

ACER COMPUTER IBERICA, S.A.U. (Existing Company)

ENFINITEC SPAIN, S.L.U. (Beneficiary Company)

### Partial Spin-off announcement

In compliance with the provisions set out in section 1 of article 10 of Book One (Transposition of the European Union Directive on structural changes in commercial companies) of Royal Decree-Law 5/2023, of June 28 (hereinafter, the "**RDME**"), it is hereby published that on January 2, 2024, the sole shareholder of the company Acer Computer Ibérica, S.A.U. (the "**Existing Company**") approved the partial spin-off (*escisión parcial*) of the Existing Company in favor of the newly established company Enfinitec Spain, S.L.U., all in accordance with the terms set out in the RDME and the spin-off project.

In accordance with the provisions of article 9 of the RDME, by reference from article 63 RDME, it is explicitly clarified that the publication or deposit of the spin-off project, along with the legally mandated documents, is not deemed obligatory. This exemption is without prejudice of the information rights of the employees who have been provided access to the employees' section of the directors' report, including the information on the employment effects resulting from the proposed spin-off. Furthermore, as per the terms of articles 53 and 71 of the RDME, inclusion of the experts' report on the spin-off project and the spin-off balance of the Existing Company is not required.

Pursuant to Article 10 of the RDME, it is expressly stated that shareholders and creditors of the participating companies have the right to obtain the full text of the approval and other specified documents delineated in the RDME. Specifically, creditors of the Existing Company dissenting with the guarantees offered or lack thereof in the spin-off project, as dully transcribed in the mentioned approval, may, following notification to the Existing Company of their disagreement, invoke the protective mechanisms established by the RDME within a period of 1 month.

Barcelona, January 2, 2024. - Mr. Emmanuel Pierre Marie Fromont, Mr. Tobi Raymond Willem Musson, and Mr. Tai Chi Shih, joint directors of the company ACER COMPUTER IBÉRICA, S.A.U.