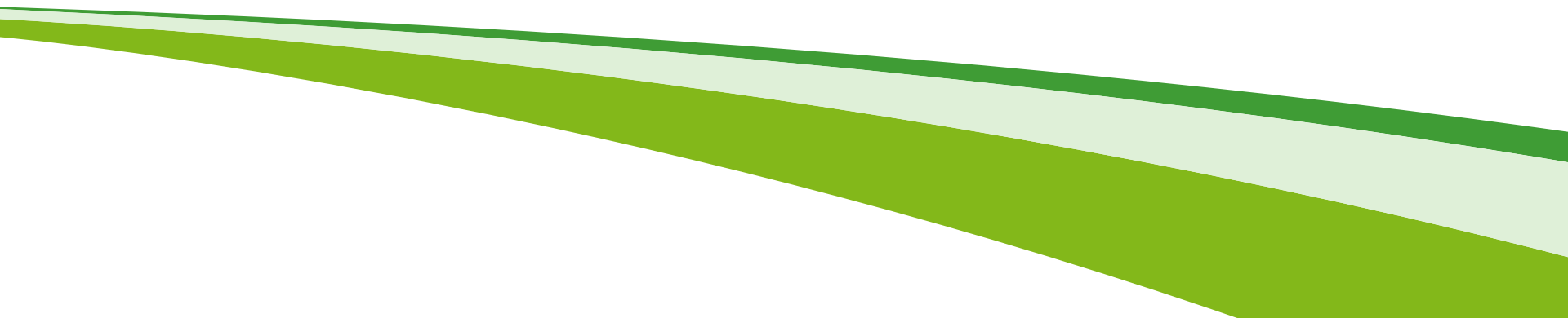




Acer 2Q13 Investor Conference

Aug 8 2013



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Consolidated Income Statement (QoQ Comparison)

(IFRS-comparison base)

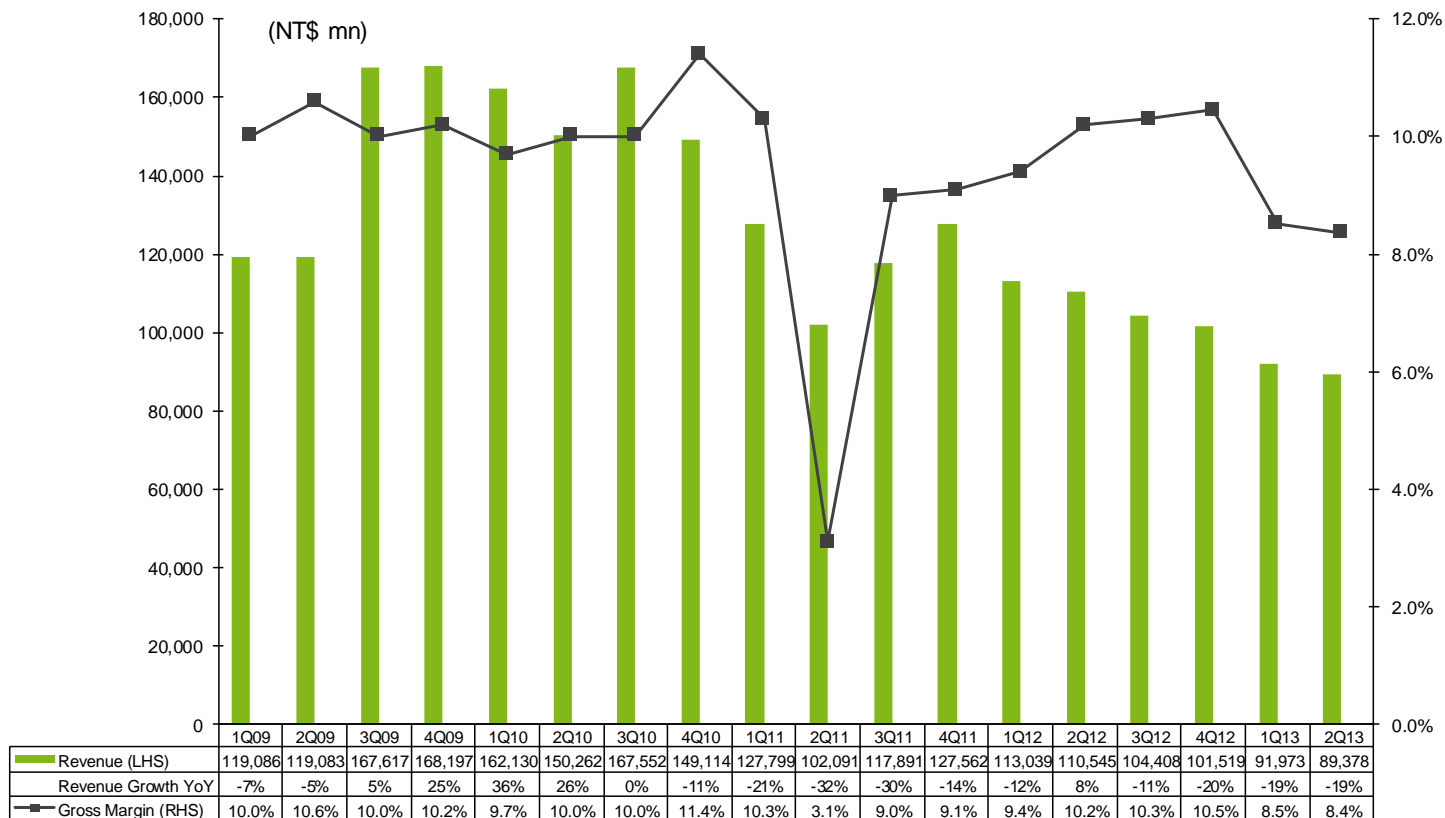
| (NT\$ mn) | 2Q13 | | 1Q13 | | QoQ Change |
|-------------------------|--------|--------|--------|--------|------------|
| Revenue | 89,378 | 100.0% | 91,973 | 100.0% | -2.8% |
| Gross Profit (IFRS) | 7,478 | 8.4% | 7,832 | 8.5% | -4.5% |
| Gross Profit (ROC GAAP) | 8,630 | 9.7% | 9,581 | 10.4% | -9.9% |
| Operating Expenses | 8,091 | 9.1% | 7,804 | 8.5% | 3.7% |
| Operating Income | (613) | -0.7% | 29 | 0.0% | N.A. |
| Non-Operating Income | 80 | 0.1% | 421 | 0.5% | -81.0% |
| PBT | (533) | -0.6% | 450 | 0.5% | N.A. |
| PAT | (343) | -0.4% | 515 | 0.6% | N.A. |
| EPS (NT\$) | (0.13) | | 0.19 | | N.A. |

Consolidated Income Statement (YoY Comparison)

(IFRS-comparison base)

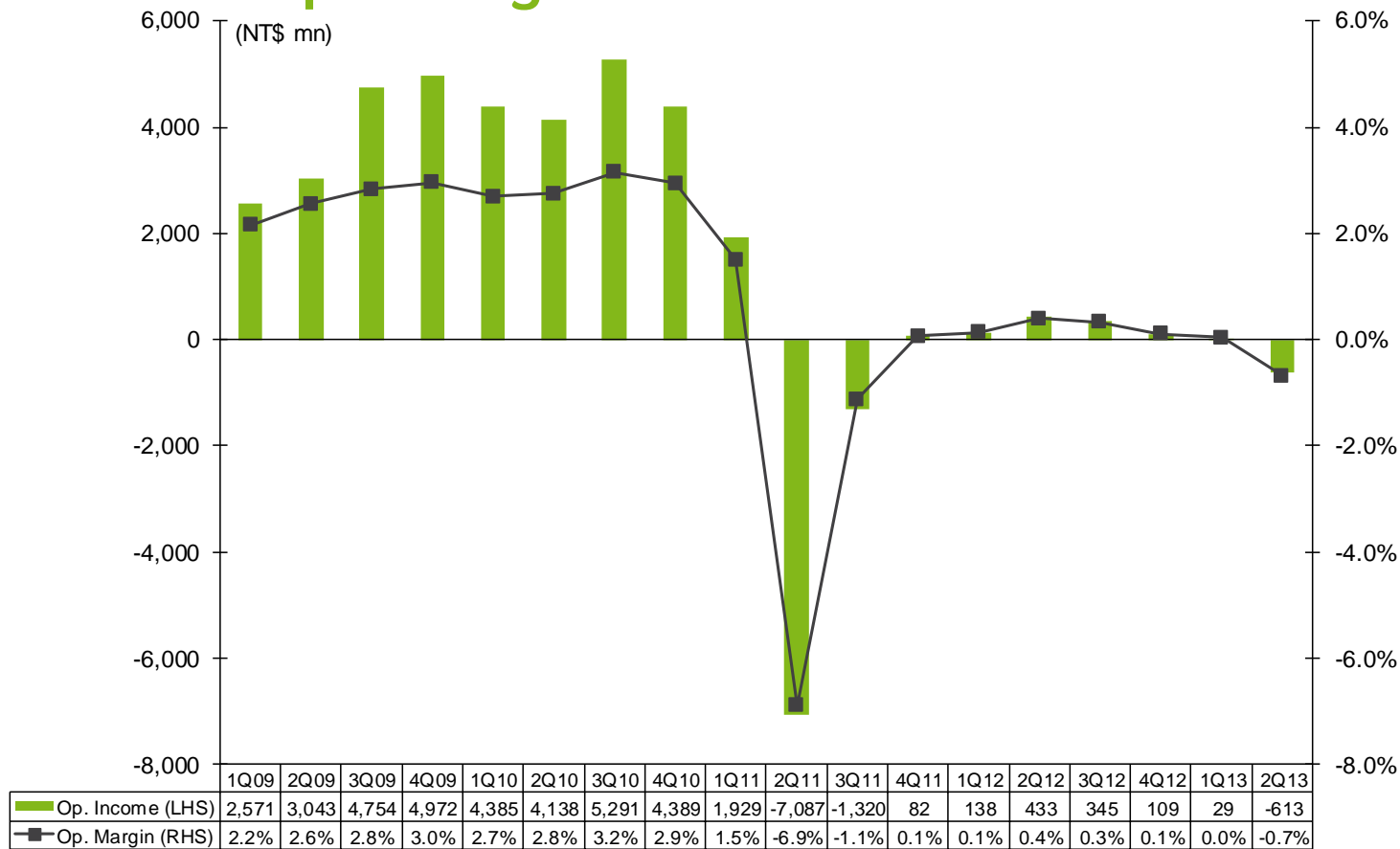
| (NT\$ mn) | 2Q13 | | 2Q12 | | YoY Change |
|-------------------------|--------|--------|---------|--------|------------|
| Revenue | 89,378 | 100.0% | 110,573 | 100.0% | -19.2% |
| Gross Profit (IFRS) | 7,478 | 8.4% | 9,267 | 8.4% | -19.3% |
| Gross Profit (ROC GAAP) | 8,630 | 9.7% | 11,230 | 10.2% | -23.2% |
| Operating Expenses | 8,091 | 9.1% | 9,079 | 8.2% | -10.9% |
| Operating Income | (613) | -0.7% | 188 | 0.2% | N.A. |
| Non-Operating Income | 80 | 0.1% | 799 | 0.7% | -90.0% |
| PBT | (533) | -0.6% | 987 | 0.9% | N.A. |
| PAT | (343) | -0.4% | 552 | 0.5% | N.A. |
| EPS (NT\$) | (0.13) | | 0.20 | | N.A. |

Consolidated Revenue and GM Trend



Note: 2009-2012 ROC GAAP; 2013 onward IFRS

Consolidated Operating Income



Note: 2009-2012 ROC GAAP; 2013 onward IFRS

Consolidated Balance Sheet (QoQ Comparison)

(IFRS-comparison base)

| (NT\$ mn) | 2Q13 | | 1Q13 | |
|------------------------------------|----------------|---------------|----------------|---------------|
| Current Assets | | | | |
| Cash and cash equivalents | 52,046 | 22.3% | 47,374 | 21.6% |
| Notes & Accounts receivable | 66,505 | 28.5% | 66,983 | 30.5% |
| Financial Assets-Current | 1,195 | 0.5% | 692 | 0.3% |
| Inventories | 50,111 | 21.5% | 39,857 | 18.2% |
| Other current assets | 6,751 | 2.9% | 7,565 | 3.4% |
| Total Current Assets | 176,608 | 75.8% | 162,471 | 74.0% |
| Long-term Investment | 3,258 | 1.4% | 3,540 | 1.6% |
| Property, plant and equipment, net | 6,478 | 2.8% | 6,584 | 3.0% |
| Intangible asset | 39,465 | 16.9% | 39,535 | 18.0% |
| Others | 7,307 | 3.1% | 7,310 | 3.3% |
| Total Assets | 233,116 | 100.0% | 219,440 | 100.0% |
| Short-term loan | 5,089 | 2.2% | 6,353 | 2.9% |
| Notes & Accounts payable | 69,631 | 29.9% | 62,869 | 28.6% |
| Other current liabilities | 57,196 | 24.5% | 54,921 | 25.0% |
| Total Current Liabilities | 131,916 | 56.6% | 124,143 | 56.6% |
| Total non-current liabilities | 24,468 | 10.5% | 18,602 | 8.5% |
| Total Liabilities | 156,384 | 67.1% | 142,745 | 65.0% |
| Total Shareholders' Equity | 76,731 | 32.9% | 76,696 | 35.0% |

Consolidated Balance Sheet (YoY Comparison)

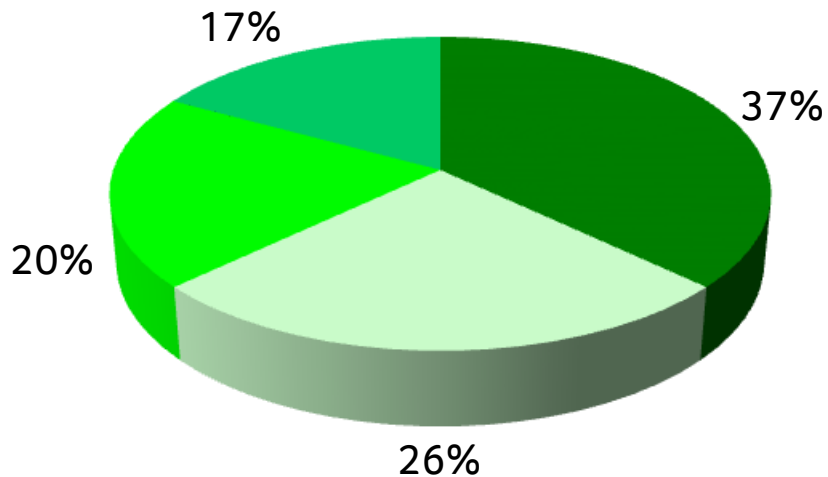
(IFRS-comparison base)

| (NT\$ mn) | 2Q13 | | 2Q12 | |
|------------------------------------|----------------|---------------|----------------|---------------|
| Current Assets | | | | |
| Cash and cash equivalents | 52,046 | 22.3% | 44,928 | 17.6% |
| Notes & Accounts receivable | 66,505 | 28.5% | 89,543 | 35.0% |
| Financial Assets-Current | 1,195 | 0.5% | 1,555 | 0.6% |
| Inventories | 50,111 | 21.5% | 49,424 | 19.3% |
| Other current assets | 6,751 | 2.9% | 5,807 | 2.3% |
| Total Current Assets | 176,608 | 75.8% | 191,257 | 74.8% |
| Long-term Investment | 3,258 | 1.4% | 4,158 | 1.6% |
| Property, plant and equipment, net | 6,478 | 2.8% | 6,615 | 2.6% |
| Intangible asset | 39,465 | 16.9% | 44,187 | 17.3% |
| Others | 7,307 | 3.1% | 9,464 | 3.7% |
| Total Assets | 233,116 | 100.0% | 255,681 | 100.0% |
| Short-term loan | 5,089 | 2.2% | - | 0.0% |
| Notes & Accounts payable | 69,631 | 29.9% | 86,320 | 33.8% |
| Other current liabilities | 57,196 | 24.5% | 62,775 | 24.6% |
| Total Current Liabilities | 131,916 | 56.6% | 149,095 | 58.3% |
| Total non-current liabilities | 24,468 | 10.5% | 27,310 | 10.7% |
| Total Liabilities | 156,384 | 67.1% | 176,405 | 69.0% |
| Total Shareholders' Equity | 76,731 | 32.9% | 79,276 | 31.0% |

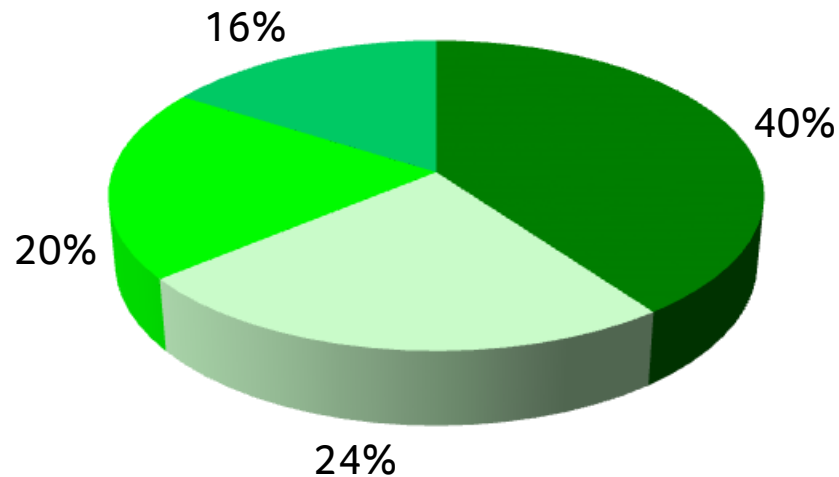
IT Product Revenue Breakdown by Geography

Q2, 2013
US\$2,879M
(NT\$86,298M)

Q2, 2012
US\$3,634M
(NT\$107,925M)



■ EMEA
■ Pan America
■ Asia Pacific
■ G. China

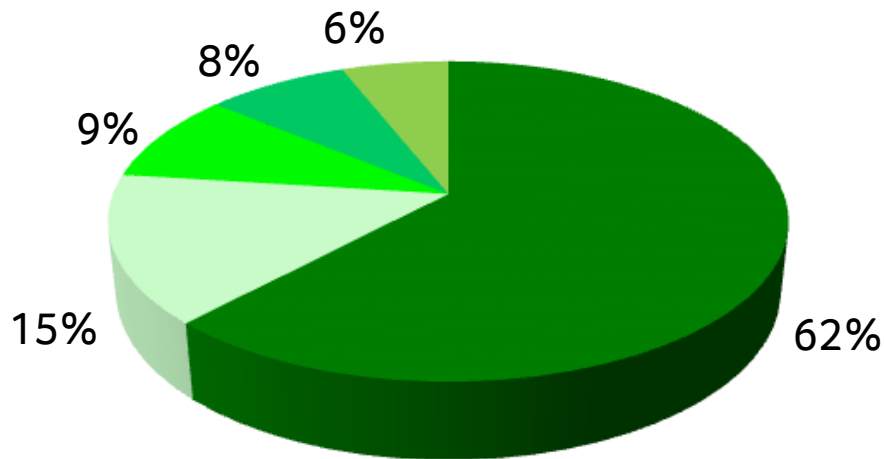


■ EMEA
■ Pan America
■ Asia Pacific
■ G. China

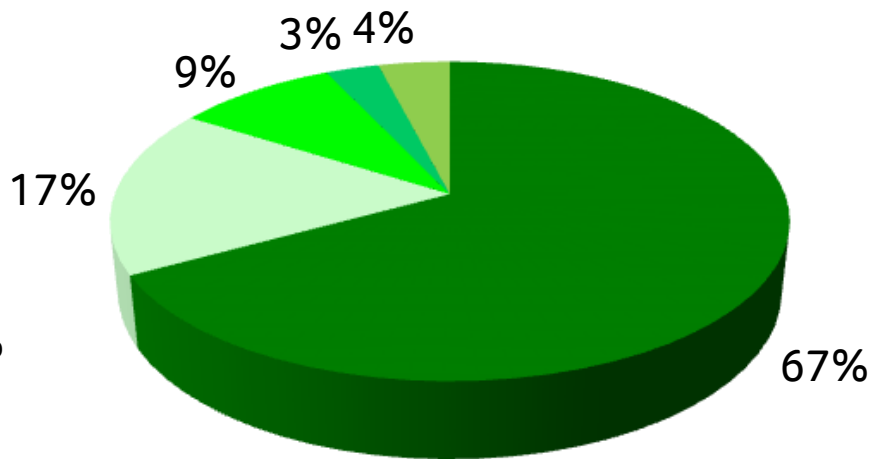
IT Product Revenue Breakdown

Q2, 2013
US\$2,879M
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Q2, 2012
US\$3,634M
(NT\$107,925M)



Notebook Desktop Display
Tablet Others



Notebook Desktop Display
Tablet Others



Thank you

