



Acer Incorporated

Supplementary information for Item III to be recognized and discussed at the Y2024 General Shareholders Meeting

-Supplementary Information for “Procedures Governing the Acquiring or Disposing of Assets”

The purpose of this amendment increasing the investment limit for specific securities is to expand multiple business engine development in each region, meet the future operational needs in countries such as the United States, Brazil and India of the Pan-America and Pan-Asia regions, and adhere to legal compliance requirements. The company currently has no plans to invest in specific securities of up to 40% of the company's equity interests.

With the above, your support is highly appreciated.

-Supplementary information for “Procedures Governing Lending of Capital to Others”

Regarding the Company’s risk control of capital loans, we established an evaluation procedure considering the necessity and rationality of the capital loan, the credit information and risk assessment of borrowers, the impact on the Company's operational risks, financial status and shareholders' equity and whether there is collateral its estimated value. We are actively limiting the subjects and risk positions for necessary capital financing to strictly control the overall financial risk.

Borrower	Limit Before the Amendment	Limit After the Amendment	Reason for Amendment
1. Enterprises with which the Company has a business relationship 2. Other companies	3% of the net worth of the Company, and 25 % of the net worth of borrowers.	Omit	The Company will no longer lend any capital to those companies.
Fully Owned Subsidiaries	10% of the net worth of the Company.	Retain	No amendment
Subsidiaries which the Company holds more than 50% and less than 100% of its total shares	10% of the net worth of the Company.	10% of the net worth of the Company, and 200% of the net worth of the subsidiary	Even though the Company has controlling power over these subsidiaries, we are adding additional limitations regarding the net worth of the borrowers considering its solvency

<p>The subsidiaries in which the Company holds less than 50% of its total shares</p>	<p>5% of the net worth of the Company, and 40% of the net worth of the Company's subsidiaries</p>	<p>10% of the net worth of the Company, and 100% of the net worth of the subsidiary</p>	<ol style="list-style-type: none"> 1. In order to improve the flexibility of the use of funds for our subsidiaries (eg. AOpen and Bluechip), the limit is adjusted to increase necessary working capital for subsidiaries and reduce the interest cost compared to borrowing from banks, helping their future business expansion into artificial intelligence-related realms. 2. Even though the Company holds less than 50% of the subsidiaries' total shares, we still have controlling power and are fully aware of its operations and financial condition. Therefore, we are moderately relaxing the limit, while capping it at the net worth of the borrower
<p>Joint Venture</p>	<p>No limitation</p>	<p>5% of the net worth of the Company, and the proportionate net worth of the joint venture recognized in the Company's financial statements</p>	<p>There is no existing limit for such companies, therefore we are setting a limit based on proportionality</p>

With the above, your support is highly appreciated.

Acer

Chairman

Jason Chen

