

The Audit Committee

The Audit Committee aims to establish a comprehensive oversight responsibility for the Board of Directors, strengthen the management mechanism of the Board, and assist the Board to enhance the performance of corporate governance. The Audit Committee's main duties include assisting the Board to supervise the Company operating the processes of accounting, auditing, and financial reports and the quality and integrity of financial controls.

The Audit Committee's duties shall include:

- Enacting and amending internal control regulations pursuant to Article 14-5 of Securities Exchange Act.
- Assessing the effectiveness of the internal control system
- Adopting or amending procedures governing acquiring or disposing of assets, derivatives trading, lending of capital to Other, or endorsements and guarantees pursuant to Article 36-1 of Securities Exchange Act
- Approving matters bearing on the personal interest of a director
- Approving material asset or derivatives transactions
- Approving material monetary loans, endorsements, or provisions of guarantee
- Approving offerings, issuances, or private placements of any equity-type securities
- Approving the hiring or dismissal of an attesting CPA, or the compensation given thereto
- Approving the appointment or discharge of a financial, accounting, or internal auditing officer
- Approving financial statements
- Legal compliance
- Appeal report
- Enacting plans of preventing fraud and report of fraud investigation
- Being the supervisor of the Company's risk appetizer and strategies
- The performance of the Audit Committee's duties
- Self-questionnaire of the Audit Committee's performance evaluation
- Other material events provided by the Company or competent authority

Pursuant to the law of Taiwan, the Audit Committee shall consist of all independent directors, with which the Company's Audit Committee complies.

To perform the duties, the Company's Audit Committee is entitled to execute any appropriate audit and investigation pursuant to Acer's Article of Incorporation and able to directly communicate with staffs of the Company's internal control department, CPA, and its all employees. The audit committee may also hire or supervise lawyers, accountants, or other counselors to assist to perform its duties.

The audit committee has at least one regular meeting every season. For the attendance rate of each members, please refer to Acer's annual reports.

The Operation of Audit Committee

1. The Company's Audit Committee consists of four members.
2. From January 1, 2023 to December 31, 2023, the audit committee held six meetings. The members' qualifications and attendance status are as follows:

Title	Name	Expected Attendance	Attendance in person	By Proxy	Attendance Rate (%)
Chairman	Ching-Hsiang Hsu	6	5	1	83%
Member	Ji-Ren Lee	2	2	0	100%
Member	Yuri Kure	6	6	0	100%
Member	Pan-Chyr Yang	4	4	0	100%
Member	Mei-Yueh Ho	4	4	0	100%

Meeting Date, Content of Motion and Result

Meeting Date (Session)	Content of Motion	Matters not approved by Audit Committee but approved by two thirds or more of all directors	
2023.03.16 First 2023 Audit Committee Meeting	Item I: To Approve the 2022 Financial Statements and Business Report	None	
	Item II: To approve the Acer's Statement of Internal Control System for 2022	None	
	Item III: To Approve the Proposal for Profit & Loss Appropriation of 2021	None	
	Item IV : To Approve the Appointment CPAs of KPMG as the Auditors of Acer Incorporated	None	
	Item V: To approve the subsidiary, WINKING ENTERTAINMENT LTD, listing in the overseas stock market	None	
	Item VI: To approve the issuance of unsecured corporate bond	None	
	Item VII: To approve and join the Subsidiary's injection plan to run the business	None	
	Item XIII: To adjust the Investment Framework in EMEA	None	
	Item IX: To Approve the Amendments of the Company and Subsidiaries' Internal Rules	None	
	Item X: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	None	
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.		
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		

2023.05.04 Second 2023 Audit Committee Meeting	Item I: To Approve the First Quarter of FY2023 Consolidated Financial Statements	None
	Item II: To approve the spin-off of branded products marketing business of ASZ as AEG's new set-up branch	None
	Item III: To modify and adjust the Investment Framework in EMEA for Business Enhancement	None
	Item IV: To Approve the Strategic Investments	None
	Item V: To join the Subsidiary's injection plan to run the business	None
	Item VI: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.	
Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.		
2023.06.29 Third 2023 Audit Committee Meeting	Item I: To acquiring Corporate Bonds issued by bank and to approve the Subsidiaries' Internal Rules	None
	Item II: To Approve the Strategic Investments	None
	Item III: To injection subsidiary for the purchase on real estate	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.	
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.	
2023.08.03 Fourth 2023 Audit Committee Meeting	Item I: To Approve the Second Quarter of FY2023 Consolidated Financial Statements	None
	Item II: To Approve the Strategic Investments and the disposal of securities	None
	Item III: To Propose the plan of shareholding diversification of Subsidiaries	None
	Item IV: To Approve the non-assurance services engagement with the law firm which is KPMG network firm.	None
	Item V : To Approve the Amendment of "Regulations Governing the Acquisition and Disposal of Assets" of the Company	None
	Item VI: To Approve the Amendments of the Company and Subsidiaries' Internal Rules	None
	Item VII: To Adoption of the Company and Worldwide Subsidiaries' Lending of Capital to others	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.	

	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.	
2023.11.02 Fifth 2023 Audit Committee Meeting	Item I: To Approve the Third Quarter of FY2023 Consolidated Financial Statements	None
	Item II: To Approve the 2024 Business Plan	None
	Item III: To injection subsidiaries and adjust the investment structure	None
	Item IV: To Approve the Amendments of the Company and Subsidiaries' Internal Rules	None
	Item V: To Approve the Company and Worldwide Subsidiaries' Lending of Capital to others and Corporate Guarantees	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.	
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.	
2023.12.26 Sixth 2023 Audit Committee Meeting	Item I: To adjust the Investment Framework in Taiwan	None
	Item II: To invest the Grid energy storage	None
	Item III: To invest the shares issued by Enrich Investment Inc. for strategic footprint into AIOT industry	None
	Decision of Audit Committee: All members of Audit Committee approved the above proposals.	
	Handling of the Audit Committee's Opinion by the Company: All directors attended the board meeting unanimously agreed to pass the proposal and opinions submitted by the Audit Committee.	