

Tax and Transparency Policy – Acer UK Ltd

In accordance with the Company's duty to publish its tax strategy, under Schedule 19 of the Finance Act 2016, this document sets out Acer UK's ("the Company's") UK Tax and Transparency Policy. As part of a multinational Group (the Acer "Group"), the Group's global tax strategy is reflected in this declaration.

Tax and Transparency Policy

The Company's Tax and Transparency Policy is to ensure compliance with applicable local tax laws and rules, as well as follow the terms of relevant international tax guidance, e.g. Double Taxation Treaties and the OECD Guidelines, when dealing with issues such as establishing a taxable presence and transfer pricing.

The Company does not pursue abusive, hybrid, or artificial arrangements. Tax positions taken are consistent with the commercial and economic substance of the transaction, and are supported by relevant documentation.

Tax Risk and Management

Tax risks can arise as a result of differences in the interpretation of tax laws and guidance; the Company mitigates potential tax risks by obtaining advice from reputable advisors on areas of significant complexity or uncertainty. The Company's policy is to engage in open and constructive dialogues with HMRC in order to promote understanding. Should there be any disputes, the Company is committed to addressing the issues promptly, and to bringing a conclusion to the matter(s), as quickly as possible.

The Company's finance team is responsible for operational tax matters, which are monitored and reviewed on an on-going basis by the Regional Finance team, under the aegis of the EMEA tax team, which is supervised by the Regional headquarter's CFO and CEO.

Significant tax matters are reported to Group CFO and CEO and the Group's Audit Committee, which is appointed by the Board of Directors.