

Acer e-Enabling Data Center Inc.

Code of business conduct

Dear colleagues:

While our colleagues are committed to contributing towards Acer e-Enabling Data Center Inc., we are “proud of serving and proud of Acer e-Enabling Data Center Inc.”. This fundamental belief drives our continuous effort to abide by corporate ethics, create a caring environment for our employees, and strive to satisfy the needs of customers.

This belief can be used as a guiding principle for all of our colleagues' daily decisions and actions; through mutual respect and diverse cultures and values, we continually strengthen our reputation for trust, integrity and honesty. As good corporate citizens, we respect human rights and the local community; we also strictly abide by legal, environmental, safety and other relevant social regulations and standards.

We deeply believe that through concrete practice can we show the value of Acer e-Enabling Data Center Inc. In light of this, we formulated standards for business conduct (SBC) as a guide, a basic code of conduct for the interactions between our colleagues, with customers, business partners, shareholders and the community.

The reputation and success of Acer e-Enabling Data Center Inc. relies on the integrity of each and every one of us. We expect all colleagues at Acer e-Enabling Data Center Inc. to strictly follow this code of business conduct, and implement it thoroughly; supervisors must ensure that all colleagues understand and abide by this code of conduct.

Best regards

Rex Wu President

The code of business conduct for Acer e-Enabling Data Center Inc.

The policy of Acer e-Enabling Data Center Inc. is full compliance with all relevant laws and regulations that regulate the employees, global and local operations of Acer e-Enabling Data Center Inc., and to meet high legal and ethical standards. The applicable range of this code of business conduct includes Acer e-Enabling Data Center Inc., and we also encourage our partners, including our collaborators, to refer to this code or formulate similar guidelines.

This code of business conduct is a guideline for regulating the interactions between the colleagues of Acer e-Enabling Data Center Inc., as well as the interactions with customers, partners, shareholders, and the communities where we operate.

If any provisions conflict with local regulations, the highest standard of that regulation shall apply.

1. Create a work environment full of care

- We adopt the highest standard of ethical behavior, and treat all colleagues fairly with respect.
- We respect and embrace the multiculturalism of team members, we are committed to maintaining a work environment free of discrimination and harassment, and we treat our employees with respect. We provide equal employment opportunities to our employees and job seekers, meaning that we are committed to eliminating discrimination and harassment on the basis of race, color, age, religion, nationality, ancestry, physical and mental disabilities, medical condition, marital status, gender, sexual orientation, military status, and political affiliation.
- We fully comply with all relevant regulations governing work hours, minimum working age (no hiring of child labor), forced labor and benefits. We ensure that all of our collaborators abide by these regulations as well.
- We provide reasonable remuneration, and we absolutely abide by relevant statutory minimum wages.
- We follow all health and safety related regulations, and provide all of our employees with a healthy and safe work environment.
- We provide relevant facilities, training courses, time and allowances to help employees develop their creativity and career.
- We protect the personal information of our employees and the board of

directors, and respect personal privacy.

- We ensure fair employment, and will never employ or force labor against people's will; promotions need to be objective, and dismissals also need to be treated fairly.
- We clearly understand and respect our terms of reference, and will not overstep our authorities.
- We comply with the freedom of collective association and bargaining of employees, as specified by laws and regulations.

2. Customers are the reason we exist

- We happily accept the opinions of customers, and are committed to providing and improving products and services that can meet the needs of our customers.
- We continually promote technical innovation and improvement to provide customers with safe and high-quality products.
- We respond to customer requests and inquiries with sincere, prompt and appropriate manners.
- We always keep our promise to win the respect and loyalty of customers.
- We provide customers with reliable information on products and services.
- We use great professional services to conduct sales, service and marketing activities, and fully comply with relevant laws and regulations.

3. Fair competition

- We use ethical and legal behavior, as well as high-quality products and services with high added value, to win the trust of customers.
- We comply with all laws and regulations announced to maintain free and fair competition, and we compete fairly against competitors.
- We do not make false statements about our competitors or their products and services.
- We comply with all antitrust laws, especially never signing contracts or agreements with competitors to lower, increase or stabilize selling prices.
- Similarly, we will never bid on government or private contracts, or "share" markets, regions, customers, products or services, or restrict the supply of any commodities in order to sign contracts or reach a consensus with competitors.

4. Respect for the environment

- We comply with all relevant laws and regulations related to the environment.
- We support the continual improvement of the environment.

5. Intellectual property rights

- We comply with all intellectual property right laws and regulations, including patents, trademarks and copyrights. We respect the legal intellectual property rights of third-parties.
- All ideas related to the business of Acer e-Enabling Data Center Inc. created by any employee while they work here are the exclusive property of Acer e-Enabling Data Center Inc.; this code applies to ideas that employees came up by themselves or in collaboration with others.

6. Conflict of interest

- Employees are strictly prohibited from participating in any activities, investments or associations that divide or may divide their loyalty to Acer e-Enabling Data Center Inc.
- The best strategy is to avoid any direct or indirect business relationships with customers, collaborators or competitors; however, stakeholders based on Acer e-Enabling Data Center Inc. are not subject to this restriction.
- Employees must disclose any such relationships, and are strictly prohibited from making decisions to benefit themselves on behalf of Acer e-Enabling Data Center Inc. outside the scope of employment of Acer e-Enabling Data Center Inc.
- We make decisions based on the best interests of Acer e-Enabling Data Center Inc., and avoid conducting transactions with outside companies that will cause unjust enrichment to external individuals or agencies.
- Employees may not directly supervise or participate in decisions that will influence the employment or promotion of their spouses or relatives.
- Questions and concerns on whether specific situations constitute conflict of interest should be directly directed to the human resources department of Acer e-Enabling Data Center Inc.

7. Manufacturers and other business partners

- We provide fair opportunities to all qualified companies and individuals who intend to do business with Acer e-Enabling Data Center Inc.; Acer e-

Enabling Data Center Inc. uses fair and objective evaluation processes to choose its business partners.

- We wish to cooperate with business partners to promote healthy business environments and maintain fair business systems together.
- Acer e-Enabling Data Center Inc. will never engage in discriminatory practices prohibited by law when choosing business partners.
- We only deal with partners who support the high ethical, human rights, health, safety and environmental standards of Acer e-Enabling Data Center Inc., and expect all business partners to comply with relevant laws and regulations, as well as the partner code of conduct of Acer e-Enabling Data Center Inc.

8. Corporate communication

- We conduct corporate communications with integrity based on objective facts so that customers, shareholders, potential investors and employees can have reasonable understanding of the activities of Acer e-Enabling Data Center Inc.
- All corporate communications, whether internal or external, are released by relevant departments of Acer e-Enabling Data Center Inc., including the disclosure of business information to analysts, newspapers, magazines, radio, TV and all other media.

9. Advertisement

- We ensure the truthfulness and correctness of our advertisements, and that they comply with all relevant laws and regulations. Although we make specific comparisons between our products and the products of competitors, we are never unfair to, nor will we denigrate, our competitors.
- All advertising creations should take public responsibility.
- We will never publish advertisements that may be considered disparaging or offensive to customers.

10. Accounting

- We fully comply with all laws and regulations related to accounting, and will engage in proper accounting and financial reporting.
- All employees must report any suspected financial or operational misrepresentations or errors immediately.

- We will not make any false or misleading entries in the books or records of Acer e-Enabling Data Center Inc. for any reason.

11. Lenders and export credit regulatory compliance

- We conduct business activities in full compliance with all relevant laws and regulations of the countries where we operate.
- We will disclose all major facts related to the obtaining of financing from export credit bureaus or other lenders.

12. Financial interests in other companies

- While employees are employed by Acer e-Enabling Data Center Inc., in addition to fulfilling their duties as Acer e-Enabling Data Center Inc. employees, they are not allowed to invest in or work for the customers, collaborators or competitors of Acer e-Enabling Data Center Inc.
- Employees are strictly prohibited from accepting or demonstrating willingness to accept personal illegal profits by abusing their positions or relationships at Acer e-Enabling Data Center Inc.
- Conflict of interest situations are not always very clear, any exceptions to the conflict of interest standards must be approved by senior supervisors or the board of directors.

13. Prohibition on improper payment

- We comply with generally accepted sound business practices and prohibitions on illegal or improper payments specified by local laws.
- We will never allow business transactions on behalf of Acer e-Enabling Data Center Inc. to be influenced by personal or family interests.

14. Gifts and hospitality

- We offer or accept gifts that are reasonable and commensurate with the business relationship, but will never offer or accept gifts that may cause improper influence, or appear to have improper influence, on decision-making.
- All employees, regardless of their job positions or responsibilities, are strictly prohibited from accepting gifts or other objects over US\$100 from business relationships (such as partners, customers or government officials). The maximum amount for this regulation is still subject to the

economic conditions and ethical standards of the country. If the interests of Acer e-Enabling Data Center Inc. may be harmed because of refusal to accept the received object, or the object about to be received that exceeds this amount, or because of insistence the limit described above, please discuss with the human resources unit of Acer e-Enabling Data Center Inc. how to handle such situations.

- Customary business courtesies such as dining and hospitality may be offered or accepted within reasonable range and not prohibited by law or normal business practices. Acceptable hospitality opportunities include participating in sales activities, product launches or professional seminars. Offering or accepting gifts or hospitalities that are in violation of local laws and regulations is strictly prohibited.
- The cost of the hospitality must comply with the laws and policies of the country or region where this cost occurred; employees should pay attention to the images of themselves and of Acer e-Enabling Data Center Inc., make good judgments on the selection of gifts and hospitalities, and make tasteful choices that will not embarrass Acer e-Enabling Data Center Inc. or other parties.

15. Protect company assets

- Company assets may only be used for legitimate business purposes, and not for benefiting individuals.
- All assets should be handled properly and carefully to avoid losses, theft or damages; this includes physical assets, intellectual property rights and information assets.
- The name, logo, information, equipment, property, time and other resources of Acer e-Enabling Data Center Inc. may not be used for external activities not approved by senior management.
- The use of company network systems and other information technology resources by employees is restricted to legitimate business purposes only, and must comply with information technology security regulations; using them for immoral or illegal purposes is strictly prohibited.

16. Confidential information

- Employees shall safeguard the confidential information of Acer e-Enabling Data Center Inc., and may not use this type of information for personal gains, or to harm the interests of Acer e-Enabling Data Center Inc. during

and after their employment here.

- We carefully protect the confidential and proprietary information that past and present employees, customers and collaborators have entrusted us.
- We use personal data only for appropriate purposes, and protect personal data in accordance with all relevant laws and regulations, as well as the regulations of the Company.

17. Insider trading

- Inside information refers to undisclosed information that investors consider important when deciding whether to buy or sell company shares; for example, unannounced mergers and acquisitions, unannounced product strategies, marketing plans and vendor agreements, etc.
- Except for internal personnel of Acer e-Enabling Data Center Inc. who need to know the information for legitimate businesses, and agree or are obligated to safekeep the information, “inside” information (information not yet disclosed) may not be shared with any other people.
- All undisclosed information may only be used to expand the legitimate business interests of Acer e-Enabling Data Center Inc., and may not be used for any illegal benefits or personal gains.

18. Drugs and alcoholic beverages

- Drinking of alcoholic beverages should be in moderation at legal business hospitalities or other activities of Acer e-Enabling Data Center Inc. where alcohol is allowed, and care should be taken not to cause security risks due to drinking.
- Sale, possession or use of illegal drugs is strictly prohibited.

19. Political contributions and activities

- Except for those approved by relevant laws and company regulations, and acknowledged/approved by senior management, Acer e-Enabling Data Center Inc. will not make contributions to any political parties or committees.

20. Community relations

- We actively participate in social and community activities, as well as volunteer services.

21. Business travels

- All business travels must be based on legitimate business purposes, and in accordance with the business travel policies of the region/country set by Acer e-Enabling Data Center Inc.

22. Qualifications for the corporate board of directors or advisory committee members

- Employees must ensure that their membership on the corporate board of directors or the advisory committee will not, directly or indirectly, conflict with their responsibilities as employees of Acer e-Enabling Data Center Inc.

23. Choose the right guidance and report suspected violations

If you have concerns about certain decisions, ask yourself the following questions:

1. Is it legal and ethical?
2. Does the behavior comply with the values, policies and guidelines of Acer e-Enabling Data Center Inc.?
3. Can I speak openly about the decision to my supervisors, colleagues or other people important to me?
4. If the decision is published in newspapers, can I face it calmly?

If your answer to any one of the questions above is “No”, then don’t do it!

All other company policies, procedures, instructions, practices, regulations and oral statements that contradict with or are not as strict as the code of business conduct of Acer e-Enabling Data Center Inc. should be replaced by the code of business conduct of Acer e-Enabling Data Center Inc. However, colleagues of Acer e-Enabling Data Center Inc. can adopt procedures more rigorous than this code, or promulgate revised guidelines as required by local laws and regulations. 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.

If you have any questions about what constitutes a violation of the code of business conduct of Acer e-Enabling Data Center Inc., or if you see or hear any illegal or unethical behavior that will impact Acer e-Enabling Data Center

Inc., or if you know that someone is engaged in dishonest, disruptive, or illegal behavior, or behavior that will harm the best interest of Acer e-Enabling Data Center Inc., please contact the management or human resources unit of Acer e-Enabling Data Center Inc. The contact method can be formal (such as through E-mail), or informal (such as having an informal discussion with your supervisor).

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 policy of Acer e-Enabling Data Center.

Revision date : 2022/04/11