

### **Board of Directors**

The operation of Acer's Board of Directors, such as time, resolved subjects, and different opinions given by the independent directors against the material subjects resolved by the Board of Director shall be revealed in the Annual Report accurately.

To comply with laws, Acer's Board of Directors shall also establish relevant Functional Committees and disclose the following statements in the Annual Report:

### **Audit Committee**

To perform Board of Directors' duty of supervision and to strengthen the management mechanism, Acer establishes the Audit Committee on June 18, 2014, which be composed of all independent directors, at least one (1) of whom shall have accounting or financial expertise. The independent director in the Committee shall serve in the office for a term of three (3) years, and be eligible for re-election. The convener of the Committee shall represent the Committee to the public. The powers of the Committee are provided as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of material nature.
6. Loans of funds, endorsements, or provision of guarantees of material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual and semi-annual financial reports.
11. Other material matters as may be required by this Corporation or by the competent authority.

The above-mentioned matters shall be subject to the approval of one half or more of the entire membership of the Committee and then submitted to the Board of Directors for a resolution.

Any matter in the above paragraph with the exception of subparagraph 10, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire Board of Directors.

Please consult Acer's Annual Report for the convention situation of the Committee.

**Compensation Committee**

Pursuant to the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter” announced by R.O.C. Financial Supervisory Commission (“FSC”) on March 18, 2011, in the meeting of August 31, 2011, Acer’s Board of Directors had approved the adjusted establishment of Compensation Committee, the first-meeting of which was convened on September 1, 2011.

The Committee members’ duties include determining and regularly reviewing the performance evaluation and remuneration strategies, policies, standard, structures of directors and managers, and determining and reviewing the remuneration given to said officers. Please consult Acer’s Annual Report for convention situation of the Committee.

**Assets Management and Handling Committee**

The Asset Management and Handling Committee was established on October 29, 2004 with the approval of Board of Directors. The Committee’s power includes making proposal to the Board of Directors regarding asset management, determining the operation details of asset disposal (e.g. time, method, and price) based on the approval or authority by the Board of Directors, and then reporting the result to the Board of Directors.