

Date: March 20, 2019

The first amendment was approved on March 18, 2020

Acer Incorporated

Anti-Bribery and Anti-Corruption Policy

1. Purpose and Legal Basis—Compliance with Anti-Bribery and Anti-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, and employees (the “**Group Members**”) are required to comply with this Policy and all applicable anti-bribery and anti-corruption laws. In addition, Acer’s Group Members are required to abide by Acer’s Standards of Business Conduct.

2. Prohibition of Illegitimate Benefits

Group Members, regardless of position or responsibility, are prohibited from giving to or accepting from, offering to give to or accept from, or authorizing another to give to or accept 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 purpose of (i) obtaining or retaining business; (ii) creating undue influence on official or company actions, activities or decisions; (iii) bringing about or rewarding the improper performance of an action or 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 Section 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) may be accepted but only as gift(s) to Acer, and only if 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 applicable laws or generally-accepted business practices. Examples of acceptable entertainment opportunities include attendance at sales events, product launches or professional seminars.

(3) Entertainment expenses need to be in compliance with all applicable laws, regulations and policies. Group Members are expected to be mindful of their own and Acer’s image.

(4) In addition to paragraphs (1), (2) and (3) of this Section 3, Group Members must not allow gifts, treats and entertainment to influence their business decisions and judgments, or cause others to perceive any

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undue influence. We strictly prohibit Group Members from offering or accepting gifts, treats and entertainment that may violate any applicable 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, they should report the request to his/her supervisor, Acer's Legal Unit (the "Legal Unit") and Internal Audit Unit (the "**Internal Audit Unit**").

(3) Some publicly-funded contracts may require Acer to make legitimate, legally-authorized investments for the benefit of the general public or the local economy. Such cases should always be reviewed by the Legal Unit and the Internal Audit Unit on a case-by-case basis to confirm such cases can be executed without any violation of this Policy.

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 contributions and activities, unless such contribution or 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 policies in effect 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 vendors, 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 all applicable anti-bribery and anti-

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corruption laws and regulations 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. Acer may remind or request Business Partners to affirm their compliance with this Policy by email every year.

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 and encourage compliance with the Policy.

(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 a minimum: (i) a review of the Policy; and (ii) case studies.

b. The HR unit shall urge Group Members to follow the Policy and applicable anti-bribery and anti-corruption laws and regulations, and establish and implement incentives for following the Policy and punishments for failing to do so.

9. Audit and Compliance Disclosures

The Internal Audit Unit shall develop and implement an audit plan to determine Acer’s compliance with this Policy and assess risk. The execution of this Policy will be part of the risk assessment process, including consideration of the Policy’s suitability, adequacy and effectiveness. The Internal Audit Unit shall carry out regular audits of Acer’s 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 example, if Group Members are offered a bribe by a third party, are asked to make one, suspect that one may happen in the future, or believe they are victims of any 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 a violation of this Policy

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and/or seeks redress under any applicable anti-bribery or anti-corruption law or regulation. Questions whether an incident is in violation of this 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 anti-bribery and anti-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 approval by the Board of Directors. Any amendment hereto shall be subject to the same procedures.