

Acer 2Q11

September 13th 2011



Legal Disclaimer



- The information is provided for informational purposes only, and is not an offer to buy or sell or a solicitation of an offer to buy or sell any security issued by Acer or other parties.
- Acer's statements that are not historical facts are forward-looking statements that indicate actions or results of actions that may occur in the future, based on current available information and underlying assumptions.
- Acer does not warranty their accuracy, reliability and completeness. There are a number of factors such as economic conditions, firms abilities, industry environment that could cause actual results and developments to differ materially from those expressed or implied by forward looking statements. Investors should not place undue reliance on them.

Consolidated Income Statement (YoY Comparison)

(R.O.C. GAAP-comparison base)



(NT\$ mn)	2Q11		2Q10		YoY Change
Revenue	102,091	100.0%	150,262	100.0%	-32.1%
Gross Profit	3,161	3.1%	15,048	10.0%	-79.0%
Operating Expenses	10,248	10.0%	10,910	7.3%	-6.1%
Operating Income	(7,087)	-6.9%	4,138	2.8%	-271.3%
Non-Operating Income	(510)		336		
PBT	(7,598)	-7.4%	4,474	3.0%	-269.8%
PAT	(6,789)	-6.6%	3,626	2.4%	-287.2%
EPS (NT\$)	(2.57)		1.37		

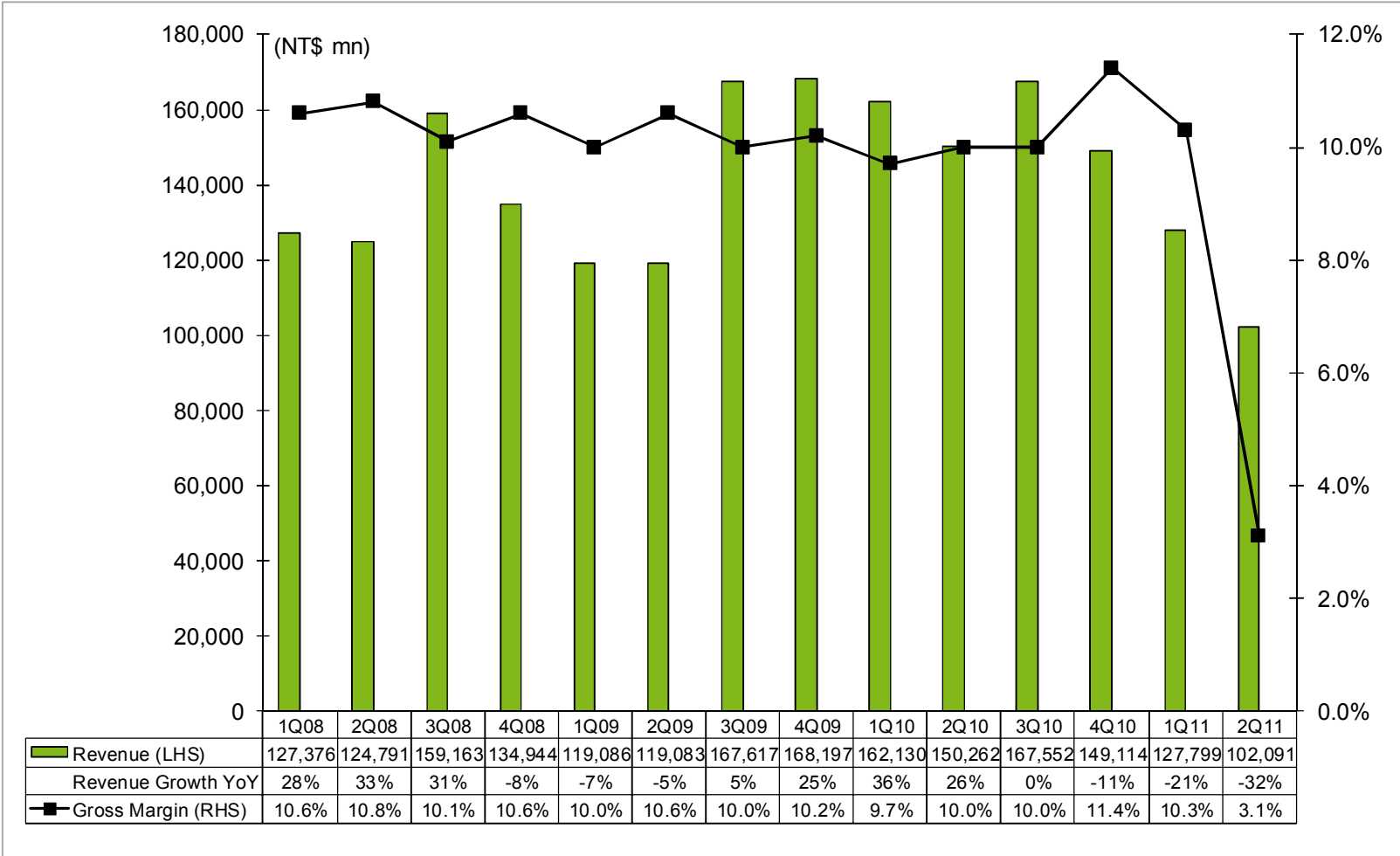
Consolidated Income Statement (QoQ Comparison)

(R.O.C. GAAP-comparison base)

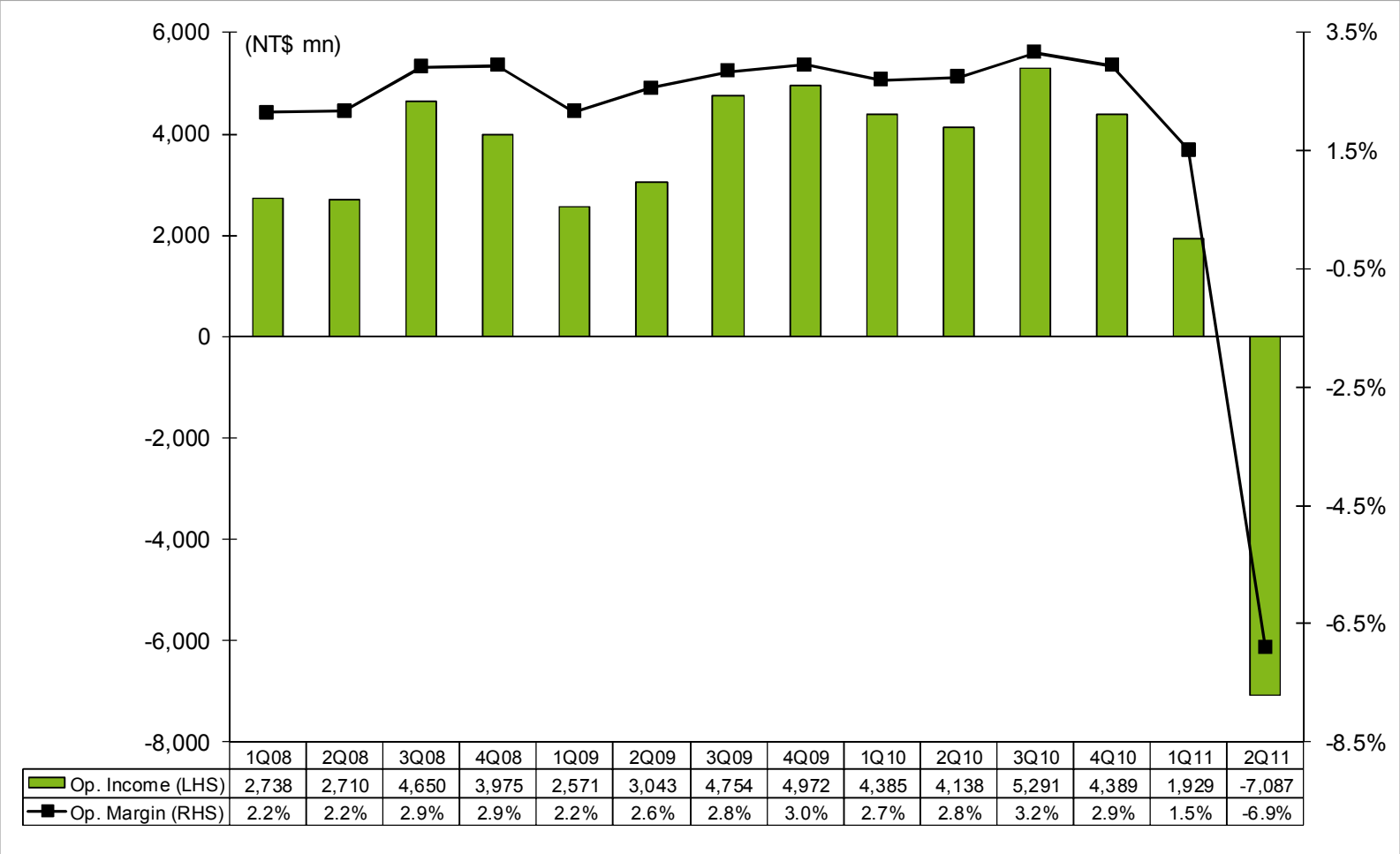


(NT\$ mn)	2Q11		1Q11		QoQ Change
Revenue	102,091	100.0%	127,799	100.0%	-20.1%
Gross Profit	3,161	3.1%	13,213	10.3%	-76.1%
Operating Expenses	10,248	10.0%	11,284	8.8%	-9.2%
Operating Income	(7,087)	-6.9%	1,929	1.5%	-467.4%
Non-Operating Income	(510)		(435)		
PBT	(7,598)	-7.4%	1,494	1.2%	-608.6%
PAT	(6,789)	-6.6%	1,185	0.9%	-672.9%
EPS (NT\$)	(2.57)		0.45		

Consolidated Revenue and GM Trend



Consolidated Operating Income



Consolidated Balance Sheet (YoY Comparison)



(NT\$ mn)	2Q11		2Q10	
Current Assets				
Cash and cash equivalence	50,567	20.0%	25,315	9.0%
Notes & Account receivable	87,985	34.8%	122,019	43.6%
Financial Assets-Current	369	0.1%	1,500	0.5%
Inventory	43,191	17.1%	60,402	21.6%
Others	17,219	6.8%	14,309	5.1%
Total Current Assets	199,330	78.8%	223,545	79.9%
Long-term Investment	5,625	2.2%	7,886	2.8%
Property, plant and equipment, net	6,911	2.7%	8,567	3.1%
Intangible asset	35,540	14.0%	34,596	12.4%
Others	5,665	2.2%	5,300	1.9%
Total Asset	253,071	100.0%	279,894	100.0%
Short-term borrowings	590	0.2%	4,408	1.6%
Account payable	71,549	28.3%	90,581	32.4%
Other current liabilities	86,990	34.4%	81,328	29.1%
Total Current Liabilities	159,130	62.9%	176,317	63.0%
Long-term Debt	13,296	5.3%	9,298	3.3%
Total Liabilities	176,576	69.8%	191,528	68.4%
Total Shareholders' Equity	76,495	30.2%	88,366	31.6%

Consolidated Balance Sheet (QoQ Comparison)



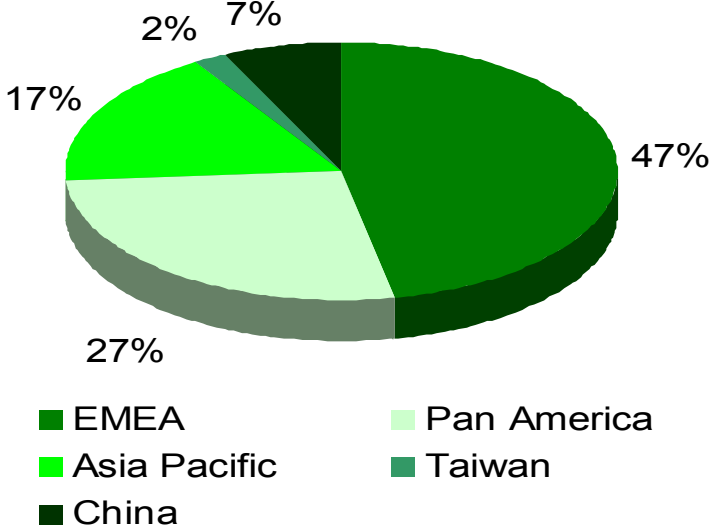
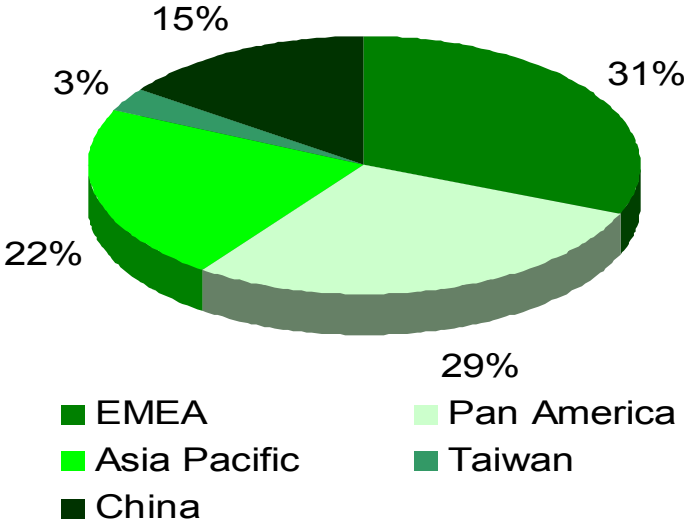
(NT\$ mn)	2Q11		1Q11	
Current Assets				
Cash and cash equivalence	50,567	20.0%	50,809	18.9%
Notes & Account receivable	87,985	34.8%	109,421	40.8%
Financial Assets-Current	369	0.1%	367	0.1%
Inventory	43,191	17.1%	38,127	14.2%
Others	17,219	6.8%	14,760	5.5%
Total Current Assets	199,330	78.8%	213,485	79.6%
Long-term Investment	5,625	2.2%	6,196	2.3%
Property, plant and equipment, net	6,911	2.7%	6,943	2.6%
Intangible asset	35,540	14.0%	36,302	13.5%
Others	5,665	2.2%	5,384	2.0%
Total Asset	253,071	100.0%	268,310	100.0%
Short-term borrowings	590	0.2%	1,511	0.6%
Account payable	71,549	28.3%	75,154	28.0%
Other current liabilities	86,990	34.4%	70,303	26.2%
Total Current Liabilities	159,130	62.9%	146,967	54.8%
Long-term Debt	13,296	5.3%	19,571	7.3%
Total Liabilities	176,576	69.8%	171,862	64.1%
Total Shareholders' Equity	76,495	30.2%	96,447	35.9%

IT Product Revenue Breakdown by Geography



Q2, 2011
US\$3,618 M
(NT\$102,905 M)

Q2, 2010
US\$4,600 M
(NT\$145,815 M)



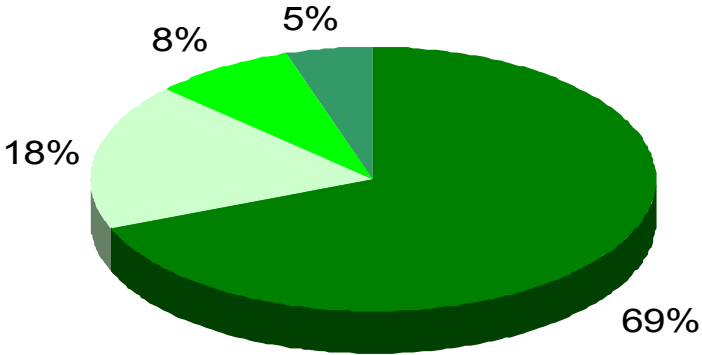
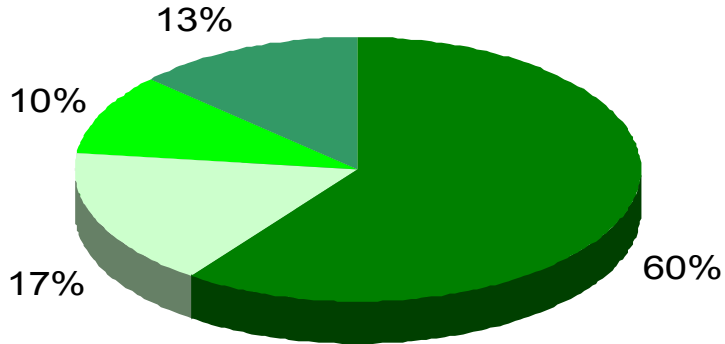
Note: (a) Asia Pacific excluding Greater China (Taiwan, HK, and Mainland China)
 (b) EMEA stands for Europe, Middle East and Africa

IT Product Revenue Breakdown



Q2, 2011
US\$3,618 M
(NT\$102,905 M)

Q2, 2010
US\$4,600 M
(NT\$145,815 M)



- Notebook
- Desktop PC
- Display
- Others

- Notebook
- Desktop PC
- Display
- Others

Note: Others include servers, projector and IA products



Thank You