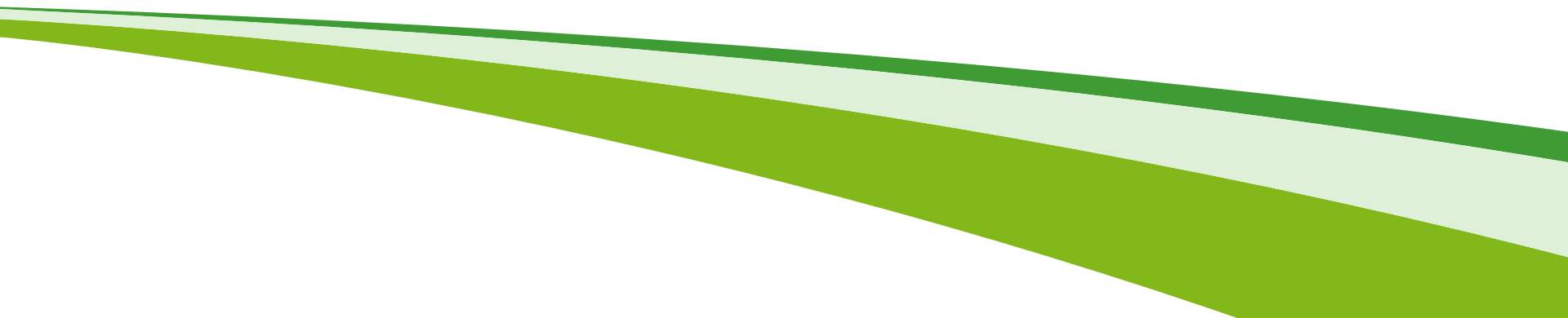




Acer 4Q13 Results Summary

Mar 31 2014



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 (QoQ Comparison)

(IFRS-comparison base)

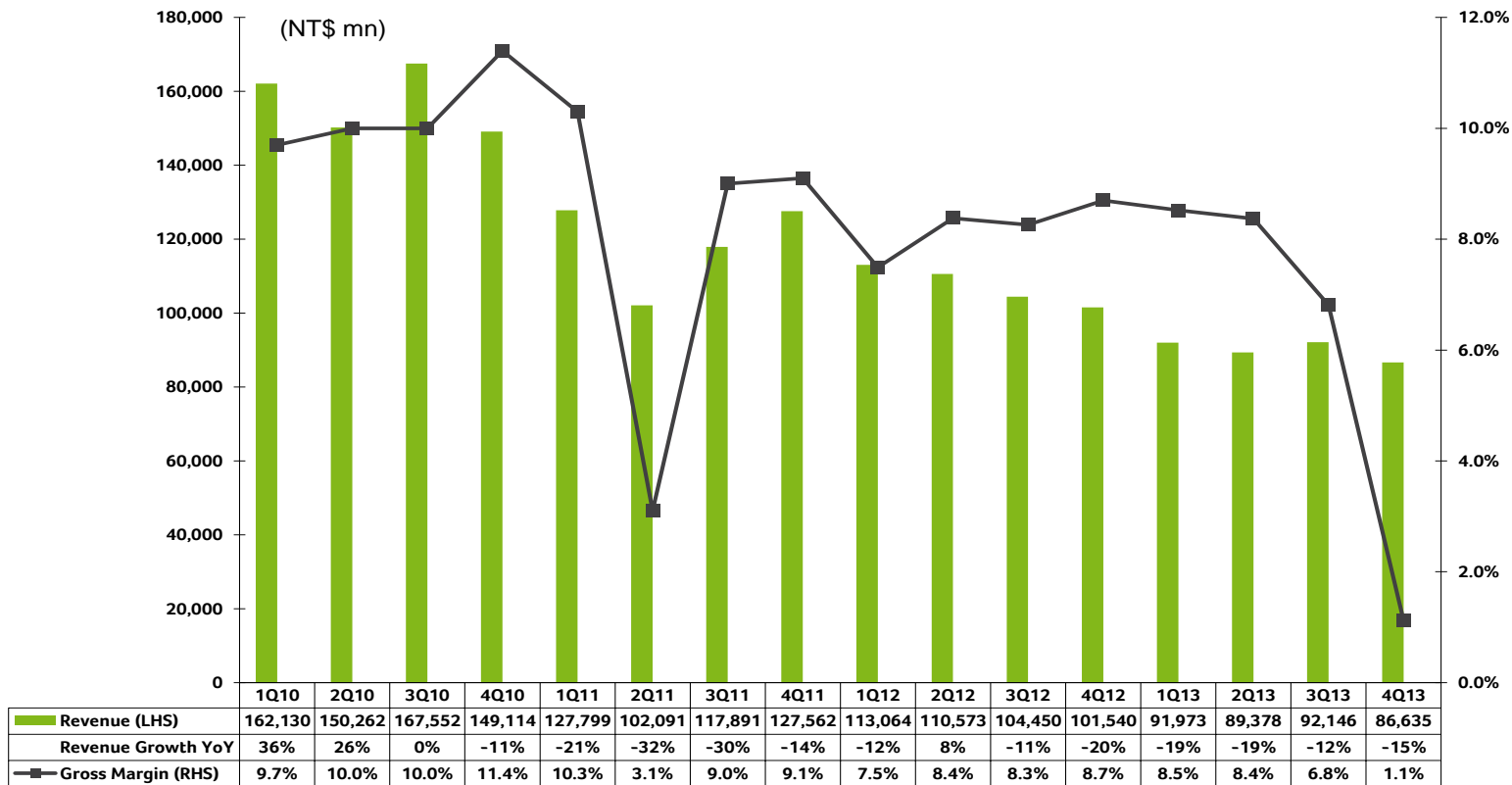
(NT\$ mn)	4Q13		3Q13		QoQ Change
Revenue	86,635	100.0%	92,146	100.0%	-6.0%
Realized Gross Profit (inc warranty)	966	1.1%	6,273	6.8%	-84.6%
Operating Expenses	9,336	10.8%	8,889	9.6%	5.0%
Operating Income	(8,255)	-9.5%	(2,570)	-2.8%	N.A.
Non-Operating Income	(99)	-0.1%	(10,056)	-10.9%	N.A.
PBT	(8,355)	-9.6%	(12,625)	-13.7%	N.A.
PAT	(7,571)	-8.7%	(13,120)	-14.2%	N.A.
EPS (NT\$)	(2.78)		(4.82)		N.A.

Consolidated Income Statement (YoY Comparison)

(IFRS-comparison base)

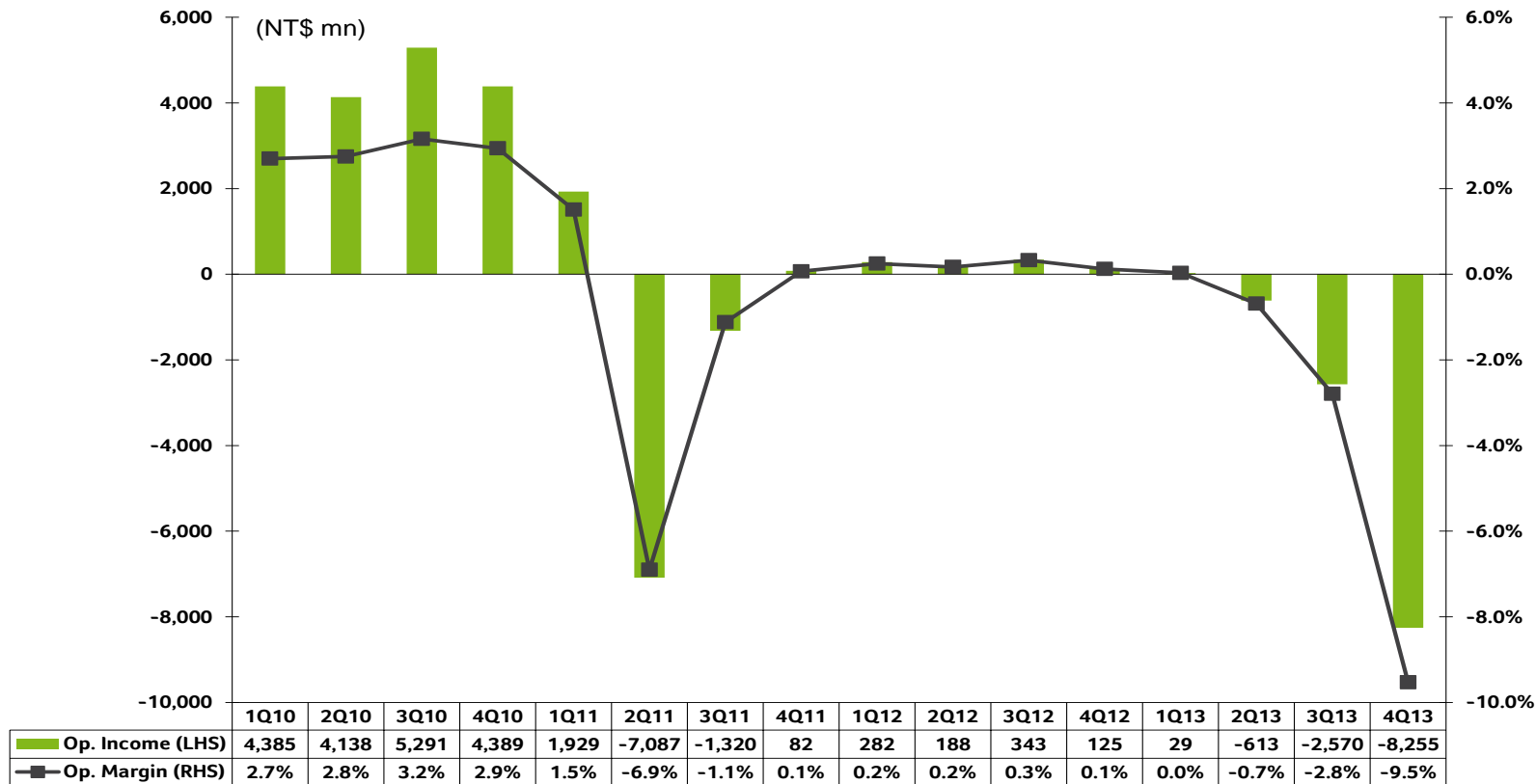
(NT\$ mn)	4Q13		4Q12		YoY Change
Revenue	86,635	100.0%	101,540	100.0%	-14.7%
Realized Gross Profit (inc warranty)	966	1.1%	8,859	8.7%	-89.1%
Operating Expenses	9,336	10.8%	8,805	8.7%	6.0%
Operating Income	(8,255)	-9.5%	125	0.1%	N.A.
Non-Operating Income	(99)	-0.1%	(4,185)	-4.1%	N.A.
PBT	(8,355)	-9.6%	(4,060)	-4.0%	N.A.
PAT	(7,571)	-8.7%	(3,426)	-3.4%	N.A.
EPS (NT\$)	(2.78)		(1.27)		N.A.

Consolidated Revenue and GM Trend



Note: 2009-2012 ROC GAAP; 2013 onward IFRS

Consolidated Operating Income



Consolidated Balance Sheet (QoQ Comparison)

(IFRS-comparison base)

(NT\$ mn)	4Q13		3Q13	
Current Assets				
Cash and cash equivalents	42,984	22.6%	33,949	17.5%
Notes & Accounts receivable	62,104	32.6%	64,802	33.4%
Financial Assets-Current	382	0.2%	494	0.3%
Inventories	35,566	18.7%	41,999	21.7%
Other current assets	6,054	3.2%	7,168	3.7%
Total Current Assets	147,089	77.2%	148,412	76.6%
Long-term Investment	3,077	1.6%	3,257	1.7%
Property, plant and equipment, net	6,134	3.2%	6,403	3.3%
Intangible asset	28,720	15.1%	28,759	14.8%
Others	5,480	2.9%	7,039	3.6%
Total Assets	190,500	100.0%	193,870	100.0%
Short-term loan	390	0.2%	65	0.0%
Notes & Accounts payable	55,218	29.0%	52,456	27.1%
Other current liabilities	58,080	30.5%	55,437	28.6%
Total Current Liabilities	113,688	59.7%	107,957	55.7%
Total non-current liabilities	20,560	10.8%	23,043	11.9%
Total Liabilities	134,248	70.5%	131,000	67.6%
Total Shareholders' Equity	56,251	29.5%	62,870	32.4%

Consolidated Balance Sheet (YoY Comparison)

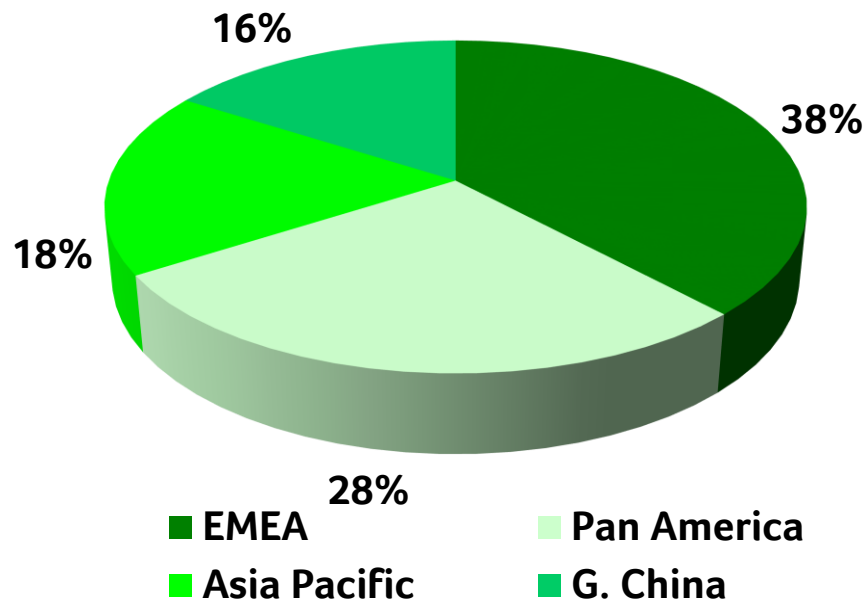
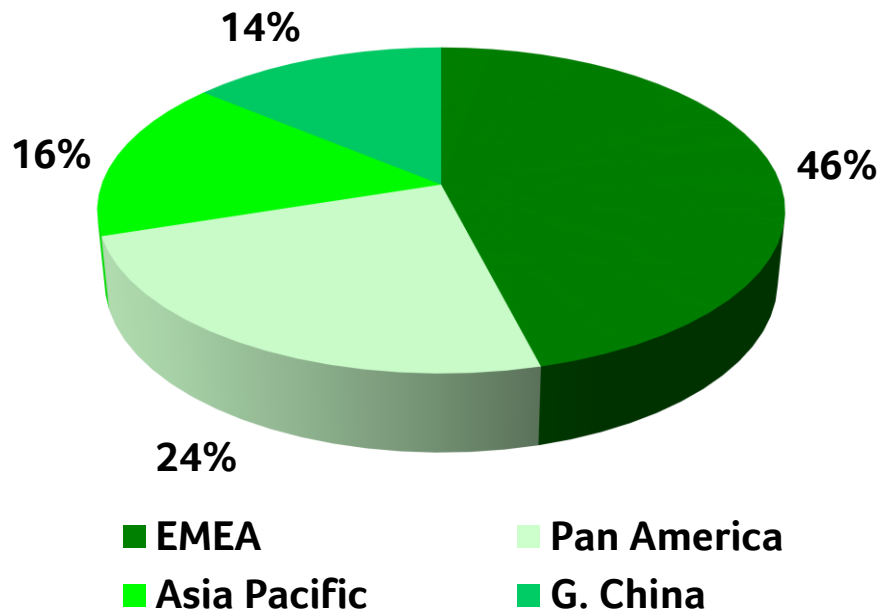
(IFRS-comparison base)

(NT\$ mn)	4Q13		4Q12	
Current Assets				
Cash and cash equivalents	42,984	22.6%	50,613	22.4%
Notes & Accounts receivable	62,104	32.6%	68,860	30.4%
Financial Assets-Current	382	0.2%	387	0.2%
Inventories	35,566	18.7%	43,337	19.1%
Other current assets	6,054	3.2%	5,833	2.6%
Total Current Assets	147,089	77.2%	169,029	74.7%
Long-term Investment	3,077	1.6%	3,543	1.6%
Property, plant and equipment, net	6,134	3.2%	6,348	2.8%
Intangible asset	28,720	15.1%	39,135	17.3%
Others	5,480	2.9%	8,261	3.7%
Total Assets	190,500	100.0%	226,316	100.0%
Short-term loan	390	0.2%	350	0.2%
Notes & Accounts payable	55,218	29.0%	71,639	31.7%
Other current liabilities	58,080	30.5%	70,840	31.3%
Total Current Liabilities	113,688	59.7%	142,829	63.1%
Total non-current liabilities	20,560	10.8%	9,283	4.1%
Total Liabilities	134,248	70.5%	152,112	67.2%
Total Shareholders' Equity	56,251	29.5%	74,204	32.8%

IT Product Revenue Breakdown by Geography

Q4, 2013
US\$2,810M
(NT\$83,267M)

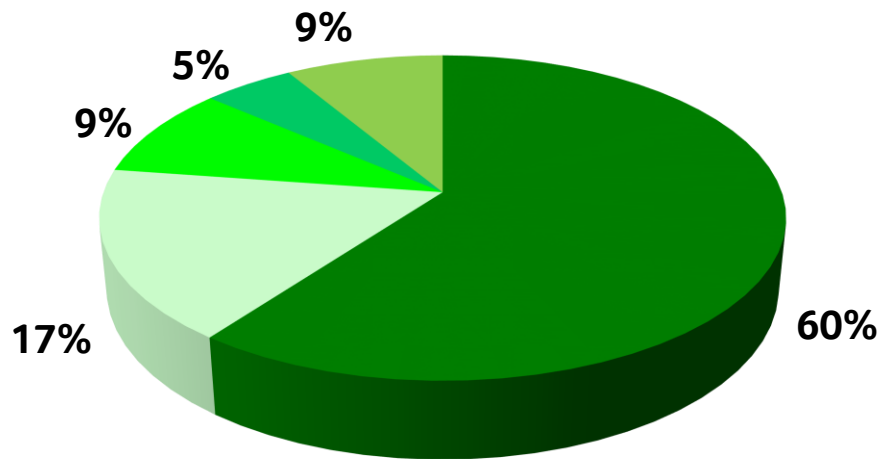
Q4, 2012
US\$3,367M
(NT\$98,363M)



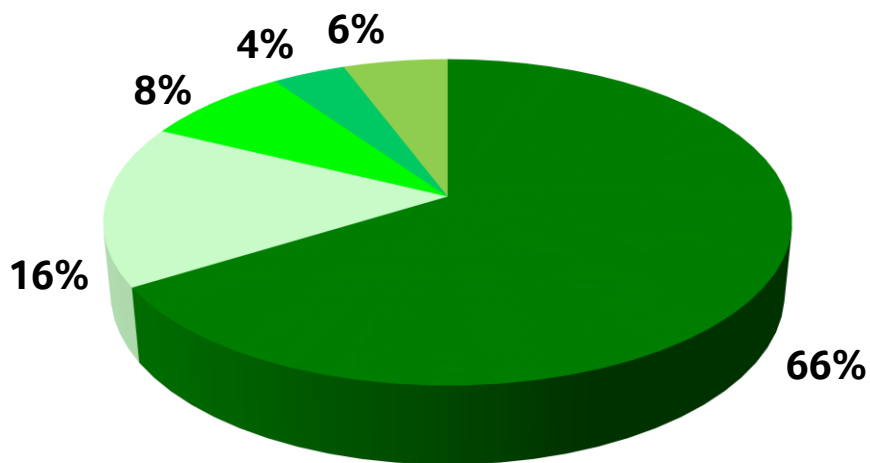
IT Product Revenue Breakdown

Q4, 2013
US\$2,810M
(NT\$83,267M)

Q4, 2012
US\$3,367M
(NT\$98,363M)



■ Notebook ■ Desktop ■ Display
■ Tablet ■ Others



■ Notebook ■ Desktop ■ Display
■ Tablet ■ Others



Thank you

