



Dear Acer Shareholders,

For the upcoming Acer FY2024 General Shareholders Meeting, the Acer Board of Directors has proposed four items for discussion and approval. Among them, we have prepared [Supplementary Information document](#) for the investors to make a more informed decision, summarized as below:

Amendment to the “Procedures Governing the Acquisition or Disposal of Assets”

- Aims to support the expansion of our multiple business engines in all regions.
- The potential invested legal entities are Acer 100%-owned subsidiaries, which require additional paid-in capital for expansion in the future.
- The securities value of Acer's regional holding companies, such as the Pan-America region holding company (wholly owned by Acer Inc.), is approximately 40% of Acer's net equity.
- There is no intention to invest in third parties beyond the mentioned percentage of Acer's net equity.

Therefore, we proposed to increase the investment limit reasonably from 40% to 45% for specific entities (Acer's subsidiaries).

Amendment to the “Procedures for Lending Fund to Other Parties”

- Aims to enhance risk control and management.
- Introduce additional caps on lending to (a) Acer's subsidiaries; and (b) entities in which Acer holds equity instruments with significant influence.
 - For (a), even if Acer's shareholdings are below 75%, Acer maintains absolute control and consolidates the financial results of all subsidiaries in compliance with IFRS and TWSE regulations.
 - For (b), where Acer owns more than 20% shares or has right to appoint at least one board director, Acer can access these entities' operational and financial information and participate their strategic decision.
- Removes any borrowers in which Acer holds zero or minor shares, ensuring Acer will not lend funds to parties without sufficient information to assess and manage the risk.



Therefore, we believe the proposed increase in the cap of lending to entities with short-term financing needs is reasonable and will not expose the company to unnecessary risks.

Your support for these amendments would be highly appreciated.

Should you have any questions regarding the information contained in this letter or any other resolution to be considered at the AGM, please do not hesitate to contact Ms. Katy Chang (katy.chang@acer.com).



A handwritten signature in black ink, appearing to be "J. Chen", written over a horizontal line.

Acer Chairman & CEO