

Acer Cyber Security Incorporated (the “Company”) Regulations On Insider Trading

Article 1 (Basis)

These Regulations are prescribed in accordance with the Securities and Exchange Act, the competent regulations and laws, and the Company’s Internal Control System, in order to prevent insider trading.

Article 2 (Filing and Maintenance)

The Shareholder Service Department of the Company or its shareholder services agent shall assist in maintaining and updating in writing a file of Insiders and shareholders who holding more than 10% of the total issued shares of the Company.

Article 3 (Material Information)

The definition, date of existence and its scope of the information that will have material impact on the price of the Company’s listed securities shall be defined in accordance with the Securities and Exchange Act and competent regulations (hereinafter “Material Information”) Listed below:

1. Material information determined by the Taiwan Stock Exchange or Taipei Exchange for internal material information verification and public handling procedures.
2. Article 36-1 of the Securities and Exchange Act authorizes the formulation of matters that shall be announced or reported under relevant sub-acts.
3. Matters stipulated in Article 7 of the Securities and Exchange Act Enforcement Rules.
4. The scope of material information in Item 4 of Article 157-1 of the Securities and Exchange Act.

Article 4 (Authorized & Responsible Head)

1. The Material Information with respect to financial reports; and mergers and acquisitions shall be controlled and managed in accordance with these Regulations by the following Company officers (hereinafter “Authorized Head”):
 - (1) Financial Reports: the Chief Finance Officer;
 - (2) Mergers and Acquisitions (“M&A”): the person designated by Chairman; or CEO & President.
2. For Material Information other than the above shall be subject mutatis mutandis to these Regulations and controlled and managed by the highest business Head so involved.

Article 5 (Material Information Management)

1. For pro-active management and case-by-case reminding, the Authorized Head shall reasonably retain, use and transfer the Material Information, and may necessarily notify and remind of those specified persons who participating in the subject matter; request he/she to sign a written undertaking of confidentiality. With exception to the preceding, the Authorized Head may undertake other kinds of reasonable measures under the circumstance of materiality and urgency, or under the surrounded circumstances so demand.
2. At the beginning in preparation of the quarterly, semi-annual and annual financial reports, the Authorized Head or the person designated by him/her shall notify all the participants by e-mail to remind them to comply with the competent provisions of non-disclosure and confidentiality, prohibition against the purchase and sale of any share or any other equity-type security of the Company and the period for such prohibition. The corresponding release of such prohibition may be noticed by another e-mail after the end of the prohibition period.
3. The Authorized Head regarding a M&A shall prepare a full written record of the following information and retain it for the prescribed years by the competent regulations:
 - (1) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
 - (2) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.
 - (3) Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.
 - (4) The written undertaking of confidentiality signed by the person participating in or privy to the M&A.
4. The Company's information disclosure to the external shall keep the following records:
 - (1) The person, date and time of the information disclosure.
 - (2) The method of the information disclosure.
 - (3) The content of the disclosed information.
 - (4) The content of written materials delivered.

- (5) Other relevant information deemed necessary by the Authorized Head.
5. If the content reported by the media is inconsistent with the content disclosed by the Company, the Company should immediately clarify at the Market Observation Post System and request the media to make corrections.
6. If the directors, supervisors (if any), managerial officers and employees are aware of any leakage of internal material information, they shall report to the Authorized Head and the internal audit department as soon as possible. After accepting the aforementioned report, the responsible supervisor shall formulate countermeasures, and if necessary, invite relevant departments to discuss the solution, and record the results of the treatment for future reference. The internal audit shall also conduct inspections based on their duties.

Article 6 (Confidentiality)

1. The directors, supervisors (if any), managerial officers and employees, the designated professional consultants, and any person who has learned of the Material Information from any of them (regardless of whether or not the person is informed of in writing due to these Regulations, and regardless of whether or not the person has signed a written undertaking of confidentiality) (collectively hereinafter referred as to “the Company’s employees”), under their fiduciary duties of care and duties of royalty; for the best interest of the Company; and in accordance with competent statutes and the Company’s rules, therefore by definition shall observe the non-disclosure and confidentiality obligation, and shall not undertake any illegal insider trading, without any exception.
2. The Company’s employees have to know or use the confidential information on a strict “need to know” basis. The confidential information shall not be disclosed to any colleague other than those colleagues whose job description justifying a "need-to-know". If the confidential information has to be disclosed to the third party with "need-to-know", a necessary and reasonable measure (including but not limited to request the third party to enter into a non-disclosure agreement or similar commitment) shall be adopted to keep the information as confidentiality.
3. The Company's internal material information files shall be properly protected when they are transmitted in writing. When transmitted by e-mail or other electronic means, it must be processed with appropriate security technologies such as encryption or electronic signature. The archives of internal material information of the Company shall be backed up and kept in a safe place.
4. The institutions or external personnel of the Company who participate in the Company's mergers and acquisitions, important memorandums, strategic alliances, other business cooperation plans or the signing of important contracts shall sign confidentiality agreements and shall not disclose the Company's internal material

information to others .

Article 7 (Insider Trading Prohibition)

1. The directors, supervisors (if any), managerial officers and employees shall observe Article 157-1 of the Securities and Exchange Act and competent statutes and regulations and shall not engage in any illegal insider trading. The violator shall bear competent civil and criminal liability in accordance with the laws.
2. The directors, supervisors (if any), managerial officers shall not purchase or sell shares or any other equity-type security of the Company from 30 days prior to the publication of annual financial report or 15 days prior to the publication of quarterly financial report until the insider trading restriction has been lifted pursuant to applicable laws. Other employee who acquires knowledge of the Company's financial report shall strictly comply with the preceding paragraph.
3. In case of any of the following circumstances, the Company shall investigate the responsibility of the relevant personnel and take appropriate legal measures:
 - (1) The Company's personnel discloses internal material information without authorization or violates these Regulations or other laws and regulations.
 - (2) The content of the Company's spokesperson or acting spokesperson's external speech exceeds the scope of the Company's authorization or violates these Regulations or other laws and regulations.
4. If the outsider leaks internal material information of the Company, causing damage to the Company's property or interests, the Company Shall pursue its legal responsibility through relevant methods.

Article 8 (Public disclosure of the Material Information)

1. The timing, contents and the disclosure method for the Material Information to be disclosed publicly shall be processed pursuant to the Company's Procedures for Handling Material Inside Information and related internal policies..
2. The material Information shall be public disclosed at the time and by the methods subject to the laws and regulations; in the absence of competent statutes, the Chairman, President or Authorized Head may prescribe it to the extent permitted by law. When publicly announce and report the Material Information on the website or other similar places designated by the Authority, in principle the Material Information will be disclosed after the close of Taiwan stock exchange and 12 hours prior to the opening of such stock market on the following business day. With exception to the above if different directions required by the competent laws and statutes; or by guidelines issued by the competent governmental administration, or subject to reality under circumstances surrounded with permission by the laws, then Chairman, President or

Authority Head shall act in the way and timing so required.

Article 9 (Internal Control)

These Regulations are included in the Company's internal control system, and internal auditors shall regularly understand the compliance and prepare audit reports.

Article 10 (Educational Publicity)

The Company conducts education and dissemination of these Regulations and related laws and regulations to directors, supervisors (if any), managerial officers and employees at least once a year. Education and publicity shall be provided in a timely manner for new directors, supervisors (if any), managerial officers and employees.

Article 11 (Enforcement)

These Regulations and its amendments shall come into force after resolved and adopted by the Board of Directors. But, during an event of emergency and with substantial importance the Chairman is hereby authorized to take reasonable measures in order to fix the situation at then, Nevertheless, such measures undertaken by the Chairman shall be permitted by the competent laws at then time and the details of such measures shall be reported to Board of Directors afterward.

Article 12 (Set date)

These Regulations were approved by the Board of Directors on November 27, 2017.

The first amendment was approved on March 19, 2019.

The Second amendment was approved on November 1, 2022.