

Acer e-Enabling Data Center Inc.

Anti-corruption and anti-bribery policy

The Company is committed to good corporate practices and has zero tolerance for bribery and corruption. In order to support and respond to the anti-bribery and anti-corruption policies of international organizations and countries, this policy is formulated for all colleagues and organizations of the Company to follow.

1. Prohibition on illegal profit

- Comply with generally accepted sound business practices and prohibitions on illegal or improper payments specified by law.
- Employees are strictly prohibited from accepting or offering to accept illegal personal profits from suppliers, customers or government officials, including their family members or agents, by abusing their job positions or relationships.

2. Gifts and hospitality

- All colleagues of the Company, regardless of their job positions or responsibilities, are strictly prohibited from accepting gifts or other objects valued over US\$100 from business relationships (such as partners, customers or government officials).
- Routine commercial hospitality, such as dining and entertainment, can be provided or accepted if it is within reason and not prohibited by law or generally accepted business practices. Acceptable hospitality opportunities include participating in sales activities, product launches or professional seminars.
- Expenditures for entertainment and hospitality must comply with the local regulations and policies of the country or region. Employees should pay attention of their own and the Company's image.
- In addition to the rules described above, employees must also never allow gifts, hospitality and entertainment to impact their business decisions and judgements, or cause others to notice any improper influence. Good judgement should be made for the selection of gifts and hospitality so that choices can be made that will not embarrass the Company or the other party.

3. Avoid political contributions and activities

- Except for those approved by relevant laws and the Company's regulations and acknowledged and approved by senior management, the Company does not provide contributions to any political parties or groups.

4. Responsibilities and penalties

- The Company will use appropriate methods to make sure that employees of the Company have read, understood and complied with this policy, and to prohibit them from participating in any activities that may result in or violate applicable anti-bribery and anti-corruption decrees and this policy.
- Employees who violate this guideline, relevant laws or generally accepted business ethic guidelines may be subject to disciplinary action; severe violators may even be fired.

5. Whistleblowing and protection

- If any actual or suspected incidents involving corruption or bribery are discovered, please report them or file a complaint through the dedicated E-mail whistleblower.acsi@acercsi.com. All reports will be handled confidentially; reports of suspected violators in good faith will be protected; the identity of whistleblowers will also be protected to the extent permitted by law and the Company's policy.

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