

Acer Incorporated

Criteria for Authorities of Assets Management and Handling Committee

Approved by the Board of Directors' Meeting held on October 29, 2004

1st Amendment approved by the Board of Directors' Meeting held on June 13, 2008

1. Position and Function

Assets Management and Handling Committee (hereinafter, the "Committee") is a functional committee established by the board of the directors, and also the in-charge department of Article 5 III of the "Procedures of Acquiring or Disposing of Assets". The Committee is established by the board of directors and should be responsible to the board of the directors. The Committee will submit the proposals to board of directors for approval by resolution and execute the resolutions regarding the acquisition and disposal of the assets or other matters authorized by the board of directors.

2. Organization

The Committee shall be composed of two or three of directors or supervisors, one of whom shall be convener, and the convener shall be limited to director only. The convener shall be elected by the Committee. The Committee may have the secretary for assistance in execution and operation.

3. Election of Committee Members

3-1. The Committee members shall be nominated by Chairman, and elected upon the approval of a majority of the directors present at a directors meeting attended by two-thirds or more of directors; the same shall apply to the discharge. The term of the Committee members shall be three years (equivalent to the term of director and supervisor); re-election and reappointment shall be permissible.

3-2. Where re-election of all directors and supervisors is effected, during the term of existing Committee members, all existing Committee members shall be deemed discharged in advance. The Committee members' re-election shall be processed immediately after directors and supervisors' re-election.

3-3. A Committee member resign due to certain reason, the vacancy for new member shall be re-nominated by Chairman, and elected upon the approval of a majority of the directors present at a directors meeting attended by two-thirds or more of directors.

3-4. A Committee member shall be discharged ipso facto due to being discharged from the status of director or supervisor. When the number of vacancies in

the Committee equals to one third of the total number of members, or there is no outside director in the Committee, the board of directors shall elect succeeding members to fill the vacancies.

4. The Powers and Duties of the Committee are as follows:

- 4-1. to submit the proposals regarding the management and handling of the assets to board of directors for approval by resolution;
- 4-2. to decide the timing, method, pricing, brokerage and other related matters of management and handling the assets in accordance with the board of directors' resolution;
- 4-3. to report the result of execution or other related matters to the board of directors;
- 4-4. to submit the proposals or execute the other material or authorized matters with respect to management and handling the assets.

5. Meeting of the Committee

- 5-1 The meetings of the Committee shall be convened depending on actual requirements
- 5-2. Any matter resolved by the Committee shall be passed of the members' unanimous agree. The members participate in the meeting which is proceeded via visual communication network or telephone with written records prepared accordingly by the secretary shall be deemed to have attended the meeting in person. The written resolution shall be deemed to be effect once the written resolution is signed off by all members.
- 5-3. A member who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the Company, shall not vote.

6. Additional Provisions

- 6-1. The applicable Company Law, the Company's Articles of Incorporation, and rules for proceedings of board meetings shall govern any matter not provided herein.
- 6-2. These Criteria and any amendments thereto, shall become effective upon a resolution by the board of directors.