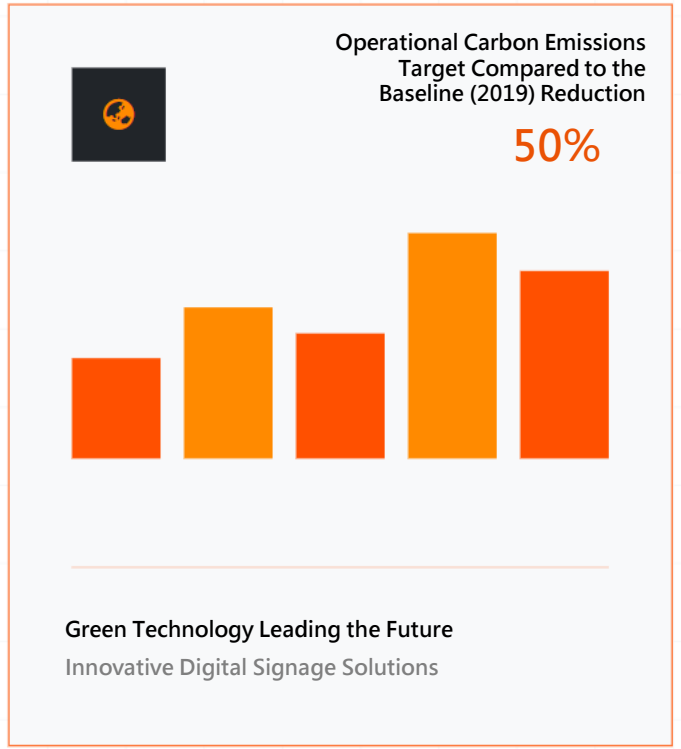
Corporate Social Responsibility and Environmental Protection

AOPEN

# Sustainability Report

Publishing Unit

**Sustainability Working Group**

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AOPEN
an Acer Group Company

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Against the backdrop of global net-zero carbon emissions, digital transformation, and the rapid evolution of AI, sustainable development is no longer merely a matter of advocacy—it has become a fundamental principle of corporate management and an important engine for innovative breakthroughs.

In 2025, businesses worldwide operated in an environment more complex than ever before: shifting international politics and economics, geopolitical conflicts, and ongoing tariff issues, accompanied by inflationary pressure, energy structure adjustments, and lengthening international logistics cycles, all affecting every link in the industry chain. In the face of a volatile landscape, AOPEN has consistently emphasized "pragmatism and resilience," advancing steadily by implementing supply chain flexibility and regional deployment, and successfully turning the world's rigorous sustainability governance requirements into a core competitive advantage in the market.

As generative AI and multi-model perception mature, global demand for AI applications, industrial digitalization, and energy efficiency has clearly accelerated, shifting the computing focus from the cloud to the edge. AOPEN has cultivated deep expertise in industrial PCs (IPC) and digital display applications, actively investing development resources to bring high-performance, high-durability, low-power Edge AI computing platforms and cloud management capabilities into smart factories, digital campuses, interactive retail, transportation, and other settings. Keeping pace with the market's shift from "pilot validation" to "large-scale deployment," we have further extended our product planning from indoor and semi-outdoor to fully outdoor IPC product lines with wide-temperature, wide-voltage, and shock- and impact-resistant designs, helping customers keep equipment running stably in harsh environments and achieve the twin goals of digital upgrading and energy saving.

While pursuing AI computing technology, we are keenly aware that innovation must go hand in hand with sustainability. Leveraging the advantage of Group resource integration, AOPEN continues 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. At the same time, we actively respond to global plastic-reduction policies, adopting 100% plastic-free material designs in our packaging and striving to build low-carbon, energy-oriented green products that help customers worldwide secure a key position on the AI industry curve.

In terms of sustainability governance, we have deepened quantitative ESG management, comprehensively strengthened information security risk management and product safety monitoring mechanisms, and safeguarded user information and operational security. At the same time, we have also institutionalized sustainability management, implementing rigorous supplier audits and carbon management mechanisms, requiring partners to comply with social and environmental standards, commit to low-carbon operations, and jointly build a resilient, transparent, and responsible sustainable supply chain.

We likewise value the sustainable evolution of our internal culture. AOPEN firmly believes that employees are the company's most valuable asset and the foundation of its long-term competitiveness. We are committed to creating a work environment that respects diversity, encourages innovation, and values safety and growth, and we provide multiple channels for grievances and suggestions so that the team's voice can be heard in real time, promoting the healthy development of the organization.

Looking ahead to 2026, global political, economic, and industrial change will continue, and corporate demand for low-carbon design, green supply chains, and AI computing will become the new normal. AOPEN will carry forward the spirit of "sustainability at the core, innovation as the driving force," continuing to expand diverse value, optimize supply chain integration, and deepen its presence in global vertical markets with differentiated Edge AI products. We will make corporate competitiveness and sustainability outcomes mutually reinforcing, and with steady steps, create long-term value that advances both intelligence and low carbon for our customers, partners, and shareholders.

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

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The 2025 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. The AOPEN Sustainability Report was first published in August 2025, issued simultaneously in Chinese and English. Sustainability reports from previous years can be downloaded from the sustainability section of the AOPEN official website.

**Reporting Standards**

This Report is prepared in accordance with the 2021 version of the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI), and adopts the standards of the Sustainability Accounting Standards Board (SASB) for disclosure. In addition, this Report is written in accordance with the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," and is aligned with the United Nations Sustainable Development Goals (SDGs) to specifically explain the Company's related actions and results in corporate social responsibility for disclosure to stakeholders. The relevant comparison tables can be found in the Appendix.

**Reporting Period and Frequency**

AOPEN issues Sustainability Reports each year. This Report was issued in August 2026. The reporting period is consistent with the consolidated financial statements, covering January 1, 2025, to December 31, 2025. 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 2026. 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.

**Restatements of Information**

There was no restatement of information in the Company's 2024 sustainability report.

**Responses and Feedback**

If you have any questions or suggestions regarding the AOPEN 2025 Sustainability Report or sustainability or ESG issues, you are welcome to contact us.

AOPEN Sustainability Working Group

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# Sustainable Development

## 01

### About AOPEN

AOPEN, a member of the Acer Group, is a multinational technology company focused on the commercial sector, with global headquarters in Taiwan.

## 02

### UN Sustainable Development Goals (SDGs)

Continuously review the relevance of the United Nations Sustainable Development Goals to the Company's operations based on AOPEN's ESG focus areas and value chain.

## 03

### Sustainable Development Strategy

Continuously implement corporate governance promotion and develop sustainability goals for environmental sustainability and social impact.

## 04

### Stakeholders and Material Topics

Understand stakeholders' level of concern about ESG, strengthen internal and external communication, reliably respond to the information stakeholders expect to obtain.

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# About the Company

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

AOPEN was listed on the Taiwan Stock Exchange in August 2002, becoming the first subsidiary in the Acer Group to successfully establish a model of "internal entrepreneurship." Following the Group's separation of OEM and brand businesses, it was once part of the Wistron Group, evolving from a component manufacturer to a manufacturer of miniaturized barebone systems. In 2007, it focused on commercial application fields, fully developing cross-platform commercial solutions such as digital signage and touchscreen self-service applications.

In November 2017, Acer Inc. brought AOPEN back into the Group through private placement. Through the synergy of resource integration, AOPEN comprehensively extended its core business into the AIoT industrial PC (IPC) market.

From 2018, as global industries underwent smart transformation, AOPEN deepened its collaboration with global channel partners and cloud giants, combining Edge AI and cloud management platforms to successfully bring high-performance, low-power industrial control equipment into vertical fields such as smart manufacturing, transportation, retail, and healthcare. In recent years, keeping pace with the AI trend of "large-scale deployment," it has launched IPC product lines for extreme environments—fully outdoor-capable, wide-temperature, wide-voltage, and shock- and impact-resistant—and in 2025 was recognized with two awards from the Taiwan Institute of Directors: a "Taiwan FINI 100 Companies" mid-cap potential enterprise and a Top 10 Growth award.

Looking ahead to 2026, in the face of the new normal of low-carbon design, green supply chains, and structural AI innovation, AOPEN will leverage Group synergy to fully implement quantitative ESG governance and low-carbon product development, and—with differentiated Edge AI solutions and agile regional supply chain deployment—create long-term value that advances both intelligence and low carbon for customers, partners, and shareholders worldwide.

| Company Name | AOPEN Inc. |
|---|---|
| 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 |
| Paid-in Capital | $784 million |
| Net Sales | $7.5 billion |
| Number of Employees | Nearly 90 people |
| Operating Countries | Republic of China (Taiwan) |
| Countries with Distribution Channels and Product Sales | 6+ |

# Business Scope

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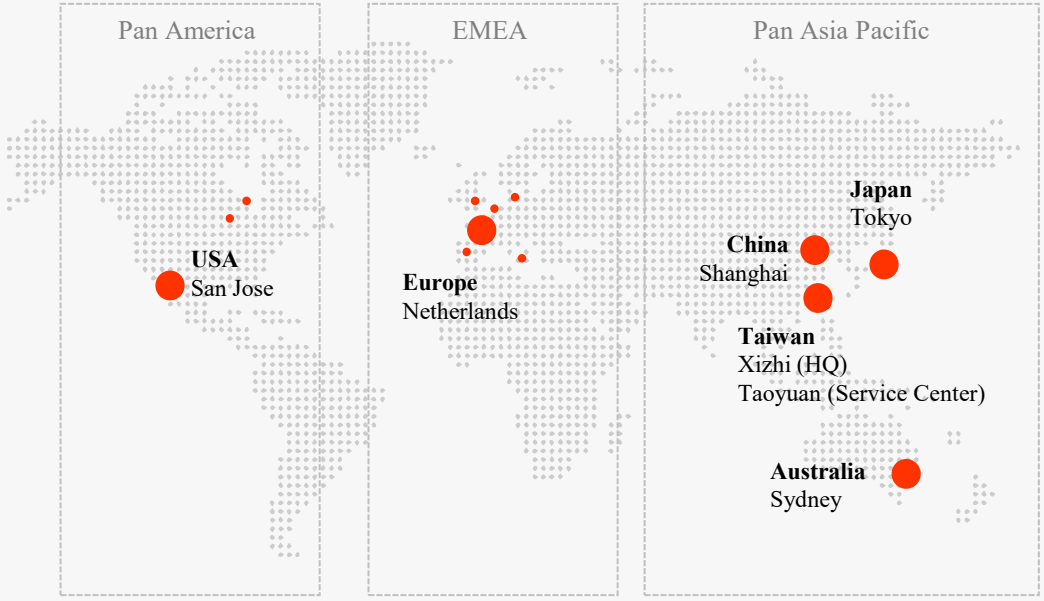
AOPEN has professional teams worldwide. In partnership with collaborators, we aim for innovative systems and optimal solutions. Beyond the well-known digital signage, we also provide integrated solutions for intelligent kiosks, smart vending machines, and machine vision applications. Thus, we differentiate 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.



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# 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. | • Regularly conduct employee health examinations to enhance employee health management awareness<br>• Encourage employees to participate in Group health seminars, cultivating employee emphasis on health<br>• Regularly hold fitness courses and health promotion activities, actively promoting exercise habits, allowing employees to enjoy physical and mental healthy living | **Social:** Occupational Health and Safety |
| | Goal 5: Gender Equality | • Achieve diversity, equity, and inclusion (DEI), regardless of gender and race, protecting rights to work, leadership participation, childbirth, and family care<br>• Female managers account for 24% of management positions<br>• Promote gender respect, zero tolerance for sexual harassment, gender discrimination, and bullying | **Social**: **Human Rights, Diversity, and Equality of Opportunity** |
| | Goal 8: Decent Work and Economic Growth | • Through stable compensation and benefits, enable employees to identify with their self-worth and generate a sense of belonging to the Company<br>• Establish a resilient economic and industrial development model, actively deploying edge computing and AI display application products to enhance added value | Governance: **Economic Performance**<br>**Social**: Employee Benefits |
| | Goal 11: Sustainable Cities and Communities | • Provide industrial computers and edge computing equipment applicable to intelligent transportation, public safety monitoring, and energy management, assisting cities in digital transformation<br>• Design energy-efficient media players and displays, introducing international environmental labels such as ENERGY STAR and EPEAT, reducing urban electricity burden and carbon emissions<br>• Promote repairable, modular product design, extending service life and reducing resource consumption in metropolitan areas | **Circular Economies and Innovation:**<br>Product Responsibility and Customer Safety<br>Innovative Products and Services<br>Circular Economy |
| | Goal 12: Responsible Consumption and Production | • Integrate modular design and easy disassembly structure into products, improving product repairability and extending product lifecycle<br>• Enhance energy and resource efficiency, establish product energy consumption and carbon emission standards, introducing energy saving specifications such as ENERGY STAR<br>• Chemical substance management: Establish hazardous substance restriction specifications, implementing RoHS, REACH, POP and other regulatory requirements<br>• 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 | **Circular Economies and Innovation:**<br>Product Responsibility and Customer Safety<br>Innovative Products and Services<br>Circular Economy<br>Supply Chain Management |
| | Goal 13: Climate Action | • Following the Group's 2050 net-zero carbon emission policy, actively implementing global climate change actions<br>• Responding to the Group's Earth Mission plan, encouraging employees to participate in continuous environmental protection through daily lifestyle habits<br>• Encourage colleagues to be creative and actively participate in various sustainability promotion activities organized by the Group | **Environment:**<br>Climate Change |

# AOPEN's ESG Governance and Sustainability Goals

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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.

## 2025 Accomplishment

| Aspect(s) | 2030 Medium to Long-term Sustainability Goals | 2025 Accomplishment | Responding to SDGs |
|---|---|---|---|
| **Environmental Sustainability** 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 increased by 13% compared to previous year (market-based) | |
| **Environmental Sustainability** Renewable Energy | Following the Group targets: Committed to achieving 100% renewable electricity by 2035 | Renewable energy usage rate increased by 17% compared to previous year<br>69% in 2024; 81% in 2025 | |
| **Environmental Sustainability** 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 increased by 109% compared to previous year (Note) | |
| **Environmental Sustainability** Waste Management | Following the Group's targets: Waste disposal volume to decrease by 30% from 2019 baseline by 2030 | Waste weight decreased by 3.5% compared to previous year | |
| **Governance** Corporate Governance | Taiwan Corporate Governance Evaluation (Listed Group) ranking range: 50% | Taiwan Corporate Governance Evaluation (Listed Group) ranking range: 51%-65% | |



Note: AOPEN's water consumption is estimated by multiplying the per-capita water consumption figures for each regional office provided by the Group by the number of employees at each regional office in the given year, to approximate that year's water consumption management.

# The Company's Governance Structure to Promote Sustainable Development

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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). In November 2025, the Board approved the establishment of the Risk Management and Sustainable Development Committee, appointing all independent directors and President Ken Wang as members, with Independent Director Tai-Fu Chen serving as convener, reporting to the Board of Directors at least once a year on sustainability promotion progress.

- 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

| Corporate Governance | Environmental Policy and Social Responsibility | Environmentally Friendly Products | Supply Chain Management |
|---|---|---|---|
| Corporate governance, privacy protection, business ethics, policy influence, tax strategy, grievances and internal audit, risk management, information security | Human rights, human capital, talent retention, occupational health and safety, social well-being; energy, waste, water, climate strategy, biodiversity | Product and service innovation; green products, product life cycle, sustainable materials, innovation | Supplier Code of Conduct, supply chain management, sustainable materials, carbon footprint, and environmental information disclosure |

# Advancing Material Sustainability Matters

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The Company's Risk Management and Sustainable Development Committee regularly discusses the results of ESG strategy implementation. When a significant ESG event occurs—for example, a major grievance case or a serious negative impact event—the Risk Management and Sustainable Development Committee must submit the relevant departments' investigation results and response measures to the Board for discussion.

In November 2025, the Board approved the establishment of the Risk Management and Sustainable Development Committee; before its establishment, the Sustainability Working Group advanced the Company's sustainable development. No material ESG events occurred at the Company in 2025, so no report to the Board was required; however, in connection with the Company's 2024 sustainability report disclosure, the convener (the President) reported to the Board in August 2025, and the report was reviewed and approved by the Board.

**ESG-Related Report Items:**

(1) Mandatory quarterly Board reports: The Group's greenhouse gas inventory and verification schedule execution progress reports: March 12, 2025 May 7, 2025 August 6, 2025 & November 5, 2025 (4 times total)

(2) Corporate Integrity Management Implementation Report: November 5, 2025 (1 time)

(3) Director Performance Evaluation Report: March 12, 2025 (1 time)

(4) Risk Management Committee Report - Risk Control Execution Progress, included in Internal Audit Business Report: November 5, 2025 (1 time)

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# 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 | • Customer visits/meeting communications (occasional)<br>• Customer Service Line (as needed)<br>• Company official website - support page<br>• Customer satisfaction survey (annual)<br>• Exhibitions (occasional)<br>• Anti-corruption reporting mailbox | • Innovative R&D and Design<br>• Information Security and Privacy Protection<br>• Occupational Health and Safety<br>• Human Rights, Equality, and Diversity | 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 |
| 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. | • Labor-management meetings (You Mi Meeting) (quarterly)<br>• Employee opinion mailbox (real-time)<br>• Employee Welfare Committee (quarterly)<br>• AOPEN internal website (real-time)<br>• Email/digital (occasional) | • Corporate Governance and Code of Ethics/Standards of Conduct<br>• Economic Performance<br>• Information Security and Privacy Protection<br>• Occupational Health and Safety<br>• Human Rights, Equality, and Diversity | 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. | • Supplier visits/meeting communications (occasional)<br>• Supplier Self-Assessment Questionnaire (SAQ) (annual)<br>• Anti-corruption reporting mailbox | • Corporate Governance and Code of Ethics/Standards of Conduct<br>• Innovative R&D and Design<br>• Circular Economy<br>• Energy management<br>• Human Rights, Equality, and Diversity | Communicate and require suppliers to comply with Supplier Code of Conduct | Supply Chain Management<br>Human Rights Protection |
| 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. | • Shareholders' meeting (annual)<br>• Institutional investor conferences (at least twice annually)<br>• Market Observation Post System (permanent)<br>• Regular publication of annual report (annual)<br>• Publication of financial reports (quarterly)<br>• Company websites (occasional)<br>• Investor Mailbox (occasional) | • Economic Performance<br>• Innovative R&D and Design | Regularly disclose the Company's operations, governance and other topics of concern to investors in accordance with government regulations | Governance<br>Innovative Products and Services |

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| Stakeholders | Relationship Description | Communication Channels/Frequency | Key Concerns | Our Responses | Report Section |
|---|---|---|---|---|---|
| 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. | • Market Observation Post System (as needed)<br>• Company websites (as needed)<br>• Press Releases and Promotional Articles (as needed)<br>• Social and Digital Media (as needed)<br>• Press Conferences (occasional) | • Economic Performance<br>• Innovative R&D and Design<br>• Climate Change | Publicly disclose AOPEN's sustainability management and operational information | About AOPEN<br>Product Responsibility and Customer Safety<br>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. | • Official document exchanges or questionnaire surveys (occasional)<br>• Responding to Legal Policy Advice (occasional)<br>• Participation in various policy and regulatory briefings (occasional)<br>• Market Observation Post System (as needed)<br>• Company websites (as needed) | • Corporate Governance and Code of Ethics/Standards of Conduct<br>• Information Security and Privacy Protection<br>• Occupational Health and Safety<br>• Human Rights, Equality, and Diversity | Monitor government regulatory or policy announcements or implementation to ensure operational compliance with regulations | Governance<br>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. | • Company websites (as needed)<br>• Complaints mailbox (as needed) | • Climate Change<br>• Human Rights, Equality, and Diversity | Governance, social and environmental topics presented through the sustainability report on the Company's official website | Climate Change<br>Human Rights Protection |

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

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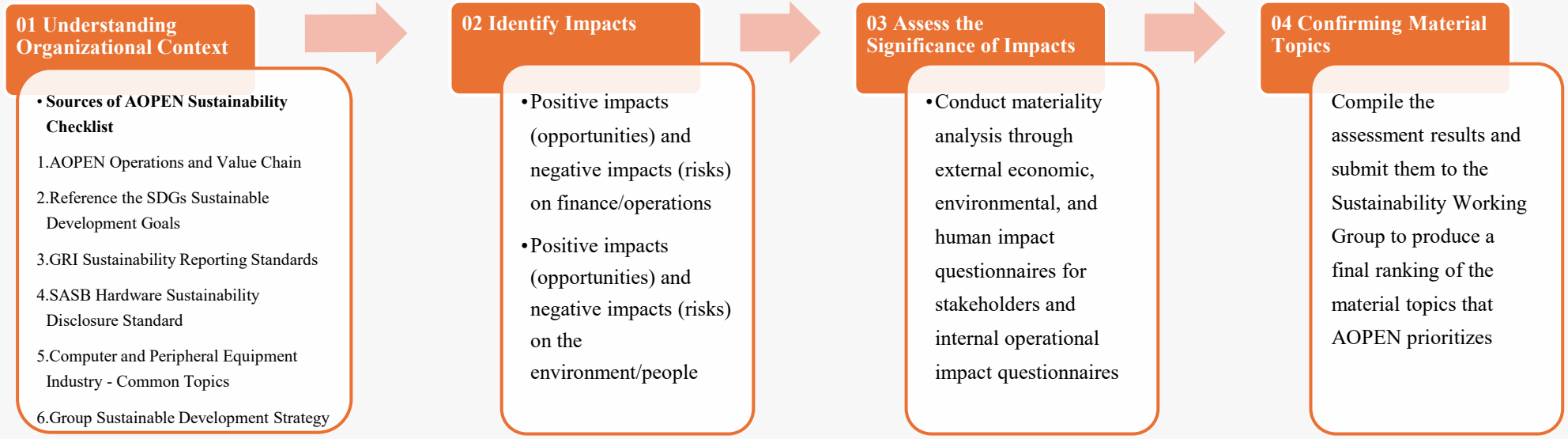
# Process to determine material topics

AOPEN regularly conducts materiality analysis. The identification of material topics follows the 4-stage materiality identification process of the GRI Standards (2021) and applies the double materiality principle to identify highly material topics that have significant impacts both "on the external environment and society" and "on internal operations." This is done to understand stakeholders' level of concern about ESG, strengthen internal and external communication, reliably respond to the information stakeholders expect to obtain, and plan and establish a management framework for ESG information disclosure.




**Inventory and Compilation of Sustainability Issues**

1.To perform AOPEN's sustainability materiality analysis, we consider the sustainability-related issues that may be covered or involved in our own operations, value chain, and business relationship activities, and also reference the UN SDGs, the GRI Sustainability Reporting Standards, the Sustainability Accounting Standards Board (SASB), the sustainability topics of concern in our industry (computer peripherals and equipment), and the Group's sustainability strategy. Through engagement with supervisors, we maintained the same list of 15 sustainability issues as in 2024.

**Material Topics Ranking**

AOPEN regularly conducts sustainability-materiality analysis. When there are no significant changes in operating activities or organizational framework, we comprehensively identify and review material topics and their impacts on a 2- to 3-year cycle, including conducting stakeholder surveys to re-compile the identified material topics and calculate the degree of impact of each issue. In years when no stakeholder survey is conducted, we confirm—through Sustainability Working Group meetings or departmental interviews—whether last year's topics have shifted significantly, and fine-tune the priority order.

In 2025, based on the 15 sustainability issues of stakeholder concern from 2024 and the 10 material topics finally confirmed, and after review and discussion at a Sustainability Working Group meeting found no revisions necessary, these serve as the disclosure focus of this Report.

# Stakeholders and Material Topics

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## 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.

⊖ Importance ranking is the same as in 2024.

| 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 | Ensuring the quality and safety of products and services, and the impact of raw material use on the environment and users | Enhancing product use safety and high-quality service, and reduces the impact of raw materials on users and the environment | May add extra management, testing, and inspection items, raising production, labor, and time costs | V | V | V | • Customers<br>• Government Agencies<br>• Investors | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 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 | • AOPEN Employees<br>• Investors<br>• Government Agencies | 8 DECENT WORK AND ECONOMIC GROWTH | Chapter 2 Governance: Corporate Governance |

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| 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 | • AOPEN Employees<br>• Investors | 8 DECENT WORK AND ECONOMIC GROWTH | 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 | • Customers<br>• Suppliers | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 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 | | • Suppliers<br>• Community | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | Chapter 3 Circular Economies and Innovation |

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|---|---|---|---|---|---|---|---|---|---|---|
| | | | 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 | • AOPEN Employees<br>• Customers<br>• Suppliers<br>• Investors | | 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 | | • AOPEN Employees<br>• Suppliers<br>• Community | | Chapter 5 Social: Occupational Health and Safety |

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|---|---|---|---|---|---|---|---|---|---|---|
| | | | 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 | • AOPEN Employees<br>• Customers<br>• Suppliers<br>• Investors<br>• Government Agencies | 8 DECENT WORK AND ECONOMIC GROWTH | 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 | | • AOPEN Employees<br>• Suppliers | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 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 | • Customers<br>• Government Agencies<br>• Investors<br>• Suppliers | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | Chapter 3 Circular Economies and Innovation |

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# Governance

## 01

### Corporate Governance

Maintain operational transparency, value shareholder rights, and believe that a sound and efficient board of directors is the foundation of corporate governance.

## 02

### Economic Performance

Committed to transparency in business operations so that shareholders and investors can synchronously update the Company's operational status.

## 03

### Risk Management

We firmly believe that rigorous, down-to-earth risk management is a concrete way to ensure stable operating performance and fulfill corporate social responsibility.

## 04

### Information Security and Customer Privacy Protection

Continuously strengthen information security management mechanisms and personal data protection systems, enhancing information security governance and practical execution capabilities.

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| Material Topics | Corporate Governance and Code of Ethics/Standards of Conduct |
|---|---|
| **Policy/Commitments** | 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:<br>• Protect the rights and interests of shareholders<br>• Strengthening the functions of the Board of Directors (including performing the supervisory function of the Audit Committee)<br>• Respect the rights and interests of shareholders<br>• Enhancing information transparency and privacy protection |
| **Goals** | **Medium to long-term targets**<br>• We continue to streamline the internal and external personnel reporting pipelines and enhance the whistleblower protection system<br>• Evaluate introducing independent third-party verification opinions as basis for corporate governance<br>**2026 Targets**<br>• Increase disclosure of corporate governance results to enhance the transparency of corporate governance operations<br>• Continue to raise the proportion of female directors |
| **Tracking Mechanism** | • Set out Guidelines for Board of Directors Performance Evaluations and announce results of annual director performance evaluations on the Company's website.<br>• 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. |
| **Action Plan** | • Continuously promote and regularly conduct education and training on Standards of Integrity Management & Business Conduct.<br>• Require all vendors to meet the Responsible Business Alliance (RBA) Code of Conduct and sign the Integrity and Honesty Commitment Letter.<br>• Continue to streamline internal and external personnel reporting pipelines, and implement a whistleblower protection system. |
| **2025 Actions/Measures** | • In 2025, a total of 3 new suppliers signed the integrity commitment letter.<br>• In 2025, the Company regularly conducted training for employees on regulatory compliance systems, including the Integrity Management Code and Ethical Conduct Standards, anti-bribery and anti-corruption policies, and the prohibition of insider trading—6 sessions in total, with a 97% completion rate. |

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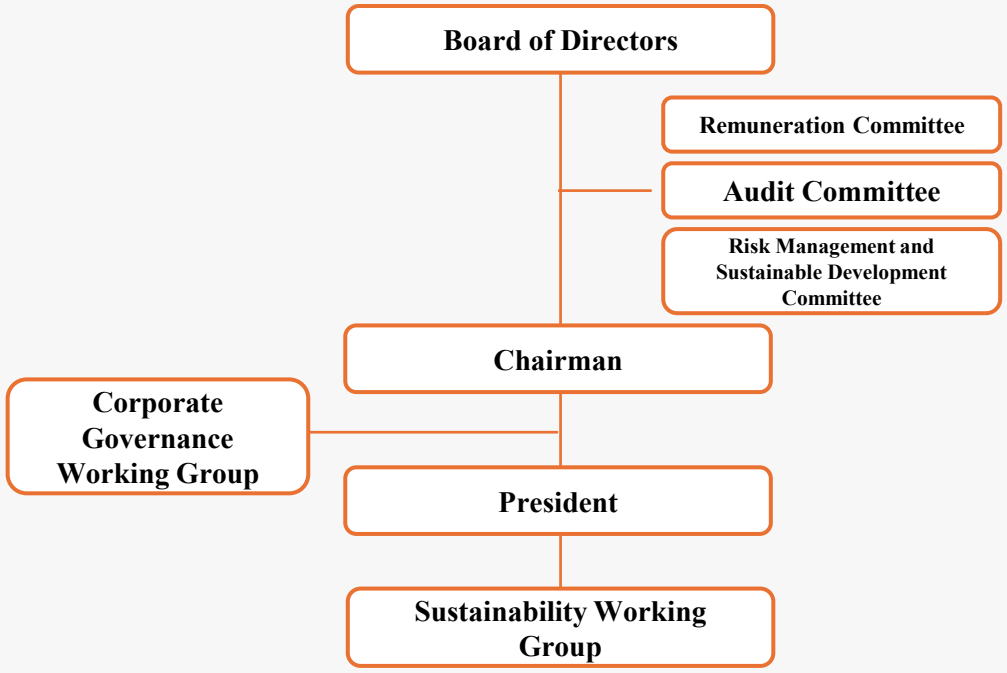
The foundation of corporate sustainable operation is built on a sound governance system. The Company has formulated "Corporate Governance Practice Guidelines" with reference to the "'Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," continuously strengthening corporate governance. 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 2025, quarterly reports to the Board on the Group's greenhouse gas inventory and verification execution progress were made.

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## Committee

AOPEN's Board of Directors has established three committees: the Audit Committee, the Compensation Committee, and the Risk Management and Sustainable Development 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 and Sustainable Development Committee Organization Regulations. Their purpose is to mutually supervise and assist the board of directors, further strengthening the financial, compensation performance, and other decision making, as well as risk management and sustainable development capabilities of related businesses, while enhancing the capacity of corporate governance.

### Audit Committee

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.

### Compensation Committee

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.

### Risk Management and Sustainable Development Committee (Note)

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; and formulate, promote, and strengthen the Company's sustainable development policies, annual plans, and strategies, and track and review their implementation and effectiveness.

| Committee | Number of Meetings Held in 2025 | Attendance Rate |
|---|---|---|
| Audit Committee | 6 | 92% |
| Compensation Committee | 3 | 92% |
| Risk Management and Sustainable Development Committee (Note) | N/A | N/A |

(Note): The Company's Risk Management and Sustainable Development Committee was established in November 2025; its scheduled meeting dates are August and November 2026.

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**Nomination and Election of the Board 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. Please refer to page 12 of the Company's 2025 Annual Report.

In 2025, the Board convened 6 times, with an average director attendance rate of 95%. Please refer to page 20 of the Company's 2025 Annual Report.

In accordance with the conflict-of-interest avoidance rules established by the competent authority, AOPEN has amended its Board Meeting Rules. Where a director or the juristic person the director represents has an interest in a matter on the agenda, the director shall explain the important content of that interest at the board meeting; if there is a risk of harm to the company's interests, the director may not participate in the discussion or vote, shall recuse themselves and leave during the discussion and vote, and may not exercise voting rights on behalf of other directors. In addition, if an independent director objects to or has reservations about a Board resolution and this is recorded or stated in writing, in addition to being recorded in the meeting minutes, it shall—in accordance with the law—be publicly announced and filed on the information-reporting website designated by the competent authority within two days of the Board meeting.

**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 2025. 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 11, 2026. 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.

To maintain directors' professional advantages and capabilities, all 7 directors participated in various continuing education courses. 2025 courses included "Securities Regulations and Corporate Governance," "Analysis of the Global Economic Situation After Trump's Election," "Presentation and Disclosure of Financial Statements under IFRS 18 and the Approach to Sustainability 'Innovation'—Building a Differentiated Innovation Strategy in Response to Social Change," and "Global Sustainability Regulatory Trends and Climate-related Disclosures." In 2025, total continuing education hours were 67.5 hours, with an average of 9.64 hours per person, higher than the legally required 6 hours. Please refer to page 29 of the Company's 2025 Annual Report.

The 2025 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.

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**Remuneration Policy for 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.

◆ **Linkage with ESG Targets**

The Company is currently evaluating the feasibility of incorporating ESG performance indicators into managers' performance appraisals and compensation systems, and will gradually advance this as governance development needs require in the future.

**Corporate Governance Operations**

For 2025 corporate governance implementation, please refer to the official website "Investment Information - 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).

In 2025, AOPEN had no cases of contract termination or non-renewal with business partners due to violations of the code of sustainable operations and business conduct. Board members have also received anti-corruption-related training during their terms, reaching a proportion of 71%.

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- **Antitrust**

AOPEN follows the "Antitrust and Fair Competition Principles" established by the Acer Group and published on the corporate website, and has produced an "Antitrust and Fair Competition Internal Training" animated video, conducting regular annual employee training to prevent the legal risks and negative impacts that may arise from employees violating antitrust and fair competition laws.

In 2025, there were no lawsuits involving unfair competition behavior.

- **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. In 2025, there were no cases involving insider trading.

- **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 2025, 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

**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.

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**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 2025 compliance-related education and training implementation results are detailed in the table below, reflecting a completion rate of 97%.
- In 2025, relevant important standards were regularly announced to all colleagues on the internal employee communication webpage, including confidentiality clauses and prohibition of infringement.
- In 2025, before the quarterly Board meetings approved the financial reports, emails were sent by February 10, April 21, July 21, and October 20, 2025, respectively, reminding insiders not to trade stocks during the closed period—30 days before the announcement of the annual financial report and 15 days before the announcement of each quarterly financial report.

| Course Title | Training Target | Percentage of People who Completed Training in 2025 |
|---|---|---|
| Anti-Bribery, Anti-Corruption and Employee Code of Conduct | All colleagues (also announced on INTRANET for easy access to latest information) | 97% |
| Prohibition of Insider Trading (Taiwan region regulations) | All Staff | 97% |
| Antitrust and Fair Competition | All colleagues (also announced on INTRANET for easy access to latest information) | 97% |
| 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) | 97% |
| Integrity Management Code and Ethical Conduct Standards | All colleagues (also announced on INTRANET for easy access to latest information) | 97% |
| Export-Control Regulatory Compliance | All Staff | 97% |

**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.

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**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 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
- Workplace sexual harassment and workplace bullying reporting and complaints: Hotline phone (02-7710-1356), email mailbox 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 AOPEN's website
- Internal network announcements
- Occasional announcements about report/complaints mechanisms
- Add an "anti-corruption statement" and whistleblowing/grievance channels to contracts with vendors
- Annual integrity and honesty emails returned with signatures by partner vendors
- New staff training and education

- **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**

The internal audit unit also regularly investigates whether whistleblowing or grievance cases have occurred at each subsidiary, understanding the content of the reports and the handling results.

**STEP 3**

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 4**

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

**STEP 5**

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.

**Whistleblowing Processing and Complaint Results:** Zero complaint cases in 2025.

**Major Whistleblowing Case Description:** Zero complaint cases in 2025.

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| Material Topics | Economic Performance |
|---|---|
| **Policy/Commitments** | 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. |
| **Goals** | • Deepen customer experience, expand core business customers and develop new customer groups<br>• Commit to diversified service integration and product competitiveness, enhance sales capability<br>• Optimize resource allocation, reduce operational management costs, achieve profit growth |
| **Tracking Mechanism** | • Use regular meetings to grasp goal achievement status<br>- Business review meeting - Finance review meeting<br>• Quarterly Board of Directors operational reports |
| **Action Plan** | • Develop Edge IPC for smart industry application solutions, modularize successful global case models<br>• Establish a robust supply chain ecosystem to ensure stable material supply and enhance overall revenue<br>• Optimize operational costs, increase net operating profit, enhance shareholder equity |
| **2025 Actions/Measures** | • Consolidated total revenue grew about 8.17% from 2024<br>• Earnings per share grew about 5% from 2024<br>• 2025 cash dividend of NT$3 |

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# Economic Performance

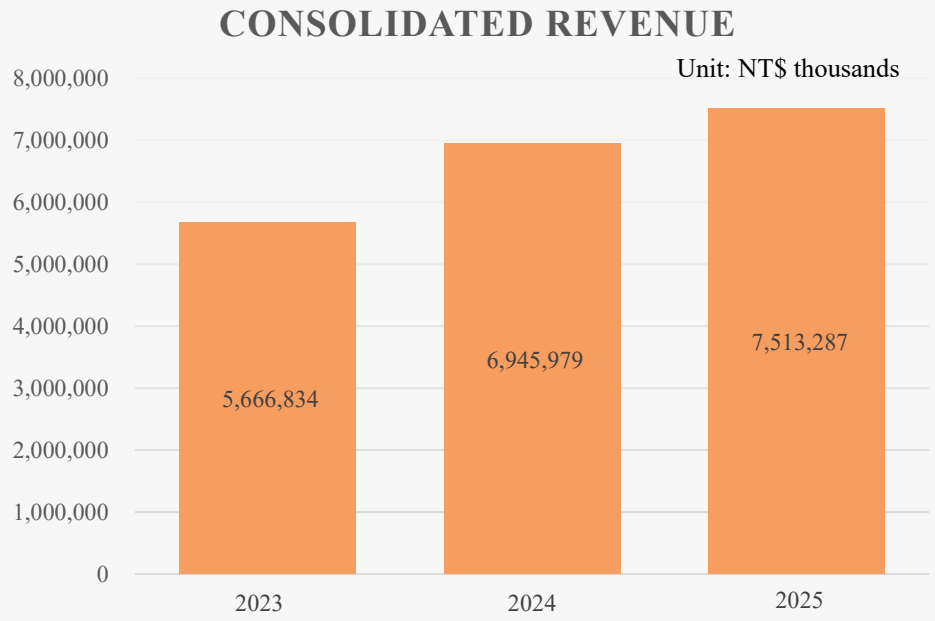
AOPEN is committed to transparency in corporate operations, following government regulations by publishing monthly revenue reports, holding institutional investor conferences twice a year, and holding an annual general shareholders' meeting. The Company's official website has an investor section that 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 2025, AOPEN's consolidated total revenue was NT$7.51 billion, growing approximately 8.17% compared to 2024. Full-year after-tax net profit was NT$310 million, with earnings per share of NT$4.01. 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 | 2025 |
|---|---|---|---|---|
| Direct Economic Value Generated | Operating Revenue | 5,666,834 | 6,945,979 | 7,513,287 |
| | Gross Operating Profit | 412,825 | 506,473 | 632,920 |
| | Operating Profit | 165,138 | 236,375 | 355,130 |
| | Pre-tax Net Profit | 211,764 | 283,397 | 387,252 |
| | Net Profit Attributable to Parent Company Owners | 232,207 | 300,533 | 314,865 |
| Distributed Economic Value | Total Salaries | 140,744 | 153,691 | 156,033 |
| | Total Benefits | 7,882 | 8,020 | 11,847 |
| | Income Tax Expense (Benefits) | (17,139) | (10,257) | 73,768 |
| | Shareholder Cash Dividends | 156,896 | 211,810 | 235,344 |



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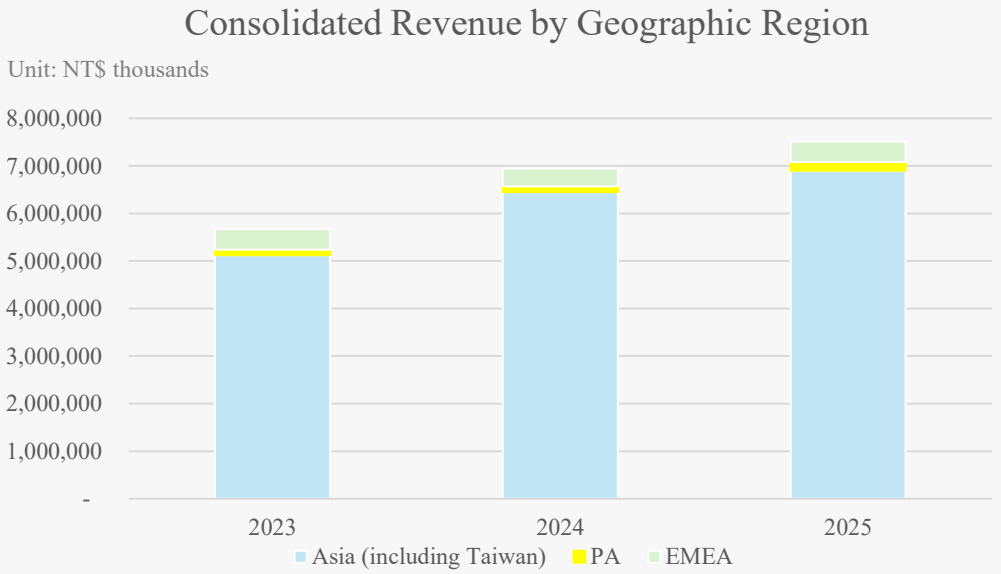


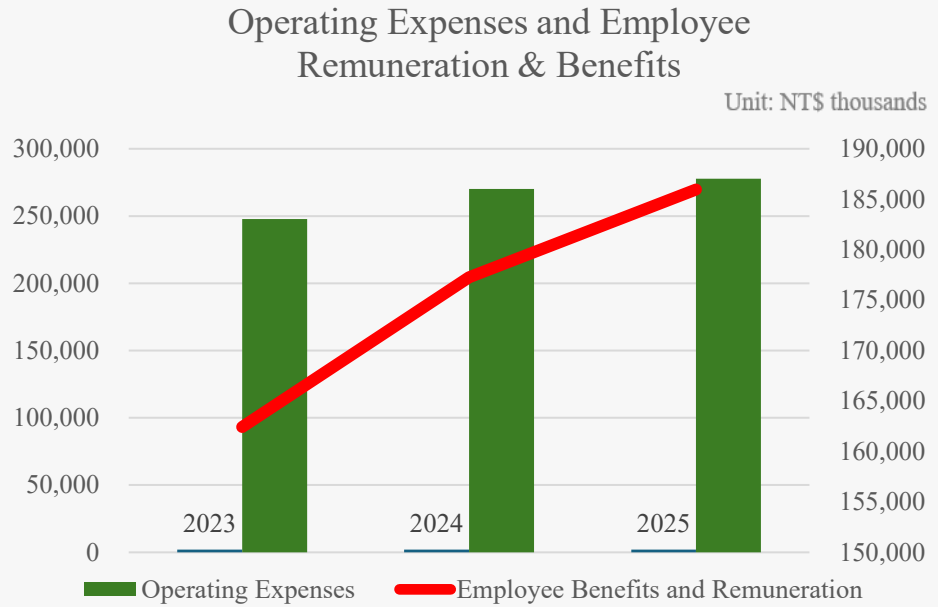


Unit: NT$K

| Revenue by Geographic Region | 2023 | 2024 | 2025 |
|---|---|---|---|
| Asia (including Taiwan) | 5,123,878 | 6,446,113 | 6,898,340 |
| Pan America | 116,231 | 121,360 | 179,377 |
| Europe | 426,725 | 378,506 | 435,570 |

Unit: NT$K

| Expense Type | 2023 | 2024 | 2025 |
|---|---|---|---|
| Operation Expenses | 247,687 | 270,098 | 277,790 |
| Employee Benefits and Remuneration | 162,424 | 177,274 | 185,959 |

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| Material Topics | Risk Management |
|---|---|
| **Policy/Commitments** | 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 "Risk Management Policy and Procedures" have been specifically formulated for compliance. |
| **Goals** | A risk management organization is formed by the top supervisors of the Company's business units/functional organizations to review the Company's various strategic, operational, and financial decisions and their execution, observe the impacts of various disasters and climate change-related events encountered, assess potential risks, plan and adopt effective management or preventive measures, and report regularly to the Risk Management and Sustainable Development Committee and the Board. |
| **Tracking Mechanism** | In addition to reporting to the highest governing body of the Company's risk management, namely the Board of Directors, the internal audit officer also attends 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. |
| **Action Plan** | • Operations and Supply Chain Risk Management: Establish backup plans for critical components to reduce risk of material shortage or supply interruption<br>• Information Security and Data Protection: Establish information security incident reporting and response mechanisms, conduct penetration testing and information security drills<br>• Climate and Environmental Risk Response: Conduct climate risk inventory (according to TCFD standards), identify extreme climate, energy transition and other risks<br>• Legal Compliance and Trade Compliance: Establish compliance monitoring system, track international regulations such as RoHS, REACH, EPEAT, WEEE |
| **2025 Actions/Measures** | To strengthen the Company's risk management functions, realize sustainable development goals, and strengthen sustainability governance, the Board approved the establishment of the Risk Management and Sustainable Development Committee on November 5, 2025. |

# Risk Management

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AOPEN's business philosophy takes "sustainable development" as its ultimate goal. We firmly believe that rigorous, down-to-earth risk management not only reflects **AOPEN's commitment to customers,** employees, supply chain partners, and investors, but is also a concrete way to ensure stable operating performance and fulfill corporate social responsibility. The relationship between corporate sustainable development and risk management is inseparable. Only by continuously identifying risks, assessing their short-term dynamic changes and long-term trends, and diligently implementing relevant risk-response plans—and by building a corporate culture that balances the effective use of opportunities with risk through candid internal communication and training courses—can we secure hard-won business results and achieve sustainable development goals.

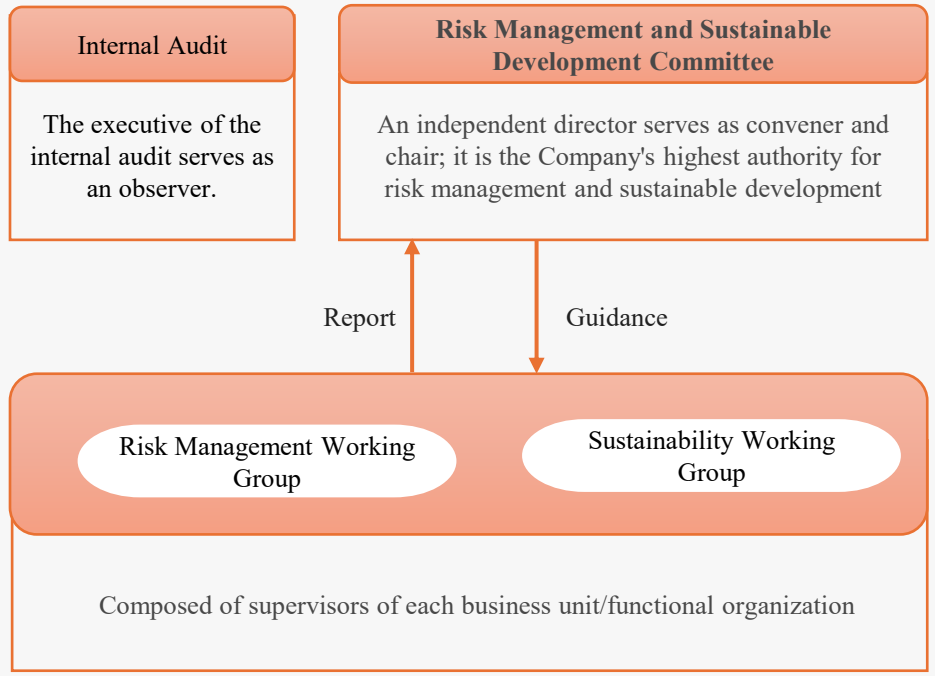
### AOPEN Risk Management Organization Structure

To enable AOPEN to identify and promptly grasp internal and external operational risks in advance and, after appropriate assessment and handling procedures, effectively control risks, the Company has established the Risk Management and Sustainable Development Committee to assist the Board in risk governance.

The Risk Management and Sustainable Development Committee is a functional committee established by the Board under Article 13 of the Company's Articles of Incorporation and is accountable to the Board. In accordance with the Company's Risk Management and Sustainable Development Committee Organization Regulations, the Committee consists of 3 or more directors by Board resolution, with a majority of members being independent directors; one independent director serves as convener and chair, elected by the Board or the Committee. Under the Committee are operational-level, task-specific, cross-departmental units such as the Risk Management Executive Committee, the Information Security Governance Committee, the Corporate Sustainability Committee, the Risk Management Working Group, Sustainability Project Working Group, the Information Security Risk Audit Team, and the Information Security Incident Response Team, responsible for planning, preparing, and executing the committee's proceedings and matters related to these regulations.

The Risk Management and Sustainable Development Committee is responsible for overseeing AOPEN's overall risk management, executing the Board's risk management decisions, coordinating and promoting cross-organizational risk control plans, supervising and managing AOPEN's overall risk control improvement mechanisms, and reviewing and integrating various risk control reports. It reports regularly to the Board (at least once a year), reflects the status of risk management execution to the Board in a timely manner, and offers necessary recommendations. The Board of Directors serves as the highest decision-making body for risk management, approving material resolutions related to risk management based on business strategy and environmental changes.

**AOPEN Risk Management Organization Structure**



# Risk Management

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## AOPEN Risk Management Organization Structure and Responsibilities

### ◆ Risk Management and Sustainable Development Committee

1. Appoint all independent directors and President Ken Wang as members, with Board approval.
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. Review risk management policies, procedures, and frameworks, and regularly review their applicability and effectiveness;
2. Approve risk appetite (risk tolerance) and approve or direct the resource allocation proposed by the Working Group;
3. Oversee that risk management mechanisms adequately address the risks the Company faces and integrate them into daily operating processes;
4. Approve the priority order and risk levels of risk control;
5. Review the status of risk management execution, propose necessary improvement recommendations, and report regularly (at least once a year) to the Board;
6. Execute the Board's risk management decisions;

### ◆ Sustainability Working Group

1. Formulate, promote, and strengthen the Company's sustainable development policies, annual plans, and strategies;
2. Review, track, and revise the status and effectiveness of sustainable development execution;
3. Supervise sustainability information disclosure matters and review the sustainability report;
4. Review the status of sustainable development execution, propose necessary improvement recommendations, and report regularly (at least once a year) to the Board;
5. Supervise the execution of business under the Company's sustainable development code or other sustainable development-related work resolved by the Board;
6. Other matters in response to regulatory requirements.

### ◆ Internal Audit

As an independent unit of the Company under the Board, internal audit draws up an annual audit plan in accordance with this policy and procedures and the various risk management standards, independently audits the effectiveness of risk management activities, provides improvement recommendations, and regularly reports audit results to the Board, helping to ensure that key business risks are properly managed and that the internal control system operates effectively.

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## Risk Management Procedures

1. Using risk management tools, and based on past experience and information, and considering internal and external risk factors and stakeholders' focus points—and through "bottom-up" and "top-down" analysis and discussion—comprehensively identify potential risk events that could prevent the Company from achieving its objectives or cause losses or negative impacts.

2. Based on the Company's risk characteristics, draw up appropriate quantitative or qualitative measurement standards as the basis for risk analysis. The Risk Management Working Group should understand the nature and characteristics of identified risk events, consider the completeness of existing relevant control measures, the completeness of existing relevant control measures, past experience, industry cases, etc., analyze the probability and degree of impact of risk events, and calculate risk values accordingly.

3. Based on the risk analysis results, the Risk Management Working Group should compare them with the risk appetite approved by the Risk Management Committee and plan and execute subsequent risk response plans according to risk levels. Relevant risk analysis and assessment results should be accurately recorded and submitted to the Risk Management Committee for approval.

4. The risk monitoring and review mechanism should accurately review whether the risk management process and related risk countermeasures continue to operate effectively, and ensure that risk management is linked to the organization's key processes, so as to effectively monitor and enhance the effectiveness of risk management implementation.

5. Based on the Company's strategic goals, the perspectives of internal and external stakeholders, risk appetite, and available resources, the Risk Management Working Group selects risk response countermeasures or implements risk mitigation plans, and as necessary establishes prevention, response, crisis management, and business continuity plans, so that risk response countermeasures effectively control risks and strike a balance between achieving objectives and cost-effectiveness. To ensure that all types of risks are within a controllable scope, key risk indicators should be established and continuously monitored by the Risk Management Working Group together with relevant personnel of each operating unit; in addition to reporting to the Risk Management Executive Committee in a timely manner, relevant records should be accurately established and retained.

## 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.

For 2024, refer to the 2024 AOPEN Sustainability Report.

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**In 2025, based on the previous meeting, the Risk Management Committee assigned the relevant execution plans as follows:**

| Y2025 TOP Risk | | Responsible Unit | Simulated Potential Impact Scenario | Risk Control Execution |
|---|---|---|---|---|
| 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 | Prevalence of tariff protectionism in various countries, leading to a sharp increase in export costs | Seek supply chain diversification, stock up in advance, and expand international markets to reduce dependence on a single market; through product design or component combinations, classify products under tariff items with lower rates |
| | | | 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 |
| | | Treasury | Tariff uncertainty causing mixed turbulence in international financial markets, widening export exchange rate fluctuations and affecting profits | Regularly monitor effective foreign exchange positions to reduce exposure to exchange rate fluctuations |
| 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 |
| 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 |

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| Material Topics | Information Security and Customer Privacy |
|---|---|
| **Policy/Commitments** | 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. |
| **Goals** | 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. |
| **Tracking Mechanism** | • Regular compilation of information security audit, vulnerability remediation and training completion rates •<br>• Major information security incidents reported to senior management and Board of Directors |
| **Action Plan** | • Introduce multi-factor authentication, Endpoint Detection and Response (EDR) systems, vulnerability scanning and red team exercises<br>• Establish information security incident reporting and response procedures, strengthen anomaly detection and response capabilities<br>• Regularly conduct information security education and training and phishing email drills to enhance employee awareness |
| **2025 Actions/Measures** | • Achieve a 100% completion rate for information security training among colleagues in the IT department<br>• External website security score reaches 90 points or above<br>• EOS server upgrade completion rate reaches 90% or above<br>• Regularly completed 2 phishing email drills and colleague training<br>• Regularly completed server vulnerability scanning, penetration testing, and improvement plans |

# Information Security and Customer Privacy Protection

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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:

| | |
|---|---|
| Senior Management | Regularly review information security policies and major risk incidents, make decisions on information security resources and strategic direction |
| Information Security Management Unit | 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**

# Information Security and Customer Privacy Protection

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**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**

**2025 Corporate Information Security Measures Implementation Results**

- Introduced an intranet device inspection mechanism to enhance device control capabilities and prohibit non-compliant devices from connecting to the intranet.
- Introduced account MFA authentication. Enhanced the security of account logins.
- Introduced an EDR system to enhance endpoint information security protection and effectively block attacks from all directions.
- Introduced a UEM system to improve the management of information security-related PATCH distribution and installation and enhance system security.
- Introduced MFA multi-factor authentication for accounts to enhance account login security
- Added information data protection insurance (CYBER EDGE) to spread possible risk losses.
- Introduced WAF-related functions for external websites to enhance website security and availability.
- Regularly backed up information systems and performed off-site backup and drills to reduce the risk of system disruption.
- Regularly conducted social engineering drills, promoted latest fraud phishing email/patterns to colleagues to avoid accidental clicks.
- Regularly inventoried system user accounts to ensure no unauthorized access.
- Regularly conducted information security awareness campaigns to raise colleagues' information security awareness to reduce information security incidents.
- Regularly conducted software-related inventory work to ensure software legality and version-related control work.
- Regularly executed website source code scanning to improve program vulnerabilities and enhance system security
- Regularly conducted relevant vulnerability scanning and remediated related vulnerabilities.
- Regularly conducted penetration testing to detect flaws in the system and network architecture and carry out related improvement work.

**2026 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 information security training among colleagues in the IT department
- Achieve a 90% coverage rate for endpoint security monitoring program at overseas subsidiaries
- External website security score reaches 90 points or above
- EOS server upgrade completion rate reaches 95% or above
- Continuously strengthen firewall policies, network access control and monitoring services

**Information Security Incidents**

AOPEN invested considerable amounts in information security protection and services. In 2025, there were zero information security incidents.

# Information Security and Customer Privacy Protection

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**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.

**AOPEN's Privacy Protection Practices**

**All employees are required to carefully protect the confidential and proprietary information entrusted to us by stakeholders, and to adopt data-related security technologies in products and data storage.**

Given the rapidly changing risks and technologies, AOPEN constantly reviews the necessity of requesting customer information, strengthens information security protection measures in step with AOPEN's privacy protection practices, and continues to take out information security insurance, so as to further protect stakeholders' privacy rights.

**Personal Data Protection and Privacy-Related Topics Are Incorporated Into New Employee Onboarding Training**

The importance of personal data protection is advocated and reminded routinely through in-person or email communication. The Legal Department and each business unit also, from time to time, refer to regulations, competent authority announcements, or reviews of actual operating processes to formulate or update privacy statements or policies, so as to enhance company members' emphasis on and protection of customers' privacy rights, and conduct advocacy and training courses in response to the implementation and amendment of personal data protection regulations in countries around the world.

**The collection, processing, and use of personal data must comply with the purposes stated in the internal personal data registration form and be limited to the necessary scope required to perform business.**

Once a data subject expresses that they no longer wish to receive AOPEN marketing promotion messages, no marketing promotion activities may be conducted toward that subject in any manner, and that personal data shall be properly handled (for example, deleting the personal data from the server, or moving it to a system other than the one used to send marketing materials for proper safekeeping). In other words, AOPEN fundamentally prohibits the secondary use of personal data and supervises and manages the use of personal data.

**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 antivirus, 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

**2025 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 |

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# Circular Economies and Innovation

## 01
## Circular Economy

Committed to reducing the environmental impact of products throughout the product life cycle. Minimize the environmental impact of products as much as possible.

## 02
## Product Responsibility and Customer Safety

Continuously review the relevance of the United Nations Sustainable Development Goals to the Company's operations based on AOPEN's ESG focus areas and value chain.

## 03
## Innovative Products and Services

From concept ideation and prototype development to final testing, jointly maximize Acer's product value and deliver a quality experience to users.

## 04
## Supply Chain Management

Suppliers are our most important partners; together with the supply chain, we share social and environmental responsibility and gradually achieve sustainability goals.

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| Material Topics | Circular Economy |
|---|---|
| **Policy/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** | • Product life cycle: Product life cycle are taken into account during development and design stages for all products<br>• Sustainable packaging: design product packaging with sustainable materials<br>• 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<br>**2026 Targets**<br>• Evaluate extending the full warranty period of IPC products to 36 months<br>• Introduce recycled materials in packaging<br>• Introduce recycled materials in the products themselves |
| **Tracking Mechanism** | Regularly reviewed by Product Innovation Group, report to General Manager once annually. |
| **Action Plan** | • Extend warranty period for all IPC products to 24 months<br>• Introduce recyclable packaging materials for all product lines |
| **2025 Actions/Measures** | • The extension of the IPC product warranty period to 24 months has been fully completed<br>• More than 80% of products have adopted plastic-free packaging |

# Circular Economies Model

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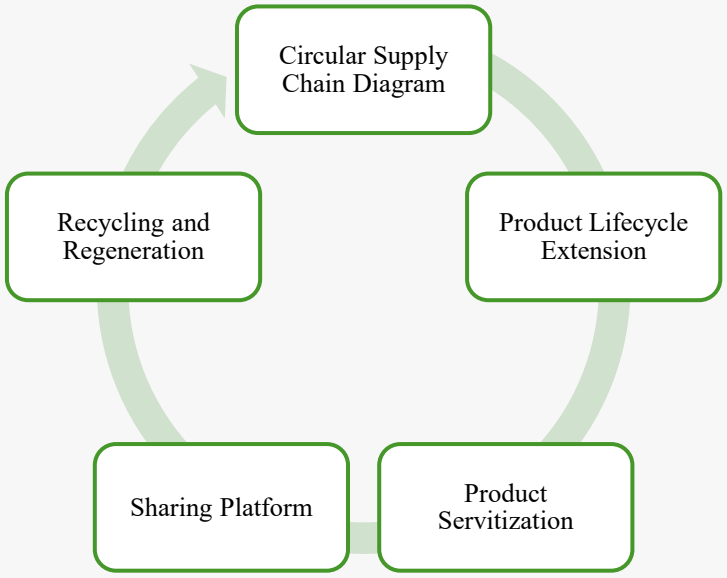
AOPEN's circular economies differ from the traditional linear economic model in shifting to a cradle-to-cradle circular model that produces no waste. We can accomplish the goals of circular economies through several possible business models, including product sharing, products-as-services, repair and 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 Recycling**:

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.

# Circular Economies Model

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## Chemical Substance Management

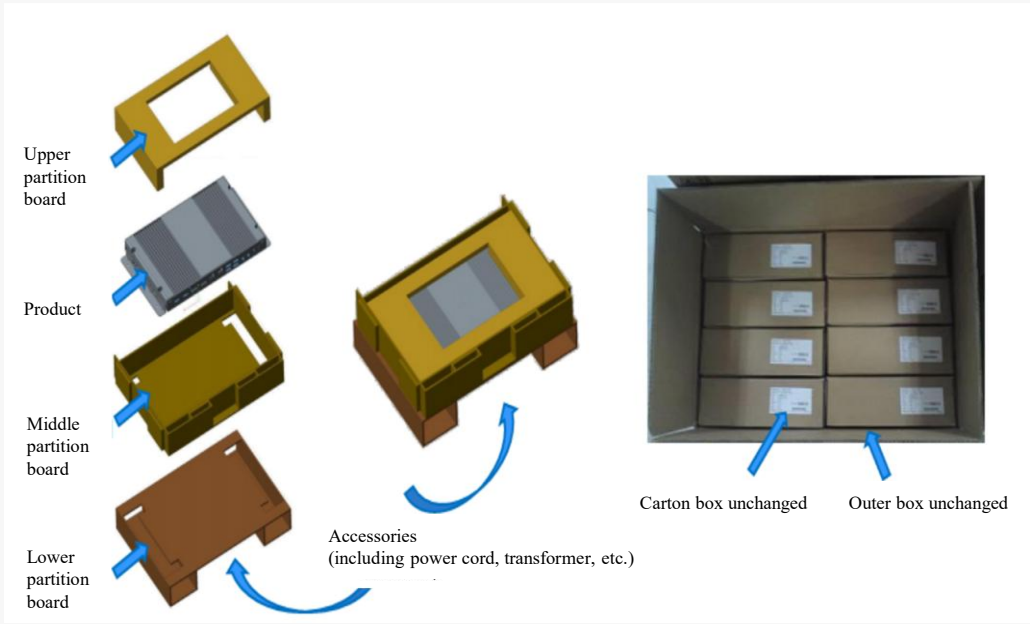
To realize the circular economy concept, the Company introduces environmentally friendly design at the product design stage and proactively manages chemical substance use to enhance material recyclability and reduce environmental and health risks. In response to regulatory trends and potential risks, 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 materials 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



# Circular Economies Model

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## 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.

**AOpen - AOPEN Chromebox Mini 2 : BC3115** OPEN DOWNLOAD

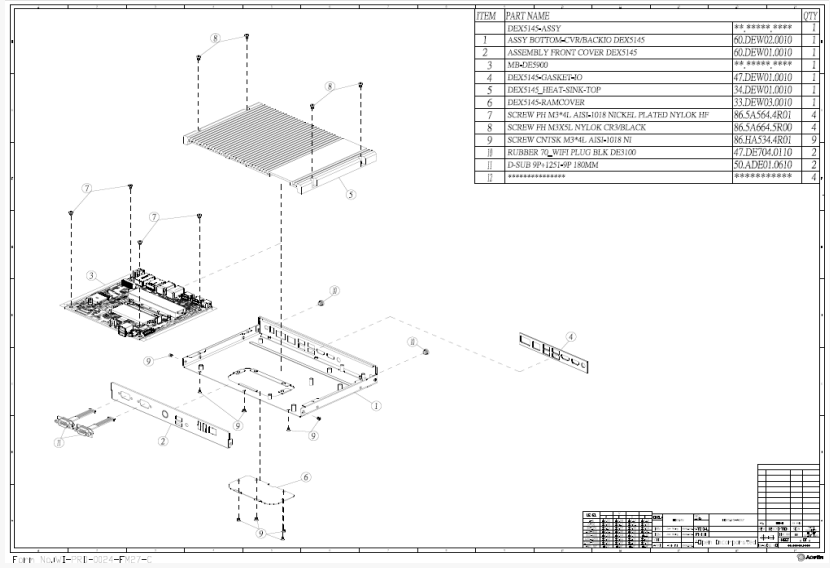
| Description | | Features | |
|---|---|---|---|
| Type | Desktop | Ethernet Capability | Yes |
| Operating System Name | Chrome OS | WOL (Wake on LAN) From Sleep | Shipped Enabled Under All Conditions |
| Physical CPU Cores (count) | 2 | Touch Screen | No |
| Processor Brand | Intel | ENERGY STAR Certified : | Yes |
| Processor Name | N4500 | **Market** | |
| System Memory (GB) | 8.0 | Date Available On Market | 06/05/2025 |
| **Efficiency** | | Date Certified | 06/03/2025 |
| Default Low-power Mode | Sleep Mode | Markets | United States, Switzerland, Taiwan, Japan, Canada |
| TEC of Model (kWh) | 15.5 | | |
| Base TEC Allowance (kWh) | 41 | | |
| Functional Adder Allowances (kWh) | 5.2 | | |
| Long Idle (watts) | 3.4 | | |
| Long Idle Power Used for Sleep Mode | No | | |
| Off Mode (watts) | 0.1 | | |
| Short Idle (watts) | 3.9 | | |
| Sleep Mode (watts) | 0.6 | | |

**Additional Model Identification**

| | |
|---|---|
| ENERGY STAR Unique ID | 4429381 |
| Additional Model Names and/or Numbers: | AOPEN Chromebox Education Mini 2,BC3115; AOPEN Chromebox Education P1,BC3115P; AOPEN Chromebox Enterprise Mini 2,BC3115; AOPEN Chromebox Enterprise P1,BC3115P; AOPEN Chromebox P1,BC3115P |

## 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>

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# Circular Economies Model

**Product Modular Design**

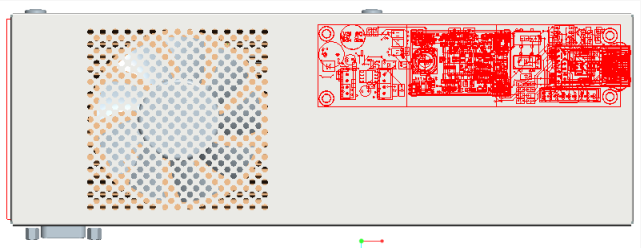
The Company actively introduces modular design strategies. Products are designed based on functionality at the design stage, modularizing components and forming complete systems through integration and stacking methods, not only improving design flexibility but also helping subsequent assembly and repair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

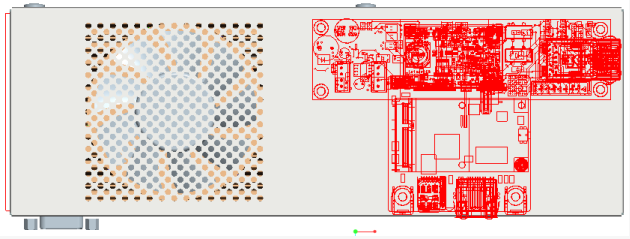
**Product recycling**

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.

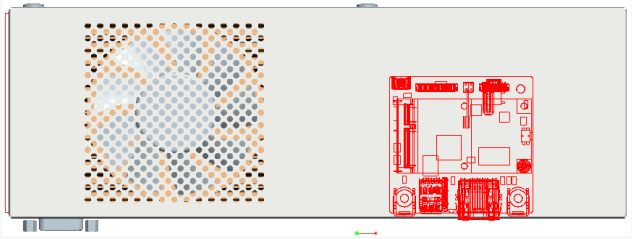
**POE Module**



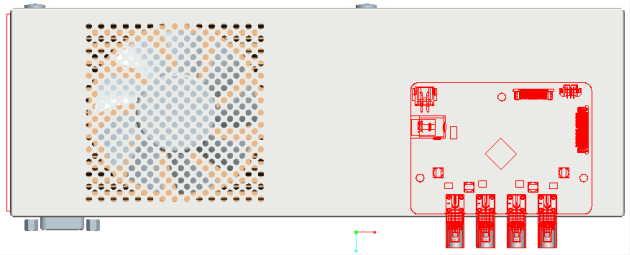
**POE + OOB Module**



**OOB Module**



**GMSL Module**



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| Material Topics | Product Responsibility and Customer Safety |
|---|---|
| **Policy/Commitments** | 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. |
| **Goals** | For environmental aspects, comply with relevant regulations in various regions, products meet regional regulatory standards; cooperate with regulatory plastic reduction policies, 100% introduction of plastic-free material design for packaging<br>**2026 Targets**<br>• Reduce the noise generated by heat dissipation during product use<br>• Reduce the heat generated during product use<br>• Reduce electromagnetic interference during product use |
| **Tracking Mechanism** | Regularly reviewed by Product Innovation Group, report to General Manager once annually. |
| **Action Plan** | We follow safety and hazardous substance related regulations during the product development and manufacturing stages to provide safe and environmentally friendly products to users. |
| **2025 Actions/Measures** | • Products are 100% compliant with RoHS requirements<br>• Four low-energy, fanless products entered mass production<br>• No customer complaints related to product safety |

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# Product Responsibility and Customer Safety

## 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 Stage:**

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 Stage:**

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 Stage:**

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 Stage:**

We cooperate with partners in various locations to provide multiple recycling channels, ultimately ensuring proper recycling and disposal by qualified recyclers and processors.

# Product Responsibility and Customer Safety

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**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 2025, 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 | 2025 Results | 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 |

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# Product Responsibility and Customer Safety

### Reduce the Noise Generated by Heat Dissipation During Product Use

In addition to products themselves meeting safety standards, we pay special attention to the environmental impact of products during heat dissipation, especially the noise caused by active cooling modules. For products such as multimedia players, Edge AI edge computing devices, and industrial all-in-one units, we have developed fanless cooling technology to reduce noise and extend service life.

### Reduce the Heat Generated During Product Use

For models that must use active cooling, we also reduce the heat and noise generated by optimizing CPU computing power.

### Reducing Electromagnetic Interference Generated During Product Use

We also pay special attention to the interference that electromagnetic waves generated during product use cause to users and the environment. Therefore, all products are required to pass the Class B test standard. Furthermore, for special environments such as healthcare, we provide compliant products.

### Extending Product Service Life

To ensure product durability and stability, we also arrange for products to pass rigorous military-standard test verification, ensuring products can maintain stable operation in various environments, extending service life and reducing waste caused by product damage and the resulting waste problems.

符合軍規標準 MIL-STD-810H

AOPEN Chromebox Mini 2 符合 MIL-STD-810H 標準，適合各種嚴酷的環境，並提供超乎尋常的可靠性。

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| Material Topics | Innovative R&D and Design |
|---|---|
| Policy/Commitments | 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. |
| Goals | • Customer Center: Listen to customers and keep up with the demands of the market<br>• Diverse Innovation: Combine product features and transformative technologies to achieve more diverse innovation<br>• Solution-Oriented: Integrate software, hardware, services, and processes across dimensions to provide innovative solutions.<br>• Demand Creation: Incorporate new technologies into products to meet new market requirements<br>**2026 Targets**<br>• Design products toward reducing power infrastructure and centralized power management<br>• Provide hardware-integrated products to reduce the number of customer devices<br>• Continuously introduce new technologies to solve end customer problems with smart products |
| Tracking Mechanism | • Regularly reviewed by Product Innovation Group, report to General Manager once annually. |
| Action Plan | • Committing to R&D, patent acquisition, and other core competitiveness, and providing targeted product and service models<br>• Providing open-source solutions to promote shared social innovation |
| 2025 Actions/Measures | Two Edge AI products entered mass production and market launch and were adopted in smart transportation projects<br>• OPS products for smart classrooms entered mass production and were adopted in European and Japanese government education projects<br>• Products with OOB remote management and control via the cloud entered mass production and shipment |

# Innovative R&D and Design

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## 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 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 more diverse innovation
- Solution-Oriented: Integrate software, hardware, services, and processes across dimensions to provide innovative solutions.
- Demand Creation: Incorporate new technologies into products to meet new market requirements

# Innovative R&D and Design

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**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 R&D and Design

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**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.

- Product design is heading toward reducing power infrastructure and centralized power management. Through the adoption of technologies such as POE modules, smart power supply modules, and supercapacitors, it optimizes product energy consumption and gives customers the advantage of still being able to preserve important data in environments with unstable power supply.
- Providing hardware-integrated products to reduce the number of customer devices. Focusing on developing all-in-one units suitable for various environments, paired with waterproof, dustproof, wide-temperature, wide-voltage, and rugged product designs, providing products for use in different fields—including buildings, conference rooms, retail checkout, QSR self-checkout, and outdoor public places such as stations, airports, bus stops, and information kiosks.
- As demand for AI applications rises rapidly, we continue to introduce new technologies and develop edge computing AI products, integrating platforms that evolve from generative AI to agentic AI. Through higher computing power products, more computation is completed on the local device, reducing token usage—not only helping end customers solve the problems they face but also reducing customers' cost of using AI.

<Deep cultivation of industrial PCs (IPC) and edge AI applications>

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| Material Topics | Supply Chain Management |
|---|---|
| **Policy/Commitments** | 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. |
| **Goals** | • For environmental aspects, comply with relevant regulations in various regions, products meet regional regulatory standards<br>• Cooperate with regulatory plastic reduction policies, 100% introduction of plastic-free material design for packaging<br><br>**2026 Targets**<br>Make the "Conflict Minerals Survey" and "ESG Self-Assessment Questionnaire" mandatory annual items for suppliers. Apply pressure through procurement authority or the annual Vendor Scorecard, requiring suppliers that fail to meet standards to submit improvement plans; otherwise they will be placed on the procurement downgrade or elimination list. |
| **Tracking Mechanism** | • RBA Code of Conduct and VAP audits<br>• Supplier Response Rate: ESG Scorecard, Conflict Minerals Report |
| **Action Plan** | • Supplier risk identification and tiered management<br>• Supplier review and audit mechanisms<br>• Carbon footprint and environmental information disclosure |
| **2025 Actions/Measures** | • 3 new suppliers were onboarded, all of which completed signing the integrity commitment. |

# Supply Chain Management

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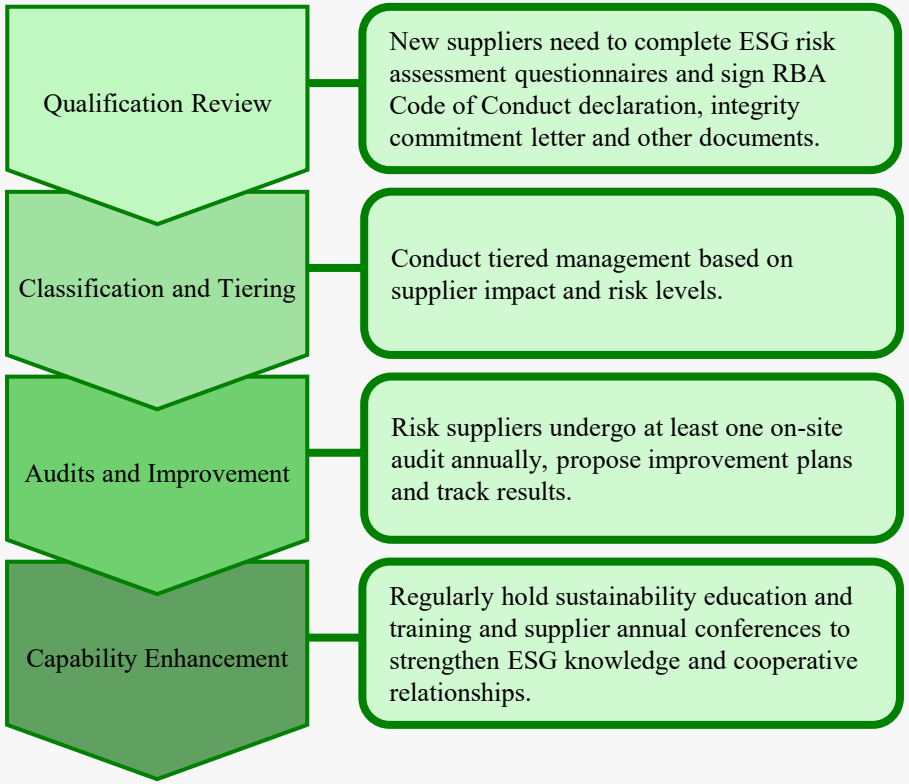
## AOPEN's Supply Chain Management

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



# Supply Chain Management

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### 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. |

### 2025 Supplier Evaluation

The Company completed audits of 15 major suppliers in 2025, of which 8 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: 15

Percentage of suppliers audited: 71.4

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# Environment

## 01 Climate Change

The Company continues to monitor the impact of climate change on its operations and will plan short-, medium-, and long-term strategies in sequence to steadily advance the direction of sustainable transformation.

## 02 Greenhouse Gas Management

Following the greenhouse gas management practices of the parent company, Acer, continuously optimize the energy efficiency of each operating site.

## 03 Energy Usage Management

Continuously implement corporate governance promotion and develop sustainability goals for environmental sustainability and social impact.

## 04 Water Resource and Waste Management

Continuously explore various possibilities for saving water in the office. Encourage colleagues to reduce the use of single-use plastics, utensils, and paper cups.

# Climate Change

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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 AOPEN and future response strategies.

**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; the Risk Management and Sustainable Development Committee established under it has the following responsibilities:

- 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
- The Sustainability Working Group is responsible for collecting, confirming, and integrating relevant sustainability information, providing relevant information according to legal requirements and actual needs

**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 Change

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

Impact of Extreme Climate Events includes:

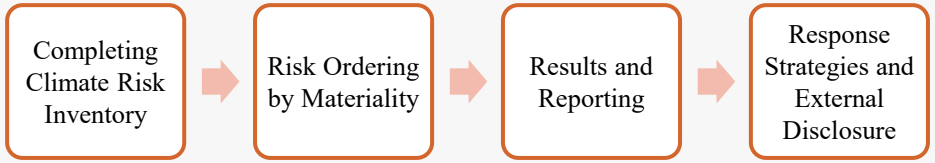
• Direct Losses: Extreme climate events (such as typhoons, hurricanes, floods, droughts) may cause facility damage, even injuries to employees and customers, resulting in direct losses.

• 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

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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 and Scope 2, and acquired the ISO 14064-1: 2018 Greenhouse Gas Verification Statement.

### Greenhouse Gas Emissions in Recent Years

AOPEN's 2025 verified inventory results show total operational emissions (Scope 1 and 2) of 7.10 metric tons, a 13% increase compared to 2024, mainly from increased electricity consumption at an overseas subsidiary. (market-based)

| Greenhouse Gas Emissions (market-based) | 2025 | 2024 |
|---|---|---|
| **Direct emissions (Scope 1) ($tCO_2e$)** | 0 | 0.0000 |
| **Indirect emissions (Scope 2) ($tCO_2e$)** | 7.1000 | 6.2600 |
| **Total Operational Emissions (Scope 1+2) ($tCO_2e$)** | 7.1000 | 6.2600 |
| **Emission Intensity ($tCO_2e$/million NTD revenue)** | 0.0000 | 0.0000 |

### 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.

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## 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 (Note)

The Company's total energy consumption in 2025 increased 98% from 2024.

| Item\Year | 2025 | 2024 |
|---|---|---|
| Total Energy Consumption (Gigajoules (GJ)) | 290 | 146.39 |

Note: AOPEN's electricity consumption is estimated by multiplying the per-capita electricity consumption figures for each regional office provided by the Group by the number of employees at each regional office in the given year, to approximate that year's electricity consumption management.

### Policy for Improving Energy Consumption Efficiency

Improve energy consumption efficiency and reduce needless energy waste; comply with energy management regulations and implement energy-saving improvement actions; prioritize the purchase of energy-saving products and support green energy-saving design; strengthen the promotion of energy-saving awareness and continuously improve energy performance.

## 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 (Note)

The Company's total water consumption in 2025 increased 109% from 2024.

| Item\Year | 2025 | 2024 |
|---|---|---|
| Total Water Consumption (thousand cubic meters) | 408.9700 | 196.0000 |
| Water Intensity (tons/million revenue) | 0.0544 | 0.0282 |

Note: AOPEN's water consumption is estimated by multiplying the per-capita water consumption figures for each regional office provided by the Group by the number of employees at each regional office in the given year, to approximate that year's water consumption management.

# Waste Management

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**Medium to long-term targets**

In line with the Group's goal: Reduce waste processed by 30% by 2030 from the 2019 base year. 2025 **statistics** show total waste processed decreased 3% from 2024. AOPEN's waste is mainly 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.

**AOPEN Waste Statistics**

| Item\Year | 2025 | 2024 |
|---|---|---|
| Hazardous Industrial Waste (metric tons) | 0.0000 | 0.0000 |
| Non-hazardous Industrial Waste (metric tons) | 3.2409 | 3.3572 |
| Total Waste Products (metric tons) | 3.2409 | 3.3572 |
| Waste Intensity (metric tons/million revenue) | 0.0004 | 0.0005 |

Note: Waste is handled and transported uniformly by the office building's management committee at each operating site through qualified vendors. As the amount of waste generated cannot be accurately measured, we follow the per-capita waste figures provided by the Group, multiplied by the number of employees in the given year, to approximate that year's total waste weight for management.

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## 01 Human Rights Protection

Respect for human rights has always been among AOPEN's fundamental values.

## 02 Human Resources Structure

Promote an inclusive work environment and actively implement diversity management strategies.

## 03 Employee Benefits

In addition to the benefits as stipulated by law, AOPEN also provides a range of outstanding employee benefits.

## 04 Occupational Health and Safety

Employees' safety and health are necessary conditions for maintaining sustainable operations. Hence, we are committed to providing a safe and healthy work environment.

## 05 Social Engagement

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.

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| Material Topics | Human Rights, Diversity, and Equality of Opportunity |
|---|---|
| **Policy/Commitments** | 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. |
| **Goals** | • Enhance human rights-related training and raise awareness of equality and multiculturalism among employees.<br>• Establish a diversified corporate culture and achieve parity in all measures (e.g., recruitment, promotion and compensation) based on contribution |
| **Tracking Mechanism** | • AOPEN's Grievance Mechanism (e.g. whistleblower mailbox)<br>• Result of the promotion of training and public mechanism<br>• Labor-management meeting (You Mi meeting) supervision and feedback mechanisms<br>• Oversight mechanism of government agencies |
| **Action Plan** | • Internal promotion of human rights and equality awareness<br>• Strengthen human rights protection and equality-related training<br>• Implement human rights and equality policies in the process of compensation, promotion, development, and advancement |
| **2025 Actions/Measures** | • In 2025, a total of 3 new suppliers signed the integrity commitment letter<br>• In 2025, "Personal Data Protection" training was promoted, with a 100% completion rate in the Taiwan region. |

# Human Rights Policy and Commitment

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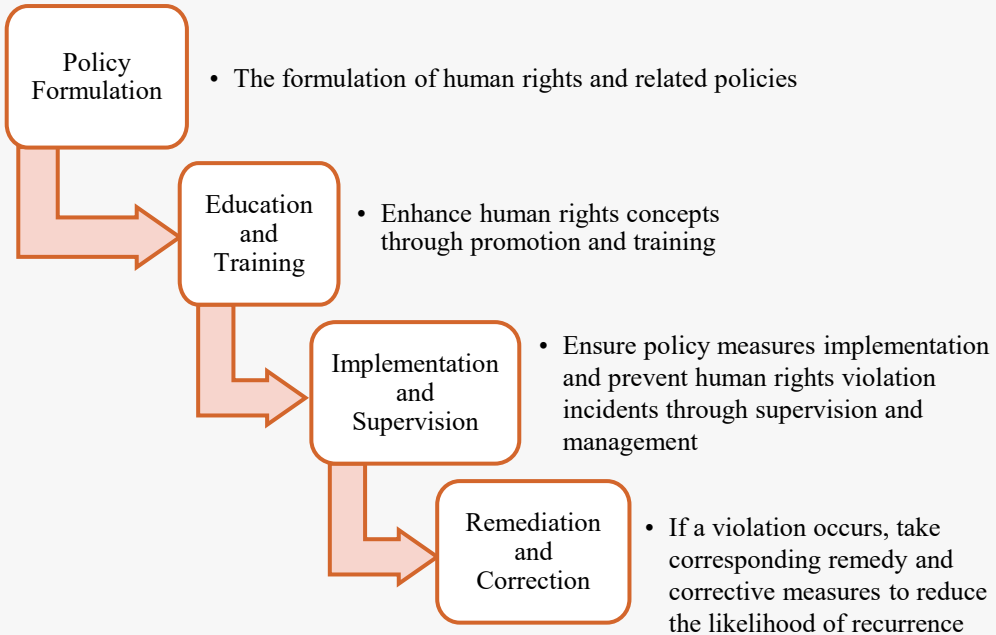
## AOPEN Human Rights Policy

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, Harassmentand Workplace Bullying

**Provide equal opportunities, absolutely no tolerance for discrimination, harassment or bullying**:

Formulate the Workplace Sexual Harassment Prevention Measures, Complaints, and Disciplinary Actions

Formulate the **Workplace Bullying Prevention Measures, Complaint, 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, prohibition of 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**: Although the Company has not established a union in Taiwan and has no collective agreement, it regularly holds labor-management meetings each quarter and has transparent communication channels; the resolutions of labor-management meetings apply to all employees.

# Human Rights Policy and Commitment

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### 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. 2025 education and training courses included anti-bribery, anti-corruption, employee code of conduct, workplace unlawful infringement prevention and personal data protection courses, with 97% 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 policy is expressly stipulated 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: Never tolerate any harassment in the work environment. Harassment includes actions, verbal or written expressions, or objects that create an intimidating, hostile, or offensive work environment.

### Reporting and Handling Procedure for Discrimination and Harassment Incidents

| | |
|---|---|
| **1 Notification** | 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. |
| **2 Verification** | The responsible department and department head should verify the facts immediately. |
| 3 Non-compliance handling | 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. |
| 4 Corrective measures | 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. |

# Human Rights Policy and Commitment

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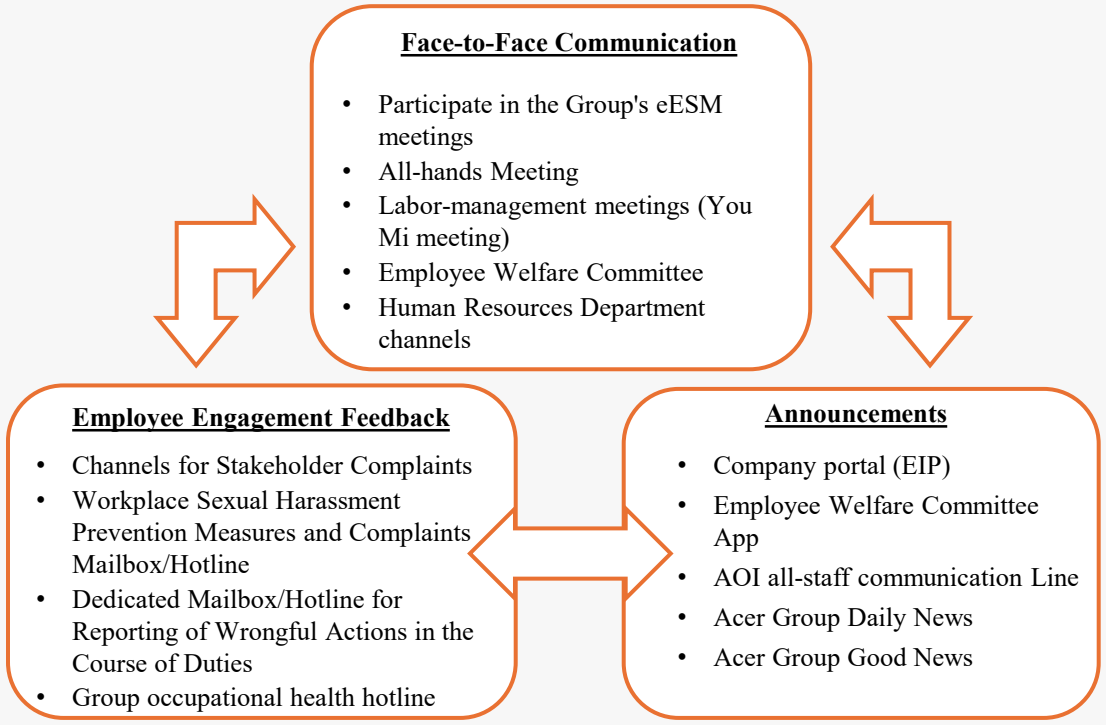
## Diverse Communications Channels

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, 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.

Channels for Stakeholder Complaints

| Category | Email or Hotline |
|---|---|
| Stakeholder Complaints | stakeholder@aopen.com |
| Workplace Sexual Harassment Prevention Measures and Complaints | aoequal@aopen.com<br>Hotline (02-7710-1356) |
| Grievances Regarding Unlawful Workplace Infringement | humanresource@aopen.com<br>Hotline (02-7710-1355) |

### Employee Opinion Survey

From January to February 2025, the first global employee opinion survey was conducted to understand the organizational climate and to conduct in-depth communication and interviews on major issues and formulate improvement plans. This global employee opinion survey covered 6 dimensions.

This year's employee response rate was 48%, with an overall average satisfaction of 4.0 (on a 5-point scale). As this was the first time an "Employee Satisfaction Survey" was conducted for all full-time employees, employees were less familiar with it. Next year, we will strengthen the advocacy and feedback mechanisms to enhance employees' positive view of the Company's employee satisfaction survey and increase employee participation.

# Human Resources Structure

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As of the end of 2025, the Company has a total of 72 employees, with male and female ratios of 56% and 44% respectively. The Company has had no major changes in employment in the past two years, with a new hire rate of 10% and employee turnover rate of 14%.

| | Male | | Female | | Subtotal | |
|---|---|---|---|---|---|---|
| **By Region** | Number of People | Percentage (%) | Number of People | Percentage (%) | Number of People | Percentage (%) |
| Taiwan | 13 | 54% | 11 | 46% | 24 | 33% |
| Overseas | 27 | 56% | 21 | 44% | 48 | 67% |
| **Age Group** | | | | | | |
| Under 30 | 1 | 13% | 7 | 87% | 8 | 11% |
| 30-50 | 18 | 62% | 11 | 38% | 29 | 40% |
| 50 and Over | 21 | 60% | 14 | 40% | 35 | 49% |
| **By Function** | | | | | | |
| Product Operations | 14 | 50% | 14 | 50% | 28 | 39% |
| Channel Sales | 26 | 59% | 18 | 41% | 44 | 61% |

| Age Range | New Hire Rate % | Turnover Rate % |
|---|---|---|
| Under 30 | 43% | 10% |
| 30-50 | 29% | 60% |
| 50 and Over | 29% | 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 | 2025 |
|---|---|
| Share of women in total workforce | 44% |
| Share of women in management | 24% |

**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 2025, the Company employed persons with disabilities in excess, accounting for 4% of employees in Taiwan.

# Compensation and Employee Welfare

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## 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.

For the Company's "non-managerial full-time employees" in the Taiwan region, the average salary in 2024 and 2025 was NT$1.367 million and NT$1.369 million, respectively; the median salary for the two years was NT$1.497 million and NT$1.471 million, respectively.

| Year | 2025 | 2024 |
|---|---|---|
| Average Salary | NT$1.37 million | NT$1.367 million |
| Median Salary | NT$1.472 million | NT$1.497 million |
| Average Salary Change Percentage | 0.22% | 7.30% |
| Median Adjustment Change (%) | -1.67% | 7.24% |

| Ratio of highest paid individual's annual total compensation to median of other employees' annual total compensation in 2025 | 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 |
|---|---|
| 4.4 | -6.5 |

## 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 2025, the Company’s deposits with the Bank of Taiwan under the old system is sufficient to cover the pensions of old-system labor. 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 2026, regulations were relaxed so that unpaid parental leave applications can be made "on a daily basis" (excluding regular days off and national holidays), accumulating up to thirty days within the application period. The above application period does not deduct seniority.

The Company's family-friendly environment and benefits include participating in the Group's "Bring Your Child to Work Day" activity, allowing children to come to the company with their parents; holding summer camps for colleagues' children to promote parent-child interaction and strengthen the connection between family and workplace. We also provide scholarships for employees' children to encourage children's educational development and support colleagues' efforts in both family and workplace.

In 2025, AOPEN had 0 persons taking parental leave.

# Compensation and Employee Welfare

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**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
- Unpaid parental leave can be applied for "on a daily basis," accumulating up to thirty days within the application period. The above application period does not deduct seniority.

### 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

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| Material Topics | Occupational Health and Safety |
|---|---|
| Policy/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 | • Establishment of a Safety and Health Management Mechanism<br>• Implementation of Safety and Health in Business Management<br>• Strengthen safety and health execution and inspection<br>• Ensure the Extension of Safety and Health Performance |
| 2025 Actions/Measures | • In 2025, zero occupational disaster incidents occurred<br>• General employee health checks better than statutory requirements were conducted, with a 94% examination rate. |

# Occupational Safety and Health Policy

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## 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 2025, zero occupational disaster incidents occurred**

# Occupational Health and Safety

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To ensure that every colleague is familiar with occupational safety and health regulations and the Company's health and safety management mechanism, we regularly provide colleagues with health and safety training courses as required, and also actively promote employee participation in various health promotion activities. The items implemented are as follows:

**Occupational Safety and Health Education and Training**

| Course | Subject | 2025 Results |
|---|---|---|
| New Personnel Health and Safety Education and Training | New 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 emergency rescue drills | 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 | 2025 Results |
|---|---|---|
| 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 | 94% submission rate |
| Management Health Checks | Checks booked by rank and age | 100% 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

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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**

- **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.

- **Responding to the April 22 Earth Day Bring-Your-Own-Utensils Activity**

Starting from a good meal, practice getting along gently with the world. Using your own lunch box and utensils instead of single-use disposable tableware to reduce the silent invasion of microplastics is a choice for the future and a gentle confession on Earth Day.

- **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.

**Supporting Domestic Cultural Development**

To support domestic cultural development, the company responded to the Group's funding sponsorship of the One Song Orchestra's "2025 Crazy for TAIWAN" and, combined with the Company's Welfare Committee's subsidy of 50% of the ticket price for colleagues, encouraged colleagues to buy tickets and attend, supporting local cultural and artistic activities through action. Although the resources invested were not large, we still did our best to demonstrate support for cultural activities and fulfill social responsibility through concrete action.

Responding to the Group's Sponsorship of the One Song Orchestra Concert

# Social Engagement

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**Charity and Public Welfare — Caring for the Elder Generation and Promoting Social Inclusion**

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.

- **Volunteer Meal Delivery**

Through joining the Acer Group volunteer team, we have participated in the 'Embrace the Elderly, Love Never Stops' event organized by the Old Five Old Foundation. Volunteering colleagues 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, the Group delivered a total of 70 New Year meals to 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. In 2025, we again partnered with the Old Five Old Foundation to hold "Aging Together, Generations Unite - Don't Fear 3C! Aging Wins!" and held 3 smartphone-use courses at the Acer building, teaching community elders to use smartphones and helping them maintain digital social connections. Colleagues empathized with the elderly's inconvenience during the process and also promoted harmonious communication with their own elders.

- **Bringing elders to attend the "Old Five Old Xizhi Service Center 20th Anniversary," Creating Warm Memories**

Colleagues were invited to serve as volunteers for the Old Five Old Foundation's 20th-anniversary event, accompanying Xizhi District long-term care and social welfare units and the public, and accompanying elders to step out of their homes and participate in social activities, leaving elders with warm memories through action and companionship.

**Let Love Circulate Public Welfare Fundraising**

In response to the Group's selection of 5 social welfare organizations, colleagues were invited to donate, letting love continue and hope endure, and passing the compassion of Acer people to every corner of society.

# GRI Standards Indicators

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| Statement of use | GRI 1 used | Applicable GRI Sector Standard(s) |
|---|---|---|
| AOPEN Incorporated has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025. | GRI 1: Foundation 2021 | NA |

## General disclosures

| GRI Standard | 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 | About this Report |
| | 2-5 External assurance | External assurance/verification not obtained |
| | 2-6 Activities, value chain and other business relationships | About AOPEN, Supply Chain Management |
| | 2-6 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 | Corporate Governance |
| | 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 Standard | 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 Legal Compliance | Corporate Governance |
| | 2-28 Membership associations | Stakeholder engagement |
| | 2-29 Approach to stakeholder engagement | Stakeholders and Material Topics |
| | 2-30 Collective bargaining agreements | Human Rights Protection |

# GRI Standards Indicators

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## Material Topics

| GRI Standard | 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: Corporate Governance and Code

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Corporate Governance |
| | 405-1 Diversity of governance bodies and employees | Corporate Governance, Human Resources Structure |

## Material Topic: Information Security and Privacy

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

## Material Topic: Product Responsibility and Customer Safety

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

## Material Topic: Economic Performance

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Economic Performance |
| | 201-1 Direct economic value generated and distributed | Economic Performance |

## Material Topic: Innovative R&D and Design

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Product Responsibility and Customer Safety |

## Material Topic: Supply Chain Management

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Supply Chain Management |
| | 2-6 Activities, value chain and other business relationships | Supply Chain Management |
| | 308-1 New suppliers that were screened using environmental criteria | Supply Chain Management |
| | 408-1 Operations and suppliers at significant risk for incidents of child labor | Supply Chain Management |
| | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Supply Chain Management |
| | 414-1 New suppliers that were screened using social criteria | Supply Chain Management |

## Material Topic: Circular Economy

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

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## Material Topic: Risk Management

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Risk Management |
| | 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 | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Human Rights Protection |
| | 405-1 Diversity of governance bodies and employees | Corporate Governance, Human Resources Structure |
| | 408-1 Operations and suppliers at significant risk for incidents of child labor | Human Rights Protection |
| | 406 Incidents of discrimination and corrective actions taken | Human Rights Protection |
| | 407 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Human Rights Protection: In 2025, there were no cases where human rights issues were reviewed by the local government. |
| | 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 |
| | 409 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Human Rights Protection: In 2025, there were no cases where human rights issues were reviewed by the local government. |
| | 412 Operations that have been subject to human rights reviews or impact assessments | Human Rights Protection |
| | 412 Employee training on human rights policies or procedures | Human Rights Protection |

## Material Topic: Occupational Health and Safety

| GRI Standard | DISCLOSURE | LOCATION |
|---|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Occupational Health and Safety |
| | 403-1 Occupational health and safety management system | Occupational Health and Safety |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Occupational Health and Safety |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Occupational Health and Safety |
| | 403-5 Worker training on occupational health and safety | Occupational Health and Safety |
| | 403-6 Promotion of worker health | Occupational Health and Safety |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Occupational Health and Safety |
| | 403-9 Work-related injuries | Occupational Health and Safety |
| | 403-10 Work-related ill health | Occupational Health and Safety |

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Using SASB metrics, the Hardware standard of the Technology and Communication sector, version 2023-06

| Topic | Metric Code | Metric Description | Corresponding Section |
|---|---|---|---|
| Product Security | TC-HW-230a.1 | Description of approach to identifying and addressing data security risks in products | For related content, see the "Product Safety" and "Information Security and Privacy Protection" chapters |
| Employee Diversity & Inclusion | TC-HW-330a.1 | Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees | For related content, see the Circular Economy: "Product Responsibility and Customer Safety" chapter |
| Product Lifecycle Management | TC-HW-410a.1 | Percentage of products by revenue that contain IEC 62474 declarable substances | For related content, see the "Workforce Structure" chapter |
| | TC-HW-410a.2 | Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent | Internal data collection and statistical mechanisms are still being established, so complete quantitative information cannot yet be disclosed this year. The Company expects to gradually improve its data audit system before 2027 to provide complete disclosure |
| | TC-HW-410a.3 | Percentage of eligible products, by revenue, certified to an energy efficiency certification | In 2025, ENERGY STAR–certified models accounted for 95% |
| | TC-HW-410a.4 | Weight of end-of-life products and e-waste recovered; percentage recycled | Internal data collection and statistical mechanisms are still being established, so complete quantitative information cannot yet be disclosed this year. The Company expects to gradually improve its data audit system before 2027 to provide complete disclosure |
| Supply Chain Management | TC-HW-430a.1 | Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities | For related content, see the "Supply Chain Management" chapter; however, although the Company has established relevant management guidelines for some information, internal data-collection and statistical mechanisms are still being established, so complete quantitative information cannot yet be disclosed this year. The Company expects to gradually improve its data audit system before 2027 to provide complete disclosure. |
| | TC-HW-430a.2 | Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances | For related content, see the "Supply Chain Management" chapter; however, although the Company has established relevant management guidelines for some information, internal data-collection and statistical mechanisms are still being established, so complete quantitative information cannot yet be disclosed this year. The Company expects to gradually improve its data audit system before 2027 to provide complete disclosure. |
| Materials Sourcing | TC-HW-440a.1 | Description of the management of risks associated with the use of critical materials | The Company mainly engages in the development and sales of IPC and digital display equipment; the raw materials required for the product manufacturing process are mostly provided by upstream key component suppliers. At this stage, the Company has not yet established an independent risk inventory and management mechanism for underlying raw critical materials (such as rare earth elements and conflict minerals). In the future, it will gradually incorporate a "Conflict Minerals Survey" mechanism as a mandatory annual item for suppliers, so as to improve the tracking mechanism for critical material risks. |

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# Sustainability Indicators to Be Disclosed by Listed Companies as Required by the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"

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 | Indicator Type | Annual Disclosure | Unit |
|---|---|---|---|---|
| 1 | Total energy consumption, percentage of purchased electricity and renewable energy usage | Quantitative | • Total energy consumption: 290 GJ<br>• % of purchased electricity: 100%<br>• % of renewable energy usage: 81% | Gigajoules (GJ), percentage (%) |
| 2 | Total water intake and total water consumption | Quantitative | • Total water intake: 409 $m^3$<br>• Total water consumption: 409 $m^3$ | Thousand cubic meters ($m^3$) |
| 3 | Weight of hazardous waste generated and percentage recycled | Quantitative | 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 | Quantitative | AOPEN had zero occupational injuries in 2025 | Ratio (%), Number |
| 5 | Disclosure of product lifecycle management, including the weight of end-of-life products and electronic waste and the percentage of recycling (Note 1) | Quantitative | No weight and recycling rate data available for disclosure this year. | Metric tons (t), percentage (%) |
| 6 | Description of risk management related to the use of critical materials | Qualitative description | Following the parent company Acer's green procurement policy, AOPEN adopts recycled materials such as PCR and RPET, and promotes ESG assessment and high-risk material management mechanisms for suppliers—gradually strengthening the environmental and social risk control of the supply chain through SAQ assessment questionnaires, annual audits, and improvement tracking. | Not applicable |
| 7 | Total monetary losses from legal proceedings related to anti-competitive behavior regulations | Quantitative | In 2025, there were no incidents involving anti-competition, market manipulation, or major fines. | Reported Currency |
| 8 | Production of major products by product category | Quantitative | 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 |

Note 1: Includes the sale of scrap or other recycling treatment; relevant explanations should be provided.

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