

Acer Incorporated

Anti-Bribery and Anti-Corruption Policy

1. Purpose and Legal Basis-Compliance with Anti-Bribery and Corruption Laws and Acer's Standards of Business Conduct

- (1) Acer Incorporated is committed to good corporate practices and will not tolerate bribery or corruption in any of its business dealings. Acer Incorporated and its affiliates (“**We**” or “**Acer**”) hereby adopt this Anti-Bribery and Anti-Corruption Policy (the “**Policy**”) consistent with this commitment.
- (2) All Acer directors, officers, representatives, consultants, agents, and employees (the “**Group Members**”) are required to comply with this Policy and all applicable anti-bribery and corruption laws of the countries in which we operate. In addition, Acer's Group Members are required to abide by Acer's Standards of Business Conduct.

2. Restraints of Illegitimate Benefits

Group Members, regardless of position or responsibility, are prohibited from giving to or accepting from, or offering or authorizing the giving to or acceptance from, suppliers, customers, or government officials, including members of their families or their agents, any bribe, improper payment, promise of payment, offer of employment, or promise to provide anything of value (including but not limited to gifts, travel, hospitality, charitable donations or employment) for the purposes of (i) obtaining or retaining business; (ii) creating undue influence on official or company action, activity or decision; (iii) bringing about or rewarding the improper performance of an action of activity; (iv) inducing a governmental official to do or refrain from doing any act in violation of the official's lawful duty; or (v) inducing a government official to exercise influence over another department, agency, instrumentality or public official.

3. Business Etiquette -gifts and hospitality

- (1) Acer's Group Members should not accept gifts that exceed US\$ one hundred dollars (US\$ 100) in value, even if the gift otherwise complies with §2, unless refusal would impair the business relationship with the giver or would otherwise undermine a business opportunity for Acer. In that case, gift(s) can be accepted but only as gift(s) to Acer, and must be submitted to Acer's management team, HR unit, or legal unit for proper disposition.
- (2) Customary business amenities such as meals and entertainment may be offered or accepted, if at a reasonable level and not prohibited by law or generally acceptable business practice. Examples of acceptable entertainment

opportunities include attendance at sales events, product launches or professional seminars.

- (3) Entertainment expenses need to be in compliance with the laws and policies of the countries or region where such expenses are incurred. Group Members are expected to be mindful of their and Acer's image.
- (4) In addition to paragraphs (1), (2) and (3) of this §3, Group Members must not allow gifts, treats and entertainment to influence their business decisions and judgments, or cause others to perceive any undue influence. We strictly prohibit Group Members from offering or accepting gifts and entertainment that violates a country's law or regulation.
- (5) Group Members shall exercise good judgment in the choice of gifts and entertainment and make choices that will not embarrass Acer or the other party.

4. Facilitation Payments and Advantage to Officials Prohibited

- (1) Facilitation payments are any payments, no matter how small, not required by law or regulation, given to a governmental official or their agent to secure or expedite a governmental action. All facilitation payments or other advantages provided to any official, either directly or through any third party (such as an agent or distributor), are prohibited.
- (2) If any Group Member is asked to make a facilitation payment on Acer's behalf, he or she should, before making such payment, be aware of the purpose of the payment and whether the amount of the payment is consistent with its purpose and does not include a payment that is inconsistent with this Policy. Group Members should always request a receipt specifying the reason for the payment. Employees should raise any suspicions or concerns regarding any payment with the Internal Audit Unit.
- (3) Some publicly-funded contracts may require Acer to make legitimate investments for the benefit of the general public or in the local economy. Such cases should always be referred to the Internal Audit Unit for a case-by-case evaluation before payment is made.

5. Abiding Anti-Bribery and Anti-Corruption Policy and Avoiding Political Contributions and Activities

Generally, it is Acer's policy not to engage in political activities, unless such activity is in furtherance of a government's anti-bribery and anti-corruption policy, is allowed under Acer's Articles of Association, or is approved by Acer's Board of Directors.

6. Charitable contributions

- (1) Charitable support and donations are permissible only if they are legal and

ethical. They can take the form of a donation of in-kind services, knowledge, or time, or a direct financial contribution. However, Group Members must ensure that charitable contributions are not used as a scheme, method or means to conceal bribery, corruption or other payments that are prohibited under this Policy.

- (2) All charitable donations are subject to board approval or approval by the proper level of management in accordance with Acer's internal rules and policy effective at the time.

7. Our Partners and Business Contacts

We expect Group Members and all third-party agents and representatives (including but not limited to business development consultants, sales representatives, customs agents, general consultants, resellers, subcontractors, franchisees, lawyers, accountants or intermediaries, as well as partners who have joint ventures or business partnerships with us—hereinafter referred to as "Business Partners") to (i) maintain and apply internal policies consistent with this Policy and the bribery and corruption laws and regulations of the applicable country or countries and (ii) act at all times in a manner consistent with the purposes of this Policy.

8. Measures for Implementation

(1) Business Partners

- a. Acer will request its Business Partners to enter into a “**VENDOR'S LETTER OF DECLARATION**” or other documents related to compliance to ensure honesty and integrity in all dealings with or on behalf of Acer.
- b. To strengthen the commitment of Acer and its Business Partners to the Policy, we will select suitable occasions or opportunities, such as the annual Acer supplier conference or agents and distributor conferences. to emphasize the importance of the Policy to its Business Partners.

(2) Group Members

- a. The HR unit shall be responsible for arranging annual education and training regarding this Policy and Acer's prohibition of bribery and corruption. The anti-bribery and anti-corruption training materials shall be posted on Acer's intranet to be available for all Group Members and shall also be included in the orientation package given to new Group Members. The content of the anti-bribery and anti-corruption training shall include at least: (i) a review of the Policy; and (ii) case studies on prior incidents at Acer.
- b. The HR unit shall urge Group Members to follow the Policy and applicable bribery and corruption laws and regulations, and to establish and implement punishments for failing to do so.

9. Audit and Compliance Disclosures

Acer's Internal Audit Unit (the "**Internal Audit Unit**") shall develop and implement an audit plan to determine Acer's compliance with this Policy and assess risk. The Policy will be part of the risk assessment process, including consideration of the Policy's suitability, adequacy and effectiveness. The Internal Audit Unit will also carry out regular audits of our control systems and procedures to raise overall awareness, detect potential misconduct and monitor compliance with the Policy, including the measures in Section 8 of this Policy, and will regularly report its findings to the Acer Audit Committee and Board of Directors. The Internal Audit Unit shall disclose the result of executing the Policy in the annual Acer CSR Report.

10. Reporting and Protection

Group Members shall immediately report to the Internal Audit Unit any incident, whether actual or suspected, involving corruption or bribery or any violation of this Policy. (For examples, if Group Members are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe themselves are victims of another form of unlawful activity). Alternatively, a Group Member may report an incident through a dedicated electronic mailbox (whistleblower.acer@acer.com). The identity of the person reporting the incident and the content reported will be treated as confidential. Acer strictly prohibits and does not tolerate retaliation against any Group Member who reports or appeals any incident under this Policy and/or seeks redress under any applicable law or regulation. Questions whether an incident is in violation of the Policy should be directed to the chief auditor.

11. Responsibility and Disciplinary Action

All Group Members will be required to acknowledge that they have read, understand and agree to comply with this Policy.

Group Members who fail to comply with the Policy, whether done intentionally or not, shall be subject to disciplinary action (up to and including dismissal). In addition, Acer reserves the right to immediately terminate any business relationship with any party that violates this Policy or applicable laws or regulations relating to bribery and corruption, and to institute legal proceedings against any wrongdoer (Business Partner or Group Member) where warranted.

12. Promulgation

The Policy shall be promulgated and take effect after confirmation by the Chairman. Any amendment hereto shall be subject to the same procedures.