

# **Standards of Integrity Management & Business Conduct**

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## MESSAGE FROM CHAIRMAN

The Standards of Integrity Management & Business Conduct (SBC) represents Acer's commitment to conducting business legally, ethically and with integrity. Inspired by our Core Values, it governs how we should be doing business. While focused on igniting our passion to change the world with building lifestyle brands, we must nevertheless act legally, ethically and with integrity at all times.

We are pleased to announce this revised version of the SBC. The revised version provides a more comprehensive treatment of the applicable business codes and regulations in a more structured and useable manner. We also incorporate what we have learned from past incidents.

We not only require all employees of the Acer Group obey these rules and adhere to the highest standards of business ethics, but also the board members, beneficiary owners, executors, affiliates, vendors, channel partners, contractors and all other parties who do business with Acer.

Since a violation of the SBC may not only result in a company loss, but may actually put companies of the Acer Group in legal peril, all group members with business partners must recognize the significance of and be responsible for their behavior. Failing to follow the SBC may lead to disciplinary action up to the termination of employment. Therefore, please make sure that you thoroughly understand and follow the SBC. If you ever have a question or concern that an action is not appropriate or inconsistent with the SBC, please consult with your manager or as provided in the SBC.

Successful implementation of the SBC requires vigilance. If you witness any illegal, unethical or other conduct that violates the SBC, you have the obligation, where appropriate, to prevent the improper conduct, to report it quickly to the authority in charge or to do both.

While we are guided by our commitment to 'Breaking the Barriers between People and Technology,' we are also guided by a commitment to the ethical business practices of the SBC. Acer expects that you will commit yourself to these principles.

Chairman



# ACER GROUP CORE VALUES

The Acer Group core values are core beliefs we use as a frame of reference for all organizational decisions. They act as a compass that guides us on our mission of “Breaking the Barriers between People and Technology.”



## Passion

**Definition:** Be ready to change the world with a positive, enthusiastic, dare-to-dream and determined attitude.

### Behavior

- Serve as a bridge between people and technology. Be open to trying new ideas, methods, and applications.
- Endeavor to face challenges, break through bottle necks and create value.
- Sharpen professionalism to pursue excellence with dedication and enjoyment to keep one step ahead of our competitors.
- Care for, delegate to, and support people.
- Influence people through a positive attitude.
- Face up to difficulties and solve them in innovative and realistic ways.

## Teamwork

**Definition:** Communicate, create consensus and collaborate as one team. Place the group’s interests above the individual’s interests and work towards a common goal.



### Behavior

- Use the five 5Cs (Communication, Communication, Communication, Consensus, Commitment) to enhance communication and collaboration.
- Specify performance indicators that are mutually agreed by the teams, and then devote all team-members’ efforts to achieve the goals.
- Put the team’s interests above an individual’s interests.
- Enhance interactions, respect and trust between teams.
- Focus on the value chain as the highest priority in collaboration for maximizing customer value.



## User-Centric

**Definition:** Never forget that we are here to create value for end-users. Always think about the benefits we can bring them in everything you do.

### Behavior

- Explore users’ habits and requirements by putting yourself in their position, and using the knowledge gained to design impressive products and services.
- Base your decisions on sound research into users’ requirements.
- Listen to customers and understand the market trends from their point-of-view.
- Create systems for evaluating users’ needs and experience.
- Build up a mechanism for developing products and services that meet global needs.

## Balance of Interests

**Definition:** Work together to create value, overcome difficulties and construct a model that balances the interests of all stakeholders.



### Behavior

- Keep promises and build trust-based relationships with stakeholders. Make an effort to overcome difficulties and construct a model that balances different parties’ interests.
- Form collaborative relationships that balance the six aspect values: tangible vs. intangible; direct vs. indirect; present vs. future.
- Value the balance among associated groups (environment, social, and cultural).
- Motivate employees and partners and establish long-term partnerships.



## Innovation

**Definition:** Create unique competitive advantages and look for value-based innovations in everything you do.

### Behavior

- When engaged with product or service innovation, always consider users’ needs and what they value to assure customer stick with Acer.
- Remain curious and aggressive in the course of innovation. If you have criticism, make sure it is constructive.
- Consider the commercial value of your proposed innovations or improvements.
- Give equal consideration to cost, quality and the value that the innovation will deliver to end users.
- Collaborate with strategic partners, and share cutting-edge knowledge to create value.

## Integrity

**Definition:** Abide by corporate governance, regulations and standards of business conduct not because we are required to, but because it is the right thing to do.



### Behavior

- Follow Acer codes of conduct or social norms when performing duties and always serve as a role model for others.
- Never appropriate public resources for private use.
- Never reveal or leak confidential information when inappropriate.
- Be aware of and stop any behavior that may violate regulations or social codes.

## GENERAL POLICY

It is Acer Group policy to comply fully with all applicable laws and regulations around the world and to conform to the highest legal and ethical standards.

Inspired by our core values, our Standards of Integrity Management & Business Conduct (SBC) are formulated to guide the way Acer Group's the members of board of directors and employees behave with each other, our customers, business partners, our shareholders and the communities where Acer Group along with its subsidiaries does business. We encourage our partners, such as suppliers, joint venture partners to adopt and maintain similar policies.

Should any provision conflict with any applicable law or regulation, the one with the highest standard of conduct will apply.

## OUR WORKPLACE

Acer supports the protection of human rights around the world and is guided by fundamental principles of human rights, such as those in the United Nations Universal Declaration of Human Rights, the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights. We take our responsibility to respect human rights seriously.

We comply with all applicable labor and employment laws— including those addressing fairness, equal opportunity, harassment-free workplace, compliance and respect.



### Fairness

- We embrace high standards of ethical behavior and treat all colleagues fairly, with dignity and with respect.
- We provide fair remuneration and always comply with the applicable national statutory minimum wage.
- We ensure fairness in hiring and promotion, and shall not employ or make anyone work against his/her will.



### Equal Opportunity

- We embrace diversity and inclusion of all team members, maintain a work environment free from discrimination, where employees are treated with dignity and respect.
- We commit to providing equal employment opportunity, do not discriminate against any employee or applicant for employment because of race, color, age, religion, national origin, ancestry, physical and/or mental disability, medical condition, genetic information, marital status, sex, gender, sexual orientation, gender identity and expression, military and/or veteran status, political affiliation, or any other characteristic protected by local laws.



### Harassment-free Workplace

- We will not tolerate any harassment in the workplace. Harassment may include actions, verbal or written expression, or objects that create an intimidating, hostile or offensive work environment. The forms of harassing behavior may include, for example, unwanted sexual advancements or comments, sexual-oriented visual displays, unwanted physical conduct, etc. Incidents or suspected incidents contrary to this policy should be promptly reported to Management.



# RESPECT FOR ENVIRONMENT



## Compliance

- We comply with applicable laws related to working hours, minimum age (no child labor or forced labor) and benefits, and we ensure that all our suppliers comply with these requirements.
- We comply with all applicable health and safety regulations to provide our employees with a healthy and safe working environment.
- We take appropriate corrective actions in a timely manner for any unsafe or hazardous condition.



## Respect

- We protect the personal information of employees and members of the board of directors and respect their privacy.
- We clearly understand and respect the scope of authority given, and do not autonomously go beyond the scope.
- We commit to providing an environment that fosters open dialogue and the free expression of ideas.



## Drugs and Alcohol

- We shall not work under the influence of alcohol or illegal drugs or abuse prescribed or over-the-counter drugs in a way that impairs the ability to work.
- At business entertainment or other Acer Group events where alcohol is consumed, we will ensure that our alcohol consumption is moderate and at reasonable levels. We take care to ensure the use of alcohol does not create a safety risk.
- Selling, possessing or using illegal drugs is strictly prohibited.



## Training Requirements

- We are required to attend the trainings related to the awareness of the Standards of Integrity Management & Business Conduct (SBC) to understand the related policies and the consequences of the violations. We address the importance of the Standards of Integrity Management & Business Conduct in employee performance appraisal system and human resources policies.



## Support Environment Protection

We support continuous improvements in environmental protection.



## Compliance with Environmental Laws

We comply with all applicable laws and regulations related to the environment, and are committed to incorporating sustainable principles into our business practices, where practical.



## Promote Environmental-Friendly Research and Development

We promote research and development of advanced technologies, products, solutions, and services that will benefit the environment.



For details, please refer to Acer's "Environmental, Health and Safety Policy"

## BUSINESS



### User-centric commitment

- **Opinions valued**

We welcome user opinions and endeavor to develop and improve products and services that satisfy customer needs.

- **User-centric innovation**

We promote constant technological innovation and improvement to produce safe, high quality products for our customers.

- **Truthful responses**

We respond to requests and queries of customers in an honest, prompt and appropriate manner.

- **Promised actions**

We walk the talk (deliver as per the commitment) to earn customer respect and loyalty.

- **Trust**

We provide reliable information to our users regarding products and services.

- **Legal compliance**

We conduct our sales, service and marketing activities utilizing sound business practices that are fully in compliance with all applicable laws and regulations.

- **Transparency of Information**

In the course of research and development, procurement, manufacture, provision, or sale of products and services, we shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, our products and services.



### Fair Competition

- **Customer**

We earn our customers' trust by selling quality products and services that improves their lives and by always acting ethically and legally.

- **Competitor**

- We compete with competitors fairly and in compliance with all laws and regulations, including those enacted for the purpose of maintaining free and fair competition.
- We do not share competitively-valuable information—including price structure, profit margins, allocation of resources, selection of vendors or channels, customer segments, credit terms, bid submissions or offers, restrictions on production or distribution, and compensation or hiring practices—with our competitors.
- We abide by all antitrust laws and regulations. In particular, we will not enter into agreements, arrangements or understandings with competitors to set, lower, raise, or stabilize the prices of our products or services.
- We will not reach agreements, arrangements or understandings with competitors to set bids on public or private contracts, to divide up markets, territories, customers, products or services, or to limit the availability of any of our products or services.

- **Partner**

We do not implement marketing strategies, events, or promotional assistance programs that will prejudice channel partners.

For details, please refer to Acer's "Antitrust and Fair Competition Guidelines"



### Conflicts of Interest

- **Divided Loyalty**

We are prohibited from engaging in any activity, investment or association that creates, or appears to create a divided loyalty between the employee and the Acer Group.

- **Use of Assets**

We are banned from using the company's assets, including the operation management system, equipment, materials, or proprietary information for unauthorized use for outside parties

- **Personal Relationships**

- We must avoid any direct or indirect business investment with our customers, suppliers, or competitors, except on behalf of the Acer Group.
- We must refrain from receiving, or giving the appearance of receiving, improper personal benefits as a result of their position in or affiliation with Acer Group. (The term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.)
- We need to disclose any special relationships with Acer business contacts, such as the connection of family members, and refrain from making decisions for the Acer Group that may bring benefits to the employee or family members, or others with a special relationship (such as romantic partners). To avoid those relationships to influence business judgment, any family members who are legally defined as the first-degree relatives (such as parents and children), second-degree relatives (such as siblings, grandparents, grandchildren), or romantic partners must not work with the employees concerned in the same team and form a line reporting relationship. .
- We are not allowed to directly supervise or participate in hiring or promotion decisions as to the employee's spouse, domestic partner or immediate family.

- **Outside employment**

We are not permitted to be employed by or receive compensation from a customer, supplier, distributor, or agent that may affect the company's interests.

- **Membership or Corporate board or Advisory Committee**

Unless approved in advance by senior management or the Board of Directors, the employees are not permitted to serve on the boards or advisory committees of outside parties, organizations, or government agencies. An employee's membership on a corporate board or advisory committee shall not, either directly or indirectly, conflict or create the appearance of a conflict with their responsibilities as an Acer Group employee.

- **Approval**

Whether a conflict of interest exists may not always be clear. If in doubt, please consult with the appropriate supervisor. Any exception to Acer Group's conflict of interest policies must be approved by senior management or the Board of Directors.



## Vendors and other Business Partners

### • Selection

- We do not engage in discrimination prohibited by law in its selection of business partners. We offer equal opportunities to all qualified companies and individuals seeking to do business with the Acer Group. We use fair and objective evaluation process in the selection of business partners.

In assessing competing vendors or business partners, we evaluate the facts in candid, honest, and impartial ways, and follow the procurement-related guidelines.

### • Compliance with Supplier Code of Conduct

- We pursue cooperation with our business partners in a mutual effort to promote a healthy trading environment and maintain a fair trading system.
- We request that all suppliers follow the Responsible Business Alliance (RBA) code of conduct and operate in full compliance with the laws, rules and regulations of the countries in which they operate, with particular emphasis on ethics, labor, management, health and safety, and the environment.
- We request that all suppliers follow and act at all times in a manner consistent with Acer's Anti-bribery and Anti-corruption policy.
- We make sure that our suppliers are sensitive to and are proactively addressing current social and environmental concerns, often raised internationally, including concerns specific to the supply chain.
- We shall not transact business with any agent, supplier, customer, or another counterparty involved in unethical or illegal conduct. If Acer discovers that a business partner has engaged in unethical or illegal conduct, we shall immediately cease and prohibit any future business dealings with that partner.

For details, please refer to  
**"Acer Group - Supplier Code of Conduct."**



## Gifts, Entertainment and Facilitation Payment

### • Gifts

- **General Principle** : We will not accept gifts, gratuities, cash, cash equivalents (e.g., gift card) or other items of value ("Benefits") because they may either create undue influence, or the appearance of undue influence, in the decisions that we make for Acer. Subject to the limitations below, we do allow the acceptance of Benefits that are necessary to maintain and continue a business relationship.
- **Limitation on Value** : Except as provided below, all employees, regardless of position or responsibility are prohibited from accepting benefits that exceed one hundred United States dollars (USD\$100) in value from any business or person that is doing business, directly or indirectly, with Acer or is involved in a business transaction or a potential business transaction with Acer. This includes suppliers, customers, and government officials. If a Benefit has been accepted contrary to this principle and cannot be returned within three days from its acceptance, the recipient shall report it to his/her immediate supervisor, and when necessary, refer the matter to HR or Legal for handling.

Note: The limit above is determined by relative economic value and are still subject to acceptable ethical standards in the recipient's respective country or culture. Consult Acer Group's Human Resources or Legal if you believe that circumstances or Acer's interests demand that we accept gifts in excess of this amount.

### • Meals and Entertainment

- Customary business amenities such as meals and entertainment may be offered or accepted if at a reasonable level and not prohibited by law or contrary to normal business practices. Examples of acceptable entertainment opportunities include attendance at sales events, product launches or professional seminars. The offering or acceptance of meals and entertainment is strictly prohibited in circumstances where such offering or acceptance violates local law.
- Entertainment expenses need to conform to the laws and policies of the country or region where the expenses are incurred. In choosing gifts and entertainment, we need to exercise good judgment and be mindful of Acer Group's image by selecting gifts and entertainment which are in good taste and will not embarrass the Acer Group or an important business partner.
- We strictly prohibit Group Members from offering or accepting gifts, treats and entertainment that may violate any applicable laws or regulations.

### • Facilitation payments

- Facilitation payments are any payments, no matter how big or 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 governmental official or agent, either directly or through a third party (such as an agent or distributor), are prohibited.

For details, please refer to  
**"Acer Anti-Bribery and Anti-Corruption Policy"**

### Prohibition of Improper Payments

- We prohibit payments that are illegal or improper under generally-accepted sound business practices and applicable law.
- We will not let Acer Group's business dealings be influenced by personal or family interests.

### Sham Transactions

- Sham transactions are prohibited. We shall not enter into any transactions with customers, channel partners, vendors, business partners, or any inside/outside parties that facilitates improper revenue recognition, expense treatment, or other fraudulent accounting practices.

### Business Travel

- All business travel must be for legitimate business purposes and must be in accordance with the Acer Group's regional/country travel policy.
- We must follow company policies regarding expense limits and truthfully report travel and hospitality expenses.

### Theft and Fraud

- Theft is the act of dishonestly taking money or property from another for personal use without permission. Fraud is the crime of gaining money or financial benefits by a trick or by lying. Any employee that perpetrates a theft or fraud against the Acer Group will be subject to company's disciplinary actions and possible prosecution. We have whistleblower mechanism established to facilitate the prevention of theft and fraud against Acer Group. Any employee who is aware of suspicious activities of theft or fraud should report to [whistleblower.acer@acer.com](mailto:whistleblower.acer@acer.com) immediately.

### Protection of Company Assets

- **Legitimacy**
  - We use company assets only for legitimate business purposes and not for personal reasons or outside businesses.
  - The Acer Group name, logo, information, equipment, property, time and other resources may not be used to engage in non-Acer activities.
- **Safeguard**
  - All Acer assets should be handled appropriately and with care to avoid loss, theft or damage. These assets include physical assets, intellectual property rights, and information assets.

# FINANCE



## Accounting

- Finance represents treasury management and the process of acquiring needed funds. We shall comply in full with all standards, laws or regulations regarding accounting and will conduct proper account management and financial reporting.
- We are required to promptly report all cases of suspected financial or operational misrepresentation or impropriety.
- Never falsify any documents. We do not make any false or misleading entries in Acer Group's books or records for any reason.
- Raise any concerns about the accuracy of financial records to Finance or Corporate Auditor.

## Endorsement and Guarantee



- **We may provide endorsement and/or guarantee for the following companies and if it is necessary, security shall be obtained**
  - The companies with which it has business relations.
  - Subsidiaries in which the Company holds more than 50% of its total outstanding common shares.
  - For companies that are jointly invested by the Company or through its subsidiary, and if all the respective shareholders of such companies make endorsements and/or guarantees in proportion to their respective shareholding. The above referred investment means the investment by the Company directly or indirectly through its subsidiaries in which the Company holds 100% voting share.

For details, please refer to  
**"Procedures Governing Endorsement and Guarantee"**



## Acquisition and Disposal of Company Asset

- For acquisition or disposal of real estates, equipment, right of use assets of real estate, right of use assets of equipment, membership certificates, intangible assets, and assets acquired or disposed of by mergers, splits, acquisition or share transfer in accordance with laws, we shall submit items such as the reasons for the proposed acquisition or disposal, targeted assets, counterparties, price of transfer, receipt and payment terms, and price reference, etc. to the in charge department for the decision.

For details, please refer to  
**"Procedures Governing the Acquiring or Disposing of Assets"**



## Company Loans



- We are not allowed to provide loans to others on behalf of the Company. The Company may provide loans to enterprises with which the Company has business relationship; where there is necessity of short term financing. The Company may provide loans in accordance with the Procedures Governing Lending of Capital to Others to subsidiaries in which the Company holds 50% or more of its total outstanding common shares or enterprises in which the Company proposes to make equity investment.

For details, please refer to  
**"Procedures Governing Lending of Capital to Others"**

## INFORMATION SECURITY

### Compliance

- For the access and use of Acer's computer network, IT resources and internet services are meant for business use only. We must observe IT security requirements and refrain from utilizing such resources for unethical or illegal purposes. We strictly follow the Acer's information security policies and data protection requirements.

### \*\*\*\* Passwords

- We use and protect passwords for computer or network access and refrain from sharing passwords.

### Confidentiality Protection

- We store sensitive, proprietary or highly confidential information in protected files on company's data security services or devices.

### Software Installed

- Only IT or appropriately-authorized personnel are allowed to install software that is legally acquired by the Company.

For details, please refer to "Global IT Policy- User Charter" and "Acer Group Personal Data Protection Management Policy"

## LEGAL

### Intellectual Property Rights

#### • Honor the rights

We comply with all intellectual property rights laws and regulations, including patents, trademarks and copyrights. We respect the legitimate intellectual property rights of third parties.

#### • Ownership

All ideas and inventions conceived by any employee during the term of employment that relate to Acer Group's business are the exclusive property of the Acer Group. This policy applies regardless of whether the employee was acting alone or with others.

#### • Licensing agreements

To use the intellectual property of another party, or to allow others to use the intellectual property of the companies in Acer Group, we will enter into an appropriate written license agreement.

#### • Copyrights

We are not permitted to duplicate or use copyrighted materials, except with the copyright owner's permission.

#### • Trademarks

We do not allow other parties to use the company name, logo, or trademarks of the companies in Acer Group without permission.

#### • Patents

File timely patent applications of company's inventions. We shall not infringe the patents of other parties.

For questions or concerns raised, consult Legal team and collect the information on Intellectual Property Rights (IPRs).



## Confidential Information

### • Protection

We take care to protect the confidential and proprietary information with which we are entrusted by our current and former employees, customers and suppliers.

### • Use

- We use personal data only for appropriate purposes and protect personal data in accordance with all applicable laws, regulations and company rules.
- We are required to safeguard all confidential or proprietary information pertaining to Acer Group companies or business units and not to use such information for personal benefit or in a manner that would harm Acer's interests, either during or after employment.

### • Disclosure

Before sharing any company confidential or proprietary information with an outside party, a Non-Disclosure Agreement (NDA) should be executed. When confidential or proprietary information is disclosed under an NDA, a copy of the information shared shall be maintained, along with record of why, how, when, and to whom disclosure was made.

For details, please refer to  
**"Acer Group Personal Data Protection Management Policy"**



## Lenders and Export Credit Compliance

### • Company Side

- We conduct our business activities in full compliance with applicable laws and regulations of the countries in which we do business.
- We comply with all export laws and restrictions.
- We will disclose all relevant material facts in connection with obtaining financing from an export credit agency or from other lenders.

### • Employee Side

When doing business trips internationally, we should be responsible for the carrying items that are in compliance of import/export laws.

For details, please refer to  
**"Acer Group - Export Compliance Policy"**



## Insider Trading

### • Scope of inside information

Inside information is information not readily available to the public that an investor would consider important in deciding whether to buy or sell a company's stock. Examples of inside information include unannounced mergers and acquisitions, unannounced product strategies, marketing plans and vendor contracts.

### • Use of inside information

We are not allowed to share "inside" information (that is not known to public) with anyone other than people with a legitimate business need to know within the Acer Group companies or business units and who have agreed or otherwise have an obligation to safeguard the information.

All non-public information must be used only to further the Acer Group's legitimate business interests and not for the personal gain of the employee. Specifically, we are required to keep the information confidential, and must not use the information to trade in the securities of any company within the Acer Group.

For details, please refer to  
**"Acer Incorporated (the "Company") Regulations on Insider Trading"**

# MARKETING COMMUNICATIONS



## Corporate Communications

- **We conduct corporate communications with integrity, based on objective facts to enable stakeholders**, such as customers, vendors, shareholders, potential investors and employees, to obtain a reasonable understanding of Acer Group activities.
- **All corporate communications to the media (including newspapers, magazines, radio, and television stations) are made in coordination with the Acer Group's Corporate Communications & Alliance Marketing Department.**
- **We shall not make personal comments to the media on behalf of Acer without authorization.**
- **Public information** such as news releases issued by corporate communications can be shared with all stakeholders. **Internal newsletters** such as "Good News" must be kept confidential unless otherwise authorized.
- **In addition to corporate communications managing media relations, we should note that Acer has dedicated channels of communication to:**
  - Financial analysts through the Investor Relations Division
  - Organizations concerned with environmental and sustainability topics such as NGOs is through the Corporate Sustainability Office
  - Government officials on laws and regulations relevant to Acer and to communicate potential changes from the company's perspective, through its government relations officer that is currently overseen by Legal.

For details, please refer to  
**"Media Communications Policy for Acer Employees"**



## Advertisements

- **Truthful contents**
  - We ensure that our advertisements are truthful, accurate, and comply with all relevant laws and regulations. Although we may make comparisons of our products and offers to those of our competitors, we do not unfairly disparage our competitors.
  - All advertisements should be created with a sense of responsibility toward the public.
- **Respectful contents**
  - We do not promulgate advertisements that would be deemed disrespectful or offensive to customers, competitors, suppliers, channels, stakeholders, or any partners.



## Interaction in Social Media

- **Be transparent**  
 When discussing Acer Group or brand-related matters on the Internet, identify "yourself" with your name and, when relevant, your role at the Acer Group. You are speaking for yourself and not on behalf of Acer.
- **Be responsible**  
 If we are about to publish something that makes us even the slightest bit uncomfortable, we need to stop and review. If we are still unsure and it is related to the Acer Group and its brands, talk to our managers, or the Global Social Media Team or Corporate Communications.
- **Be protective**
  - While it is fine to talk about our work, have a dialogue with the community and share Acer Group's official social posts and press releases, do not disclose or speculate about the design, name or features of new products before official launch.
  - Do not discuss work-related legal matters.
  - Do not quote the information of executives, partners, clients or suppliers without their approval.
  - Do not create social media handles for the Acer Group and its brands, or use its logos or trademarks in a context that implies official endorsement
  - When expressing personal views in public or in a public forum, do not use the company logo, email, or letterhead, or refer to the company's address or your job title.

For details, please refer to  
**"Social Media Policy for Acer Employees"**



# COMMUNITY RELATIONSHIPS



## Political Contributions and Activities

- The Acer Group does not make contributions to political parties or committees.

## Solicitations



- Employees may not solicit donations of money or physical assets directly or by leveraging the company image or resources.
- To avoid any conflict of interest, employees may not solicit donations from business partners to avoid conflict of interest.



## Charitable Donations

- **Charitable donations or sponsorships by the Acer Group shall be provided in accordance with the following provisions and reported to the supervisor in charge to pursue the approvals:**
  - The donation or sponsorship is in compliance with the laws and regulations of the country where Acer Group is doing business.
  - A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
  - After a charitable donation or sponsorship has been given, we shall confirm that the donation has gone to the charity to which it was made and for the purpose for which it was made.
  - All charitable donations require manager's approval and should be in accordance with Acer's internal authority levels, rules and policies in effect at the time. A written record of the approval process shall be kept.

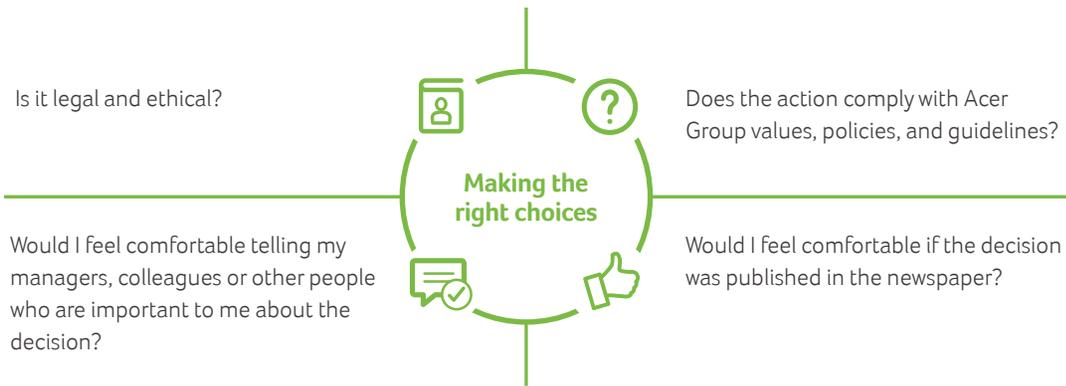
## Community Relations



- We actively develop communications with the local community to encourage and maintain mutual respect and understanding.
- We undertake all activities in harmony with the community by respecting the local culture and community traditions and customs.
- We actively participate in social and community activities, and voluntary services.

# YOUR REFLECTIONS & ACTIONS

**Making the right choices, Seeking Guidance and Reporting Suspected Violations, If you are unsure about a decision, ask yourself the following questions:**



**If the answer to any of the above is “NO”, simply do not do it!**

## Reporting a breach



The Acer Group Standards of Integrity Management & Business Conduct (SBC) supersedes all other company policies, procedures, instructions, practices, rules and verbal representations to the extent they are inconsistent or less restrictive than the Acer Group Standards of Integrity Management & Business Conduct (SBC). Acer Group business units may, however, adopt procedures that are more restrictive than these Standards or may issue modified rules if necessary to comply with local law.



Any violation of these Standards or violation of applicable laws or recognized ethical business standards will subject the employee to disciplinary action up to and including termination.



If you have a question about what constitutes a breach of the Acer Group Standards of Integrity Management & Business Conduct (SBC), if you witness or hear about illegal, or unethical conduct affecting the Acer Group or you are aware of somebody doing something dishonest, destructive, illegal or otherwise not in the Acer Group's best interests, contact Acer Group management, HR or Legal. Such contacts may be made formally (such as by letter) or informally (such as by having an informal discussion about your concern with your supervisor).



All reports are treated confidentially. There will be no retaliation against individuals who report suspected violations in good faith and the identity of those making such reports will be protected to the extent consistent with the law and Acer Group policy.

## ? Addressing your concerns



To address your concerns regarding the violation of Acer Group's Standards of Integrity Management & Business Conduct (SBC) or any legal requirements.

please send an email to Corporate Auditor at [whistleblower.acer@acer.com](mailto:whistleblower.acer@acer.com)



Every incident report will be taken seriously, and Acer is committed to protecting your confidentiality. Acer strictly prohibits and does not tolerate retaliation against any Group Member who reports or appeals a violation of the Standards of Integrity Management & Business Conduct (SBC). Questions whether an incident is in violation of the Standards of Integrity Management & Business Conduct (SBC) should be directed to the chief auditor.



## Procedures dealing with your incident reports, The responsible unit of Acer Group shall observe the following procedure:

An Information regarding an incident shall be reported to the department head, if the incident does not involve a director or senior executive, and to an independent director or supervisor, if involving a director or a senior executive.

With respect to a confirmed incident, Acer Group shall charge the relevant unit with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.



2 The responsible unit and the department head shall immediately verify the facts.

3 If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or Acer Group's policy and regulations of ethical management, Acer Group shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, Acer Group will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

# REFERENCES

Where to access the policies mentioned in the Standards of Integrity Management & Business Conduct (SBC) ? You may find these policies by following the path below:

**MyAcer ▶ Acer Global Policy**

- **Global IT Policy**  
 Name of Policy · Global IT Policy- User Charter

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- **Global Legal Policy**  
 Name of Policy · Antitrust and Fair Competition Guidelines
  - Acer Anti-Bribery and Anti-Corruption Policy
  - Acer Group Personal Data Protection Management Policy
  - Acer Group - Export Compliance Policy
  - Acer Incorporated (the "Company") Regulations on Insider Trading

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- **Global Marketing & Branding Policy**  
 Name of Policy · Social Media Policy for Acer Employees
  - Media Communications Policy for Acer Employees

**Acer-group.com**

- **Sustainability ▶ Environmental Management**  
 Name of Policy · Environmental, Health and Safety Policy

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- **Sustainability ▶ Supply Chain Management System**  
 Name of Policy · Acer Group - Supplier Code of Conduct

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- **Investor Relations ▶ Corporate Governance**  
 Name of Policy · Procedures Governing the Acquiring or Disposing of Assets

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- **Investor Relations ▶ Corporate Governance**  
 Name of Policy · Procedures Governing Lending of Capital to Others

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- **Investor Relations ▶ Corporate Governance**  
 Name of Policy · Procedures Governing Endorsement and Guarantee