

Acer Incorporated

The Stakeholder Grievance Mechanism

Article 1 Our Purpose

In compliance with its legal obligations in some jurisdictions, Acer Inc. and its affiliated companies have implemented a Stakeholder Grievance Mechanism (hereinafter referred to as the "Mechanism").

The Mechanism is implemented to protect the rights and interests of employees, investors, and suppliers, etc. (collectively, "Stakeholders"), and to promote timely Stakeholder communication with Acer Inc. and its affiliates (hereinafter referred to as the "Company") thereby strengthening the Company's corporate governance.

Article 2 Scope of the Mechanism

This Mechanism allows all staff members (i.e., employees, temporary employees, interns, external employees, or occasional staff, etc.), including former employees and job applicants; shareholders, partners and holders of corporate voting rights; members of an administrative, management or supervisory body; external and occasional collaborators (e.g., service providers, external consultants, etc.); contractors and subcontractors, as well as members of their staffs (hereinafter referred to as the "Informant(s)") to submit complaints or concerns (hereinafter referred to as "Complaint(s)").

The Mechanism implemented by the Company allows the Informant to submit Complaints regarding the following matters:

- a crime or misdemeanor;
- a threat or harm to the general interest;
- a violation of applicable laws (such as national law or European Union law), regulations, treaties or other international commitments of any country;
- a violation of Acer's corporate governance policies; or
- a violation of "Acer Group's Standards of Business Conduct".

However, Complaints regarding breaches of the procurement rules involving national defense or security aspects are not covered by this Mechanism.

In any case, the Complaint must always respect the following conditions:

- it must be done in good faith; and
- it must be done without direct financial compensation.

Article 3 Reporting channels

The Informant may submit Complaints to the following dedicated reporting email address, a link to which is also available on the Company's website: whistleblower.acer@acer.com

The Informant may also address a written Complaint directly to the Internal Audit Unit at the following post address: 8/F, No. 88, Sec. 1, Xin Tai 5th Road, Xizhi, New Taipei City 221, Taiwan. To ensure confidentiality, the envelope should be labeled "CONFIDENTIAL."

The use of the Mechanism is optional and is not intended to replace any other existing reporting channels (e.g., appropriate senior leaders or management). No action will be taken against an Informant who elects to use other channels, rather than the Mechanism.

The Company does not discourage anonymous Complaints. However, to ensure the effective processing of the Complaint, the Company strongly encourages the Informant to provide their name and contact information to facilitate the Internal Audit Unit's review of evidence and investigation of the Complaint.

The Company encourages Informants to make the details of their Complaint as comprehensive, objective, complete and precise, as possible. The Company also encourages Informants to supplement their Complaints with relevant documentary evidence.

Finally, if permitted under the applicable law, the Informant can also submit their Complaint directly to the competent external authorities as well as proceed to make a public disclosure.

Article 4 Informant Protection

The Company protects the confidentiality of the Informant's identity and the facts/subject of the Complaint, including attached documents, as well as the identity of the persons mentioned in the Complaint. Information that could identify the Informant cannot be disclosed unless he or she has given his or her prior consent.

However, such information may be communicated to the judicial authority, if the Internal Audit Unit, responsible for collecting or processing the Complaints, is required to report the facts/events or subject of the Complaint to the judicial authority. The Informant will then be informed, unless such information would jeopardize the judicial proceedings. In this respect, written explanations must be attached to this information.

The Company will provide the necessary protection to the Informant, who has submitted a Complaint in good faith and without direct financial compensation through the Company's Mechanism, as well as to personnel participating in the investigation, from retaliation or unfair treatment. As such, neither the Informant nor personnel participating in the investigation will be sanctioned, dismissed or subjected to any direct or indirect discriminatory measure or to any other form of retaliation or attempted retaliation.

Furthermore, as provided by applicable law, the Company will ensure that the same protection is applied to the persons in contact with the Informant (e.g., family members or colleagues), as well as to the facilitators who assist the Informant (e.g., unions or associations).

Article 5 Designated Responsible Unit

The Internal Audit Unit is in charge of collecting and investigating the Complaints received through the dedicated whistleblowing e-mail address or received by mail. The Internal Audit Unit is responsible for taking appropriate actions to protect the confidentiality of the identity of the Informant.

- If the Complaint is addressed to someone outside of the Internal Audit Unit, the person receiving the Complaint shall immediately report it to the chief audit executive.
- For Complaints that are not related to the aforementioned matters (e.g. matters related to product or service, etc.), the Internal Audit Unit will forward such Complaints to other responsible units or parties.

After receiving the Complaints, the chief audit executive shall form an investigation team to take appropriate action in response to the Complaints received. The Internal Audit Unit and

investigation team shall process the Complaint and conduct the investigation without bias and in compliance with the law and the Company's policies. All person(s) targeted by the Complaint are presumed innocent until the allegations against them have been proven.

Article 6 Acknowledgement of receipt of the Complaint

Upon receipt of the Complaint submitted through the Mechanism, the investigation team will, within 7 days, confirm the receipt of and the intent to process the Complaint to the Informant.

Article 7 Review of the admissibility of the Complaint

Every Complaint submitted through the Mechanism will be subject to a preliminary analysis by the investigation team of the case and relevant evidence collected, to verify whether the Complaint raises issues appropriate for investigation through the Company's Mechanism.

If the Complaint is verified as appropriate for investigation, the investigation team will inform the Informant within 3 months from the acknowledgment of receipt of the Complaint. They will also inform the Informant of the next steps and the expected timeframe for the investigation of the facts/events described in the Complaint.

If the Complaint is determined not to be appropriate for investigation, the investigation team will inform the Informant of the decision as well as the reason(s) for the decision.

Article 8 Investigation Procedure

If the Complaint is deemed appropriate for investigation, the Internal Audit Unit and the investigation team will investigate the facts/events reported in the Complaint to determine their accuracy and materiality.

If the information and/or documents provided are insufficient to effectively investigate the facts/events reported in the Complaint, the investigation team may contact the Informant to request additional information or documents.

To ensure the confidentiality of the identity of the Informant, the person(s) mentioned in the Complaint and the information/document communicated, all exchanges between the investigation team and the Informant must be carried out through the dedicated alert e-mail address or an equivalent secure communication channel.

All Complaints will be stored in a strictly confidential manner. In this regard, the Internal Audit Unit and investigation team will set up a case file in response to each Complaint and maintain a file log.

Article 9 Action taken following the Complaint

Following the investigation, the chief audit executive and the investigation team may either decide to:

- close the Complaint without further action if the accuracy and materiality of the facts reported cannot be substantiated.
- take any appropriate action to remedy the situation if the accuracy and materiality of the facts reported can be demonstrated. Depending on the case, such actions may include:
 - requiring business units or departments involved to implement improvements;
 - disciplinary actions in accordance with the Company's relevant policies; and

- reporting the facts/events to the competent authorities or taking the appropriate legal actions if the investigation reveals illegal acts.

Article 10 Data Protection

10.1. Processing characteristics

By submitting a Complaint, you may be communicating personal data for consideration in the Mechanism.

This personal data is processed by Acer Inc., of 8/F, No. 88, Sec. 1, Xin Tai 5th Road, Xizhi, New Taipei City 221, Taiwan and its group of companies around the world (“Acer”) — a list of which can be found at <https://www.acer.com/worldwide/>— acting as joint data controllers, for Complaints concerning:

- a crime or misdemeanor;
- a threat or harm to the general interest;
- a violation of applicable laws (such as national law or European Union law), regulations, treaties or other international commitments of any country;
- a violation of the Company’s corporate governance policies; or
- a violation of “Acer Group’s Standards of Business Conduct.”

The processing of your personal data is based on different legal grounds, depending on the purposes pursued, as detailed below:

- 1) the processing is necessary for compliance with legal obligations:
 - To manage the system for collecting and processing of Complaints, including the establishment of a procedure for collecting the Complaints and any analysis, verification and processing of the Complaints;
 - To protect Informants, facilitators and persons in contact with Informants;
 - To manage data-subject requests to exercise data protection rights; and
 - To cooperate with supervisory authorities, if applicable.
- 2) the processing is necessary to protect the Company’ legitimate interests:
 - To manage the system for collecting and processing the Complaints, including the establishment of a procedure for collecting the Complaints and any analysis, verification and processing of the Complaints; and
 - To handle complaints, disputes and (legal) proceedings in relation to the Complaints and to ensure our legal position herein.

The data collected is communicated to the following recipients, according to the purposes and responsibilities: any person, employee of Acer or service provider contractually linked to Acer whose expertise would appear to be useful for the processing of reports, the protection of the whistleblower, facilitators and persons linked to the author of the report.

Security Measures. We protect the personal information that you share with us against destruction, loss, alteration, and unauthorized disclosure or access to personal data

transmitted, stored or otherwise processed. At Acer, access to your personal information is limited to people who need it to do their work. It is our policy to maintain the integrity of any personal information in our possession.

Informant's data will be kept for no longer than is necessary for the purposes for which they are processed, and in compliance with applicable law or regulation.

In general, documents, evidence, records, and/or recordings of investigation regarding complaints are kept by Responsible Unit for five (5) years.

Data may be kept for a longer period of time, in archive, if the controller is legally obliged to do so or, for the purpose of ensuring the protection of the whistleblower or to allow the establishment of continuing offences (within the applicable limitation/foreclosure period).

If you are located in the EEA, the United Kingdom, Brazil or the states of California, Virginia and Colorado in the United States, or other jurisdictions with applicable laws, you have the right to access, rectify and delete your personal data, the right to limit processing, the right to portability of your data, as well as the right to object to processing of your data. These rights can be exercised by sending an e-mail to Whistleblower.acer@acer.com.

Finally, you have the right to lodge a complaint with the appropriate supervisory authority in your particular place of residence, place of work or place where the alleged infringement occurred regarding the processing of your personal data by us.

10.2. Procedure for informing the persons mentioned by the Complaint

Within a reasonable time period, which shall not exceed one month following the receipt of the Complaint, the investigation team shall inform the person(s) mentioned in the Complaint (e.g. a witness, victim or alleged author of the facts/events, facilitator, etc.) of the existence of an investigation that involves the processing of their personal data.

However, this disclosure may be delayed by the investigation team if the timing of the disclosure is likely to compromise the investigation. In those cases, the investigation team may make the disclosure only after it has taken the necessary precautionary measures to avoid compromising the investigation, such as preventing the destruction of evidence. The investigation team will therefore delay the disclosure until after the risk is addressed.

In any case, the investigation team must ensure that the information relating to the identity of the Informant as well as the identity of any third parties mentioned in the Complaint is not disclosed.

Finally, person(s) mentioned by a Complaint have a right in certain jurisdictions of access to, rectification of and objection to the use of their personal data, which they can exercise by contacting the Internal Audit Unit. However, none of these rights can be used to obtain the Informant's identity or information regarding third parties or evidence collected during the investigation.