

No:1

Subject: Board of Directors approved 2024 Q1 consolidated results

Date of events:2024/05/09

Contents:

- 1.Date of submission to the board of directors or approval by the board of directors:2024/05/09
- 2.Date of approval by the audit committee:2024/05/09
- 3.Start and end dates of financial reports or annual self-assessed financial information of the reporting period (XXXX/XX/XX~XXXX/XX/XX):
2024/01/01~2024/03/31
- 4.Operating revenue accumulated from 1/1 to end of the period (thousand NTD):58,832,224
- 5.Gross profit (loss) from operations accumulated from 1/1 to end of the period (thousand NTD):6,195,797
- 6.Net operating income (loss) accumulated from 1/1 to end of the period (thousand NTD):780,989
- 7.Profit (loss) before tax accumulated from 1/1 to end of the period (thousand NTD):2,116,840
- 8.Profit (loss) accumulated from 1/1 to end of the period (thousand NTD):1,377,736
- 9.Profit (loss) during the period attributable to owners of parent accumulated from 1/1 to end of the period (thousand NTD):1,202,476
- 10.Basic earnings (loss) per share accumulated from 1/1 to end of the period (NTD):0.40
- 11.Total assets end of the period (thousand NTD):218,655,413
- 12.Total liabilities end of the period (thousand NTD):139,302,436
- 13.Equity attributable to owners of parent end of the period (thousand NTD):73,728,013
- 14.Any other matters that need to be specified: None

No:2

Subject:Acer Board of Directors approved Acer subsidiary, Acer SoftCapital Incorporated, to participate in a placement of Winking Studios Limited new shares.

Date of events:2024/05/09

Contents:

- 1.Name and nature of the underlying security (if preferred shares, the terms and conditions of issuance shall also be indicated, e.g., dividend yield):
Winking Studios Limited new issued common shares
- 2.Date of occurrence of the event:2024/05/09
- 3.No., unit price, and monetary amount of the transaction:
It's expected to acquire Winking Studios Limited ("WINKING") new issued common shares for no more than US\$ 5 million SGD 0.25 per share.
- 4.Counterparty to the trade and its relationship to the company (if the trading counterparty is a natural person and not a related party of the company, its name is not required to be disclosed):
WINKING and Acer SoftCapital Incorporated ("CCI") are Acer subsidiaries.
- 5.Where the counterparty to the trade is a related party, an announcement shall also be made of the reason for choosing the related party as trading counterparty and the identity of the previous owner, including its relationship with the company and the trading counterparty, the price of the ownership transfer, and date of transfer:
To maintain Acer Group shareholding ratio of WINKING, strengthen Acer Group synergy and the funds WINKING required for business expansion.
Previous transfer information: Not Applicable.
- 6.Where the owner of the underlying securities within the past five years has been a related party of the company, an announcement shall also include the dates and prices of acquisition and disposal by the related party and its relationship with the company at the time: Not Applicable.
- 7.Matters related to the creditor's rights currently being disposed of (including type of collateral of the disposed creditor's rights; if the creditor's rights are creditor's rights over a related party, the name of the related party and the book amount of such creditor's rights currently being disposed of must also be

announced):

Not Applicable.

8.Profit (or loss) from the disposal (not applicable in cases of acquisition of securities) (where originally deferred, the status or recognition shall be stated and explained):

Not Applicable.

9.Terms of delivery or payment (including payment period and monetary amount), restrictive covenants in the contract, and other important stipulations:

(1)Terms of Payment: A cash lump-sum payment prior to the payment due date.

(2)Restrictive covenants in the contract, and other important stipulations: none.

10.The manner in which the current transaction was decided, the reference basis for the decision on price, and the decision-making unit:

(1)The manner and unit of the decision-making: Acer Audit Committee and Board of Directors.

(2)The reference basis for the decision on price: the price resolved by Winking's board of directors, and the Independent Experts' Opinions on the Pricing Reasonableness provided by the CPA Acer engaged.

11.Net worth per share of company of the underlying securities acquired or disposed of: NT\$ 2.48

12.The discrepancy between the reference price of private placement company and the transaction amount per share is 20 percent or more: Yes

13.Current cumulative no., amount, and shareholding ratio of the securities being traded (including the current transaction) as of the date of occurrence and status of any restriction of rights (e.g., pledges):

Current accumulated volume: 54,347,772 shares

Shareholding ratio after this transaction will be 14.79%

Restriction of rights : subject to applicable Singapore laws and regulations.

14.Privately placed securities (including the current transaction) as a percentage of total assets of the company and shareholder's equity of the parent company on the latest financial statements, and the operating capital on the latest financial statements as of the date of occurrence:

Current ratio to the total assets: 1.53%;

Current ratio to the shareholder's equity: 3.15%;

Operating capital: NT\$-6,575,957 thousand

15.Broker and broker's fee: None

16.Concrete purpose or use of the acquisition or disposition:

To maintain Acer Group shareholding ratio of WINKING, strengthen Acer Group synergy and the funds WINKING required for business expansion.

17.Whether the directors expressed any objection to the present transaction: None

18.Whether the trading counterparty is a related party: Yes

19.Date of approval by board of directors: 2024/05/09

20.Recognition date by supervisors or approval date by audit committee: 2024/05/09

21.Whether the CPA issued an opinion on the unreasonableness of the current transaction: No

22.Name of the CPA firm: Crowe (TW) CPAs

23.Name of the CPA: Lin, Song-Shu

24.License no. of the CPA: Taipei Province CPA No. 1282.

25.Any other matters that need to be specified: None

No:3

Subject: Announcement for the acquisition of 100% shares of ENCH, ENIT, ENFR, ENPL, ENES and ENCZ on behalf of ENNL, a subsidiary of Acer.

Date of events: 2024/05/09

Contents:

1.Name and nature of the underlying assets (if preferred shares, the terms and conditions of issuance shall also be indicated, e.g., dividend yield, etc.):

100% shares of ENCH, ENIT, ENFR, ENPL, ENES and ENCZ

2.Date of occurrence of the event: 2024/05/09

3.Amount, unit price, and total monetary amount of the transaction:

ENNL will acquire 100% shares of ENCH, ENIT, ENFR, ENPL, ENES and ENCZ by the net book value before closing.

4.Trading counterparty and its relationship with the Company (if the trading counterparty is a natural person and furthermore is not a related party of the Company, the name of the trading counterparty is not required to be disclosed):

Enfinitec B.V. (ENNL), Acer Europe B.V. (AHN), Acer European Holdings Ltd.

(AEH), Enfinitec Switzerland AG (ENCH), Enfinitec Italy S.R.L. (ENIT),

Enfinitec France (ENFR), Enfinitec Poland Sp. z o.o. (ENPL), Enfinitec

Spain S.L.U(ENES) and Enfinitec Czech Republic s.r.o (ENCZ) are Acer 100% directly or indirectly owned subsidiaries.

5.Where the trading counterparty is a related party, announcement shall also be made of the reason for choosing the related party as trading counterparty and the identity of the previous owner, its relationship with the Company and the trading counterparty, and the previous date and monetary amount of transfer: Not applicable

6.Where an owner of the underlying assets within the past five years has been a related party of the Company, the announcement shall also include the date and price of acquisition and disposal by the related party, and its relationship with the Company at the time of the transaction: Not applicable

7.Matters related to the current disposal of creditors' rights (including types of collaterals of the disposed creditor's rights; if creditor's rights over a related party, announcement shall be made of the name of the related party and the book amount of the creditor's rights, currently being disposed of, over such related party): Not applicable

8.Profit or loss from the disposal (not applicable in cases of acquisition of securities) (those with deferral should provide a table explaining recognition): Not applicable

9.Terms of delivery or payment (including payment period and monetary amount), restrictive covenants in the contract, and other important terms and conditions: Not applicable

10.The manner of deciding on this transaction (such as invitation to tender, price comparison, or price negotiation), the reference basis for the decision on price, and the decision-making unit: Acer Board of Directors

11.Net worth per share of the Company's underlying securities acquired or disposed of: Not applicable

12.Cumulative no. of shares held (including the current transaction), their monetary amount, shareholding percentage, and status of any restriction of rights (e.g., pledges), as of the present moment: 100% shares of ENCH, ENIT, ENFR, ENPL, ENES, and ENCZ.

13.Current ratio of securities investment (including the current trade, as listed in article 3 of Regulations Governing the Acquisition and Disposal of Assets by Public Companies) to the total assets and equity attributable to owners of the parent as shown in the most recent financial statement and working capital as shown in the most recent financial statement as of the present:

Current ratio to the total assets:0.28%

Current ratio to the shareholder's equity:0.58%;

Operating capital of the Company: NT\$-6,416,695 thousand

14.Broker and broker's fee: None

15.Concrete purpose or use of the acquisition or disposal: Group restructuring under common control

16.Any dissenting opinions of directors to the present transaction: None

17.Whether the counterparty of the current transaction is a related party: Yes

18.Date of the board of directors resolution:2024/05/09

19.Date of ratification by supervisors or approval by the Audit Committee: 2024/05/09

20.Whether the CPA issued an unreasonable opinion regarding the current transaction: No

21.Name of the CPA firm: N/A

22.Name of the CPA: N/A

23.Practice certificate number of the CPA: N/A

24.Whether the transaction involved in change of business model: No

25.Details on change of business model: Not applicable

26.Details on transactions with the counterparty for the past year and the expected coming year: Not applicable

27.Source of funds: Not applicable

28.Any other matters that need to be specified:

No impact on Acer shareholders' equity due to all involved companies are Acer directly or indirectly 100% owned subsidiaries and it is group restructuring under common control in accordance with applicable laws and regulations.

No:4

Subject: Acer Board of Directors approved investment to CHAO-CHI PROPERTY MANAGEMENT CONSULTING CO., LTD.

Date of events:2024/05/09

Contents:

1.Name and nature of the underlying assets (if preferred shares, the terms and conditions of issuance shall also be indicated, e.g., dividend yield, etc.):

New common shares issued pursuant to cash capital increase of CHAO-CHI

PROPERTY MANAGEMENT CONSULTING CO., LTD. ("CHAO-CHI")

2.Date of occurrence of the event:2024/05/09

3.Amount, unit price, and total monetary amount of the transaction:

It's expected to acquire approximately 20% shares of CHAO-CHI for no more than NT\$337,500,000.

4.Trading counterparty and its relationship with the Company (if the trading counterparty is a natural person and furthermore is not a related party of the Company, the name of the trading counterparty is not required to be disclosed):

CHAO-CHI is not Acer's related party.

5.Where the trading counterparty is a related party, announcement shall also be made of the reason for choosing the related party as trading counterparty and the identity of the previous owner, its relationship with the Company and the trading counterparty, and the previous date and monetary amount of transfer: Not applicable

6.Where an owner of the underlying assets within the past five years has been a related party of the Company, the announcement shall also include the date and price of acquisition and disposal by the related party, and its relationship with the Company at the time of the transaction: Not applicable

7.Matters related to the current disposal of creditors' rights (including types of collaterals of the disposed creditor's rights; if creditor's rights over a related party, announcement shall be made of the name of the related party and the book amount of the creditor's rights, currently being disposed of, over such related party):

Not applicable

8.Profit or loss from the disposal (not applicable in cases of acquisition of securities) (those with deferral should provide a table explaining recognition):

Not applicable

9.Terms of delivery or payment (including payment period and monetary amount), restrictive covenants in the contract, and other important terms and conditions:

(1)Terms of Payment: A Cash Lump-Sum Payment prior to the payment due date.

(2)Restrictive covenants in the contract, and other important stipulations: none

10.The manner of deciding on this transaction (such as invitation to tender, price comparison, or price negotiation), the reference basis for the decision on price, and the decision-making unit:

(1)The manner and unit of the decision-making: This transaction is approved by the Company's Investment Committee, Audit Committee and the Board of Directors Meeting.

(2)The reference basis for the decision on price: Based on the price resolved by the independent expert opinion on the reasonableness issued by the Company's engaged CPA.

(3)The decision-making unit: The Company's Board of Directors.

11.Net worth per share of the Company's underlying securities acquired or disposed of: NT\$17.51

12.Cumulative no.of shares held (including the current transaction), their monetary amount, shareholding percentage, and status of any restriction of rights (e.g., pledges), as of the present moment: None

13.Current ratio of securities investment (including the current trade, as listed in article 3 of Regulations Governing the Acquisition and Disposal of Assets by Public Companies) to the total assets and equity attributable to owners of the parent as shown in the most recent financial statement and working capital as shown in the most recent financial statement as of the present:

Current ratio to the total assets:61.25%

Current ratio to the shareholder's equity:126.01%

Operating capital:NT\$-6,754,195thousand

14.Broker and broker's fee: None

15.Concrete purpose or use of the acquisition or disposal: Strategic investment

16.Any dissenting opinions of directors to the present transaction: None

17.Whether the counterparty of the current transaction is a related party: No

18.Date of the board of directors resolution: NA

19.Date of ratification by supervisors or approval by the Audit Committee: NA

20.Whether the CPA issued an unreasonable opinion regarding the current transaction: No

21.Name of the CPA firm: Chungsun Prime Certified Public Accountants

22.Name of the CPA: Ming Sheng, Wang

23.Practice certificate number of the CPA: Taipei Province CPA No. 3235.

24.Whether the transaction involved in change of business model: None

25.Details on change of business model: N/A

26.Details on transactions with the counterparty for the past year and the expected coming year: N/A

27.Source of funds: N/A

28.Any other matters that need to be specified: None

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ACER INC. AND SUBSIDIARIES
Consolidated Financial Statements of 2024 Q1

The above documents have been uploaded on MOPS, the regulatory system of Taiwan Stock Exchange, and can be viewed at or downloaded from Acer Inc. website at <https://www.acer-group.com/ag/en/TW/content/quarterly-reports>

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