

Acer Incorporated

Risk Management Policy and Procedure

Article 1 Purpose

In order to practice the enterprise sustainable development and cultivate enterprise culture of risk awareness, besides complying with the organization management system and relevant risk management measures of operation procedures of various level, the Acer commits to constantly improve relevant risk management action by means of involving senior managers and referring to the framework of Enterprise Risk Management and international standard, and enacts this Policy and Procedure.

Article 2 The Range of Risk Management

Acer upholds the sustainable development and the commitment of extended sustainable responsibility to the society, customers, employees, suppliers and investors by means of active and cost-effective way to integrate and manage every relevant potential risk, including but not limited to various strategy, operation, finance, disaster and climate change which may affect the Acer's operation and profit.

Article 3 The Organization and Content of Risk Management

1. Board of Directors & Audit Committee:

- is the highest authority of risk management.
- consider whole operation strategy and environment, promote and practice whole risk management policy to ensure its effectiveness.

2. Risk Management Committee:

- comprises highest-level officers of various business units, and the chief of internal auditor as the observer.
- reports to Audit Committee and Board of Directors.
- integrates risk environment, risk management main point, the result of

the assessment and relevant solution.

- indicates and authorizes the priority of risk management.
- supervises and directs the improvement of risk management.
- the observer regularly reviews the condition of execution of risk management policy.

3. Risk Management Working Group:

- comprises the director representatives of various business groups or functional teams of the headquarter.
- identifies risks, and assesses potential risk scenarios and its operation impact.
- on the basis of risk scenarios, plans and executes risk prevention and mitigation.
- constantly improves risk management action and ensures its effectiveness.
- integrates enterprise risk reports and reports to Risk Management Committee.
- establishes relevant procedures of crisis management and maneuvers.

Article 4 Risk Management Procedure

1. Risk Identification and Assessment

The members of Risk Management Working Group identify risk and assess potential risk scenario and operation impact by means of relevant risk assessment tool, including but not limited to risk analysis & grading worksheet and Risk Map.

2. Risk Control and Mitigation

- Makes Risk Management Working Group as a platform to have cross-unit and cross-functional communication regarding risk issue.

- Risk Management Working Group executes risk control program and tracks its schedule and effectiveness to ensure the improvement of risk management.
 - Each unit brings risk management into annual internal control self-evaluation and review.
3. Risk Monitor and Enterprise Risk Management Report
- Risk environment, risk management main points, assessment result and relevant solutions are integrated by Risk Management Working Group and permitted by Risk Management Committee.
 - Risk Management Committee shall report to Audit Committee and Board of Director at least once a year.

Article 5 Internal Audit

Internal Auditor is superintend by Audit Committee, provides annual audit plans in the light of risk assessment annually, and checks the practice of risk management program or specific risk solutions.

Article 6 Practice and Disclosure of Risk Management

Acer promotes actively, practices risk management program, improves constantly and discloses execution and future solution of risk management in the annual reports and sustainability reports annually.

Article 7 Execution and Revision

1. This Policy and Procedure shall be carried out after the approval of the board of directors. This shall apply in the event of amendment of this Policy and Procedure.
2. This Policy and Procedure was enacted on March 16, 2022.