

## **Procedures Governing the Application of Trading Halt and Resumption**

### **1. Purpose and Legal Basis**

- i. Procedures Governing the Application of Trading Halt and Resumption (the Procedures) are adopted in accordance with “Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities” (TWSE Procedures) regulated by Taiwan Stock Exchange and “Acer Inc. Internal Control Systems.”
- ii. To give material information sufficient time to be circulated among the public and provide all investors equal opportunity to evaluate new material information and consider it in making investment decisions, Acer Incorporated (“the Company”) shall follow the Procedures and apply for a trading halt or resumption if any circumstance under TWSE Procedures is met.

### **2. Responsible unit in charge of the Application of Trading Halt and Resumption**

The Company shall establish a unit (Responsible Unit) in charge of the application of trading halt and resumption. The Responsible Unit should be composed by an adequate number of members in accordance with the size and management needs of the Company.

### **3. Procedures for Trading Halt and Delegation of Authorization**

Responsible Unit shall pay attention to the occurrence of the circumstances under TWSE Procedures. If, after a thorough evaluation, an application of a trading halt is required, Responsible Unit shall, within the period required by TWSE Procedures, prepare the application and relevant documentation, report to and obtain approval from Chairman, CEO and CFO, apply for using the official seals in accordance with Regulations on Official Seals, and apply for a trading halt according to TWSE Procedures.

### **4. Procedures for Trading Resumption and Delegation of Authorization**

When the requirements of trading resumption are met or trading halt is no longer required, Responsible Unit shall prepare the application and relevant documentation, report to and obtain approval from Chairman, CEO and CFO, apply for using the official seals in accordance with Regulations on Official

Seals, and apply for a trading resumption according to TWSE Procedures.

5. Principles of Disclosure of Material Inside Information

- i. In addition to complying with relevant laws and regulations, the Company should be fair, accurate, timely and transparent when making external disclosures of material inside information.
- ii. Within one hour after Taiwan Stock Exchange publishes information regarding trading halt and resumption, the Company shall announce to the public that its stock trading is halted or resumed.

6. Others

- i. Matters not provided herein shall be governed by the relevant laws and regulations, TWSE Procedures, and relevant rules regulated by Taiwan Stock Exchange.
- ii. The Procedure is implemented after being approved by the Board of Directors; the same is true for its revisions and amendments.