

Risk Management Committee Status

Risk Management Committee

The Committee was established on March 16th, 2022 by board and audit committee resolutions in accordance. In order to practice the vision of sustainable development of the enterprise and strengthen the construction of a corporate culture with risk awareness, the Committee was approved on June 6th, 2023 by board resolution in accordance with the Company's Articles of Incorporation. It also becomes to the functional committee under the Board.

The Committee shall consist of five or more directors, among three members be independent director.

1. The major duties of Risk Management Committee are as follows :
 - ✓ The Committee and its members shall exercise due care as prudent managers to review and provide guidance on the reports and proposals of the Risk Management Execution Committee and the Risk Management Unit; To review and decide on risk management policies, procedures and frameworks, and periodically assess its appropriateness and effectiveness of implementation ;
 - ✓ To approve risk appetite (risk tolerance) and endorse or guide the allocation of resources proposed by the Risk Management Execution Committee and the Risk Management Unit
 - ✓ To oversee that the risk management mechanisms adequately address the risks faced by the Company and integrate them into the daily operational processes
 - ✓ To determine the priority and risk levels for risk control
 - ✓ To review the implementation of risk management and provide necessary improvement recommendations, reporting to the board of directors on a regular basis (at least once a year)
 - ✓ To execute risk management decisions made by the board of director
2. From January 1st, 2023, until June 5th, 2023, the Risk Management Committee (Non-functional Committee) had two meetings.

Meeting Date, Content of Motion and Result:

Meeting Date (Session)	Content of Motion	Matters not approved by Risk Management Committee but approved by two thirds or more of all directors
2023.02.16 First 2023 Meeting	To report the execution of Risk Management Committee	None
	To review the risk map	None
	To set-up key risk indicator (KRI)	None

Meeting Date (Session)	Content of Motion	Matters not approved by Risk Management Committee but approved by two thirds or more of all directors
	Decision of Risk Management Committee: All members of Risk Management Committee approved the above proposals.	
	Handling of the Risk Management Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management Committee.	
2023.04.20 Second 2023 Meeting	To report the execution of Risk Management Committee	None
	To share the cases of risk identification and risk management actions	None
	Decision of Risk Management Committee: All members of Risk Management Committee approved the above proposals.	
	Handling of the Risk Management Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management Committee.	

3. From June 6th, 2023, until December 31st, 2023, the Risk Management Committee had two meetings. The members' qualifications and attendance status are as follows:

Title	Name	Attendance in person	By Proxy	Attendance Rate (%)	Note and Related Field of Expertise
Chairman	Yuri Kure	2	0	100%	Independent Director; Specialty in commercial & professional (legal) services sectors
Member	Pan-Chyr Yang	2	0	100%	Independent Director; Specialty in Consumer Staples & Healthcare sectors
Member	Mei-Yueh Ho	2	0	100%	Independent Director; Specialty in Materials, Industrials, Information Technology & Utilities sectors
Member	Jason Chen	1	1	50%	Specialty in global marketing, semiconductor and enterprise transformation sectors
Member	Maverick Shih	2	0	100%	Specialty in the information technology sector

Meeting Date, Content of Motion and Result

Meeting Date (Session)	Content of Motion	Matters not approved by Risk Management Committee but approved by two thirds or more of all directors	
2023.08.3 First 2023 Meeting	To report the execution of Risk Management Committee	None	
	To report the Information disclosure of Cybersecurity Management	None	
	To report Carbon Disclosure, TCFD, Stakeholder Engagement of Acer Group	None	
	To Approve the Amendments of the Internal Rules related to Risk Management Policy and Procedures	None	
	Decision of Risk Management Committee: All members of Risk Management Committee approved the above proposals.		
	Handling of the Risk Management Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management Committee.		
2023.11.02 Second 2023 Meeting	To report the execution of Risk Management Committee	None	
	To report TCFD project of Acer Group	None	
	To approve the annual risk assessment result (risk radar) and risk matrix	None	
	Decision of Risk Management Committee: All members of Risk Management Committee approved the above proposals.		
	Handling of the Risk Management Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Risk Management Committee.		