

**MINUTES**  
**OF**  
**2009 ANNUAL SHAREHOLDERS' MEETING**  
**OF**  
**ACER INCORPORATED**

(Translation\*\*)

**Time and Date of Meeting:** 9:00 a.m., June 19, 2009

**Place of Meeting:** 6F., No.17, Sec. 1, Ren-ai Rd., Taipei City 100, Taiwan (R.O.C.)

**Total outstanding shares of ACER (excluding the shares without voting right as stipulated in Article 179 of the Company Law):** 2,621,411,498shares

**Total shares represented by shareholders present:** 1,791,224,779shares

**Percentage of shares held by shareholders present:** 68.33%

**Chairman:** J.T. Wang

**Recorder:** Howard Chan

The aggregate shareholding of the shareholders present constituted a quorum. The Chairman called the meeting to order.

Chairman's Address

**A. Report Items**

**B. Proposed Resolutions**

**ITEM 1**

Proposal: To accept 2008 Financial Statements and Business Report. (Proposed by the Board of Directors)

Details: (1) The 2008 Financial Statements of Acer Incorporated (including the Single Balance Sheets, Statement of Income, Statement of Change in Stockholder's Equity and Statement of Cash Flow) have been approved by the Board of Directors and reviewed by the supervisors, and hereby are submitted for acceptance. (Please refer to page17 to 24)

(2) Please discuss

**Resolution:** Upon solicitation of comments by the Chairman, this Proposal was

adopted unanimously without objections by the shareholders present:  
**RESOLVED, that the 2008 Financial Statements hereby were accepted as submitted.**

**ITEM 2**

Proposal: To approve the Proposal for Distribution of FY2008 Retained Earnings.  
(Proposed by the Board of Directors)

Details: (1) The beginning balance of the unappropriated retained earnings of the Company is NT\$2,243,183,032 in 2008. After plusing the 2008 net income after tax of NT\$11,742,134,528, the total accumulated appropriated retained earnings is NT\$13,985,317,560.

(2) In compliance with the Company Law, to appropriate the annual retained earnings, it is required to set aside NT\$1,174,213,453 as legal surplus, NT\$1,991,615,220 as special reserve, then distribute NT\$5,550,264,286 as the dividends to the shareholders (including stock distribution of NT\$264,298,300 and cash distribution of NT\$5,285,965,986), the ending balance of the unappropriated retained earnings is NT\$5,269,224,601, which is reserved for distribution in the future.

(3) It is proposed to distribute the cash dividend of NT\$5,285,965,986 to the shareholders whose names and respective shares are in the shareholders' register on the record date for ex-dividend, at a ratio of NT\$2.0 per share. (Rounded up to NT\$1.0 and the residue will be calculated as the Company's other income)

(4) It is hereby proposed to authorize the Chairman to determine the bonus to employees (including stock and cash)

(5) The deductible tax rate of the stock and cash dividends for the shareholders shall be calculated separately. It is hereby proposed to authorize the Chairman to determine the fiscal year in which to appropriate the retained earnings.

(6) In compliance with the amended laws, regulation or ESOP's exercise, it is proposed to authorize the Board of Directors to adjust the items in this resolution.

(7) The Statements of Distribution of Retained Earnings hereby are shown as follows:

(8) Please discuss

Acer Incorporated  
2008 Statement of Distribution of Retained Earnings

Unit : NT\$

Beginning Balance of Unappropriated Retained Earnings	2,243,183,032
Add : 2008 Net Income After Tax	11,742,134,528
Accumulated Appropriated Retained Earnings in 2008	13,985,317,560

Items of appropriation:	
Legal Surplus	(1,174,213,453)
Special Reserve	(1,991,615,220)
Stock Dividend to the Shareholders	(264,298,300)
Cash Dividend to the Shareholders	(5,285,965,986)
Subtotal	<u>(8,716,092,959)</u>
Ending Balance of Unappropriated Retained Earnings	<u>5,269,224,601</u>

Note :

Bonus to Employee	1,500,000,000
Remunerations to the Directors and Supervisors	85,763,059

Resolution: A shareholder (account no. 0528567) objected to this proposal. Upon decision by the Chairman, the proposal was put through to vote. The number of shares represented by shareholders present at the time of voting was 1,791,224,779 shares, and 1,233,898,344 votes were cast for the proposal, which was 68.89% of votes represented by shareholders present.

**RESOLVED, that the above proposals be and hereby were approved as proposed.**

### ITEM 3

Proposal: :To Approve the New Issuance of Common Shares through Capital Increases.  
(Proposed by the Board of Directors)

Details: (1) In Accordance with the Article 240 of the R.O.C. Company Law, the Company plans to distribute NT\$264,298,300 from the unappropriated Retained Earnings. Total new issuance of common shares is 26,429,830 with the face value of NT\$10 per share. Upon approval of the relevant competent authority, the stock dividend of NT\$264,298,300 is allocated by the ratio of 10 shares from retained earnings, for every one-thousand shares held by the shareholders.

The stock dividends shall be freely distributed to the shareholders whose names and respective shares are in the shareholders' register on the record date for ex-right.

Fractional share shall be substituted with cash (rounded up to NT\$1.0), except the combination of shares by some shareholders, and those shares could be purchased by "Employee Welfare Committee based on the par value of NT\$10 per share.

(2) The employee bonus of NT\$900,000,000 in 2008 will be distributed by stocks with the price per share calculated in accordance with the closing price on the day prior to 2009 General Shareholder's Meeting as and the cash and stock dividend distributed to shareholders. The fractional share will

be substituted with cash.

- (3) The rights and obligations borne by the new shares in the new issuance of shares are the same as the original stocks.
- (4) Upon approval of the General Shareholder's Meeting, it is proposed to authorize the Board of Directors to decide the effective date of the ex-dividend and ex-right days.
- (5) In compliance with the amended laws, regulation or ESOP's exercise, it is proposed to authorize the Board of Directors to adjust the items in this resolution.

Footnote: The employee stock bonus of NT\$900,000,000 will be issued 16,233,766 common shares. The price per share calculated in accordance with the closing price NT\$58 per share on June 18, 2009 and also adjusted the impacts of ex-right and ex-dividend. The fractional share will be substituted with cash NT\$12.

- (6) Please discuss

**Resolution:** Upon solicitation of comments by the Chairman, this Proposal was adopted unanimously without objections by the shareholders present:

**RESOLVED, that the above proposals be and hereby were approved as proposed. Distribution of NT\$264,298,300 and NT\$900,000,000 from the unappropriated Retained Earnings will issue 26,429,830 and 16,233,766 common shares to shareholders and employees. The fractional share will be substituted with cash NT\$12.**

#### **ITEM 4**

Proposal: To Approve Issuance of Discounted Employee Stock Options. (Proposed by the Board of Directors)

Details:(1) To reduce the impact of the Company's profit due to the new R.O.C. GAAP change for employee bonus as the expenditure effectively from January 1, 2009, and achieve the objective to attract, retain and encourage the talents of skilled employees, it is proposed to approve issuance of discounted employee stock options ("Options") in accordance with the complementary measures made and prescribed by FSC (Executive Yuan's Financial Supervisory Commission).

- (2) Acer's Employee Stock Option Plan is enclosed hereof (please refer to the Attachment 6) for your consideration. Below is the explanatory in accordance with Article 56-1 of "Regulations Governing the Offering and Issuance of Securities by Securities Issuers":

- (a) The total number of the Options to be issued, the number of shares subscribe per Option, and the number of new shares that will have to be issued to cover exercise of the Options or the number of shares

that will have to be repurchased in accordance with the provisions of Article 28-2 of the "Securities and Exchange Act":

Total 14,000 units of the Options and 1,000 Acer common shares will be subscribed per Option, total 14,000,000 shares that will have to be issued to cover exercise of the Options.

- (b) The criteria for determination of the exercise price, and the reasonableness of the price:

Referring Article 53 of "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", considering the talent motivation and retention effect of incentive tool, and ensuring shareholder's equity, the grant price will be no less than 55% of the market closing price on the grant date. The actual grant price will be decided by BOD.

- (c) Qualification requirements for option subscribers, and the number of shares they are allowed to subscribe for:

It is described and prescribed under ESOP as following:

- (i) Eligibility Participants: Selective Acer worldwide permanent full time employee who are critical to global operations.
- (ii) The number of shares allowed to subscribe for : Refer to the employee's performance to global operation; the grant of Options to respective employees will be finalized following the approval of the Chairman subject to "Tight to Performance" below and consent of the Board of Directors.
- (iii) Tight to Performance: Tight to actual performance result (Revenue and PAT achievement) to grant Options.

- (d) The reasons why it is necessary to issue the Options:

In order to achieve the objective to attract, retain and encourage the talents of skilled employees who are needed for Acer, "**Acer Pay for Performance Proxy Disclosure**" is enclosed hereof (please refer to the Attachment 7) for your consideration.

- (e) Factors affecting shareholders' equity:

- (i) The expenditure amount and dilution of Acer's earnings per share:

- (a) The estimated amount to expense 14,000,000 shares will be around NT\$ 440,000,000 and amortized within 2 years.

(b)The average expense per year is around NT\$220,000,000 in two years, the dilution to Acer's earnings per share each year will be less than NT\$0.1.

(ii)Where previously issued shares will be used to cover the warrants, explain what financial burden this will impose on the company: Not Applicable

(3) It is proposed to authorize Chairman of the Board of Directors with full power to adjust or amend ESOP except for the opposite stipulations of the competent laws and regulations.

(4) Please discuss

Resolution: Shareholder (account no. 0640563) commented on ESOP. Upon explanation of Acer's Discounted Employee Stock Options by the Chairman, the Chairman solicited further comments from the attended shareholders with no objections; this Proposal was adopted unanimously without objections by the shareholders present:

**RESOLVED, that the above proposals be and hereby were approved as proposed.**

#### ITEM 5

Proposal: To Approve Amendments to Acer's "Procedures Governing Lending of Capital to Others".(Proposed by the Board of Directors)

Details: (1) To comply with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" amended on January 15, 2009 per Order No. Financial-Supervisory-Securities-IV-0980000271 of the Financial Supervisory Commission, Executive Yuan, it is proposed to partially amend Articles of the Company's "Procedures Governing Lending of Capital to Others".

(2) Please discuss

#### **Comparison Table of Acer's Procedures Governing Lending of Capital to Others Before and After Revision**

<b>Before Revision</b>	<b>After Revision</b>	<b>Purpose</b>
<p>Article 7.The Standards for Public Announcement</p> <p>1. The Company shall enter the information regarding the rest amount available from the Company and its subsidiaries into the Market Observation Post System on or before the 10<sup>th</sup> date of each month.</p> <p>2. In the event that the amount of loan of the Company and its subsidiaries reaches the following standard, the Company shall enter the information into the Market Observation Post System</p>	<p>Article 7.The Standards for Public Announcement</p> <p>1. The Company shall enter the information regarding the rest amount available from the Company and its subsidiaries into the Market Observation Post System on or before the 10<sup>th</sup> date of each month.</p> <p>2. In the event that the amount of loan of the Company and its subsidiaries reaches the following standard, the Company shall enter the information into the Market Observation Post System</p>	<p>To revise this Article in accordance with Article 22 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"</p>

Before Revision	After Revision	Purpose
<p>within two days after the occurrence of said lending:</p> <p>a. The aggregate amount of loans reaches twenty percent (20%) or more of the Company net worth as stated in its latest financial report. Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement pursuant to these Procedures and the additional amount outstanding exceeds two percent (2%) of the net worth stated in its latest financial report.</p> <p>b. The aggregate amount of loan for any single enterprise reaches ten (10%) percent or more of the Company net worth as stated in its latest financial report. Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement pursuant to the Procedure and the additional amount outstanding exceeds two percent (2%) of the net worth started in its latest financial report.</p> <p>c. Making the loan by reason of business relations, the aggregate amount of loan exceeds the trading amount between the two companies in the most recent year. Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement pursuant to these Procedures and the</p>	<p><u>announce and report</u> within two days after the occurrence of said lending:</p> <p>a. The aggregate amount of loans reaches twenty percent (20%) or more of the Company net worth as stated in its latest financial report.—<del>Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement pursuant to these Procedures and the additional amount outstanding exceeds two percent (2%) of the net worth stated in its latest financial report.</del></p> <p>b. The aggregate amount of loan for any single enterprise reaches ten (10%) percent or more of the Company net worth as stated in its latest financial report.—<del>Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement pursuant to these Procedures and the additional amount outstanding exceeds two percent (2%) of the net worth started in its latest financial report.</del></p> <p>c. Making the loan by reason of business relations, the aggregate amount of loan exceeds the trading amount between the two companies in the most recent year. Or in the event that the Company engages in further lending activities with the same enterprise after the Company makes its public announcement</p>	

Before Revision	After Revision	Purpose
<p>additional amount outstanding exceeds two percent (2%) of the net worth stated in its latest financial report.</p>	<p><del>pursuant to these Procedures and the additional amount outstanding exceeds two percent (2%) of the net worth stated in its latest financial report.</del> <u>The aggregate amount of new loans reaches NT\$10 millions and exceeds two percent (2%) or more of the Company net worth as stated in its latest financial report.</u></p> <p><u>3. The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph.</u></p>	
<p>Article 10. Control Management Process of Subsidiaries</p> <p>When the subsidiaries in which the Company has control is lending capital to others, the subsidiaries shall enact the “Procedures Governing Lending of Capital” and file with the Board of Directors of the Company for ratification, provided that these Procedures thereto shall complied with these Procedures. The aggregate amount of loan of the subsidiaries and the aggregate amount of the loan for individual enterprise shall not exceed the following standard:</p> <p>1. For the subsidiaries in which the Company directly or indirectly holds 100% of its total outstanding common shares, the aggregate amount of loans and the amount of loan for individual enterprise shall be calculated based on the net worth of the Company and the stipulations of these</p>	<p>Article 10. Control Management Process of Subsidiaries</p> <p>When the subsidiaries in which the Company has control is lending capital to others, the subsidiaries shall enact the “Procedures Governing Lending of Capital” and file with the Board of Directors of the Company for ratification, provided that these Procedures thereto shall complied with these Procedures. The aggregate amount of loan of the subsidiaries and the aggregate amount of the loan for individual enterprise shall not exceed the following standard:</p> <p>1. For the subsidiaries in which the Company directly or indirectly holds 100% of its total outstanding common shares, the aggregate amount of loans and the amount of loan for individual enterprise shall be calculated based on the net worth of the Company and the stipulations of these</p>	<p>To add excepted clause in accordance with Article 3, Paragraph 4 of “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies”</p>

Before Revision	After Revision	Purpose
<p>Procedures.</p> <p>2. For the subsidiaries in which the Company did not directly or indirectly holds 100% of its total outstanding common shares, the aggregate amount of loan and the amount of loan for individual enterprise shall be calculated based on the net worth of the subsidiaries and the stipulations of these Procedures.</p>	<p>Procedures.</p> <p>2. For the subsidiaries in which the Company did not directly or indirectly holds 100% of its total outstanding common shares, the aggregate amount of loan and the amount of loan for individual enterprise shall be calculated based on the net worth of the subsidiaries and the stipulations of these Procedures.</p> <p>3. <u>Where funds are loaned between the overseas companies in which the Company directly and indirectly holds 100% voting shares or capital, such funds may be loaned free of the limitation of the aggregate amount of short-term funding under Article 3 Paragraph 1, the limits to each single borrower under Paragraph 3 Clause a and Article 4.</u></p>	
<p>Article 14</p> <p>The loan made before the implementation of these Procedures shall be filed with the Board of Directors for approval and complied with these Procedures to process the lending, provided that if the loan exceeded the amount limit, the excess portion shall be discharged by installment.</p>	<p>Article 14</p> <p>The loan made before the implementation of these Procedures shall be filed with the Board of Directors for approval and complied with these Procedures to process the lending, provided that if the loan exceeded the amount limit, the excess portion shall be discharged by installment.</p> <p><u>Where the borrower later becomes unqualified in accordance with these Procedures or its rest amount exceeds the limit as a result of changes of condition, the Company shall adopt rectification plans, submit the rectification plans to all the supervisors and complete the rectification subject to the plan schedule.</u></p>	<p>To add Paragraph 2 in accordance with Article 16 of “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies”</p>
<p>Article 17</p> <p>Approved by General</p>	<p>Article 17</p> <p>Approved by General</p>	<p>To increase the date of amendment</p>

Before Revision	After Revision	Purpose
Shareholder's Meeting held on January 15, 1993; (ignored)	Shareholder's Meeting held on January 15, 1993; (ignored) The 9 <sup>th</sup> amendment was made on June 19, 2009.	

**Resolution:** Upon solicitation of comments by the Chairman, this Proposal was adopted unanimously without objections by the shareholders present:

**RESOLVED, that the above proposals be and hereby were approved as proposed.**

**ITEM 6**

Proposal: To Approve Amendments to Acer's "Procedures Governing Endorsement and Guarantee". (Proposed by the Board of Directors)

Details: (1) To comply with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" amended on January 15, 2009 per Order No. Financial Supervisory Securities IV-0980000271 of the Financial Supervisory Commission, Executive Yuan, it is proposed to partially amend Articles of the Company's "Procedures Governing Endorsement and Guarantee".

.(2)Please discuss

**Comparison Table of Acer's Procedures Governing Endorsement and Guarantee  
Before and After Revision**

Before Revision	After Revision	Purpose
<p>Article 2 Applicability The Company may provide endorsement and/or guarantee for the following companies and if it is necessary, the securities shall be obtained:</p> <ol style="list-style-type: none"> <li>1 The companies with which it has business relations.</li> <li>2. Subsidiaries in which the Company holds more than 50% of its total outstanding common shares.</li> <li>3. For companies that are jointly invested by the Company or through its subsidiary, and if the respective shareholders of such companies make endorsements and/or guarantees in proportion to their respective shareholding.</li> </ol>	<p>Article 2 Applicability The Company may provide endorsement and/or guarantee for the following companies and if it is necessary, the securities shall be obtained:</p> <ol style="list-style-type: none"> <li>1 The companies with which it has business relations.</li> <li>2. Subsidiaries in which the Company holds more than 50% of its total outstanding common shares.</li> <li>3. For companies that are jointly invested by the Company or through its subsidiary, and if <u>all</u> the respective shareholders of such companies make endorsements and/or guarantees in proportion to their respective shareholding. <u>The above referred investment means the investment by the Company directly or indirectly through its subsidiaries in which the Company holds 100% voting</u></li> </ol>	<p>To revise this Article in accordance with Article 5 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"</p>

Before Revision	After Revision	Purpose
	<p><u>shares or capital.</u></p> <p><u>The endorsements and/or guarantees may be provided among or between the companies in which the Company directly or indirectly holds 100% voting shares or capital.</u></p>	
<p>Article 7 The Internal Control Procedure of the Company's Subsidiaries</p> <p>When any subsidiaries in which the Company holds more than 50% of its total outstanding common shares provide endorsements and/or guarantees to other companies, the proposal shall be submitted to the Chairman of the board of the Company for approval and filed with the Board of Directors of the Company for recordation. The Company shall comply with these Procedures to make a public announcement.</p>	<p>Article 7 The Internal Control Procedure of the Company's Subsidiaries</p> <p>When any subsidiaries in which the Company holds more than 50% of its total outstanding common shares provide endorsements and/or guarantees to other companies, <u>the subsidiaries shall enact the "Procedures Governing Endorsement and Guarantee" in accordance with these Procedures and</u> the proposal shall be submitted to the Chairman of the board of the Company for approval and filed with the Board of Directors of the Company for recordation. The Company shall comply with these Procedures to make a public announcement.</p>	<p>To revise this Article in accordance with Article 13 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"</p>
<p>Article 10 The Standards for Public Announcement</p> <p>1. The Company shall make a public announcement on the amount of the Company and its subsidiaries endorsements and/or guarantees on or before the 10<sup>th</sup> date of each month. In addition, in the event that the amount meets of the following standards, the Company shall make a separate public announcement and enter the same into the Market Observation Post System:</p> <p>(1) The total amount of endorsements worth and/or guarantees reaches fifty percent</p>	<p>Article 10 The Standards for Public Announcement</p> <p>1. The Company shall make a public announcement on the amount of the Company and its subsidiaries endorsements and/or guarantees on or before the 10<sup>th</sup> date of each month. In addition, in the event that the amount meets of the following standards, the Company shall make a separate public announcement and <u>report</u> <del>enter the same into the Market Observation Post System:</del></p> <p>(1) The total amount of endorsements worth and/or guarantees</p>	<p>To revise this Article in accordance with Article 25 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"</p>

Before Revision	After Revision	Purpose
<p>(50%) or more of the Company net worth as stated in its latest financial report. Or after the announcement, the amount of endorsements and/or guarantees has been increased by 5% or more of the Company net worth as stated in its latest financial report.</p> <p>(2) The amount of endorsement and/or guarantee in favor of any single enterprise reaches twenty percent (20%) or more of the Company net worth as stated in its latest financial report. Or after the announcement, the amount of endorsements and/or guarantees has been increased by 5% or more of the Company net worth as stated in its latest financial report.</p> <p>(3) The amount of endorsement and/or guarantee for any single enterprise reaches 10 million NTD, and the aggregate amount of the endorsements and/or guarantees, long-term investment, and loans to that enterprise reaches thirty percent (30%) or more of the Company net worth as stated in its latest financial report. Or after the announcement, the amount of endorsements and/or guarantees has been increased by five percent (5%) or more of the Company net worth as stated in its latest financial report.</p>	<p>reaches fifty percent (50%) or more of the Company net worth as stated in its latest financial report. <del>Or after the announcement, the amount of endorsements and/or guarantees has been increased by 5% or more of the Company net worth as stated in its latest financial report.</del></p> <p>(2) The amount of endorsement and/or guarantee in favor of any single enterprise reaches twenty percent (20%) or more of the Company net worth as stated in its latest financial report. <del>Or after the announcement, the amount of endorsements and/or guarantees has been increased by 5% or more of the Company net worth as stated in its latest financial report.</del></p> <p>(3) The amount of endorsement and/or guarantee for any single enterprise reaches 10 million NTD, and the aggregate amount of the endorsements and/or guarantees, long-term investment, and loans to that enterprise reaches thirty percent (30%) or more of the Company net worth as stated in its latest financial report. <del>Or after the announcement, the amount of endorsements and/or guarantees has been increased by five percent (5%) or more of the Company net worth as stated in its latest</del></p>	

Before Revision	After Revision	Purpose
<p>(4) The aggregate amount of endorsement and/or guarantee provided to any single enterprise by reason of business relations exceeds the total trading amount between the two companies in the most recent year.</p> <p>2. Time Limits for and Contents of the Public Announcement</p> <p>In the event that the amount of endorsements and/or guarantees of the Company reach the standard referred to the proceeding Paragraph 1 of this Article, it shall make a public announcement within two days after the occurrence of said endorsements and/or guarantees, and enter the said information into the Market Observation Post System. (omitted)</p>	<p><del>financial report.</del></p> <p>(4) <del>The aggregate amount of endorsement and/or guarantee provided to any single enterprise by reason of business relations exceeds the total trading amount between the two companies in the most recent year.</del> <u>The aggregate amount of new endorsement and/or guarantee made reaches 30 million NTD and five percent (5%) or more of the Company net worth as stated in its latest financial report.</u></p> <p><u>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to this Paragraph.</u></p> <p>2. Time Limits for and Contents of the Public Announcement</p> <p>In the event that the amount of endorsements and/or guarantees of the Company reach the standard referred to the proceeding Paragraph 1 of this Article, it shall make a public announcement <u>and report</u> within two days after the occurrence of said endorsements and/or guarantees, <del>and enter the said information into the Market Observation Post System.</del> (omitted)</p>	
<p>Article 15 If the Company makes the endorsement and/or guarantee later becomes unqualified under Article 2, or the endorsement and/or guarantee amount exceeds the limit under these</p>	<p>Article 15 If the Company makes the endorsement and/or guarantee later becomes unqualified under Article 2, or the endorsement and/or guarantee amount exceeds the limit under these</p>	<p>To revise this Article in accordance with Article 20 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public</p>

Before Revision	After Revision	Purpose
<p>Procedures due to the change of the calculation basis, the Company shall discharge the endorsement and/or guarantee amount or the amount in excess on the date the agreement term expires or within a designated period pursuant to an internal plan. The above timeframe shall be reported to the Board of Directors.</p>	<p>Procedures due to the change of the calculation basis, the Company shall <u>adopt plans and submit the plans to all the supervisors</u> to discharge the endorsement and/or guarantee amount or the amount in excess-<del>on the date the agreement term expires</del> or within a designated period pursuant to <del>an internal</del> <u>the competent</u> plan. The above timeframe shall be reported to the Board of Directors.</p>	<p>Companies”</p>
<p>Article 18 Approved by General Shareholder’s Meeting held on January 15, 1993; (ignored)</p>	<p>Article 18 Approved by General Shareholder’s Meeting held on January 15, 1993; (ignored) The 9<sup>th</sup> amendment was made on June 19, 2009.</p>	<p>To increase the date of amendment</p>

**Resolution:** Upon solicitation of comments by the Chairman, this Proposal was adopted unanimously without objections by the shareholders present:

**RESOLVED, that the above proposals be and hereby were approved as proposed.**

**C: Special Motion**

**Non.**

**D: Meeting Adjourned: 10:55 a.m.**

\*\*In case of any discrepancy between the English and Chinese version of those minutes of 2009 Annual General Shareholders’ Meeting of Acer, the Chinese version shall prevail.