsible to our shareholders and protect their rights and interests.	<ul style="list-style-type: none"> <li>• Shareholders' meeting (annual)</li> <li>• Institutional investor conferences (at least twice annually)</li> <li>• Market Observation Post System (permanent)</li> <li>• Regular publication of annual report (annual)</li> <li>• Publication of financial reports (quarterly)</li> <li>• Company websites (occasional)</li> <li>• Investor Mailbox (occasional)</li> </ul>	<ul style="list-style-type: none"> <li>• Economic Performance</li> <li>• Innovative R&amp;D and Design</li> </ul>	Regularly disclose the Company's operations, governance and other topics of concern to investors in accordance with government regulations	Governance Innovative Products and Services
Media	The media plays an important role in information transfer and monitoring, shaping the public's understanding and awareness of AOPEN. AOPEN insists on communicating with the media with accuracy and in a timely manner.	<ul style="list-style-type: none"> <li>• Market Observation Post System (as needed)</li> <li>• Company websites (as needed)</li> <li>• Press Releases and Promotional Articles (as needed)</li> <li>• Social and Digital Media (as needed)</li> <li>• Press Conferences (occasional)</li> </ul>	<ul style="list-style-type: none"> <li>• Economic Performance</li> <li>• Innovative R&amp;D and Design</li> <li>• Climate Change</li> </ul>	Publicly disclose AOPEN's sustainability management and operational information	About AOPEN Product Responsibility and Customer Safety Environment
Government Agencies	Following government regulations, gaining the trust, support, and cooperation of the government to help the Company create a positive external environment and a foundation for further growth for AOPEN.	<ul style="list-style-type: none"> <li>• Official document exchanges or questionnaire surveys (occasional)</li> <li>• Responding to Legal Policy Advice (occasional)</li> <li>• Participation in various policy and regulatory briefings (occasional)</li> <li>• Market Observation Post System (as needed)</li> <li>• Company websites (as needed)</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Governance and Code of Ethics/Standards of Conduct</li> <li>• Information Security and Privacy Protection</li> <li>• Occupational Health and Safety</li> <li>• Human Rights, Equality, and Diversity</li> </ul>	Monitor government regulatory or policy announcements or implementation to ensure operational compliance with regulations	Governance Social
Community	Being responsible to society, creating value for society. As such, we apply our core competencies to social participation, working together to create more opportunities.	<ul style="list-style-type: none"> <li>• Company websites (as needed)</li> <li>• Complaints mailbox (as needed)</li> </ul>	<ul style="list-style-type: none"> <li>• Climate Change</li> <li>• Human Rights, Equality, and Diversity</li> </ul>	Governance, social and environmental topics presented through the sustainability report on the Company's official website	Climate Change Human Rights Protection

## Process to determine material topics

AOPEN conducts materiality analysis annually by referring to the Universal Standards and the AA 1000 Accountability Principle: 2018 published by the Global Reporting Initiative (GRI). The four principles of Inclusivity, Materiality, Responsiveness and Impact are used to understand stakeholders' concerns about ESG, to strengthen internal and external communication, to respond to stakeholders' expectations for information, and to plan and establish a management structure for ESG information disclosure.



## Process to determine material topics

### 1. Understanding Organizational Context

To conduct AOPEN's sustainability topic materiality analysis, we consider sustainability-related topics that may be covered or involved in our operations, value chain, and business relationship activities. We also reference international sustainability standards and norms, international ratings (Dow Jones Sustainability Index DJSI, MSCI, etc.), Sustainability Accounting Standards Board (SASB), and peer sustainability focus topics. Through management engagement, we compiled a list of 15 sustainability topics, laying the foundation for subsequent materiality analysis.

### 2. Identifying Impacts and Assessing Significance

Based on the sustainability topic list identified in the previous step, the Company further evaluates actual and potential positive impacts and negative impacts for each sustainability topic.

- 1) Actual or potential positive impacts may occur when the enterprise has relevant management policies for the sustainability topic and implements them well, producing good or significant performance, resulting in positive impacts on economic, environmental, and social sustainable development.
- 2) Actual or potential negative impacts may occur when the enterprise has not implemented or poorly managed the sustainability topic, resulting in negative impacts of overall enterprise operations on external economy, environment, and society.


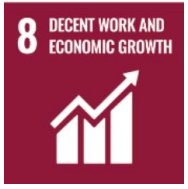
### 3. Prioritizing Impacts

Based on stakeholder concern surveys and organizational operational impact surveys, we compiled the 2024 AOPEN material topic ranking.




Ranking	Material Topics
1	Product Responsibility and Customer Safety
2	Corporate Governance and Code of Ethics/Standards of Conduct
3	Economic Performance
4	Innovative R&D and Design
5	Supply Chain Management
6	Risk Management
7	Occupational Health and Safety
8	Information Security and Privacy Protection
9	Human Rights, Equality, and Diversity
10	Circular Economy

## Material Topics Analysis - Impact Assessment and Boundaries of Impact



We evaluated the economic, environmental, people, and human rights impact and impact dimensions of the critical topics by referring to the GRI 1 Foundation and GRI 3 Material Topics criteria of the GRI General Guidelines. These impacts can have both positive and negative, actual and potential effects and impacts on the Company, both internally and externally. We understand that these effects or impacts may change over time as the Company's activities, business relationships and environment evolve, and therefore we will continue to evaluate their environmental context and identify their impact.

Ranking	Material Topics	Notes	Impact Assessment		Boundaries of Impact			Internal and external stakeholders affected by the impact/effect	Responding to SDGs	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Company	Downstream products and services			
1	Product Responsibility and Customer Safety	Ensure the quality and safety of products and services, and the impact of raw material use on the environment and users	Improve product safety and quality of service and reduce the impact of raw materials on users and the environment	Possible additional management, testing, inspection and other items, resulting in higher costs in production, manpower, time, etc.	V	V	V	<ul style="list-style-type: none"> <li>Customers</li> <li>Government Agencies</li> <li>Investors</li> </ul>		Chapter 3 Circular Economies and Innovation
2	Corporate Governance and Code of Ethics/Standards of Conduct	Corporate governance and the Standards of Conduct serve as AOPEN's guidance and management mechanisms, including the setting of the Company's operating targets, monitoring reaching of targets and operational performance, and protecting the legal rights of shareholders and the interests of other stakeholders.	To strengthen the reputation of trust, integrity and honesty by laying the foundation of corporate management and operation, i.e., the code of honest management and business conduct, through concrete implementation	Neglecting long-term sustainability in the operation process and pursuing short-term profits may harm the interests of the Company's shareholders and stakeholders, and put the Company at legal risk	V	V	V	<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Investors</li> <li>Government Agencies</li> </ul>		Chapter 2 Governance: Corporate Governance




## Material Topics Analysis - Impact Assessment and Boundaries of Impact

Ranking	Material Topics	Notes	Impact Assessment		Boundaries of Impact			Internal and external stakeholders affected by the impact/effect	Responding to SDGs	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Company	Downstream products and services			
3	Economic Performance	Continuous stable financial performance is the foundation of the Company's sustainable development. Through economic value created by the Company, we can give back to stakeholders.	Good economic performance can enhance corporate profitability, promote investment and innovation, and strengthen corporate competitiveness and brand value in the market.	Poor economic performance may lead to operational difficulties, affecting long-term corporate development.	V	V	V	<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Investors</li> </ul>		Chapter 2 Governance: Economic Performance
4	Innovative R&D and Design	Continue product innovation through R&D, providing products that can help improve human life convenience, safety, and fairness.	Innovation R&D and design improve product efficiency, sustainability and user experience, reduce environmental impact and improve quality of life. -	Lack of innovation capability will affect corporate competitiveness and indirectly affect social economic development. -	V	V	V	<ul style="list-style-type: none"> <li>Customers</li> <li>Suppliers</li> </ul>		Chapter 3 Circular Economies and Innovation
5	Supply Chain Management	Through the management mechanism of the supply chain, the environmental risks are reduced and the environmental performance of the whole supply chain is actively sought; the social and environmental responsibilities are shared with the supply chain based on respect for human rights.	Good supply chain management can ensure product quality and supply stability, and promote suppliers to comply with environmental protection and social responsibility standards.	Poor supply chain management may affect environment or society such as environmental pollution or human rights violations, thereby affecting corporate reputation and operational stability.	V	V		<ul style="list-style-type: none"> <li>Suppliers</li> <li>Community</li> </ul>		Chapter 3 Circular Economies and Innovation

## Material Topics Analysis - Impact Assessment and Boundaries of Impact

Ranking	Material Topics	Notes	Impact Assessment		Boundaries of Impact			Internal and external stakeholders affected by the impact/effect	Responding to SDGs	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Company	Downstream products and services			
6	Risk Management	Adhering to the concept of sustainable operation and long-term sustainability responsibilities committed to society, customers, employees, supply chain partners and investors, integrate and manage all potential risks related to strategy, operations, finance, disasters and climate change that may impact the Company's operations and profitability in a proactive and cost-effective manner.	Implementing risk management can reduce financial, operational and regulatory risks, enhance enterprise resilience, ensure sustainable operations and strengthen stakeholder trust.	Insufficient risk management may lead to poor crisis response, causing financial losses, legal liability or brand reputation damage, affecting enterprise development.	V	V	V	<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Customers</li> <li>Suppliers</li> <li>Investors</li> </ul>		Chapter 2 Governance: Risk Management
7	Occupational Health and Safety	Provide a safe and healthy working environment for employees, strengthen the health management of employees, and maintain competitiveness for the Company.	Emphasis on occupational health and safety can promote employee physical and mental health.	Lack of appropriate occupational health and safety measures may cause medical burden and social insurance pressure.	V	V		<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Suppliers</li> <li>Community</li> </ul>		Chapter 5 Social: Occupational Health and Safety

## Material Topics Analysis - Impact Assessment and Boundaries of Impact

Ranking	Material Topics	Notes	Impact Assessment		Boundaries of Impact			Internal and external stakeholders affected by the impact/effect	Responding to SDGs	Management Method
			Positive Impacts	Negative Impacts	Upstream supply chain	Company	Downstream products and services			
8	Information Security and Privacy Protection	We improve our information security management system, including the establishment of policies, notification, management, and prevention mechanisms, and incorporate information security into our corporate governance objectives; and implement personal data protection policies and measures, as well as related complaint handling mechanisms.	Enhance customer data protection trust, reduce operational interruption risks, strengthen corporate governance	Information security incidents or personal data leakage will lead to operational interruption and reputation damage, may face competent authority penalties and legal liability	V	V	V	<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Customers</li> <li>Suppliers</li> <li>Investors</li> <li>Government Agencies</li> </ul>		Chapter 2 Governance: Information Security and Privacy Protection
9	Human Rights, Equality, and Diversity	Gender equality, equal pay for equal work, employee diversity and equal opportunities, non-discrimination, freedom of association and collective bargaining, and the provision of diverse channels and frequency of communication.	Respecting human rights, promoting equality and diversity can create an inclusive work environment and promote social harmony	Human rights violations may trigger consumer boycotts, bringing negative impacts to corporate image and operations	V	V		<ul style="list-style-type: none"> <li>AOPEN Employees</li> <li>Suppliers</li> </ul>		Chapter 5 Social: Human Rights Protection
10	Circular Economy	Through product lifecycle management, AOPEN reduces their potential impact on the environment. We actively strive to find a balance between product management and environmental performance in order to provide more environmentally and commercially competitive products.	Circular economy reduces environmental pollution and carbon emissions, enhances material circular use, reduces resource consumption, promotes sustainable development through innovative design, thereby creating new business models.	Improper recycling causes negative environmental impacts and leads to increased carbon footprint at corresponding stages.	V	V	V	<ul style="list-style-type: none"> <li>Customers</li> <li>Government Agencies</li> <li>Investors</li> <li>Suppliers</li> </ul>		Chapter 3 Circular Economies and Innovation



# Governance

Corporate Governance

Economic Performance

Risk Management

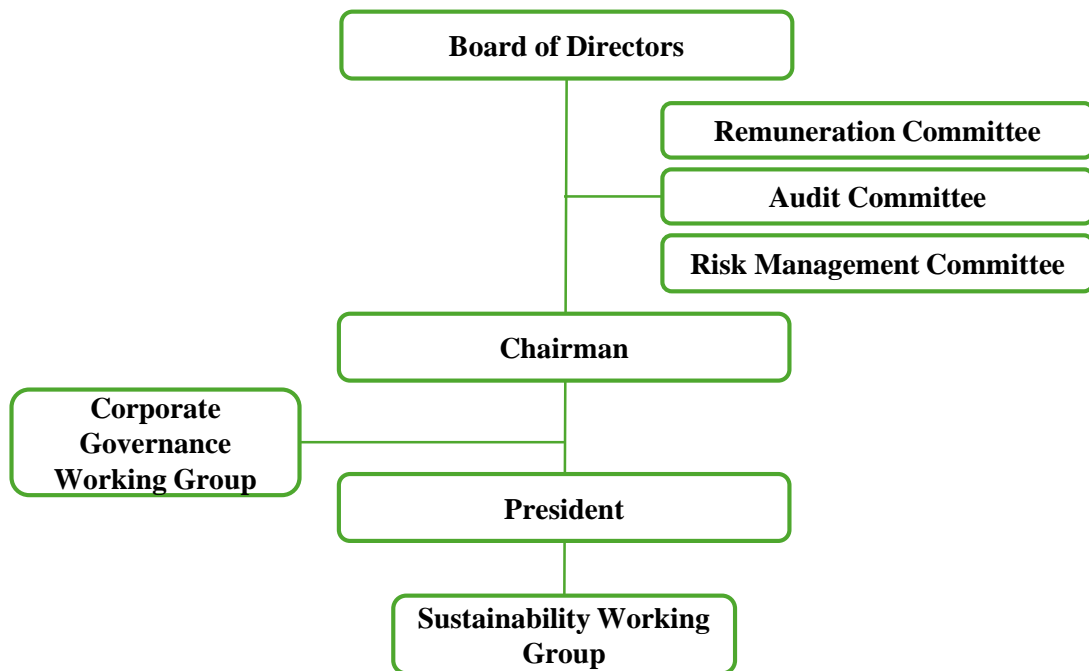
Information Security and Customer Privacy  
Protection

<b>Material Topics</b>	<b>Corporate Governance and Code of Ethics/Standards of Conduct</b>
<b>Impact Assessment</b>	<p>Positive Impact: To strengthen the reputation of trust, integrity and honesty by laying the foundation of corporate management and operation, i.e., the code of honest management and business conduct, through concrete implementation.</p> <p>Negative Impact: Neglecting long-term sustainability in the operation process and pursuing short-term profits may harm the interests of the Company's shareholders and stakeholders, and put the Company at legal risk.</p>
<b>Policies and Commitments</b>	<p>The Company has formulated the "Corporate Governance Practice Guidelines" to establish a corporate governance system with an effective governance structure. In addition to complying with laws, the Company's articles of incorporation, and relevant regulatory matters, the following principles are used as goals for strengthening corporate governance:</p> <ul style="list-style-type: none"> <li>• Protect the rights and interests of shareholders</li> <li>• Strengthening the functions of the Board of Directors (including performing the supervisory function of the Audit Committee)</li> <li>• Respect the rights and interests of shareholders</li> <li>• Enhancing information transparency and privacy protection</li> </ul>
<b>Goals</b>	<ul style="list-style-type: none"> <li>• We continue to streamline the internal and external personnel reporting pipelines and enhance the whistleblower protection system</li> <li>• Evaluate introducing independent third-party verification opinions as basis for corporate governance</li> </ul>
<b>Tracking Mechanism</b>	<ul style="list-style-type: none"> <li>• Set out Guidelines for Board of Directors Performance Evaluations and announce results of annual director performance evaluations on the Company's website.</li> <li>• An Internal Auditing Department to prepare annual audit plans and reports regularly to the Audit Committee and the Board of Directors to ensure that the Company and its employees operate with integrity, adheres to the Code of Conduct.</li> </ul>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Continuously promote and regularly conduct education and training on Standards of Integrity Management &amp; Business Conduct.</li> <li>• Require all vendors to meet the Responsible Business Alliance (RBA) Code of Conduct and sign the Integrity and Honesty Commitment Letter.</li> <li>• Continue to streamline internal and external personnel reporting pipelines, and implement a whistleblower protection system.</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Investors</li> <li>• Government Agencies</li> </ul>

## Corporate Governance Structure

The foundation of corporate sustainable operation is built on a sound governance system. The Company has formulated "Corporate Governance Practice Guidelines" with reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," continuously strengthening corporate governance. In addition to complying with laws, the Company's articles of incorporation, and relevant regulatory matters, the following principles are used as goals for strengthening corporate governance:

- Protect the rights and interests of shareholders
- Strengthening the functions of the Board of Directors (including performing the supervisory function of the Audit Committee)
- Respect the rights and interests of shareholders
- Enhancing information transparency and privacy protection



## Board of Directors and Committee

### Board of Directors

AOPEN, as a member of the Acer Group, places great emphasis on corporate governance. AOPEN's Board of Directors consists of 7 seats, including 4 independent directors. The Board's responsibilities include appointing and supervising the Company's management, monitoring operational performance, and ensuring the Company complies with various laws, the Company's articles of incorporation provisions, or shareholder meeting resolutions. To ensure effective corporate governance and supervisory functions, AOPEN's Board has established comprehensive Board operation-related regulations, such as "Guidelines for Board Elections" and "Board Meeting Rules." To ensure business execution content complies with Board discussion results and let investors know about directors' exercise of authority, Board attendance is disclosed in the Company's annual report.

In order to ensure that actions are consistent with the results of board discussions and that investors are aware of how the board is exercising its authority, attendance of board meetings is disclosed in the Company's annual reports. AOPEN has established a corporate governance unit responsible for corporate governance-related matters and appointed a corporate governance officer for supervision. The AOPEN Board of Directors holds meetings at least once a quarter to review corporate performance, discuss major investment agendas, future development strategies, and review important ESG strategic issues and key milestones, including legal, economic, environmental and social impacts, risks and opportunities, and information security issues, in accordance with the Company's Rules for Board Meetings. In 2024, quarterly reports to the Board on the Group's greenhouse gas inventory and verification execution progress were made.

## Committee

AOPEN's board of directors has established three committees: the Audit Committee, the Compensation Committee, and the Risk Management Committee. These committees operate in accordance with their respective organizational regulations, namely the Audit Committee Organization Regulations, the Compensation Committee Organization Regulations, and the Risk Management Policy and Procedures. Their purpose is to mutually supervise and assist the board of directors, further strengthening the financial, compensation performance, and other decision-making and risk management capabilities of related businesses, while enhancing the capacity of corporate governance.

<b>Audit Committee</b> (Composed of 100% independent directors)
<p>AOPEN's Audit Committee is composed of 4 independent directors. Its responsibilities include supervision of the Company's financial statements, appointment and independence of the auditing accountant, effective implementation of the Company's internal control system, compliance with relevant laws and regulations, and management of existing or potential risks.</p> <p>In 2024, the Audit Committee convened 4 times, with an average committee member attendance rate of 100%.</p>

<b>Remuneration Committee</b> (Composed of 100% independent directors)
<p>AOPEN's Compensation Committee is composed of 4 independent directors. Its responsibilities include setting and periodically reviewing director and manager performance evaluations, along with remuneration policies, systems, standards, and structure. They also make regular evaluations of the remuneration of the aforementioned personnel.</p> <p>In 2024, the Compensation Committee convened 3 times, with an average committee member attendance rate of 100%.</p>

<b>Risk Management Committee</b>
<p>Review and determine risk management policies, procedures, and frameworks, and regularly assess their relevance and effectiveness. Oversee risk management mechanisms to ensure they effectively mitigate the risks encountered by the Company.</p> <p>In 2024, the Risk Management Committee convened 1 time, with an average committee member attendance rate of 100%.</p>

### Nomination and Election of Directors

For director qualifications, AOPEN, in addition to complying with relevant regulatory requirements, also selects directors with different professional knowledge and skills to provide different perspectives and contributions, further strengthening Board functions. AOPEN Board member nomination and selection follows the Company's articles of incorporation and "Director Election Measures" provisions, adopting a candidate nomination system, elected by shareholder meeting vote. All directors have held important positions in well-known enterprises or related industries, with extensive experience in business, finance, accounting, the Company's operations, etc., covering different genders, age ranges and industry backgrounds to strengthen Board diversity, supervise the Company's operational decisions, implement corporate governance, and improve operational quality.

### Board Member Diversity and Independence

AOPEN's "Corporate Governance Practice Guidelines" stipulates a Board member diversity policy. The Board should guide the Company's strategy, supervise management, be responsible to the Company and shareholders, and corporate governance system arrangements should ensure the Board exercises authority in accordance with laws, the Company's articles of incorporation provisions or shareholder meeting resolutions.

AOPEN's directors were re-elected at term expiration on June 16, 2023. This Board consists of 7 directors serving a 3-year term (this Board term is from June 16, 2023 to June 15, 2026), including 4 independent directors, accounting for four-sevenths of director seats, exceeding one-half ratio, making this Board more independent. In addition, currently 7 directors include 1 female director, a ratio of 14%. This Board's age range includes 3 directors aged 50-59 and 4 directors aged 60 and above.

In 2024, the Board convened 4 times, with an average director attendance rate of 100%. Please refer to page 23 of the Company's shareholder meeting annual report.

Item	Category	Percentage
Gender	Male	86%
	Female	14%
Age	50-59	43%
	60 and Over	57%

### Performance Evaluation of the Board of Directors

AOPEN completed the Board of Directors and functional committees (including members) self-assessment performance evaluation questionnaire in December 2024. Self-performance evaluation items include board composition and structure, degree of participation in the Company's operations, improvement of board decision-making quality, director selection and continuing education, and internal control. The evaluation results were reported to the Board of Directors on March 12, 2025. At the same time, to implement corporate sustainability policies, AOPEN also reviews directors' participation in economic, social and environmental issues, implementation status, and risk assessment through director performance evaluation.

The 2024 Board of Directors and functional committee evaluation results were all rated "Excellent," indicating that the Company's overall board operations are efficient. Results have been reported to the competent authority and announced on the Company's official website.

### Continuing Education for the Board of Directors

To maintain directors' professional advantages and capabilities, all 7 directors participated in various continuing education courses. 2024 courses included "US-China-Taiwan Relations and Future International Situation," "Securities Regulations and Corporate Governance," "Digital Technology and AI Trends and Risk Management," "Introduction to IFRS Sustainability Disclosure Standards and Domestic and International Net-Zero Carbon Emission Trends," and "Labor Law Compliance." In 2024, total continuing education hours were 79 hours, with an average of 11.29 hours per person, higher than the legally required 6 hours.

The 2024 Board continuing education details can be found on page 30 of the Company's shareholder meeting annual report.

### Remuneration Policy for the Board of Directors and Senior Management

AOPEN's remuneration policy for directors and senior executives is designed to align with corporate governance principles, ensuring that their compensation reflects market standards, contributions, and responsibilities, while considering individual performance, the Company's performance achievements, and risk control. This policy embodies the Company's values and commitment to sustainable business as its ultimate goal.

#### ➤ Payment Recipients

In accordance with AOPEN's "Remuneration Principles to Directors", directors' remuneration is not paid to directors who are also managers, so as to avoid duplication of director's remuneration and manager's remuneration and to rationalize the distribution of remuneration and compensation to ensure the long-term development of AOPEN.

#### ➤ Encouraging Diversity

AOPEN's "Remuneration Principles to Directors" also stipulate that directors are entitled to fixed remuneration. Besides acknowledging their roles and participation in meetings, this provision encourages directors to provide opinions based on their professional expertise without affecting their fixed remuneration. This allows the AOPEN Board of Directors to embrace diverse perspectives and promote the Company's sustainable development.

#### ➤ Director Compensation Cap

Lastly, if there is a profit in the year, after paying taxes, making up for losses, and setting aside related reserves in accordance with the law, AOPEN's Articles of Incorporation stipulate that directors' remuneration shall be capped at no more than 8 percent of earnings to avoid excessive remuneration of directors and to strengthen the Company's sustainable expansion.

### Corporate Governance Operations

For 2024 corporate governance implementation, please refer to the official website "Investment Information - Corporate Governance":

[https://www.aopen.com/TW\\_ch/about/investors/corporate\\_governance](https://www.aopen.com/TW_ch/about/investors/corporate_governance)

## Standards of Integrity Management & Business Conduct

Integrity management is a critical component of the Company's corporate governance internal control mechanisms. Various laws and regulations are identified in advance, followed by communication with relevant internal units and assessment of the formulation and implementation of company-related rules to ensure regulatory compliance and smooth practical operations. Legal compliance, anti-corruption, and anti-competitive practices within integrity management are significantly correlated with social responsibility and corporate reputation, constituting a key focus of AOPEN's sustainable operations.

### Integrity Management Philosophy, Policy, and Code of Conduct

#### ● Integrity Management Code and Ethical Conduct Standards

The "Integrity Management Code" and "Ethical Conduct Standards" is the highest standard of business ethics for all AOPEN management, employees and business partners; The content of the Code follows the guidance of government agencies and international treaty declarations on operating with integrity and respecting human right. At the same time, with the consensus of the legal, human resources, and auditing units, we have jointly established Procedures for Handling Incident Notification so that employees can follow and prevent recurrence.

#### ● Zero Tolerance for Corruption

Following the Group's "Anti-Bribery and Anti-Corruption Policy," the Company sent a letter to suppliers and customers stating its anti-corruption stance, requesting that no improper benefits such as gifts, hospitality or money be offered to Acer Group employees, and that this be supported by the signing of an integrity commitment. In addition, to protect the rights and interests of stakeholders and promote communication with stakeholders and strengthen corporate governance, anyone who discovers that an Acer Group employee is suspected of fraud, corruption, or any illegal activity or violation of corporate governance shall file a report or complaint directly through the designated email address ([stakeholder@aopen.com](mailto:stakeholder@aopen.com)).

#### ● Preventing Insider Trading

AOPEN has established "Insider Trading Prevention Management Procedures" and announced them on the Company's official website, clearly stipulating that the Company's directors, supervisors, managers and employees, professional consultants entrusted, and persons who directly or indirectly learn information from the aforementioned persons under any circumstances should comply with confidentiality obligations to promote the Company's maximum interests, and should strictly abide by Securities and Exchange Act Article 157-1 and related laws and regulations, prohibiting insider trading behavior. The Company conducts education and training on "Insider Trading Prevention Management Procedures" and related laws and regulations for current directors, managers, and employees at least once a year. For new directors and managers, educational promotion is arranged within 3 months after taking office. For new employees, educational promotion is provided during pre-employment training.

#### ● Internal Material Information Processing

AOPEN has formulated "Internal Material Information Processing Procedures" (hereinafter referred to as "these Procedures") to establish a good internal material information processing and disclosure mechanism. Before information is publicly disclosed, through standards established by these Procedures, the Company's personnel understand and comply with relevant procedures to avoid improper information leakage. When publicly disclosing information, it also ensures consistency and correctness of information released by the Company to the outside world, strengthening information transparency. Regarding internal material information confidentiality operating procedures, internal material information disclosure processing procedures, and handling of abnormal situations, these Procedures have detailed specifications, and the Company has incorporated these Procedures into the internal control system to implement the execution of these procedures.

### Compliance with laws and regulations

#### AOPEN's Legal Compliance Status

In 2024, AOPEN did not experience the following incidents:

- Incidents of non-compliance concerning the health and safety impacts of products and services
- Incidents of non-compliance concerning product and service information and labeling
- Incidents of non-compliance concerning marketing communications
- Receipt of significant fines due to breach of regulations regarding the provision or use of products or services
- Receipt of any fines regarding environmental damage, nor any related disputes
- Receipt of any significant fines or non-monetary sanctions for breaches of the law
- Litigation involving anti-competitive, anti-trust, or monopolistic behaviors

Note:

With reference to the "Guidelines for the Recognition of Sustainable Economic Activities" of the Financial Supervisory Commission, the criteria for materiality are as follows:

- where the Company incurs a material loss or impact
- where a relevant authority orders suspension of work, suspension of business, termination of business, or revokes or voids a permit pertaining to pollution
- where the administrative fines for one single event have accumulated to NT\$1 million or more

### Implementation Effectiveness

Educational training is regularly conducted for the Company's employees annually, striving for top-to-bottom synchronization in understanding the Company's policy changes. AOPEN's 2024 compliance-related education and training implementation results are as follows:

### Evaluation and Review

The Standards of Integrity Management & Business Conduct have been published on AOPEN's public website and internal network since the revision date, with related policies communicated periodically via employee email.

Course Title	Training Target	Percentage of People who Completed Training in 2024
Anti-Bribery, Anti-Corruption and Employee Code of Conduct	All colleagues (also announced on INTRANET for easy access to latest information)	100%
Prevention of Workplace Malpractice	All Staff	100%
Personal Data Protection (Also promoted again in "Information Security Awareness" online courses regarding the relationship between personal data and information systems)	All colleagues (also announced on INTRANET for easy access to latest information)	100%
Respect for Intellectual Property (Taiwan region regulations)	All colleagues (also announced on INTRANET for easy access to latest information)	100%
Prohibition of Insider Trading (Taiwan region regulations)	All Staff	100%

Note: Training target is Taiwan region colleagues

## Internal Audit

AOPEN has an internal audit department, which is an independent unit under the Board of Directors. Its operations cover the following business contents:

### ● Internal Audit

The internal audit unit conducts audits in accordance with the annual audit plan approved by the board of directors and performs project audits as necessary. The audit targets include the Company and its subsidiaries, and their scope covers financial, business, and other corporate operations and management functions. Audit results and subsequent improvement plans are reported to the Board of Directors and management in order to prevent fraud and ensure the implementation effectiveness of internal control mechanisms.

### ● Risk Assessment

Internal audits are conducted annually using a multi-factor risk factor, which includes both financial and non-financial measures. Financial aspect assessments include trends and changes in revenue, expenses, profits, etc. Non-financial aspect assessments include but are not limited to control points of important operating cycles such as sales and procurement, major regulatory changes and legal compliance, internal and external expert opinions, the Company's organizational structure or system process changes, internal control self-assessment results, business activities with higher risk of dishonest behavior, and operating procedures and locations involved in historical whistleblower reports. Internal audit scores each risk coefficient one by one, and finally formulates audit items and scope for the annual audit plan based on measurement results.

### ● Internal Control Self-Assessment

AOPEN's unit and subsidiaries review their business practices in accordance with the law and company policies and regulations through the annual Internal Control Self-Assessment mechanism. They are also subject to review by internal auditing units.

## Reporting and Protection

AOPEN has established the "Stakeholder Grievance Mechanism," set up a multiple reporting and grievance mechanism, listened to voices from both internal and external sources through open channels, protected the rights and interests of stakeholders, promoted communication with stakeholders and strengthened corporate governance.

Once any violation of the Code of Integrity Management or the law has been reported, it will be promptly investigated by the authorities responsible for verifying its authenticity. If the facts are substantiated and there is a violation, AOPEN will immediately take appropriate action, require the offending employee to cease such conduct, and take legal action as necessary to protect AOPEN's rights and reputation. Once the incident has been substantiated, AOPEN Information will assemble the relevant departments, including human resources, legal affairs, and audit, to review the relevant procedures and discuss feasible corrective measures in order to achieve full internal control of the Company.

### ● Reporting and Complaints Mechanism

#### Channels for Reporting and Complaints:

- AOPEN whistleblowing and complaint channel: Email mailbox [stakeholder@aopen.com](mailto:stakeholder@aopen.com)
- Workplace sexual harassment and workplace bullying reporting and complaints: Hotline phone (02-7710-1356), email mailbox [aoequal@aopen.com](mailto:aoequal@aopen.com)
- Written/email/oral reports or complaints

#### Expected User(s):

AOPEN's directors, officers, and employees (collectively, AOPEN personnel), customers, suppliers, investors, and communities

### **Occasions for Use:**

When an AOPEN employee is found to be involved in fraud, corruption, violation of AOPEN's Integrity Management Code and Ethical Conduct Standards, any wrongdoing or violation of corporate governance, or when threatened with sexual harassment or bullying in the workplace

### **Promotion of Channels for Reporting and Complaints:**

- A dedicated email address as set up on the Company's website
- Internal network announcements
- Occasional announcements about report/complaints mechanisms
- Anti-corruption statements and reporting channels for complaints are amended to the contract with the vendor.
- Annual integrity letters signed by partners
- New staff training and education/Supplier conferences

**Whistleblowing Processing and Complaint Results:** Zero complaint cases in 2024.

**Major Whistleblowing Case Description:** Zero complaint cases in 2024.

### **Procedures for Handling Reports and Complaints:**

#### **STEP 1**

After receiving a report and complaint, the Company formed an investigation team comprising the internal audit supervisor, legal affairs, and human resources departments. The team conducted a thorough and confidential investigation into the content of the report and complaint.

#### **STEP 2**

All reported cases, whether named or anonymous, are handled and recorded properly. The progress of the investigation is promptly communicated to the complainants, and appropriate corrective measures are taken based on the investigation results to prevent the recurrence of similar cases.

#### **STEP 3**

Adequate protective measures should be implemented to safeguard whistleblowers or investigators from any form of retaliation.

#### **STEP 4**

The internal audit compiles and reports on the handling of complaint cases every quarter. The report is then submitted to the Audit Committee and the Board of Directors.

## Material Topics Economic Performance



<b>Impact Assessment</b>	<p>Positive Impact: Good economic performance can enhance corporate profitability, promote investment and innovation, and strengthen corporate competitiveness and brand value in the market.</p> <p>Negative Impact: Poor economic performance may lead to operational difficulties, affecting long-term corporate development.</p>
<b>Policies and Commitments</b>	<p>Enhance operational performance to promote corporate sustainable development. In addition to paying attention to stakeholder rights, while pursuing sustainable operation and profitability, emphasis on environmental, social and corporate governance factors, and incorporating them into the Company's management policies and operating activities.</p>
<b>Goals</b>	<ul style="list-style-type: none"> <li>• Deepen customer experience, expand core business customers and develop new customer groups</li> <li>• Commit to diversified service integration and product competitiveness, enhance sales capability</li> <li>• Optimize resource allocation, reduce operational management costs, achieve profit growth</li> </ul>
<b>Tracking Mechanism</b>	<ul style="list-style-type: none"> <li>• Use regular meetings to grasp goal achievement status – Business review meeting 、 Finance review meeting</li> <li>• Quarterly Board of Directors operational reports</li> </ul>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Develop Edge IPC for smart industry application solutions, modularize successful global case models</li> <li>• Establish a robust supply chain ecosystem to ensure stable material supply and enhance overall revenue</li> <li>• Optimize operational costs, increase net operating profit, enhance shareholder equity</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Investors</li> </ul>

## Economic Performance

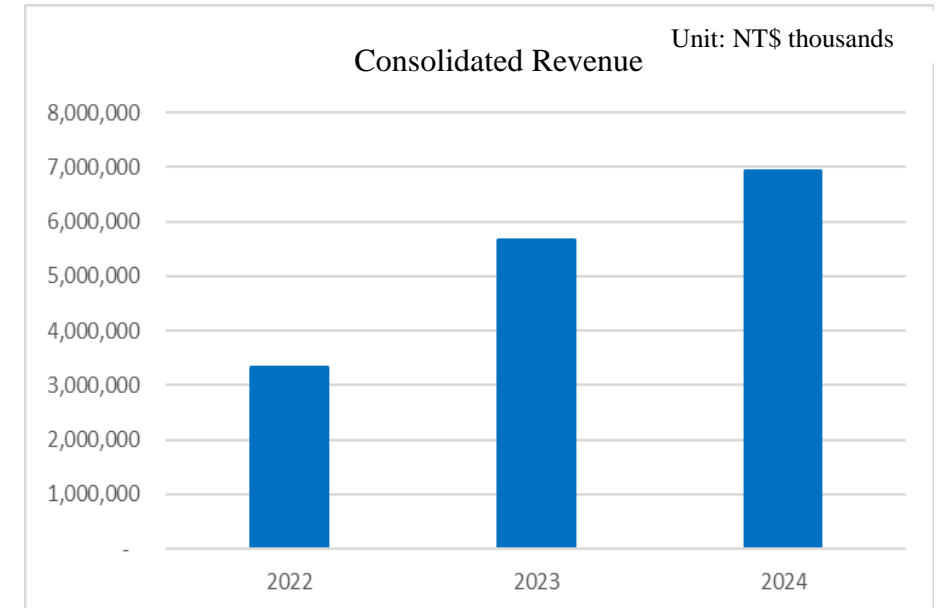
AOPEN is committed to transparency in corporate operations, following government regulations by publishing monthly revenue reports, holding institutional investor conferences twice a year, and holding an annual general shareholders' meeting. The Company's official website has an investor section that regularly updates financial information and institutional investor conference presentation materials for investor reference. At the same time, the Company also discloses major company news and information on the Taiwan Stock Exchange Market Observation Post System. Through real-time information provision, shareholders and investors can synchronously update the Company's operational status.

In 2024, AOPEN's consolidated total revenue was NT\$6.95 billion, growing approximately 22.6% compared to 2023. Full-year after-tax net profit was NT\$290 million, with earnings per share of NT\$3.83. For other financial performance explanations and analysis, please refer to the Company's consolidated financial statements.

### AOPEN Key Financial Indicators

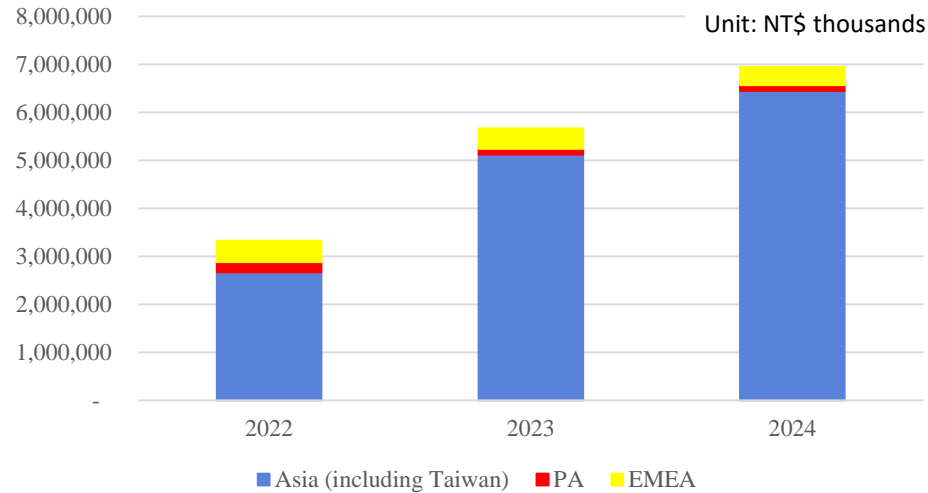
NT\$ thousands

Item	Basic Elements	2023	2024
Direct Economic Value Generated	Operating Revenue	5,666,834	6,945,979
	Gross Operating Profit	412,825	506,473
	Operating Profit	165,138	236,375
	Pre-tax Net Profit	211,764	283,397
	Net Profit Attributable to Parent Company Owners	232,207	300,533
Distributed Economic Value	Total Salaries	140,744	153,691
	Total Benefits	7,882	8,020
	Income Tax Expense (Benefits)	(17,139)	(10,257)
	Shareholder Cash Dividends	156,896	211,810



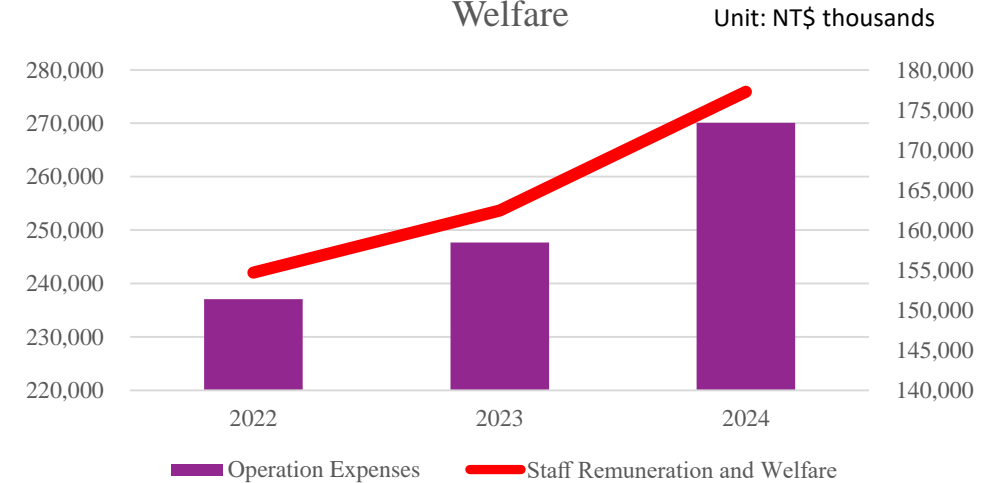
## Economic Performance

### Consolidated Revenue by Geographic Region



Revenue by Geographic Region	2022	2023	2024
Asia (including Taiwan)	2,665,938	5,123,878	6,446,113
Pan America	211,082	116,231	121,360
Europe	452,531	426,725	378,506

### Operation Expenses and Staff Remuneration and Welfare



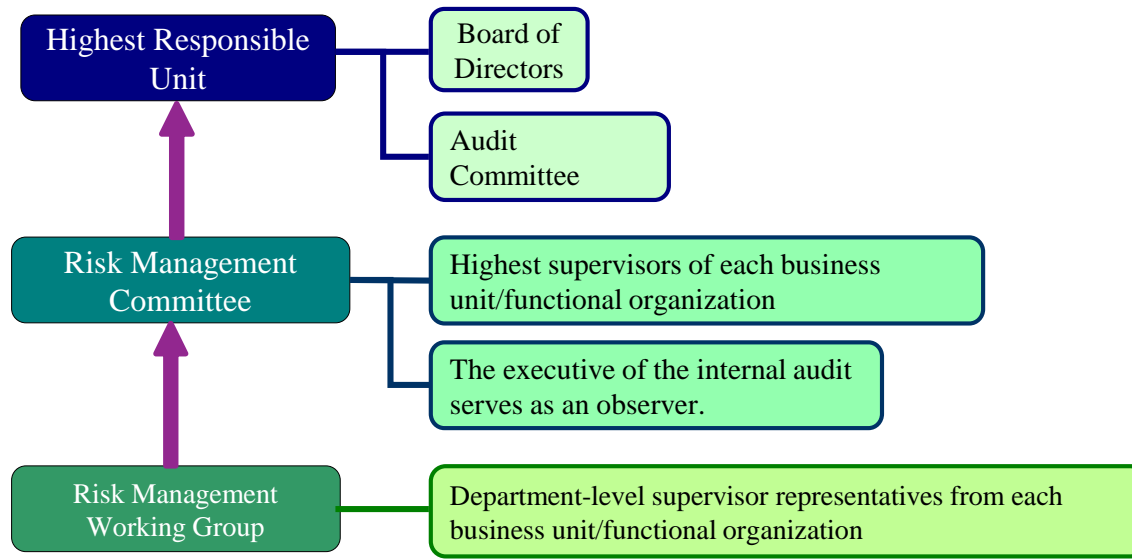
	2022	2023	2024
Operation Expenses	237,083	247,687	270,098
Staff Remuneration and Welfare	154,678	162,424	177,274

Material Topics	Risk Management
<b>Impact Assessment</b>	<p>Positive Impact: Implementing risk management can reduce financial, operational and regulatory risks, enhance enterprise resilience, ensure sustainable operations and strengthen stakeholder trust.</p> <p>Negative Impact: Insufficient risk management may lead to poor crisis response, causing financial losses, legal liability or brand reputation damage, affecting enterprise development.</p>
<b>Policies and Commitments</b>	<p>To realize our vision for sustainable development and create a risk-conscious corporate culture, all levels of the Company follow the risk management measures set out in the organizational management system and operational workflow. The Company is also committed to ongoing improvement of our risk management practices through the participation of top-level management and the use of our Enterprise Risk Management framework and international standards as references. The "<u>Risk Management Policy and Procedures</u>" have been specifically formulated for compliance.</p>
<b>Goals</b>	<p>The [Risk Management Committee] is composed of the highest supervisors of each business unit/functional organization of the Company, with the internal audit supervisor serving as observer to report to the Audit Committee and Board of Directors. The Risk Management Committee executes and summarizes the risk environment, risk management priorities, assessment results and formulates contingency plans.</p>
<b>Tracking Mechanism</b>	<p>In addition to reporting to the highest governing body of the Company's risk management, namely the Board of Directors/Risk Management Committee, the internal audit officer also attends the quarterly Risk Management Executive Committee meetings in an observer role. The personnel of each department/unit regularly identify and record all major risks and their corresponding control measures, and review the effectiveness of the controls in the annual internal control self-assessments.</p>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Operations and Supply Chain Risk Management: Establish backup plans for critical components to reduce risk of material shortage or supply interruption</li> <li>• Information Security and Data Protection: Establish information security incident reporting and response mechanisms, conduct penetration testing and information security drills</li> <li>• Climate and Environmental Risk Response: Conduct climate risk inventory (according to TCFD standards), identify extreme climate, energy transition and other risks</li> <li>• Legal Compliance and Trade Compliance: Establish compliance monitoring system, track international regulations such as RoHS, REACH, EPEAT, WEEE</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Customers</li> <li>• Suppliers</li> <li>• Investors</li> </ul>

## Risk Management

AOPEN adheres to the concept of sustainable operation and long-term sustainability responsibilities committed to society, customers, employees, supply chain partners and investors, integrate and manage all potential risks related to strategy, operations, finance, disasters and climate change that may impact the Company's operations and profitability in a proactive and cost-effective manner.

### Risk Management Organization Structure Chart



### Risk Management Responsibility

- **Board of Directors/Audit Committee:**

1. The highest authority for risk management of the Company
2. Promote and implement the Company's overall risk management policy in accordance with the overall operating strategy and business environment to ensure effective risk management

- **Risk Management Committee:**

1. Composed of the highest supervisors of each business unit/functional organization of the Company, with the internal audit supervisor serving as observer to report to the Audit Committee and Board of Directors.
2. Summarize the risk environment, risk management focus, assessment results and related remedial measures
3. Guide and approve the priority of risk control
4. Supervises ongoing improvement of risk management
5. Observers regularly review the implementation of risk management policies

- **Risk Management Working Group:**

1. Composed of representatives of management of each business unit/functional organization of the Company
2. Identifies risks, assesses potential risk scenarios and operational impacts
3. Plans and implements risk prevention and mitigation actions based on risk scenarios
4. continues to enhance the risk management practices and ensure their effectiveness.
5. Compiles the Enterprise Risk Management Report and submits it to the Risk Management Executive Committee.
6. Establish and rehearse crisis management-related operational procedures

## Risk Management Procedures

### Risk Identification and Risk Assessment

Risk Management Working Group members identify risks and assess potential risk scenarios and operational impacts using relevant risk management assessment tools such as the Risk Analysis/Scoring Worksheet and risk map.

### Risk Control and Risk Mitigation

Use the Risk Management Working Group as a platform to communicate risk across business units/functional organizations, and promote the strengthening of risk control and mitigation programs for each business unit/functional organization  
The Risk Management Working Group implements risk management programs and regularly tracks the progress and effectiveness of implementation to ensure continuous improvement of risk management.

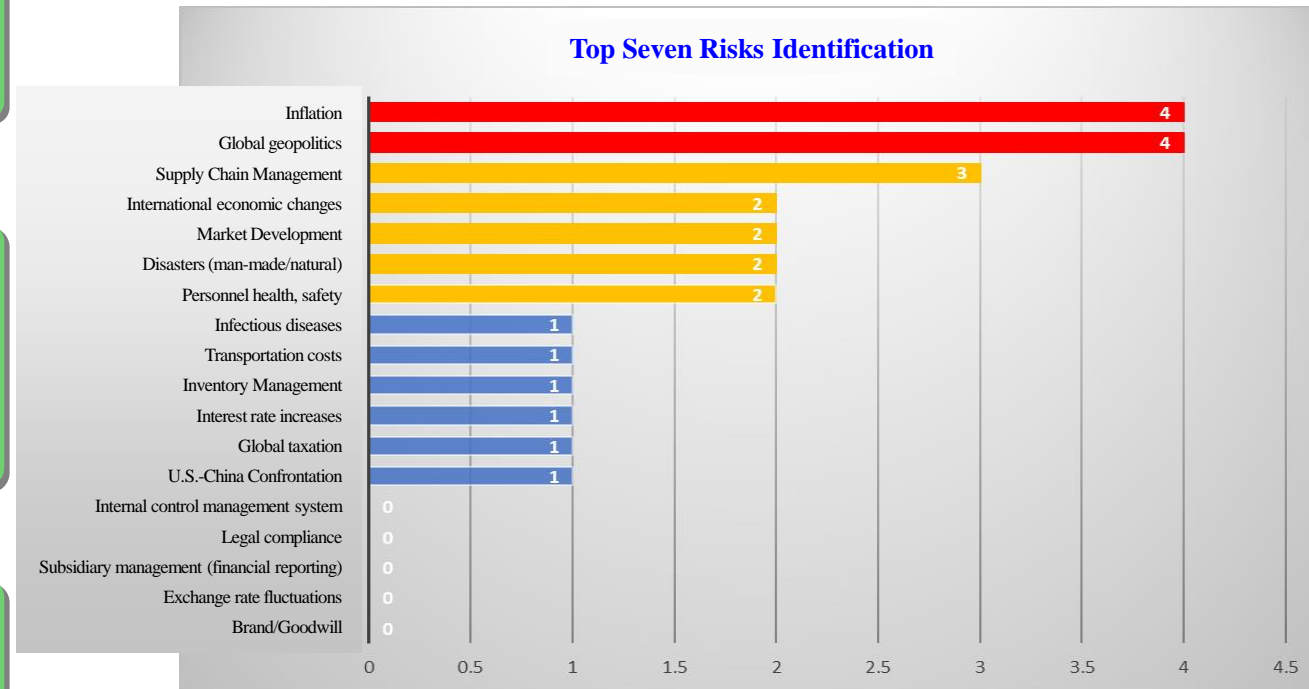
### Risk Monitoring and Corporate Risk Management Report

The Risk Management Working Group summarizes the risk environment, risk management priorities, assessment results and related response measures, and the Risk Management Committee approves/decides  
The Risk Management Committee shall report to the Audit Committee and the Board of Directors at least once a year.

## Risk Management Operations

On November 2, 2022, we formulated related risk management policies and procedures, implemented after Board resolution.

On November 1, 2023, the committee members identified top seven risks as follows:



## Emerging Risks

Emerging Risks		Responsible Unit	Risk Description and Potential Impact	Response Implementation Plan
1	Global Geopolitics	IT	Global Information Systems	Conduct off-site backup for core systems, regularly conduct disaster drills
			Company confidential information exposure	Establish the Company's information security operation mechanism, regularly conduct information security drills and awareness campaigns
		Sales	Work stoppage causing shipment delays	Plan and forecast in advance, understand customer demand changes, take early action, establish multiple supplier sources to reduce dependence on single suppliers
			Market downturn, shipment revisions	Deeply understand market demand, timely adjust products and services to ensure market demand alignment
Treasury	Due to continuous regional conflicts affecting economic growth, banks adopted a more conservative approach	Select partner banks from world's top 1000, select 2-3 as main banks, strengthen depth of business dealings, consolidate relationships		
2	Inflation	Sales	Raw material price increases, profitability decreases	Appropriately adjust inventory according to market trends, regularly conduct market analysis, predict raw material price trends in advance, make corresponding strategic adjustments
		Treasury	May lead to interest rate increases, financing costs increase simultaneously	Optimize cash flow management, improve the Company's cash flow, reduce short-term borrowing demand, reduce cost pressure from interest rate increases
3	Supply Chain Management	SCM	Global transportation delays	Regularly assess potential supply chain risks, formulate response strategies in advance
			Key component delivery delays	Select reliable suppliers, regularly assess delivery capability and quality, establish stable cooperative relationships

<b>Material Topics</b>	<b>Information Security and Customer Privacy</b>
<b>Impact Assessment</b>	<p>Positive Impact: Enhance customer data protection trust, reduce operational interruption risks, strengthen corporate governance.</p> <p>Negative Impact: Information security incidents or personal data leakage will lead to operational interruption and reputation damage, may face competent authority penalties and legal liability.</p>
<b>Policies and Commitments</b>	<p>The Company has established the Information Security Policy and the Personal Data Protection Management Policy, implementing legal compliance and risk control, and listing information security as a key ESG governance item.</p>
<b>Goals</b>	<p>Strengthen corporate information security governance maturity, continuously improve information security systems and practical approaches, covering five major aspects: risk identification, technical protection, incident response, education and training, and third-party management, building a robust information security culture and internal control environment.</p>
<b>Tracking Mechanism</b>	<ul style="list-style-type: none"> <li>• Regular compilation of information security audit, vulnerability remediation and training completion rates</li> <li>• Major information security incidents reported to senior management and Board of Directors</li> </ul>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Introduce multi-factor authentication, Endpoint Detection and Response (EDR) systems, vulnerability scanning and red team exercises</li> <li>• Establish information security incident reporting and response procedures, strengthen anomaly detection and response capabilities</li> <li>• Regularly convene "Group Information Security Governance Working Group" meetings to conduct information security priority exchanges with Acer Group information departments</li> <li>• Regularly conduct information security education and training and phishing email drills to enhance employee awareness</li> <li>• Regularly conduct internal audits of information security operations</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Customers</li> <li>• Suppliers</li> <li>• Investors</li> <li>• Government Agencies</li> </ul>

## Information Security and Customer Privacy Protection

In an era of increasing digitalization and information security risks, the Company deeply recognizes the importance of information security and customer privacy protection to corporate sustainable operations. We continuously strengthen information security management mechanisms and personal data protection systems, enhancing information security governance and practical execution capabilities.

### Information Security Policy

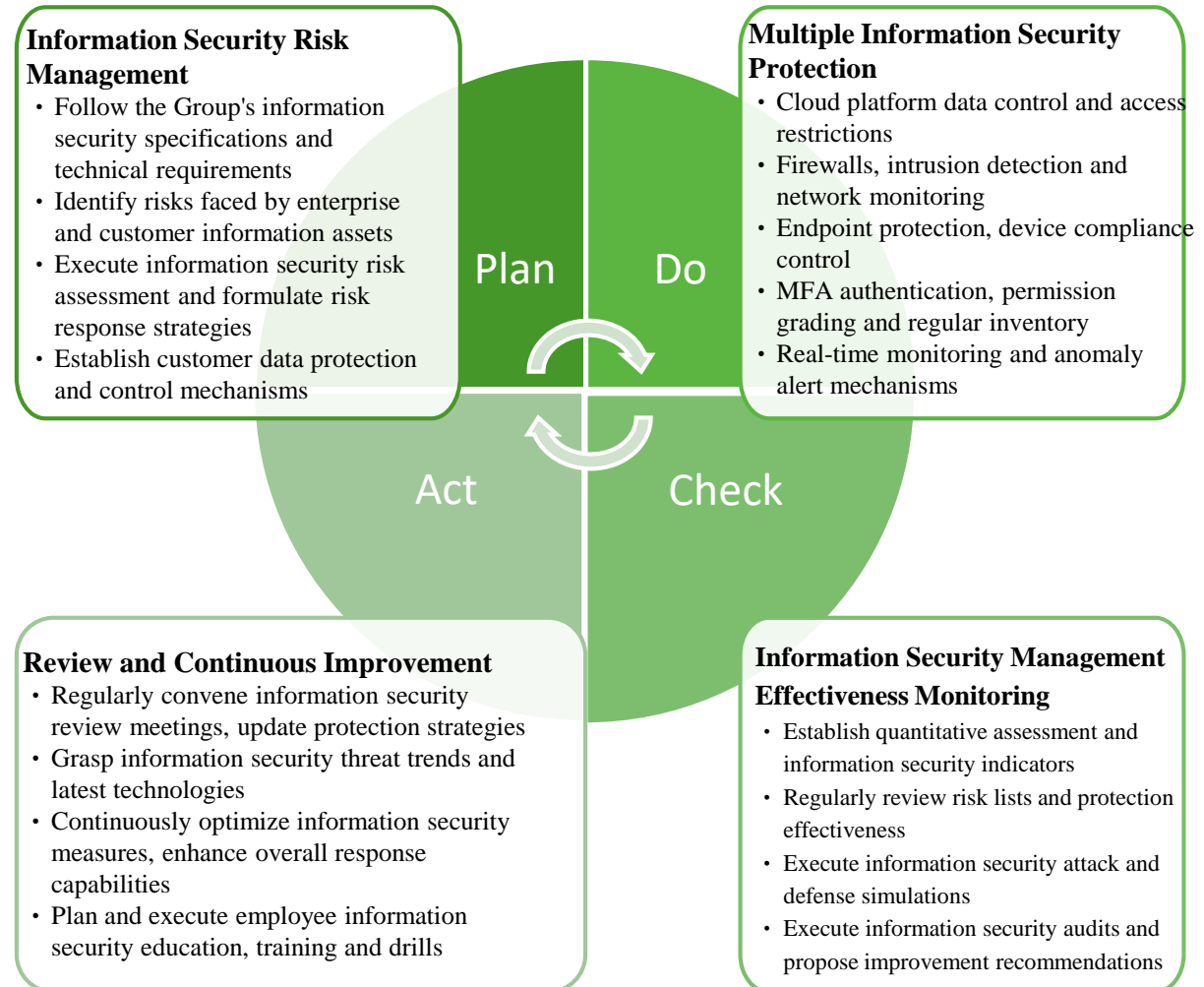
To ensure the confidentiality, integrity, and availability of information assets and comply with the "Cyber Security Management Act," the Company has formulated an information security policy applicable to all employees (including outsourced personnel, consultants, interns and other third-party personnel).

### Information Security Risk Management Framework

To effectively respond to information security risks, the Company has established a risk management mechanism covering risk identification, assessment, treatment and supervision, and clearly defining organizational levels and responsibilities as follows:

Organizational Level	Responsibility Description
Senior Management	Regularly review information security policies and major risk incidents, make decisions on information security resources and strategic direction
Information Security Management Unit (Information Department)	Plan information security systems and technical protection measures, execute information security risk management and response plans
Department Information Security Contacts	Cooperate in implementing departmental information security regulations, reporting incidents, promoting information security awareness
All Staff	Comply with information security policies, participate in education and training, implement safe operating procedures

## Information Security Management Process



## Employee Education and Information Security Awareness

To enhance all colleagues' information security awareness and operational compliance, we regularly hold information security awareness and basic education and training courses. Content covers password management, social engineering prevention, email security, personal data processing principles, etc., and incorporate information security requirements into new employee training and annual education and training plans.

### Specific Execution Results

#### 2024 Corporate Information Security Measures Implementation Results

- Introduced firewall intrusion prevention systems and intrusion detection systems to enhance network security
- Introduced NAC system to enhance device control capabilities and ensure device compliance
- Introduced MFA multi-factor authentication for accounts to enhance account login security
- Introduced EDR endpoint protection system to strengthen terminal device endpoint information security protection
- Introduced UEM system for automated PATCH distribution and installation to strengthen endpoint security
- Regularly conduct social engineering drills and employee education and training, promote latest fraud phishing email/patterns to colleagues to avoid accidental clicks
- Regularly inventory system user accounts to ensure no unauthorized access
- Regularly conduct information security awareness campaigns to raise colleagues' information security awareness to reduce information security incidents
- Regularly conduct software-related inventory work to ensure software legality and version-related control work
- Regularly execute website source code scanning to improve program vulnerabilities and enhance system security
- Regularly execute vulnerability scanning and complete related improvement work Regularly execute red team exercises or penetration testing, complete related improvement work

## 2025 Information Security Management Enhancement Highlights

- Implement PDCA continuous improvement management spirit, ensure colleague awareness and control measures upgrade according to new standards, reduce information security risks to meet the Group's requirements
- Achieve a 100% completion rate for cybersecurity training among colleagues in the IT department
- Achieve a 100% coverage rate for endpoint security monitoring program
- External website security score reaches 90 points or above
- External websites fully introduce multi-factor authentication (MFA)
- EOS server upgrade completion rate reaches 90% or above
- Continuously strengthen firewall policies, network access control and monitoring services

### Information Security Incidents

AOPEN invested considerable amounts with specific measures in information security protection and services. In 2024, there were zero information security incidents.

## Customer Privacy Protection


The Company values the protection of customer personal data and business information. "Information Security Policy" and "Personal Data Protection Management Policy" have been established to implement legal compliance and ensure the confidentiality and integrity of information assets. Following the Group's information security policy direction, data protection and risk control capabilities are strengthened through daily management mechanisms.

### Main management mechanisms are as follows:

- Clearly define operational procedures for personal data collection, processing, storage and deletion, and prompt users with consent notices at each service point
- Core systems establish user permission layering, access record management and abnormal login alert mechanisms
- Information equipment fully introduces endpoint protection (such as anti-virus, control software) and multi-factor authentication (MFA)
- Enhance all employee information security awareness through education and training and social engineering testing
- Sign personal data confidentiality clauses with external outsourced vendors, incorporate into information security compliance review scope
- Establish information security incident reporting procedures, regularly conduct simulation drills and improvements

## 2024 Personal Data Loss and Leakage Complaint Statistics

Item	Notes
Customer data leakage incidents	0 cases
Customer privacy-related complaint cases	0 cases
Major violation events penalized by competent authorities	None
Reputation loss caused by personal data issues	None





# Circular Economies and Innovation

Circular Economy

Product Responsibility and Customer  
Safety

Innovative Products and Services

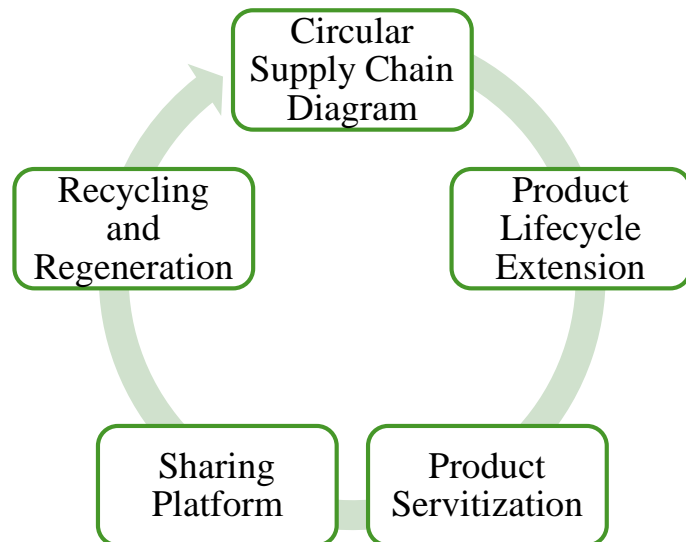
Supply Chain Management

Material Topics	Circular Economy	 
Impact Assessment	Positive Impact: Circular economy through innovative design reduces environmental pollution and carbon emissions, promotes sustainable development Negative Impact: Improper recycling causes negative environmental impacts	
Policies and Commitments	Through product life cycle management, AOPEN is able to both manage our products and their potential impact on the environment. We actively strive to find a balance between product management and environmental performance to provide more environmentally and commercially competitive products.	
Goals	<ul style="list-style-type: none"> <li>Product life cycle: Product life cycle are taken into account during development and design stages for all products</li> <li>Sustainable packaging: design product packaging with sustainable materials</li> <li>Energy saving, recycling, waste reduction: Reduce product energy consumption and have products surpass energy conservation specifications. Increase/continue the use of recycled materials to reduce environmental impact</li> </ul>	
Tracking Mechanism	Regularly reviewed by Product Innovation Group, report to General Manager once annually.	
Annual Actions	<ul style="list-style-type: none"> <li>Extend warranty period for all IPC products to 24 months</li> <li>Introduce recyclable packaging materials for all product lines</li> </ul>	
Stakeholder engagement	<ul style="list-style-type: none"> <li>Customers</li> <li>Government Agencies</li> <li>Investors</li> <li>Suppliers</li> </ul>	

## Circular Economies Model

AOPEN's circular economies differ from the traditional linear economic model in shifting to a cradle-to-cradle circular model that produces no waste. We can accomplish the goals of circular economies through several possible business models, including product sharing, products-as-services, repair and refurbishment, remanufacturing, by-products and industrial symbiosis, replacement of raw materials with renewable materials, and resource regeneration and recovery.

AOPEN conducts product management and reduces environmental impact through product lifecycle management. From product design and material selection, combining circular economy concepts to reduce product environmental impact, including improving product energy efficiency, using recycled raw materials, product and packaging material recycling design, achieving emission and waste reduction performance to seek balance between product management and environmental performance, providing products with greater environmental and commercial competitiveness.



### Guiding Principles

- (1) **Product Design:** All products consider product lifecycle in R&D and design stages, including energy saving, recycling, reduction: reduce product energy consumption to exceed energy conservation standards. Increase/continue use of recycled materials, product packaging design matches sustainable materials, reduce environmental impact.
- (2) **Product Sales:** AOPEN overseas branches are all equipped with professional product, technical and service personnel who provide pre-purchase consultation and product function setup recommendations based on customer needs, ensuring customers purchase products that meet their needs rather than wastefully pursuing specifications beyond customer expectations.
- (3) **Product Use:** AOPEN also provides customers with extended warranty, global warranty, paid repair and other services. Through product repair and refurbishment, product service life is extended as much as possible. At important stages of the product lifecycle, AOPEN can assist with handling, reducing the burden on enterprises and system integrators while improving product performance and reducing environmental impact.
- (4) **Product Recovery:** In the final cycle of products, in addition to complying with local regulations for product recovery, through design we actively use post-consumer recycled plastics and ocean waste plastics, not only reducing electronic products becoming difficult-to-handle plastic waste or possible environmental pollution after disposal, but also promoting circular economy development.

### Chemical Substance Management

To realize the circular economy concept, the Company introduces environmentally friendly design at the product design stage and proactively manages chemical substance use to enhance material recyclability and reduce environmental and health risks. In response to regulatory trends and potential risks, in addition to complying with international standards such as RoHS, REACH, POP, the Company reviews and revises annually, requiring suppliers to cooperate in implementation. Since 1999, the Company has introduced the ISO 9001 quality management system. Through third-party audits and rigorous review processes, it ensures products from R&D to mass production comply with environmental protection and safety standards, realizing a dual commitment to environmental sustainability and user safety.

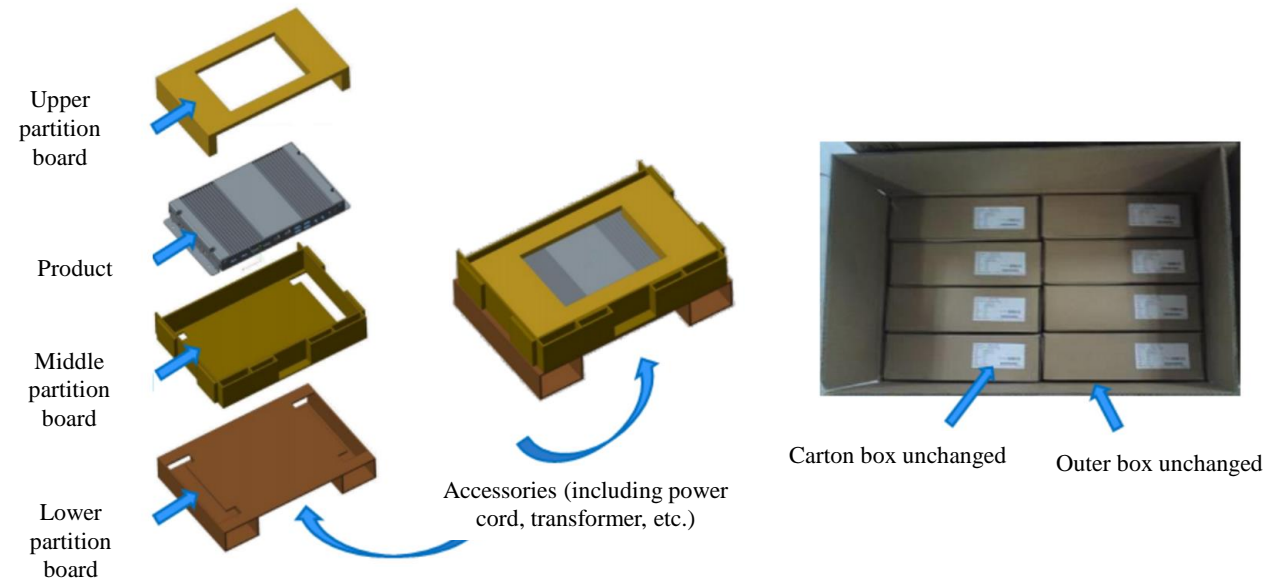
### Product Eco-friendly Packaging Materials and Design for Waste Reduction

The Company upholds the circular economy spirit, starting from the lifecycle perspective of product packaging materials, comprehensively reviewing and optimizing packaging design. From R&D, material selection, production manufacturing, transportation and distribution, use process to final waste disposal, each stage strives to reduce environmental impact.

To realize green packaging goals, we promote "Green Packaging Materials Policy," adopting multiple measures including: simplifying packaging design, standardizing packaging sizes, reducing plastic use and replacing with recycled plastics to reduce packaging volume and weight, further reducing energy and resource consumption during transportation. Additionally, we continue to explore the reuse possibilities of packaging materials after product opening, extending packaging material service life and enhancing overall environmental benefits.

Under the premise of ensuring product safety during transportation, the Company also reduces packaging internal space waste through lean design, reducing packaging material volume and usage. At the same time, optimizing packaging stacking efficiency reduces damage risk when transporting different-sized products together, enhancing logistics efficiency and overall transportation sustainability.

Using paper-based packaging materials to replace EPE cushioning materials to achieve plastic-free goals



### Energy-Efficient Product Design

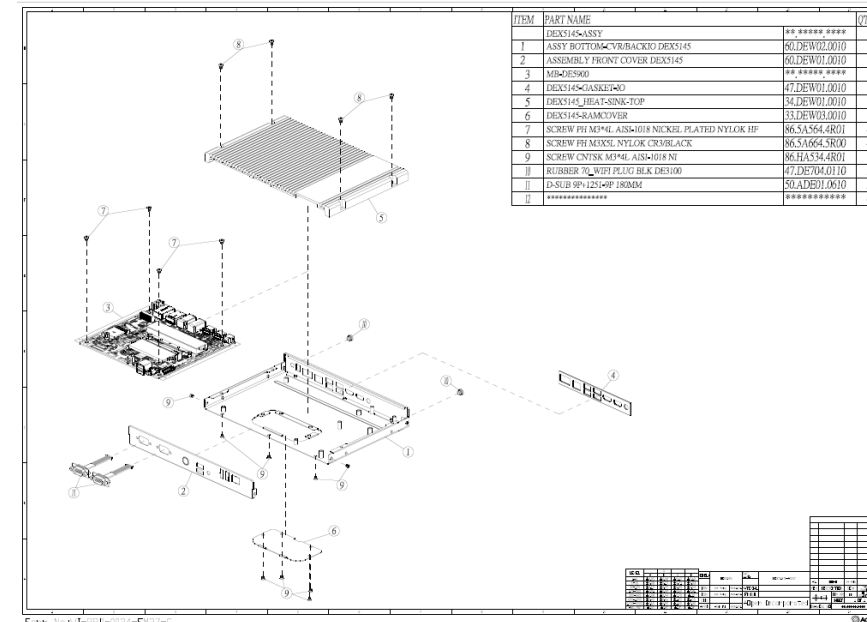
Under circular economy promotion, improving product energy efficiency during use is one of the key strategies for reducing greenhouse gas emissions and carbon footprint. For IT product characteristics, the Company has formulated technical standards for product energy efficiency and energy consumption limits, continuously investing in green design development, combining software and hardware innovation to improve product energy efficiency during use, further realizing energy saving and carbon reduction goals.

Responding to international energy-saving trends, the Company's products introduce the US "ENERGY STAR" program standards, one of the world's strictest energy efficiency specifications. Products with ENERGY STAR® certification not only have high energy efficiency but can also save operating costs for users, demonstrating the Company's commitment to dual value for environment and users.

### Easy Disassembly and Repair Design

The Company promotes "easy disassembly design" during product design stage to improve resource use efficiency and extend product lifecycle.

Easy disassembly design also helps with rapid repair and component replacement when products fail, improving maintenance convenience and extending product service life. When products reach their usage limit and need to be retired, clear structure and modular design can also help recyclers conduct effective classification, reduce disassembly and processing costs, further improve electronic waste recycling efficiency and reuse value, realizing the sustainable goal of supporting resource circulation from the design stage.



<Simple and easy-to-disassemble structure design, can be disassembled by removing front screws>

## Product Modular Design

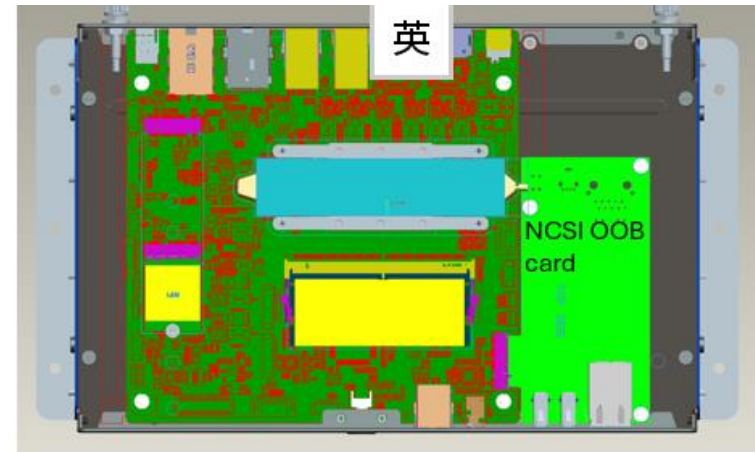
The Company actively introduces modular design strategies. Products are designed based on functionality at the design stage, modularizing components and forming complete systems through integration and stacking methods, not only improving design flexibility but also helping subsequent assembly and repair efficiency.

Modular design gives products Lego-like rapid assembly and disassembly capabilities. When users have needs to upgrade, replace or repair specific functional modules, they can operate on a single component without replacing the entire unit, effectively extending product service life and reducing resource waste. Additionally, modularity also helps product reuse and recycling, improving material reuse rates, further realizing resource efficiency maximization and product lifecycle management emphasized by circular economy.

## Product recycling



We continue to be committed to working for sustainable lifestyles and a sustainable environment. To this end, we pursue the recycling of limited resources and good mechanisms for recycling waste in hopes of creating new value for our products.

**Modular Design: Motherboard + Remote Control Card**



**Modular Design: Motherboard + HDMI Capture Card**



<b>Material Topics</b>	<b>Product Responsibility and Customer Safety</b>	 
<b>Impact Assessment</b>	<p>Positive Impact: Product responsibility and customer safety through safe design and environmentally friendly materials reduce risks to human health and reduce environmental pollution.</p> <p>Negative Impact: If poorly managed, products may have safety hazards, threatening consumer health and increasing environmental pollution risks.</p>	
<b>Policies and Commitments</b>	<p>Providing customers with safe products, developing our creative capabilities, and introducing new solutions are all ways in which we can protect our customers' health and safety.</p>	
<b>Goals</b>	<p>For environmental aspects, comply with relevant regulations in various regions, products meet regional regulatory standards</p> <p>Cooperate with regulatory plastic reduction policies, 100% introduction of plastic-free material design for packaging</p>	
<b>Tracking Mechanism</b>	<p>Regularly reviewed by Product Innovation Group, report to General Manager once annually.</p>	
<b>Action Plan</b>	<p>We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users.</p>	
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Customers</li> <li>• Government Agencies</li> <li>• Investors</li> </ul>	

## Our Commitments

AOPEN is committed to ensure the quality and safety of products and services, and the impact of raw material use on the environment and users. Because we understand that through responsible product development processes, we can protect customer safety. At the same time, through safe design and environmentally friendly materials, reduce risks to human health and reduce environmental pollution. If poorly managed, products may have safety hazards, threatening consumer health and increasing environmental pollution risks. Therefore, we believe providing customers with safe products, developing our creative capabilities, and introducing new solutions are all ways in which we can protect our customers' health and safety.

### Product Development Strategy and Commitment

- **Chemical Substance Management:** To comply with regulatory requirements and customer standards, AOPEN integrates environmental and safety related regulations in the product development stage, and through a rigorous review process, ensures that all production stages of the supply chain meet environmental and safety-related requirements.
- **Reusable Raw Materials:** AOPEN not only supports the concept of resource circular use but also actively increases the proportion of recyclable materials used in products, such as aluminum and iron.
- **Environmentally Friendly Packaging and Reduction Design:** AOPEN's packaging design principle is from the lifecycle perspective of product packaging materials, from R&D and material selection, manufacturing production, transportation, use to waste disposal, continuously improving environmental impact at each stage.
- **Product Transportation:** AOPEN continues to promote logistics transportation and packaging carbon reduction and plastic reduction operations. Through changing freight modes and improving supply chain management, product design strives to reduce product packaging volume and weight to enhance delivery efficiency.

### Product Development Actions and Process

1. **Product Design and Development Phase:** We strive to improve product energy efficiency, using US ENERGY STAR standards as product design basis, while considering product durability and repairability to extend product lifecycle. We select low environmental impact materials, adopting recyclable materials such as aluminum and iron, applying them to industrial computers and rugged display products, and expanding their usage scope. We formulate prohibited, restricted and disclosure lists for chemical substances to reduce hazardous chemical substance use.
2. **Product Manufacturing Phase:** We collaborate with suppliers to enhance resource efficiency, reduce carbon emissions, and properly manage waste. We also continue to pay attention to specifications set out by relevant industries, evaluate expanding the scope of this inventory, reduce the risks faced by workers and the environment, and strengthen both communication and checks in on-site audits.
3. **Product Use Phase:** Through product innovation and design, we significantly reduce embedded computer energy consumption during sleep periods, thereby reducing overall usage energy consumption. At the same time, actively introduce new computing platforms to provide higher computing power than older products under the same low energy consumption. Also introduce remote control technology to monitor industrial computer operating status in real-time and set intelligent automatic on/off times.
4. **Product Disposal Phase:** We cooperate with partners in various locations to provide multiple recycling channels, ultimately ensuring proper recycling and disposal by qualified recyclers and processors.

### Communication and disclosure of product environmental performance

To make a product sustainable, we must examine its impact on the environment and performance at various stages of development, using this as a basis for enhancing the sustainability of future products. At the product design end, in addition to complying with legal and regulatory requirements for product sales in all regions, the Company continues to improve product energy efficiency, reduce the use of hazardous chemicals, facilitate recycling, and extend product life, all of which indicate of our commitment to optimization of product design. Ultimately, we communicate and disclose product environmental performance to consumers through different types of environmental labels, product lifecycle assessments and product carbon footprint results.

- **Chemical Substance Management:** EU RoHS Directive and REACH Regulation
- **Product Energy Efficiency:** US ENERGY STAR certification
- **Environmental Labels:** EPEAT and TCO Certified labels and other currently most valued environmental labels
- **Lifecycle Assessment and Product Carbon Footprint:** Actively introduce lifecycle assessment reports and carbon footprint reports for flagship products

### Customer Safety

In 2024, the Company had no violations of any health and safety-related regulations and self-discipline guidelines concerning products or services during customer use, nor any product recalls or removals due to safety concerns. The Company has established product safety and regulatory compliance procedures. All products must pass regulatory testing and verification before shipment, including compliance with RoHS, REACH, WEEE, UL, FCC and other international standards.

If any violations or potential risk situations occur in the future, the Company will activate improvement and reporting mechanisms according to internal quality abnormality reporting procedures and disclose truthfully in reports.

Indicator Item	2024 Accomplishment	Remark
Product RoHS compliance rate	100%	All product series comply with regulations
ENERGY STAR certified model ratio	95%	Including hosts and monitors
Customer safety incidents	0 cases	No products recalled due to safety defects

Material Topics	Innovative R&D and Design
<b>Impact Assessment</b>	<p>Positive Impact: Product responsibility and customer safety through safe design and environmentally friendly materials reduce risks to human health and reduce environmental pollution.</p> <p>Negative Impact: If poorly managed, products may have safety hazards, threatening consumer health and increasing environmental pollution risks.</p>
<b>Policies and Commitments</b>	<p>Innovation is one of AOPEN’s core values, and through innovative research and development we create differentiation, establish superiority, and are able to implement full-scale innovation with value.</p>
<b>Goals</b>	<ul style="list-style-type: none"> <li>• Customer Center: Listen to customers and keep up with the demands of the market</li> <li>• Diverse Innovation: Combine product features and transformative technologies to achieve greater diversity of innovation</li> <li>• Solution Orientation: Provide innovative solutions across software, hardware, services, and processes</li> <li>• Demand Creation: Incorporate new technologies into products to meet new market requirements</li> </ul>
<b>Tracking Mechanism</b>	<p>Regularly reviewed by Product Innovation Group, report to General Manager once annually.</p>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Committing to R&amp;D, patent acquisition, and other core competitiveness, and providing targeted product and service models</li> <li>• Providing open-source solutions to promote shared social innovation</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Customers</li> <li>• Suppliers</li> </ul>



## Our Commitments

Innovation is one of AOPEN's core values. Through innovation R&D, we create differentiation, establish advantages, solve customer pain points, improve user efficiency, and enhance overall social quality of life and safety. Execute valuable and comprehensive innovation, not only creating product value itself but also helping customers create greater value by solving and improving customer usage experience. Together, we create a safer, more harmonious, more sustainable society.

### Innovative R&D Thinking

We are dedicated to understanding the needs and behaviors of users and are eager to solving human problems through technology. At the same time, though, we must bear in mind both technological and commercial feasibility. AOPEN's innovative R&D process is built around learning through testing and cooperation across fields which brings together outstanding talent with backgrounds in products, UI, graphic design, and engineering to maximize the value of AOPEN's products and bring users the best possible experience from concept development and prototyping through to final testing.

Continuous innovation is a core value for AOPEN, as through it, we can gain a competitive edge. Our patent strategy is to invest resources in continuous innovative R&D, building a patent network and demonstrating the benefits of our patents while also establishing a set of strict patent measures to protect our R&D achievements.

### Innovative R&D Direction

AOPEN's product design is focused around a people-centric spirit and approach which asks the following fundamental questions to understand customer needs and pain points:

- (1) Who is our target user?
- (2) What is this device to be used for?
- (3) Why do people need it?
- (4) What problems are operators currently encountering?
- (5) How can user experience be improved?

### Innovative R&D Indicators

- Customer Center: Listen to customers and keep up with the demands of the market
- Diverse Innovation: Combine product features and transformative technologies to achieve greater diversity of innovation
- Solution Orientation: Provide innovative solutions across software, hardware, services, and processes
- Demand Creation: Incorporate new technologies into products to meet new market requirements

### The Company's R&D products include three main dimensions:

#### Fanless Slim Multimedia Players

Fanless slim multimedia players are developed using various platforms and latest technologies, suitable for commercial digital signage applications requiring long-term operation. They are equipped with related smart functions that can perform BIOS recovery functions according to procedures, reducing device repair time and costs while avoiding losses due to system failures.

#### High-Performance Rugged Industrial Computers



#### High-Computing Power Industrial Computers for Edge AI Smart Applications

Edge AI intelligent industrial computers provide high-computing power AI performance through NVIDIA chips. AOPEN's R&D team also provides excellent heat dissipation performance, suitable for edge computing application environments requiring visual recognition, big data analysis, intelligent monitoring and other large-scale data calculation and intelligent judgment.

#### Fanless Slim Multimedia Players



#### High-Performance Rugged Industrial Computers

High-performance rugged industrial computers have fanless, no-opening, waterproof, dustproof and shock-resistant characteristics, with wider operating temperatures and broader input voltage ranges than general consumer computers, with long-term and high-stability operation meeting various industry industrial application customer needs.

#### High-Computing Power Industrial Computers for Edge AI Smart Applications



## Innovative Products and Technologies

AOPEN continues to cultivate deeply in the Industrial PC (IPC) field, with product applications covering smart education, commercial digital signage, factory automation and government public sectors. To respond to global industrial transformation, the Company advances Edge IPC and ESG policy-compliant products, integrating generative AI technology to improve data processing efficiency, supporting smart factory production line monitoring, smart city infrastructure and smart medical image interpretation applications, while emphasizing long-term use, low energy consumption and environmental tolerance to realize environmentally friendly goals.

- Continue developing low energy consumption, high-performance rugged IPC products, combining AI technology to improve data processing efficiency. Product series include high-performance IPC, fanless series suitable for high dust pollution, and wide temperature/wide voltage series that can operate stably in outdoor environments with large temperature differences.
- AI application demand is rapidly increasing. The Company develops high-computing power industrial computers for Edge AI smart applications, integrating deep learning and dynamic image recognition technology to realize real-time data processing and low-latency computing. Edge computing algorithms can be applied to traffic monitoring and smart surveillance, medical detection and other fields, improving efficiency and interpretation accuracy.
- Combining the Group's resources, deeply cultivating digital education, government and enterprise application transformation, providing OPS architecture and multimedia player hosts matched with commercial monitors. The Company leads in launching ChromeOPS plug-in players, providing convenient teaching equipment for digital education, and expanding ChromeOS Flex product lines to meet independent software vendors' and system integrators' intelligent needs.



<Deeply Cultivating Industrial PC (IPC)  
and Digital Display Applications>

<b>Material Topics</b>	<b>Supply Chain Management</b>
<b>Impact Assessment</b>	<p>Positive Impact: Good supply chain management can ensure product quality and supply stability, and promote suppliers to comply with environmental protection and social responsibility standards.</p> <p>Negative Impact: Poor supply chain management may affect environment or society such as environmental pollution or human rights violations, thereby affecting corporate reputation and operational stability.</p>
<b>Policies and Commitments</b>	<p>We also focus on social and environmental impact, building on a foundation of respect for human rights and working diligently toward a sustainable supply chain.</p>
<b>Goals</b>	<p>For environmental aspects, comply with relevant regulations in various regions, products meet regional regulatory standards</p> <p>Cooperate with regulatory plastic reduction policies, 100% introduction of plastic-free material design for packaging</p>
<b>Tracking Mechanism</b>	<ul style="list-style-type: none"> <li>• RBA Code of Conduct and VAP audits</li> <li>• Supplier Response Rate: ESG Scorecard, Conflict Minerals Report</li> </ul>
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Supplier risk identification and tiered management</li> <li>• Supplier review and audit mechanisms</li> <li>• Carbon footprint and environmental information disclosure</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Suppliers</li> <li>• AOPEN Employees</li> </ul>

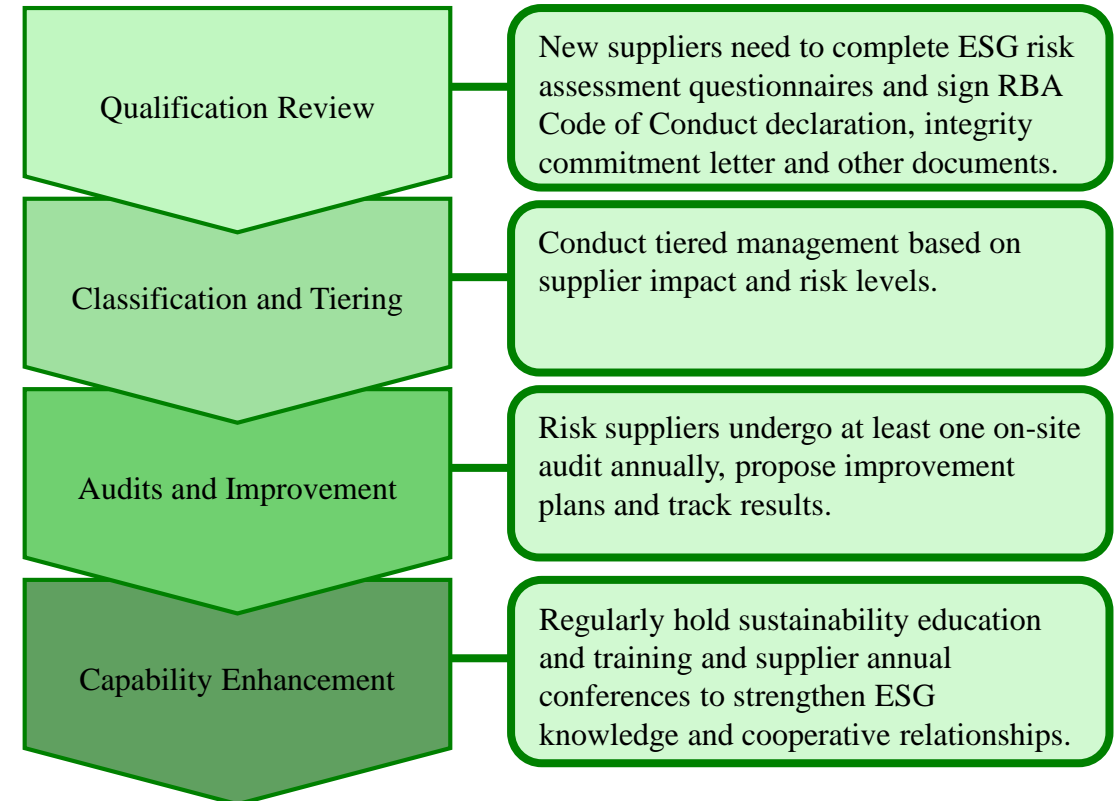
## AOPEN's Supply Chain Management

The Company values supply chain sustainable development, committed to jointly establishing a responsible, transparent and resilient supply system with suppliers, using our global influence to promote ESG progress beyond the Company's operations. We incorporate environmental protection, labor rights, business ethics and regulatory compliance into supplier selection, management and cooperation processes. Through institutionalized management measures and continuous improvement, we ensure supply chain sustainability and resilience. Advancing technology and establishing a responsible supply chain aligned with our core values are inseparable. We require ourselves and suppliers to conduct business responsibly and ethically in human rights, environmental impact, supplier diversity and mineral procurement. This work is inseparable from our overall business strategy.

### Policy and System

- **Supplier Code of Conduct:** Require suppliers to comply with environmental, labor, safety and ethics standards, covering international standards such as ILO conventions and UNGC principles, requiring suppliers to sign RBA Code of Conduct compliance statements, integrity commitment letters and other documents.
- **Sustainable Procurement Policy:** Encourage adoption of products and services with environmental labels, local or meeting social responsibility.
- **Supplier Audit Mechanism:** Regularly conduct on-site reviews and questionnaire surveys, scoring and tracking environmental, social and governance issues.

## Supply Chain Management Process



### Supplier Screening and Evaluation

In addition to supplier screening following the "Vendor Selection Evaluation Operating Standards" of the quality management system, where evaluation teams conduct supplier selection evaluation based on supplier survey forms for supplier quality assurance systems, engineering capabilities and operational surveys, the Group's supplier evaluation including operations, governance, social and environmental evaluation items are simultaneously incorporated into screening considerations.

Evaluation Item	Relevant Issues
Operations Related	Market leadership, key technologies, quality, and diverse production bases
Governance	ESG information disclosure, anti-corruption and integrity, information security, stakeholder communication, and supply chain management policies
Social	Human rights, ethics, health and safety, labor practices, responsible mining, labor hours management, and training.
Environment	Greenhouse gas reduction targets, carbon management performance, greenhouse gas emissions and allocation, energy and renewable energy use, carbon footprint, hazardous substance control, environmental regulatory compliance, waste management, and biodiversity.

### 2024 Supplier Evaluation

The Company completed audits of 16 major suppliers in 2024, of which 7 core suppliers were included in the parent company's audited supplier list. Overall audit results show suppliers have basic management systems and good compliance.

Number of suppliers audited: 16

Percentage of suppliers audited: 72.7



# Environment

Climate Change

Greenhouse Gas Management

Energy Usage Management

Water Resource Management

Waste Management

## Climate Change

In recent years, disasters caused by climate change have become more frequent. The Company continues to monitor the impact of climate change on the Company's operations, referencing the Task Force on Climate-Related Financial Disclosures (TCFD), establishing a risk framework based on the four disclosure cores of governance, strategy, risk management, and metrics and targets, conducting current situation analysis of climate change-related financial disclosures, climate risk identification and financial quantification, and publicly disclosing the potential financial impact of climate change on Acer and future response strategies.

### Financial Impact of Climate-Related Risks and Opportunities

	Short-term Impact	Medium-term Impact	Long-term Impact
Business Impact	Sudden climate events (such as typhoons, hurricanes, floods, droughts) may cause transportation disruptions, preventing on-site project execution with customers, thereby affecting project progress.	Climate pattern changes may affect hardware equipment supply chain stability, and service demands may also change.	Climate change may have profound impacts on industrial structure and market demand. The Company may need to adjust services and business models to adapt to long-term climate trends.
Strategic Impact	Technical units may need to immediately adjust project execution models, including remote execution, video conferencing and other emergency preparedness and risk management strategies to respond to sudden climate events.	The Company needs to re-evaluate climate risks, may adjust hardware supply chain strategies, product portfolio and market positioning to respond to future climate changes.	The Company needs to develop long-term climate change adaptation strategies, including investing in remote execution technology, reducing carbon emissions, participating in climate risk management and mitigation plans.
Financial Impact	Sudden climate events may lead to additional costs, including establishing remote execution systems, related network security mechanism equipment purchases.	Medium-term climate changes may cause projects to fail to execute on schedule, thereby affecting the Company's revenue recognition and cash flow.	Long-term climate change may cause the Company to require major capital expenditures such as investments in solar energy and improvements to electromechanical equipment efficiency.

### Climate Monitoring and Governance Framework

Quarterly sustainability greenhouse gas inventory progress reported to the Board of Directors

Board of Directors: Monitor whether the Company's greenhouse gas inventory and verification schedule planning complies with government regulations  
 Risk Management Committee: Coordinate relevant internal company departments, jointly review internal and external risks faced by the Company (including climate change risks), and formulate risk response strategies for company-wide major risk issues

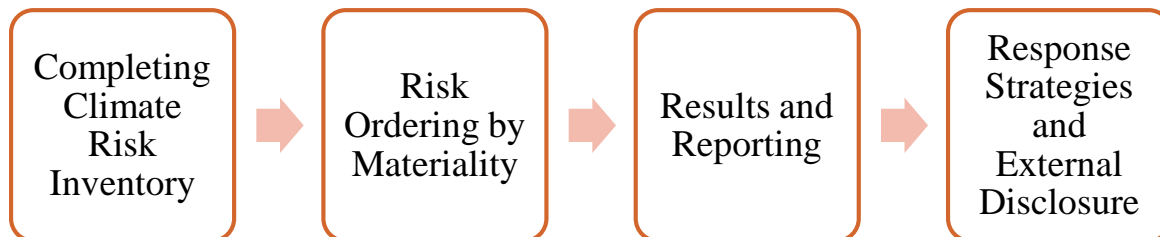
### Financial Impact of Extreme Climate Events and Transition Actions

Impact of Extreme Climate Events includes:

- **Direct Losses:** Extreme climate events (such as typhoons, hurricanes, floods, droughts) may cause facility damage, even injuries to employees and customers, resulting in direct losses
- **Increased Insurance Costs:** Frequent extreme climate events may lead to increased insurance costs, including property insurance and business interruption insurance, further increasing corporate expenses
- **Capital Expenditure:** Transition actions, such as investments required for solar energy and improvements to electromechanical equipment efficiency

### How Climate Risk Identification, Assessment and Management Process Integrates into Overall Risk Management System

AOPEN follows TCFD guidance content, establishing climate-related risk management procedures. The Risk Management Working Group annually convenes cross-departmental participation to collect and review climate risks and opportunity factors relevant to the Company following the above process. Through impact level and likelihood level assessment of material climate issues, monitor risk level changes, review and formulate response strategies. Regular reports enable Board supervision of climate risk management progress and review of related major decisions.



### Climate Targets and Indicators

Information on greenhouse gas emission scopes, planning schedules, and annual achievement progress is detailed in the "Greenhouse Gas Management" section. Target Covered Activities:

- ✧ **Reduce Greenhouse Gas Emissions:** Including direct emissions (such as vehicle emissions) and indirect emissions (such as emissions from electricity consumption).
- ✧ **Improve Energy Efficiency:** Reduce energy consumption through energy-saving measures, technology updates, etc.
- ✧ **Resource Circular Utilization:** Promote and advance effective resource circular utilization, reduce waste generation and emissions
- ✧ **Climate Risk Management:** Establish monitoring and reporting mechanisms, strengthen risk management capabilities for climate change and extreme climate events

## Greenhouse Gas Management

As a member of the global village, 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, following parent company Acer's greenhouse gas management operations. We also commissioned a third-party verification agency certified by Taiwan's Environmental Protection Administration to undertake greenhouse gas emission verification for both direct and indirect categories, i.e., Scope 1, Scope 2, and Scope 3, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

### Greenhouse Gas Emissions in Recent Years

AOPEN's 2024 verified inventory results show total operational emissions (Scope 1 and 2) of 16.22 metric tons, a 9% reduction compared to 2023, mainly from reduced electricity consumption.

Greenhouse Gas Emissions	2024	2023
Direct emissions (Scope 1) (tCO <sub>2e</sub> )	0.0000	0.0000
Indirect emissions (Scope 2) (tCO <sub>2e</sub> )	6.2600	6.6919
Total Operational Emissions (Scope 1+2) (tCO <sub>2e</sub> )	6.2600	6.6919
Emission Intensity (tCO <sub>2e</sub> /million NTD revenue)	0.0000	0.0012

### Concrete Actions for Greenhouse Gas Reduction

The Company's greenhouse gas emission sources are all indirect emissions, mainly from electricity required for office air conditioning and lighting, employee commuting, and outsourced waste disposal. In addition to participating in Acer Group's integrated energy and climate change strategy, we will continue to prioritize optimizing energy efficiency at each operational location while implementing measures including:

- Increase paperless applications
- Air Conditioning Temperature Settings: Require offices in various locations to set indoor unit temperatures to maintain indoor temperatures between 26-28 degrees, while using automatic control methods to time on/off main units and indoor units to reduce air conditioning electricity consumption
- Lighting: Use energy-saving lamps (power consumption is half that of ordinary fluorescent lamps) to reduce lighting electricity consumption, paired with zone-based light switch settings. Lights in used areas are turned on, and some public spaces are turned off during off-duty hours to achieve energy-saving purposes
- Encourage colleagues to hold meetings with customers or vendors via video conferencing, improving efficiency and reducing business trips and travel, thereby reducing vehicle use and achieving reduced greenhouse gas emissions

## Energy Usage Management

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

### Goals

Following the Group's targets: Medium to long-term goal to reduce electricity consumption by 10% from 2019 baseline by 2030.

The Company will follow the Group's electricity management measures at Xizhi office.

### Total Electricity Consumption

The Company's 2024 total electricity consumption decreased by 6% compared to 2023.

## Water Resource Management

AOPEN's current operational model has no self-operated production and manufacturing activities, so except for office air conditioning cooling tower water, all is domestic water. Based on the above objective environmental limitations, the current water resource policy focuses on conservation aspects. However, given the importance of water resource issues to the environment and as a member of the Acer Group, the Company follows the Group's water resource management policies to set short, medium, and long-term reduction targets. Through the IT system provided by the Group to collect global water resource management data and change trends, we continue to explore various reduction and recycling reuse possibilities.

### Goals

Following the Group's targets: Medium to long-term goal to reduce water consumption by 30% from 2019 baseline by 2030

### Total Water Consumption

Item\Year	2024	2023
Total Water Consumption (thousand cubic meters)	196.0000	321.9900
Water Intensity (tons/million revenue)	0.0282	0.0568

## Waste Management

AOPEN's main waste is general office household waste. To reduce waste generation, we follow Recycle (circular recycling), Reuse (make full use), and Reduce (reduce use) practices.

In daily life, we encourage our employees to reduce the use of disposable plastic, tableware, and paper cups, and to strengthen waste reuse through the implementation of various resource recycling at all office locations.

For the disposal of waste, we uphold the laws and regulations and comply with the Group's environmental management policy. General household wastes is delivered to the local incineration plant by the building in cooperation with manufacturers or local cleaning teams; resource recovery items are sorted and delivered to recycling manufacturers or local resource recovery vehicles; business waste such as waste batteries, waste lamps, waste machine cases, hardware waste, etc. are collected and delivered to qualified contracted manufacturers for disposal to ensure that the process of transportation and disposal does not damage the environment and ecology.

For effective target management, we use the IT system provided by the Group to collect global waste data and change trends to review annual waste management target achievement status.

## Goals

Following the Group's targets: Waste disposal volume to decrease by 30% from 2019 baseline by 2030

## AOPEN Waste Statistics

Item\Year	2024	2023
Hazardous Industrial Waste (metric tons)	0.0000	0.0000
Non-hazardous Industrial Waste (metric tons)	3.3572	1.9542
Total Waste Products (metric tons)	3.3572	1.9542
Waste Intensity (metric tons/million revenue)	0.0005	0.0001



# Social


Human Rights Protection

Human Resources Structure

Employee Benefits

Occupational Health and Safety

Social Engagement

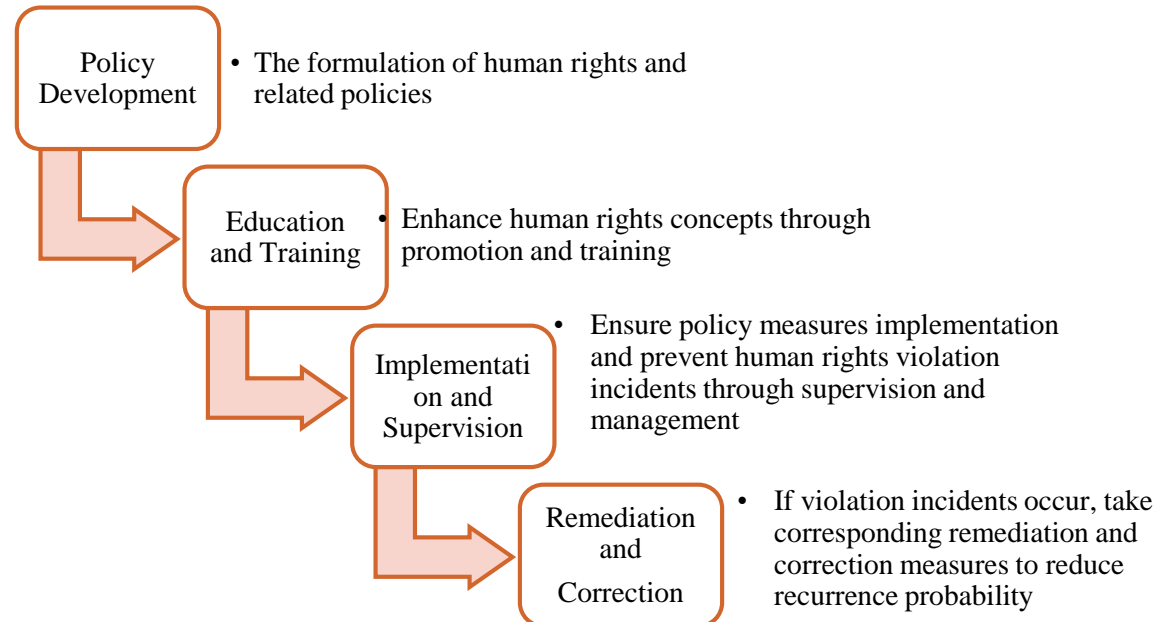
<b>Material Topics</b>	<b>Human Rights, Diversity, and Equality of Opportunity</b>		
<b>Impact Assessment</b>	<p>Positive Impact: Respecting human rights, promoting equality and diversity can create an inclusive work environment and promote social harmony.</p> <p>Negative Impact: Human rights violations may trigger consumer boycotts, bringing negative impacts to corporate image and operations.</p>		
<b>Policies and Commitments</b>	<p>The Company strictly complies with labor-related laws and regulations at all operational locations, protecting the legal rights of all colleagues, customers and stakeholders. We recognize and follow international human rights standards such as the UN Universal Declaration of Human Rights, Global Compact, and Guiding Principles on Business and Human Rights, formulating human rights policies, eliminating any violations and infringements of human rights, and ensuring internal and external members all receive reasonable, equal and dignified treatment.</p>		
<b>Goals</b>	<ul style="list-style-type: none"> <li>• Enhance human rights-related training and raise awareness of equality and multiculturalism among employees.</li> <li>• Establish a diversified corporate culture and achieve parity in all measures (e.g., recruitment, promotion and compensation) based on contribution</li> </ul>		
<b>Tracking Mechanism</b>	<ul style="list-style-type: none"> <li>• AOPEN's Grievance Mechanism (e.g. whistleblower mailbox)</li> <li>• Result of the promotion of training and public mechanism</li> <li>• Labor-management meeting (You Mi meeting) supervision and feedback mechanisms</li> <li>• Oversight mechanism of government agencies</li> </ul>		
<b>Action Plan</b>	<ul style="list-style-type: none"> <li>• Internal promotion of human rights and equality awareness</li> <li>• Strengthen human rights protection and equality-related training</li> <li>• Implement human rights and equality policies in the process of compensation, promotion, development, and advancement</li> </ul>		
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Suppliers</li> </ul>		

## Human Rights Policy and Commitment

### AOPEN Human Rights Policy

Respect for human rights has always been among AOPEN's fundamental values. We support and follow the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights (UNGPs), and the International Labor Organization's core labor standards and local laws and regulations in formulating human rights policies and implement human rights protection based on the principles of protection, respect, and remedy.

### Human Rights Management Processes



### AOPEN Human Rights Related Measures

#### Prohibition of Discrimination, Harassment and Workplace Bullying

**Provide equal opportunities, absolutely no tolerance for discrimination, harassment or bullying:**  
Formulate the Workplace Sexual Harassment Prevention Measures, Complaints, and Disciplinary Actions

#### Privacy Rights

**Respect privacy, ensure personal data use and collection comply with regulatory requirements:**

- Taiwan formulates Personal Data Protection Management Policy
- In the EMEA region, we follow Acer's Privacy Protection Design Policy and Information Protection Impact Assessment Policy

#### Anti-Bribery and Corruption Policy

**Anti-corruption, prohibit accepting or offering bribes:**  
Follow the Group's anti-bribery and anti-corruption policy, taking zero tolerance attitude toward bribery and corruption for good business practices.

#### Collective bargaining agreements

**Respect employees' right to freedom of association:**

- Taiwan convenes labor-management meetings according to law
- European countries joining union organizations are the Netherlands, with total employee percentage covered by collective agreements at 29%. Employees not covered by collective agreements have the same working conditions and employment terms as signed employees, without any impact.

### Human Rights Promotion and Education & Training

We continuously arrange human rights issue promotion and related education and training. In addition to announcing relevant regulations on internal and external websites, we still arrange related education and training annually to enhance employee human rights protection awareness. 2024 education and training courses included anti-bribery, anti-corruption, employee code of conduct, workplace unlawful infringement prevention and personal data protection courses, with 100% completion rate.

### Anti-discrimination and harassment

We value equal opportunity for our employees and do not tolerate any harassment in the workplace. To maintain gender equality and dignity at work, and to provide a channel for employees to complain about unlawful workplace abuse, so that employees are not subjected to verbal, physical, psychological, sexual harassment and gender discrimination in the workplace, we have established prevention and control measures, complaint and disciplinary measures, and specified complaint channels, operational procedures and disciplinary regulations. The anti-discrimination policies are expressly set out in the Standards of Integrity Management & Business Conduct, including:

**Equal opportunity:** Respect for employees and the creation of a diverse culture, committed to maintaining a non-discriminatory work environment, and give employees dignity and respect; to provide equal employment opportunities for employees and job seekers, without discrimination on the basis of race, color, age and other factors.

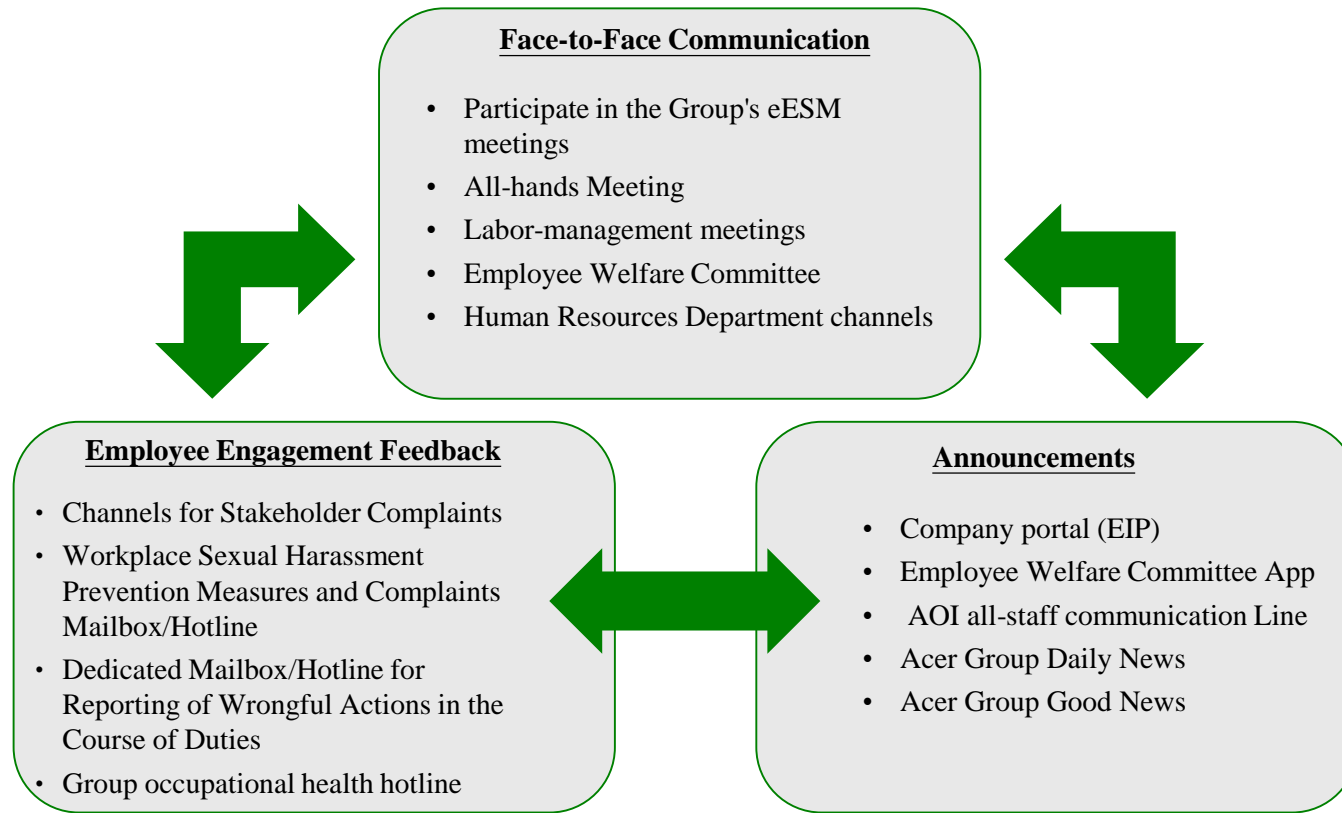
**Harassment-free work environment:** No harassment will be tolerated in the work environment. Harassment includes actions, words, written expressions or objects that create an intimidating, malicious, or offensive work environment.

### Procedures for Handling Incident Notification of Discrimination and Harassment

- |   |  |
|---|--|
| <p><b>1</b><br/>Notification</p>            | <p>All information regarding an event should be communicated to the department head if the event does not involve a director or top management, or it shall be communicated to the independent directors or supervisors if a director or top management is involved.</p> |
| <p><b>2</b><br/>Verification</p>            | <p>The responsible department and department head should verify the facts immediately.</p>   |
| <p><b>3</b><br/>Non-compliance handling</p> | <p>If it is determined that the notified party has indeed violated laws, regulations or the policies of the Group and ethical management rules, the offender shall be immediately requested to cease such conduct and be dealt with appropriately.</p>                   |
| <p><b>4</b><br/>Corrective measures</p>     | <p>For confirmed incidents, the Company shall assign the relevant departments to review the internal control system and related procedures, propose corrective measures, and prevent recurrence.</p>   |

### Diverse Communications Channels

AOPEN values employee opinions and rights, committed to providing transparent and accessible communication platforms. Multiple communication channels have been established to continuously listen to employee feedback and promote harmonious labor-management relations with win-win outcomes.



### Labor-management meetings

Effective two-way communications can further cement the unity and sense of identity among staff. At the same time, it helps further develop an organizational culture wherein the staff are respected and cared for, thus creating a win-win situation for both the Company and its staff.

Based on the principles of human rights, diversity and equal opportunity, AOPEN strictly complies with government legal regulations, regularly convening labor-management meetings quarterly, direct face-to-face communication with employee representatives, responding to employee questions and suggestions and making decisions, enhancing the Company's operational and management effectiveness.

## Human Resources Structure

As of the end of 2024, the Company has a total of 67 employees, with male and female ratios of 57% and 43% respectively. The Company has had no major changes in employment in the past two years, with a new hire rate of 16% and employee turnover rate of 21%.

By Region	Male		Female		Subtotal	
	Number of People	Percentage (%)	Number of People	Percentage (%)	Number of People	Percentage (%)
Taiwan	10	48%	11	52%	21	31%
Overseas	28	61%	18	39%	46	69%
<b>Age Group</b>						
Under 30	0	0%	5	100%	5	7%
30-50	22	69%	10	31%	32	48%
50 and Over	16	53%	14	47%	30	45%
<b>By Function</b>						
Product Operations	11	44%	14	56%	25	37%
Channel Sales	27	64%	15	36%	42	63%

Age Range	New Hire Rate %	Turnover Rate %
Under 30	27%	0%
30-50	55%	70%
50 and Over	18%	30%

Note: All of the Company's employees are full-time

## Diversity and Equality

The Company has work partners from diverse global backgrounds, committed to creating a diverse, equal, and inclusive workplace culture, ensuring work opportunities are not affected by nationality, gender, age, physical and mental conditions, religion and other factors, eliminating discrimination, and protecting equal employment and promotion opportunities. We firmly believe diversity and inclusion help stimulate innovation, enhance employee potential and corporate competitiveness, bringing diverse perspectives and continuous growth momentum to the Company.

### Proportion of Female employees

Item	2024
Share of women in total workforce	43%
Share of women in management	33%

### Share of people with physical and mental disabilities employed

According to the government's "People with Disabilities Rights Protection Act," the number of persons with employment capacity and disabilities employed by enterprises shall not be less than 1% of total employees.

As of the end of 2024, the Company employed persons with disabilities in excess, accounting for 4% of employees.

## Compensation and Employee Welfare

### Compensation System

The Company's salary standards are determined based on job duties, capabilities, education, work experience and professional knowledge. Starting salary and compensation do not differ due to gender, religion, politics, marital status, etc. We participate in an annual survey of global industry market salaries to establish a fair and competitive compensation system. Additionally, each year, performance bonuses are awarded to employees based on the operational performance of each unit and the tangible contributions of employees.

The Company's Taiwan Region 'Non-Managerial Full-Time Employees'

Year		
Average Salary	NT\$1.367 million	NT\$1.274 million
Median Salary	NT\$1.497 million	NT\$1.396 million
Average Salary Change Percentage	7.30%	
Median Adjustment Change (%)	7.24%	

Ratio of highest paid individual's annual total compensation to median of other employees' annual total compensation in 2024	Ratio of percentage increase in highest paid individual's annual total compensation to median percentage increase in average annual total compensation of other employees in 2024
3.9	5.5

### Retirement system

AOPEN's retirement system adheres to the regulations for each of the Company's global locations.

In the Taiwan region, for example, contributions are made to staff pensions in line with the Labor Standards Act and the Labor Pension Act. Staff who were employed by AOPEN on or before June 30, 2005, and were covered by the old system may freely opt into the new system and enjoy the new benefits. The actuarial work for the current year's pension liability is performed in December each year, and the official version of the actuarial report is issued in January of the following year.

As of the end of 2024, the Company's deposits with the Bank of Taiwan under the old system totaled approximately NT\$29 million. As for the new system, the Company currently contributes 6% of employee pay, while the employees may contribute anything between 0% and 6%.

The Company's Taiwan region retirement system exceeds Taiwan legal requirements. As long as service years reach 20 years and approved by responsible supervisors, early retirement is possible. For employees whose employment relationship is terminated due to retirement or redundancy, the Company provides pensions or severance pay in accordance with the law, thus helping support their post-retirement lives or their financial needs during their transition to new employment.

### Maternity Benefits

The Company follows regulations of governments where companies are located to provide maternity leave, paternity leave, parental leave and other related measures.

In Taiwan, according to the "Gender Equality in Employment Act," employees legally take parental leave without pay.

In 2024, AOPEN had 0 persons taking parental leave.

## Diverse Benefit Programs

AOPEN is committed to work-life balance. We combine the Group's welfare measure resources to provide employees with diversified welfare systems. In addition to the benefits as stipulated by law, AOPEN also provides group life insurance, accident insurance, cancer insurance, hospital room and board insurance, and a range of outstanding employee benefits.

### Benefits Superior to Statutory Standards

- Provide company-paid group life insurance, accident insurance, cancer insurance, hospitalization medical insurance
- Flexible work hours
- Continuous holiday adjusted days off provided by the Company without deducting leave
- New employees can advance special leave

### Fellowship Activities and Facilities:



- Diverse club activities: Encourage employees to participate in the Group's clubs such as cycling club, yoga club, running club to develop personal interests
- Use of the Group's recreational facilities: Employee recreation areas, dance classrooms, cafes and other public spaces, employee fitness centers
- Regular all-staff gatherings: Promote employee interaction and communication opportunities, unite team cohesion

### Recreation and Entertainment Benefits

Participate in parent company welfare activities, including family day, learning/experience/appreciation trips, festivals, movies, arts and culture, lectures, sports, volunteer activities and other diverse welfare activities

### Cash Benefits and Childcare Support Measures

- Cash benefits: Provide three festival bonuses and marriage subsidies, hospitalization subsidies, funeral subsidies and birthday bonuses
- Childcare support: Childbirth subsidies, children's scholarships

Material Topics	Occupational Health and Safety		
Impact Assessment	Positive Impact: Emphasis on occupational health and safety can promote employee physical and mental health. Negative Impact: Lack of appropriate occupational health and safety measures may cause medical burden and social insurance pressure.		
Policies and Commitments	Committed to providing healthy, safe working environments to protect the physical and mental well-being of workers and reduce occupational safety and health risks.		
Goals	Committed to introducing ISO 45001 Occupational Safety and Health Management System		
Tracking Mechanism	Integrate into the Group's safety and health internal management system to ensure legal compliance		
Action Plan	<ul style="list-style-type: none"> <li>• Establishment of a Safety and Health Management Mechanism</li> <li>• Implementation of Safety and Health in Business Management</li> <li>• Strengthen safety and health execution and inspection</li> <li>• Ensure the Extension of Safety and Health Performance</li> </ul>		
Stakeholder engagement	<ul style="list-style-type: none"> <li>• AOPEN Employees</li> <li>• Suppliers</li> <li>• Community</li> </ul>		

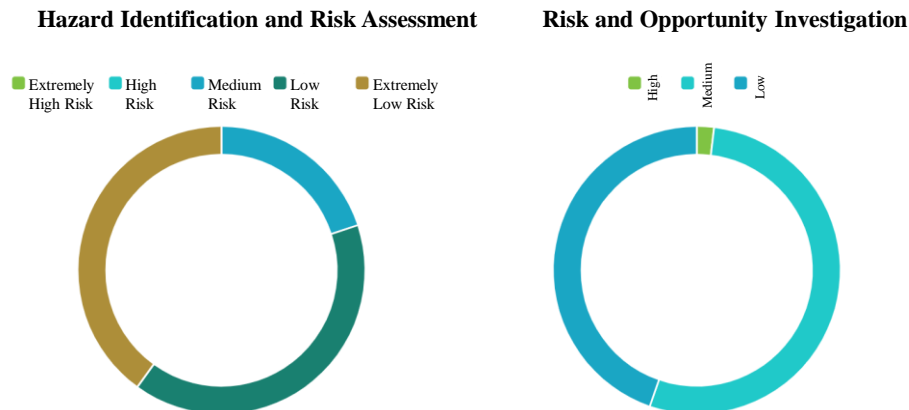
## Occupational Safety and Health Policy

### Safety and Health Management System

AOPEN is committed to providing a safe and healthy work environment, following international standards, legal regulations and the Group's policies. To implement safety and health business management, we incorporate into the Group's internal safety and health business management mechanism, following its inquiry and guidance, promoting occupational safety and health management operations.

### Implementation of Safety and Health in Business Management

To ensure safety and health in business can be effectively managed and supervised, we encourage employees to immediately report to administrative units if they discover any safety and health issues in the workplace. Additionally, because we are incorporated into the Group's internal safety and health business management mechanism, for the Group's annual workplace hazard identification risk assessment and stakeholder risk and opportunity survey (grading reference below), high-risk and high-opportunity items involving the Company requiring immediate correction or preventive measures will follow corresponding improvement measures.



### Occupational Safety Incident Investigation

AOPEN values every occupational safety incident. To effectively respond to occupational safety and other incidents, we have established incident investigation operating procedures to clarify incident causes, responsibility attribution, and prevent similar incidents from recurring.

#### 1. Reporting and Scene Control

- Immediate reporting: If major occupational disaster occurs, report to competent authorities within specified time
- Scene control: Ensure personnel safety, prevent secondary incidents
- Collect evidence: Record scene conditions through photos, videos, etc., collect evidence

#### 2. Incident Investigation

- Establish investigation team: Organize cross-departmental personnel to form investigation team
- Interview related personnel: Understand incident occurrence process and causes
- Analyze incident causes: Direct causes, indirect causes and root causes of incident occurrence

#### 3. Improvement Measures and Tracking

- Formulate improvement measures: Propose specific feasible improvement measures
- Track improvement effectiveness: Monitor improvement measure implementation and evaluate effectiveness
- Recording and reporting: Complete recording and write incident investigation report

**In 2024, zero occupational disaster incidents occurred**

### Occupational Safety and Health Education and Training

Course	Subject	2024 Accomplishment
New Personnel Health and Safety Education and Training	New employees	100% completion rate
General Health and Safety Education and Training	General employees	100% completion rate
Occupational Health and Safety Business Management On-the-Job Training	Occupational Health and Safety Management Personnel	Completed refresher training
Emergency Personnel On-the-Job Training	Emergency Personnel	Completed refresher training

### Health Promotion Measures

Item	Details
Health Seminars	Lunch seminars
Weight Loss	Nutrition lectures, exercise classes, independent weight management
Fitness Testing	Fitness testing, analysis, and advice
Sports Promotion	Establish sports clubs/climbing competitions
Sports Promotion	Establishing sports clubs
Exercise Environment	Fitness center, multi-functional space for relaxation
Visually Impaired Massage Service	The service is available every Tuesday through Friday afternoon

### Health Workplace Investment

Item	Operations	2024 Accomplishment
Health Checks for New Colleagues	New staff health check reports are paid for upon commencement of work	Submission Rate: 100%
General Staff Health Checks	Held each year, covering more than required by regulations	100% submission rate
Management Health Checks	Checks booked by rank and age	88% submission rate

### Health Management Measures

Item	Details
Medical Consultations	General health education consultation, health promotion consultation
Measurement Services	Weight, blood pressure, body temperature
Medical Care Treatment	Illness tracking, injury care, accident case tracking
Female Health Protection Program	Breastfeeding colleagues: Exclusive breastfeeding (expressing) room and health consultation
Infectious Disease Prevention	Understanding and staying on top of the COVID-19 pandemic, reminders for influenza vaccinations, and the prevention and control of infectious diseases

## Social Engagement

AOPEN values corporate social responsibility, firmly believing that while pursuing economic performance, enterprises should take on the responsibility of giving back to society. We respond to and join social public welfare activities promoted by the Group.

### Environmental Conservation

- **Respond to Group-organized vegetarian promotion activities**

Respond to vegetarian promotion activities to reduce carbon emissions. The activities involve employees registering and tracking their dietary habits through the Earth Mission app to make conscious choices and improve their eating habits. Additionally, activities include the organization of the 'Future Gourmet Day' vegetarian tasting event, as well as the provision of vegetarian meal boxes for employees and their families on Acer Group Family Day.

- **Participate in Group-organized second-hand materials collection activities**

Acer Group organizes second-hand materials collection activities annually to donate to public welfare organizations, in which AOPEN participates. Discarded 3C products are organized by volunteers and delivered to professional recyclers. Recycling money from monetization is donated to the Taipei Orphan Welfare Foundation. Furthermore, we have gathered 43 functional laptops that have been refurbished by the related enterprise, Highpoint Service Network Corporation, and generously donated to the ELIM youth academy. This initiative ensures that the unused computers can be put to good use, and thanks to the kindness of our colleagues, it carries even greater importance.

- **Participate in Group-organized computer health check activities**

Through participating in computer health check events organized by the Group, allowing colleagues to conveniently inspect their computers nearby. This initiative encourages colleagues to bring out and update rarely used computers at home instead of discarding them and buying new ones, thus reducing waste of resources. The event offered free computer cleaning service. They also conducted software and hardware inspections and provided recommendations for upgrading and updating components to enhance computer performance. This initiative not only improves energy efficiency, but also reduces carbon emissions.

### Charity

AOPEN encourages its employees to devote themselves to public service in addition to their work, so that they can gain new experiences and ideas, and gain new energy to face the challenges of work and customers.

- **Delivering New Year's Eve meals brings warmth to the elderly individuals who live alone.**

Through joining the Acer Group volunteer team for 14 consecutive years, we have participated in the 'Embrace the Elderly, Love Never Stops' event organized by the Old Five Old Foundation. Colleagues, together with family and friends, serve as ambassadors for delivering New Year's dishes. On the eve of the Lunar New Year, some volunteers drove, and others accompanied the vehicles, heading to remote areas such as Xizhi and Shiding in the mountains. They delivered freshly cooked New Year's dishes to disadvantaged elderly households, pasted spring couplets, sang New Year songs, and conveyed blessings. In total, they visited 36 elderly households.

- **Volunteers for Helping Senior Citizens with Digital Education**

Technological advancements have made everyday 3C products increasingly complex. However, older adults often encounter difficulties in learning technology due to factors such as physiological decline, diminished learning ability, limited access to the latest information channels, and a lack of patient guidance from those around them. These digital disparities can pose challenges for the elderly, including social isolation and loneliness, information inequality, healthcare inconvenience, and the risk of deception. Through participating in Acer Group's "Fearless 3C! Ageing Triumphs!" digital education volunteer activity. Prior to participating, colleagues who volunteered are required to complete training courses to learn how to teach the elderly to use mobile phone functions. 15 colleagues volunteered to serve as teaching assistants to help 15 elderly individuals, who are supported by the Old Five Old Foundation, learn essential mobile phone functions. This initiative aims to bridge the generation gap between age and technology and reduce the digital divide in remote areas.



# Appendix

## GRI Standards Indicators

<b>Statement of use</b> <b>AOPEN Incorporated has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024.</b>	<b>GRI 1 used</b> <b>GRI 1: Foundation 2021</b>	<b>Applicable GRI Sector</b> <b>Standard(s) NA</b>
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### General disclosures

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 2: General Disclosure 2021	2-1	Organizational details	About AOPEN
	2-2	Entities included in the organization's sustainability reporting	About this Report
	2-3	Reporting period, frequency, and contact point	About this Report
	2-4	Restatements of information	First-time preparation this year
	2-5	External assurance	External assurance/verification not obtained
	2-6	Activities, value chain and other business relationships	About AOPEN, Supply Chain Management
	2-7	AOPEN Employees	Human Resources Structure
	2-8	Workers who are not employees	Human Resources Structure
	2-9	Governance structure and composition	Corporate Governance
	2-10	Nomination and selection of the highest governance body	Corporate Governance
	2-11	Chair of the highest governance body	Corporate Governance
	2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance
	2-13	Delegation of responsibility for managing impacts	Sustainable Development Strategy
	2-14	Role of the highest governance body in sustainability reporting	Sustainable Development Strategy
	2-15	Conflicts of interest	Corporate Governance
	2-16	Communication of critical concerns	Implementation Status
	2-17	Collective knowledge of the highest governance body	Corporate Governance
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance
	2-19	Remuneration policies	Corporate Governance
	2-20	Process to determine remuneration	Corporate Governance

## GRI Standards Indicators

### General disclosures

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 2: General Disclosure 2021	2-21	Annual total compensation ratio	Social - Compensation and Welfare
	2-22	Statement on sustainable development strategy	Message from the Chairman, Sustainable Development Strategy
	2-23	Policy commitments	Corporate Governance, Human Rights Protection, Sustainable Development Strategy
	2-24	Embedding policy commitments	Corporate Governance, Human Rights Protection, Sustainable Development Strategy
	2-25	Processes to remediate negative impacts	Stakeholder Engagement, Corporate Governance: Whistleblowing and Protection
	2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance
	2-27	Compliance with laws and regulations	Corporate Governance
	2-28	Membership associations	About AOPEN
	2-29	Approach to stakeholder engagement	Stakeholders and Material Topics
	2-30	Collective bargaining agreements	Human Rights Protection

### Material Topics

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Stakeholders and Material Topics
	3-2	List of Material Topics	Stakeholders and Material Topics

### Material Topic: Information Security and Privacy Protection

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Information Security and Customer Privacy Protection
GRI 418	418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security and Customer Privacy Protection

## Material Topic: Innovative R&D and Design

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Innovative Products and Services

## Material Topic: Product Responsibility and Customer Safety

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Product Responsibility and Customer Safety
GRI 416	416	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Responsibility and Customer Safety

## Material Topic: Circular Economy

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Circular Economy
GRI 301	301	301-3 Reclaimed products and their packaging materials	Circular Economy
GRI 302	302	302-5 Reductions in energy requirements of products and services	Circular Economy

## Material Topic: Corporate Governance and Code of Ethics/Standards of Conduct

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Corporate Governance
GRI 405	405	Diversity and Equal Opportunity	Corporate Governance, Human Resources Structure

## Material Topic: Economic Performance

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Economic Performance
GRI 201	201	Direct economic value generated and distributed	Economic Performance

## Material Topic: Supply Chain Management

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Supply Chain Management
GRI 2: General Disclosure 2021	2-6	Activities, value chain and other business relationships	Supply Chain Management
GRI 308	308	New suppliers that were screened using environmental criteria	Supply Chain Management
GRI 408	408	Operations and suppliers at significant risk for incidents of child labor	Supply Chain Management
GRI 409	409	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Management
GRI 414	414	New suppliers that were screened using social criteria	Supply Chain Management

## Material Topic: Occupational Health and Safety

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Occupational Health and Safety
GRI 403	403	Occupational health and safety management system	Occupational Health and Safety
GRI 403	403	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety
GRI 403	403	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety
GRI 403	403	Worker training on occupational health and safety	Occupational Health and Safety
GRI 403	403	Promotion of worker health	Occupational Health and Safety
GRI 403	403	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety
GRI 403	403	Work-related injuries	Occupational Health and Safety
GRI 403	403	Work-related ill health	Occupational Health and Safety

## Material Topic: Risk Management

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Risk Management
GRI 2: General Disclosure 2021	2-12	Role of the highest governance body in overseeing the management of impacts	Risk Management
	2-13	Delegation of responsibility for managing impacts	Risk Management

## Material Topic: Corporate Human Rights, Equality, and Diversity

GRI Standard	GRI Standard Code	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-3	Management of material topics	Human Rights Protection
GRI 405	405	Diversity and Equal Opportunity	Corporate Governance, Human Resources Structure
GRI 408	408	Operations and suppliers at significant risk for incidents of child labor	Human Rights Protection
GRI 406	406	Incidents of discrimination and corrective actions taken	Human Rights Protection
GRI 407	407	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Protection, In 2024, there were no cases where human rights issues were reviewed by the local government.
GRI 408	408	Operations and suppliers at significant risk for incidents of child labor	Human Rights Protection, No significant risk of the use of child or youth labor
GRI 409	409	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Protection, In 2024, there were no cases where human rights issues were reviewed by the local government.
GRI 412	412	Operations that have been subject to human rights reviews or impact assessments	Human Rights Protection
GRI 412	412	Employee training on human rights policies or procedures	Human Rights Protection

## Disclosure of Sustainability Indicators by Listed Companies under the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" of the Taiwan Stock Exchange

According to the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", listed companies should strengthen the disclosure of sustainability indicators by industry. AOPEN is in the computer and related equipment industry and the following are the disclosed indicators. Please refer to [Chapter 4, Environment - Climate Change](#) for the disclosure of climate related information by listed companies as stipulated in Article 2 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

Type	Indicator	Annual Disclosure	Unit
1	Total energy consumption, percentage of purchased electricity and renewable energy usage	<ul style="list-style-type: none"> <li>Total energy consumption: 146.3900 GJ</li> <li>% of purchased electricity: 100%</li> <li>% of renewable energy usage: 69%</li> </ul>	Gigajoules (GJ), percentage
2	Total water intake and total water consumption	<ul style="list-style-type: none"> <li>Total water intake: 196.0000 m<sup>3</sup></li> <li>Total water consumption: 141,796 m<sup>3</sup></li> </ul>	Thousand cubic meters (m <sup>3</sup> )
3	Percentage of recovered hazardous waste generated by weight	The main source of waste for AOPEN is general household waste. No hazardous waste	Metric tons (t), percentage (%)
4	Explain the type, number and rate of occupational disasters	AOPEN had zero occupational injuries in 2024	Ratio (%), Number
5	Disclosure of product lifecycle management, including the weight of end-of-life products and electronic waste and the percentage of recycling	No weight and recycling rate data available for disclosure this year.	Metric tons (t), percentage (%)
6	Lawsuits related to anti-competitive conduct ordinances	None	Reported Currency
7	Production of major products by product category	AOPEN's business model is primarily focused around product sales services. In general, we disclose the revenue share of each product in our institutional investors' conference call. AOPEN's financial report information can be found on the Market Observation Post System.	Depending on product type



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