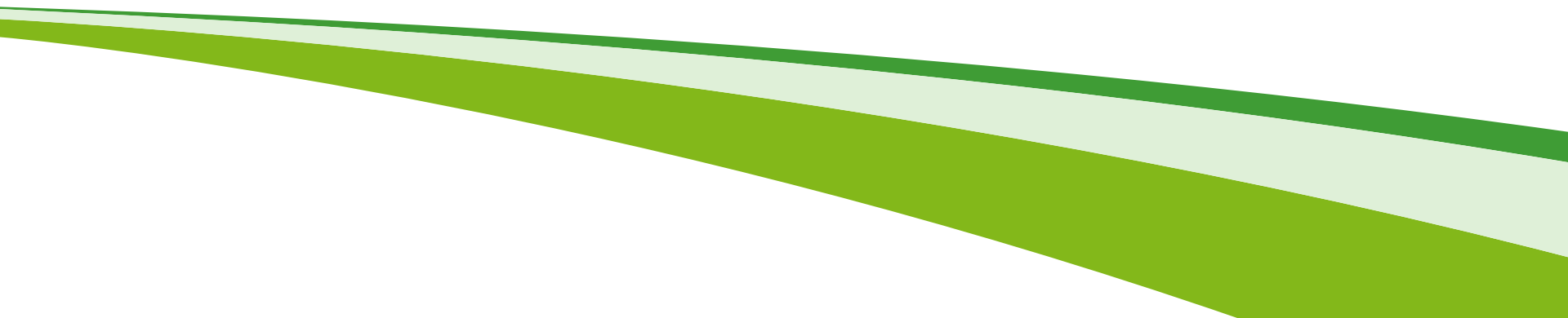




Acer 3Q13 Results Summary

Nov 5 2013



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Consolidated Income Statement (QoQ Comparison)

(IFRS-comparison base)

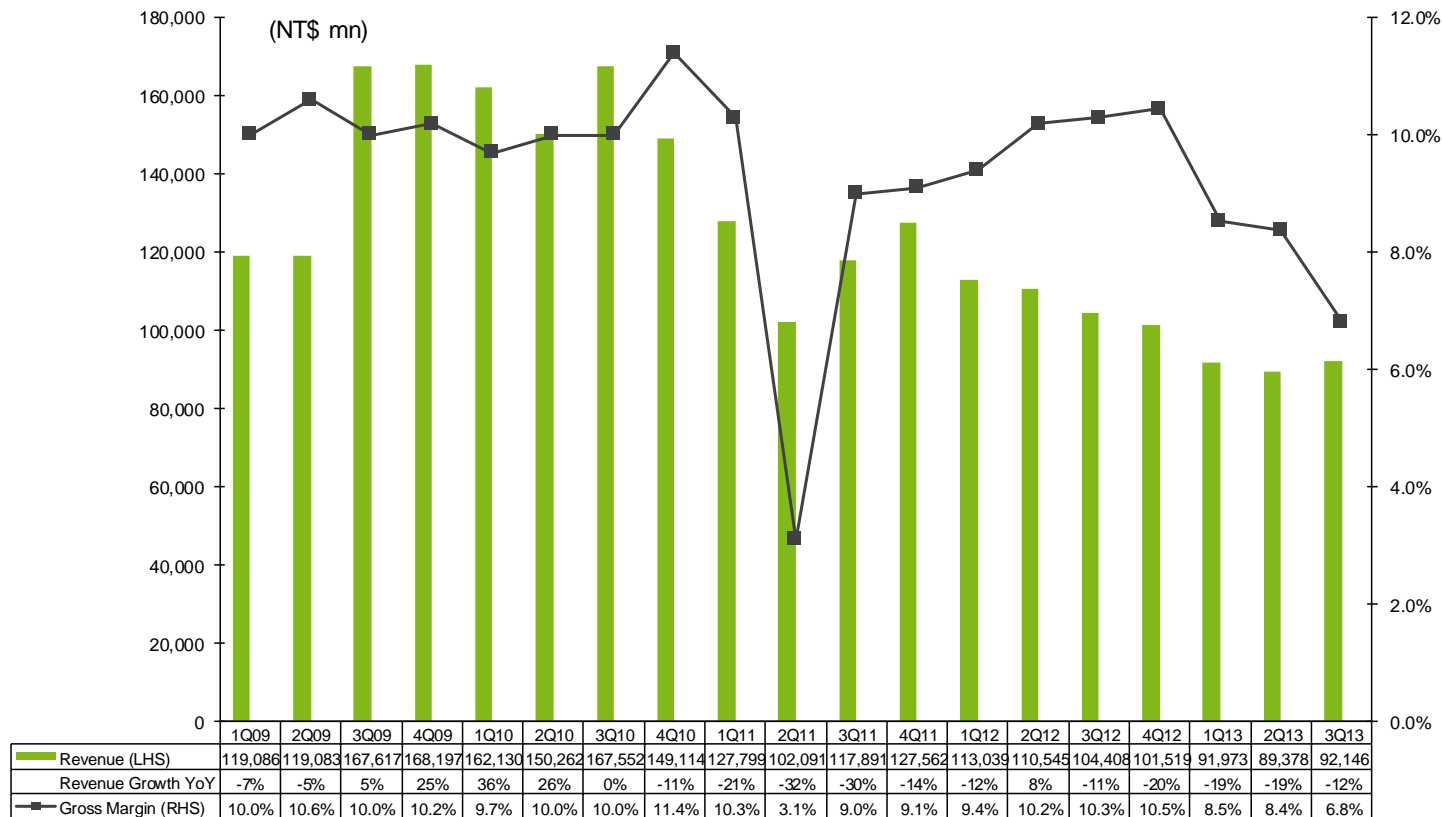
(NT\$ mn)	3Q13		2Q13		QoQ Change
Revenue	92,146	100.0%	89,378	100.0%	3.1%
Gross Profit (IFRS)	6,273	6.8%	7,478	8.4%	-16.1%
Gross Profit (ROC GAAP)	8,111	8.8%	8,630	9.7%	-6.0%
Operating Expenses	8,889	9.6%	8,132	9.1%	9.3%
Operating Income	(2,570)	-2.8%	(613)	-0.7%	N.A.
Non-Operating Income	(10,056)	-10.9%	80	0.1%	N.A.
PBT	(12,625)	-13.7%	(533)	-0.6%	N.A.
PAT	(13,120)	-14.2%	(343)	-0.4%	N.A.
EPS (NT\$)	(4.82)		(0.13)		N.A.

Consolidated Income Statement (YoY Comparison)

(IFRS-comparison base)

(NT\$ mn)	3Q13		3Q12		YoY Change
Revenue	92,146	100.0%	104,450	100.0%	-11.8%
Gross Profit (IFRS)	6,273	6.8%	8,628	8.3%	-27.3%
Gross Profit (ROC GAAP)	8,111	8.8%	10,751	10.3%	-24.6%
Operating Expenses	8,889	9.6%	8,322	8.0%	6.8%
Operating Income	(2,570)	-2.8%	343	0.3%	N.A.
Non-Operating Income	(10,056)	-10.9%	(109)	-0.1%	N.A.
PBT	(12,625)	-13.7%	234	0.2%	N.A.
PAT	(13,120)	-14.2%	124	0.1%	N.A.
EPS (NT\$)	(4.82)		0.05		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)	3Q13		2Q13	
Current Assets				
Cash and cash equivalents	33,949	17.5%	52,046	22.3%
Notes & Accounts receivable	64,802	33.4%	66,505	28.5%
Financial Assets-Current	494	0.3%	1,195	0.5%
Inventories	41,999	21.7%	50,111	21.5%
Other current assets	7,168	3.7%	6,751	2.9%
Total Current Assets	148,412	76.6%	176,608	75.8%
Long-term Investment	3,257	1.7%	3,256	1.4%
Property, plant and equipment, net	6,403	3.3%	6,478	2.8%
Intangible asset	28,759	14.8%	39,465	16.9%
Others	7,039	3.6%	7,309	3.1%
Total Assets	193,870	100.0%	233,116	100.0%
Short-term loan	65	0.0%	5,089	2.2%
Notes & Accounts payable	52,456	27.1%	69,631	29.9%
Other current liabilities	55,436	28.6%	57,196	24.5%
Total Current Liabilities	107,957	55.7%	131,916	56.6%
Total non-current liabilities	23,043	11.9%	24,468	10.5%
Total Liabilities	131,000	67.6%	156,384	67.1%
Total Shareholders' Equity	62,870	32.4%	76,732	32.9%

Consolidated Balance Sheet (YoY Comparison)

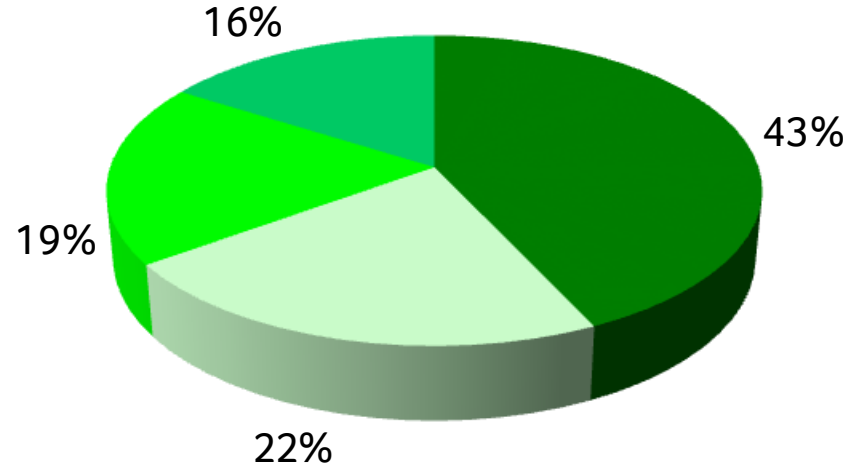
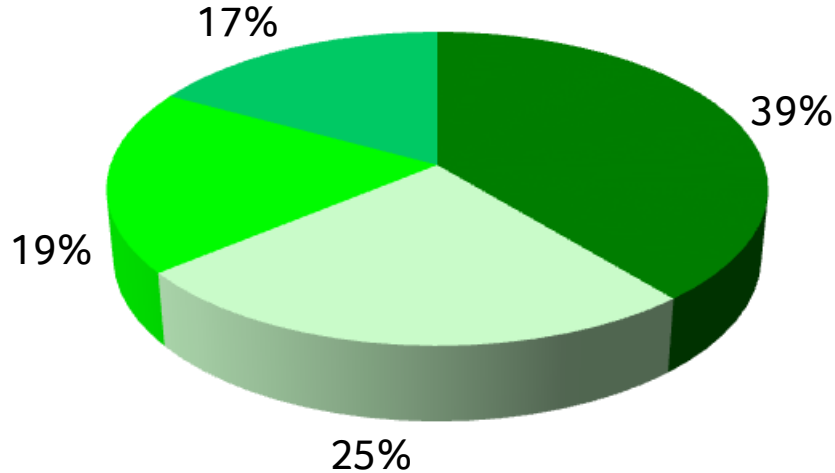
(IFRS-comparison base)

(NT\$ mn)	3Q13		3Q12	
Current Assets				
Cash and cash equivalents	33,949	17.5%	33,554	14.4%
Notes & Accounts receivable	64,802	33.4%	81,906	35.1%
Financial Assets-Current	494	0.3%	180	0.1%
Inventories	41,999	21.7%	48,047	20.6%
Other current assets	7,168	3.7%	6,455	2.8%
Total Current Assets	148,412	76.6%	170,142	73.0%
Long-term Investment	3,257	1.7%	3,971	1.7%
Property, plant and equipment, net	6,403	3.3%	6,494	2.8%
Intangible asset	28,759	14.8%	43,169	18.5%
Others	7,039	3.6%	9,268	4.0%
Total Assets	193,870	100.0%	233,044	100.0%
Short-term loan	65	0.0%	4,987	2.1%
Notes & Accounts payable	52,456	27.1%	68,697	29.5%
Other current liabilities	55,436	28.6%	62,739	26.9%
Total Current Liabilities	107,957	55.7%	136,423	58.5%
Total non-current liabilities	23,043	11.9%	19,194	8.2%
Total Liabilities	131,000	67.6%	155,616	66.8%
Total Shareholders' Equity	62,870	32.4%	77,428	33.2%

IT Product Revenue Breakdown by Geography

Q3, 2013
US\$2,967M
(NT\$88,842M)

Q3, 2012
US\$3,389M
(NT\$101,133M)



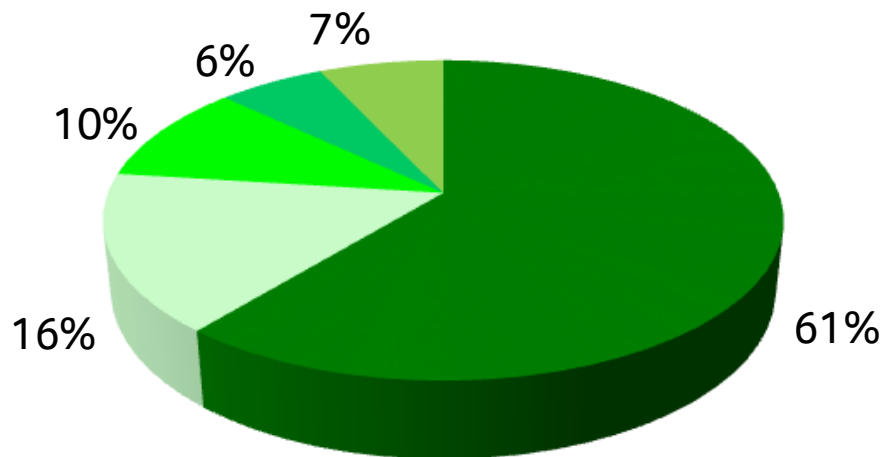
■ EMEA ■ Pan America ■ Asia Pacific ■ G. China

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

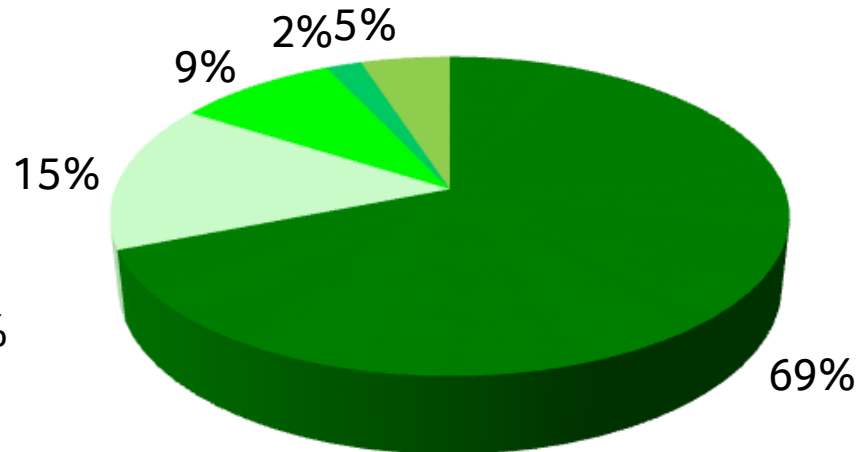
IT Product Revenue Breakdown

Q3, 2013
US\$2,967M
(NT\$88,842M)

Q3, 2012
US\$3,389M
(NT\$101,133M)



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Tablet Others



Notebook Desktop Display
Tablet Others



Thank you

