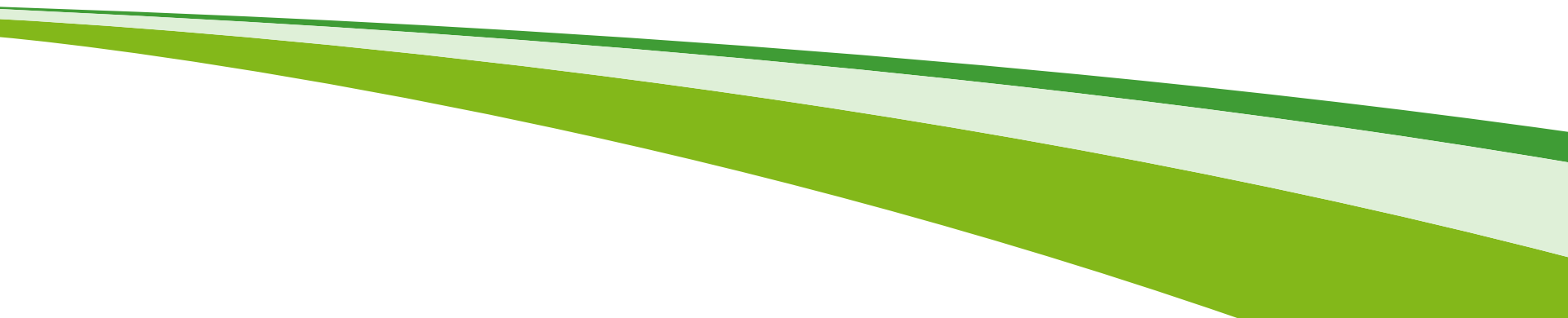




Acer 1Q14 Results Summary

May 8 2014



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Consolidated Income Statement (QoQ Comparison)

(IFRS-comparison base)

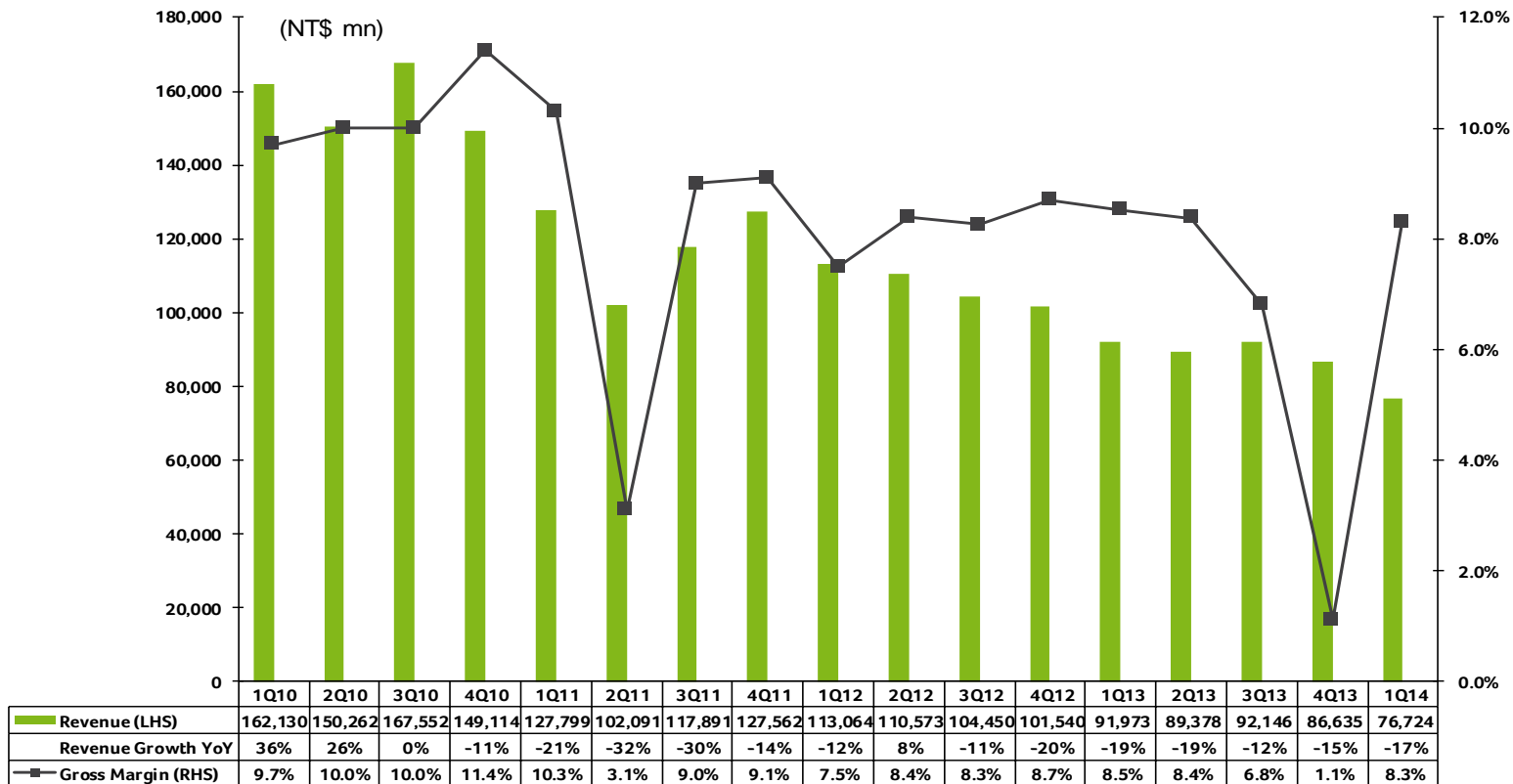
(NT\$ mn)	1Q14		4Q13		QoQ Change
Revenue	76,724	100.0%	86,635	100.0%	-11.4%
Realized Gross Profit (inc warranty)	6,374	8.3%	966	1.1%	559.8%
Operating Expenses	6,247	8.1%	9,336	10.8%	-33.1%
Operating Income	127	0.2%	(8,255)	-9.5%	N.A.
Non-Operating Income	19	0.0%	(99)	-0.1%	N.A.
PBT	146	0.2%	(8,355)	-9.6%	N.A.
PAT	1	0.0%	(7,571)	-8.7%	N.A.
EPS (NT\$)	0.00		(2.78)		N.A.

Consolidated Income Statement (YoY Comparison)

(IFRS-comparison base)

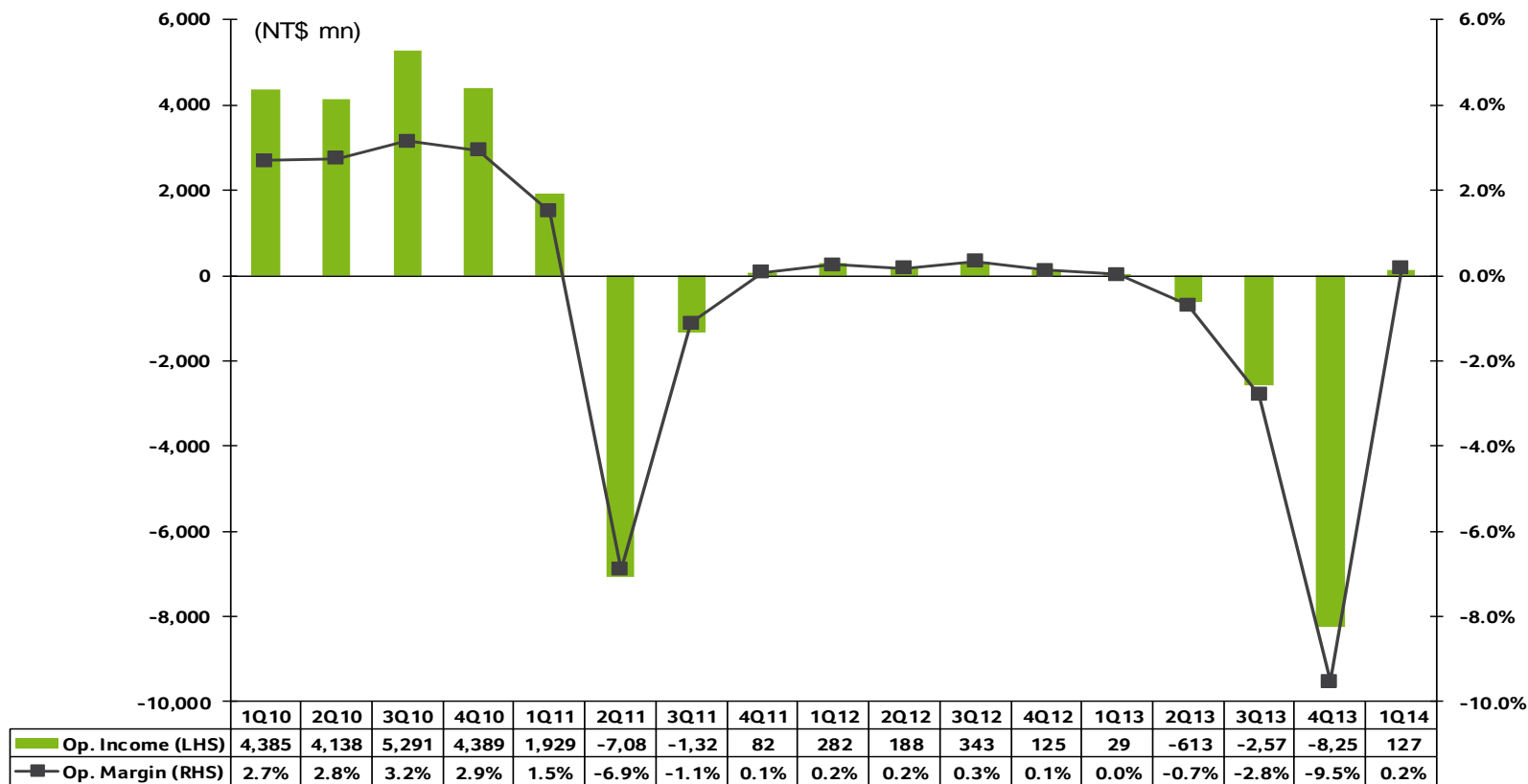
(NT\$ mn)	1Q14		1Q13		YoY Change
Revenue	76,724	100.0%	91,973	100.0%	-16.6%
Realized Gross Profit (inc warranty)	6,374	8.3%	7,832	8.5%	-18.6%
Operating Expenses	6,247	8.1%	7,804	8.5%	-20.0%
Operating Income	127	0.2%	29	0.0%	337.9%
Non-Operating Income	19	0.0%	421	0.5%	-95.5%
PBT	146	0.2%	450	0.5%	-67.6%
PAT	1	0.0%	515	0.6%	-99.8%
EPS (NT\$)	0.00		0.19		-99.8%

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)	1Q14		4Q13	
Current Assets				
Cash and cash equivalents	42,747	23.5%	42,984	22.6%
Notes & Accounts receivable	60,534	33.3%	62,104	32.6%
Financial Assets-Current	306	0.2%	382	0.2%
Inventories	28,223	15.5%	35,566	18.7%
Other current assets	5,849	3.2%	6,054	3.2%
Total Current Assets	137,659	75.8%	147,089	77.2%
Long-term Investment	3,410	1.9%	3,077	1.6%
Property, plant and equipment, net	6,036	3.3%	6,134	3.2%
Intangible asset	28,819	15.9%	28,720	15.1%
Others	5,603	3.1%	5,480	2.9%
Total Assets	181,527	100.0%	190,500	100.0%
Short-term loan	2,880	1.6%	2,190	1.1%
Notes & Accounts payable	45,991	25.3%	55,218	29.0%
Other current liabilities	54,517	30.0%	56,280	29.5%
Total Current Liabilities	103,388	57.0%	113,688	59.7%
Total non-current liabilities	20,488	11.3%	20,560	10.8%
Total Liabilities	123,876	68.2%	134,248	70.5%
Total Shareholders' Equity	57,651	31.8%	56,251	29.5%

Consolidated Balance Sheet (YoY Comparison)

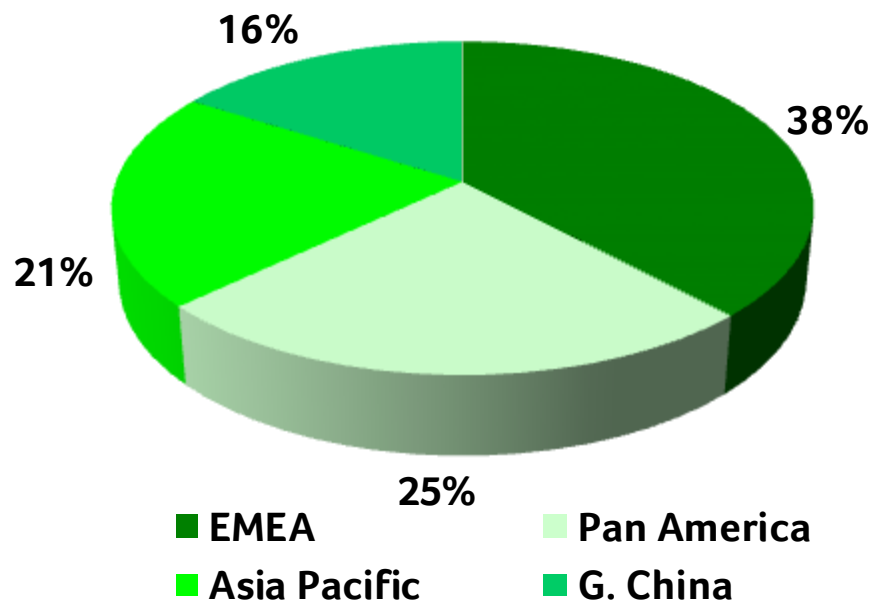
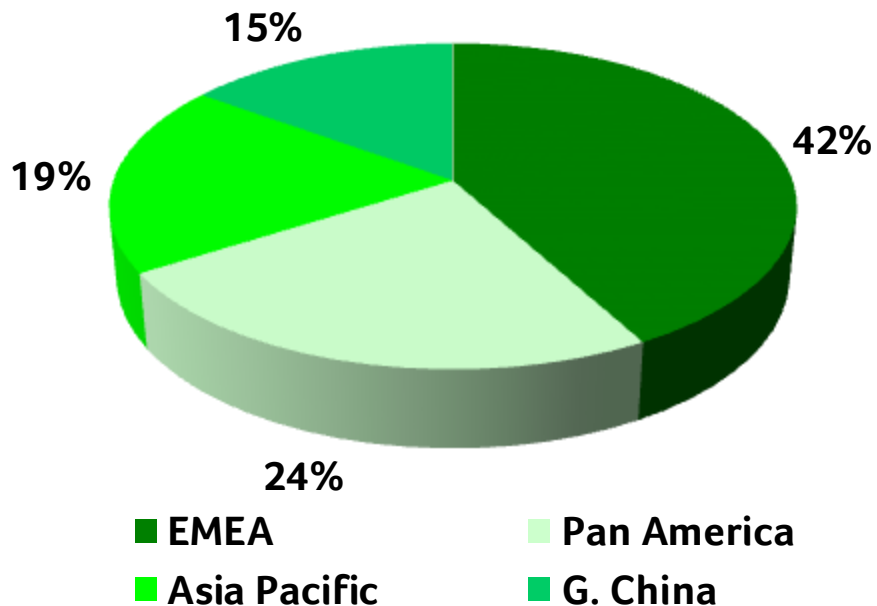
(IFRS-comparison base)

(NT\$ mn)	1Q14		1Q13	
Current Assets				
Cash and cash equivalents	42,747	23.5%	47,374	21.6%
Notes & Accounts receivable	60,534	33.3%	66,983	30.5%
Financial Assets-Current	306	0.2%	692	0.3%
Inventories	28,223	15.5%	39,857	18.2%
Other current assets	5,849	3.2%	7,565	3.4%
Total Current Assets	137,659	75.8%	162,471	74.0%
Long-term Investment	3,410	1.9%	3,540	1.6%
Property, plant and equipment, net	6,036	3.3%	6,584	3.0%
Intangible asset	28,819	15.9%	39,535	18.0%
Others	5,603	3.1%	7,310	3.3%
Total Assets	181,527	100.0%	219,440	100.0%
Short-term loan	2,880	1.6%	6,353	2.9%
Notes & Accounts payable	45,991	25.3%	62,869	28.6%
Other current liabilities	54,517	30.0%	54,921	25.0%
Total Current Liabilities	103,388	57.0%	124,143	56.6%
Total non-current liabilities	20,488	11.3%	18,602	8.5%
Total Liabilities	123,876	68.2%	142,745	65.0%
Total Shareholders' Equity	57,651	31.8%	76,696	35.0%

IT Product Revenue Breakdown by Geography

Q1, 2014
US\$2,412M
(NT\$73,262M)

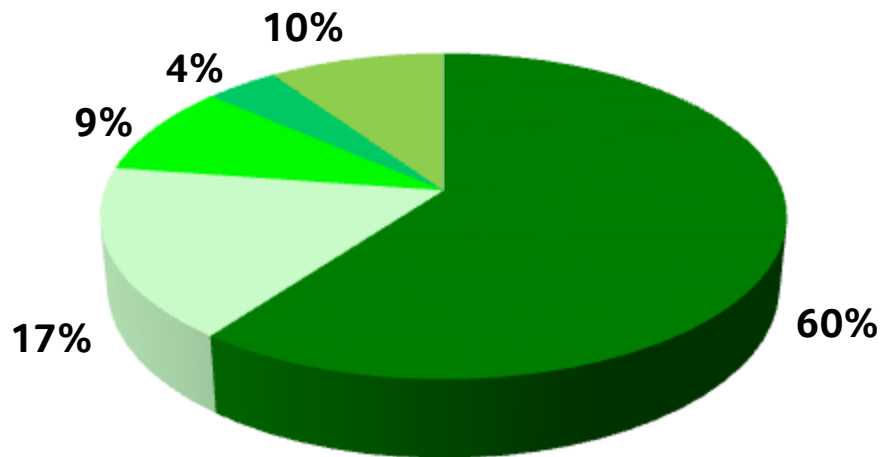
Q1, 2013
US\$2,992M
(NT\$88,506M)



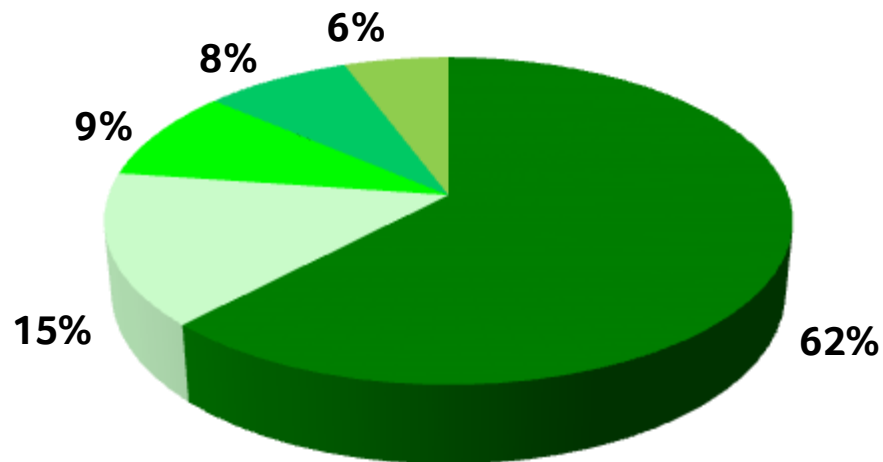
IT Product Revenue Breakdown

Q1, 2014
US\$2,412M
(NT\$73,262M)

Q1, 2013
US\$2,992M
(NT\$88,506M)



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■ Tablet ■ Others



■ Notebook ■ Desktop ■ Display
■ Tablet ■ Others



Thank you

