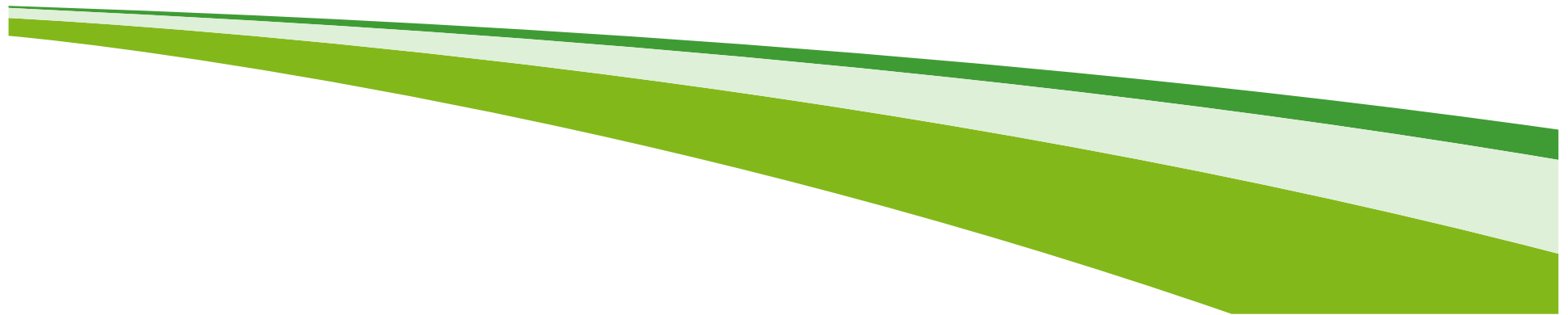




Acer 3Q14 Results Summary

Nov 6, 2014



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Consolidated Income Statement (QoQ Comparison)

(IFRS-comparison base)

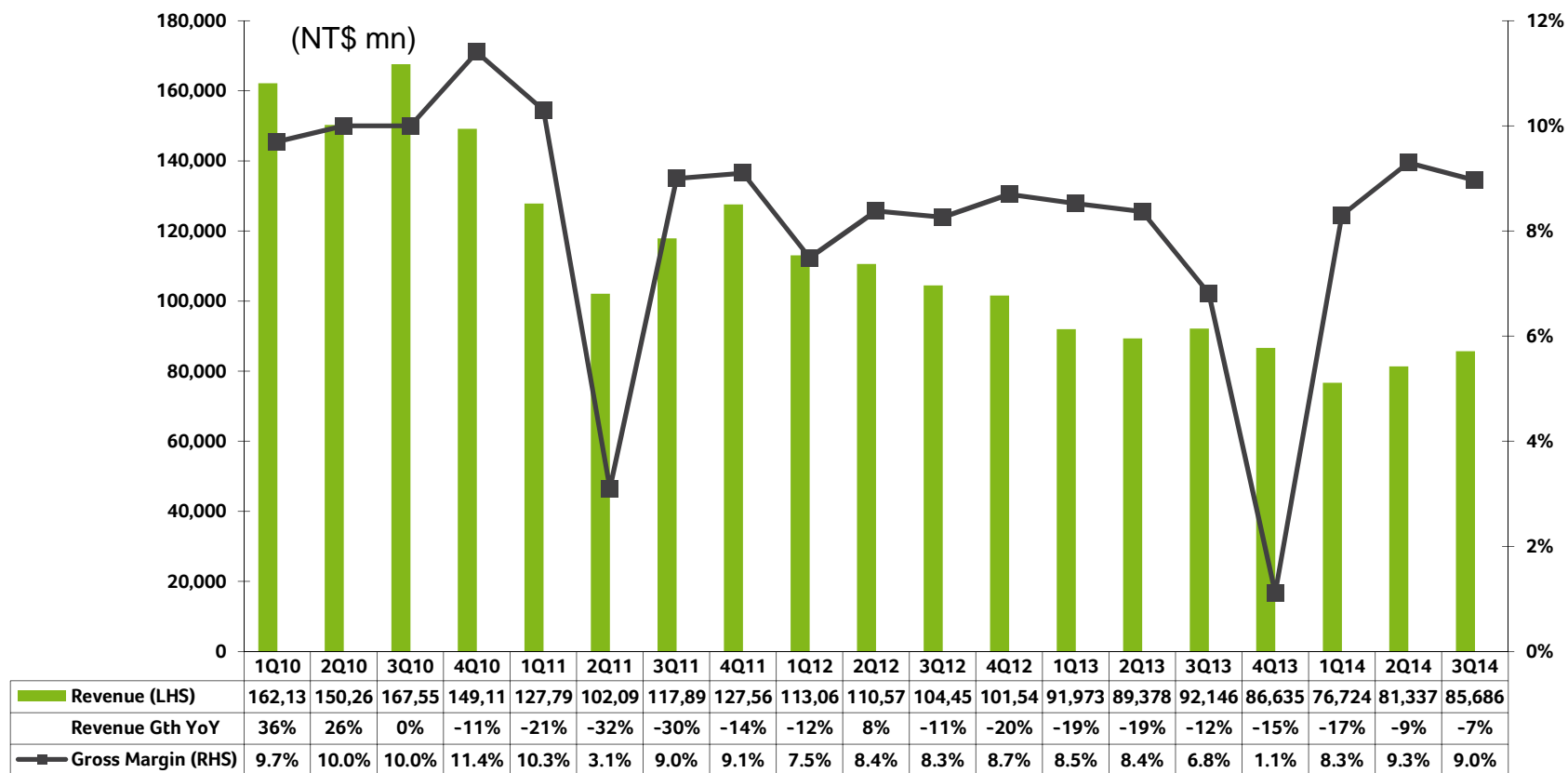
(NT\$ mn)	3Q14		2Q14		QoQ Change
Revenue	85,686	100.0%	81,337	100.0%	5.3%
Realized Gross Profit (inc warranty)	7,679	9.0%	7,528	9.3%	2.0%
Operating Expenses	6,607	7.7%	6,865	8.4%	-3.8%
Operating Income	1,104	1.3%	662	0.8%	66.8%
Non-Operating Income	(54)	-0.1%	(135)	-0.2%	N.A.
PBT	1,050	1.2%	528	0.6%	98.9%
PAT	651	0.8%	485	0.6%	34.2%
EPS (NT\$)	0.24		0.18		33.3%

Consolidated Income Statement (YoY Comparison)

(IFRS-comparison base)

(NT\$ mn)	3Q14		3Q13		YoY Change
Revenue	85,686	100.0%	92,146	100.0%	-7.0%
Realized Gross Profit (inc warranty)	7,679	9.0%	6,273	6.8%	22.4%
Operating Expenses	6,607	7.7%	8,889	9.6%	-25.7%
Operating Income	1,104	1.3%	(2,570)	-2.8%	N.A.
Non-Operating Income	(54)	-0.1%	(10,056)	-10.9%	N.A.
PBT	1,050	1.2%	(12,625)	-13.7%	N.A.
PAT	651	0.8%	(13,120)	-14.2%	N.A.
EPS (NT\$)	0.24		(4.82)		N.A.

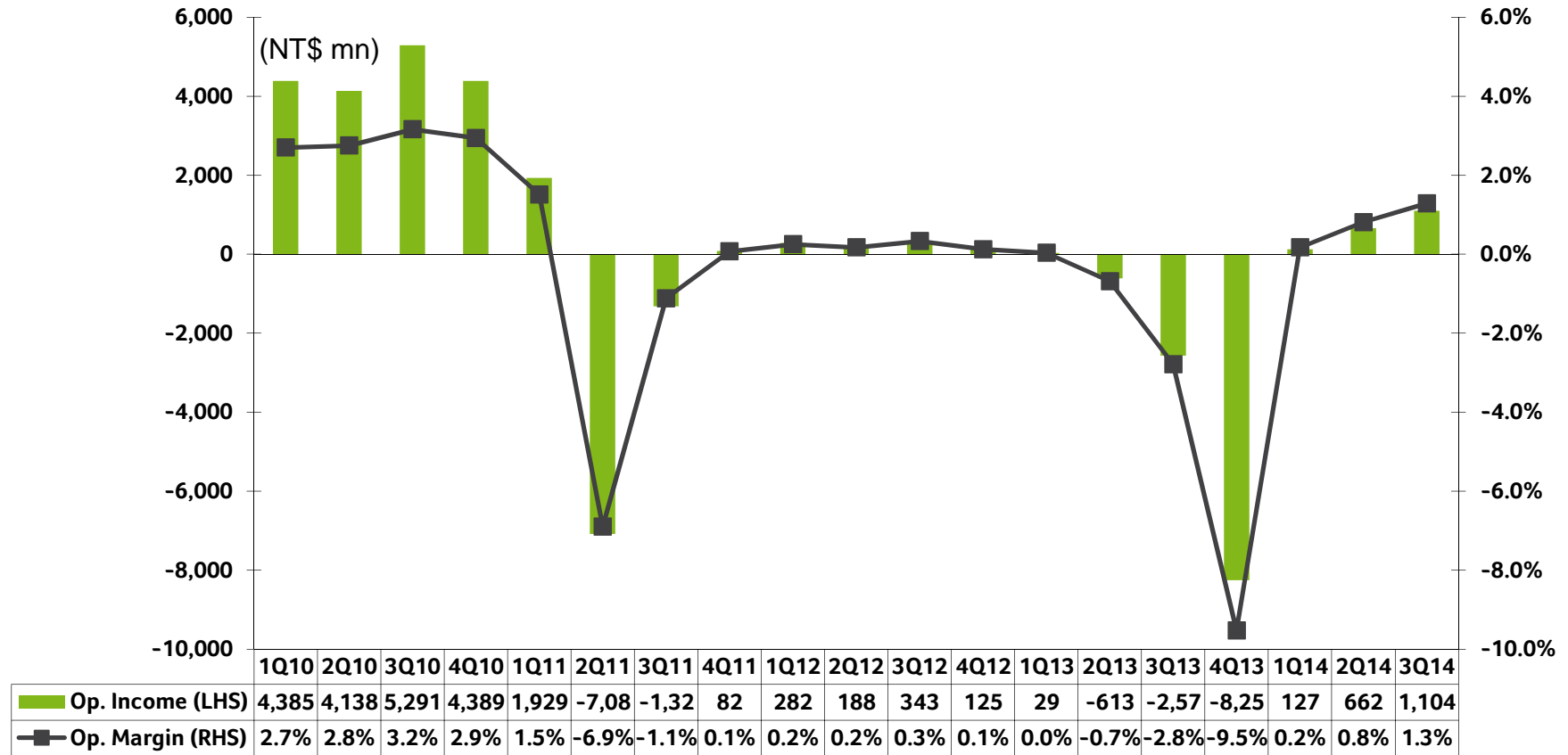
Consolidated Revenue and GM Trend



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)	3Q14		2Q14	
Current Assets				
Cash and cash equivalents	39,245	20.2%	40,546	21.6%
Notes & Accounts receivable	66,812	34.4%	66,818	35.6%
Financial Assets-Current	1,946	1.0%	374	0.2%
Inventories	39,795	20.5%	33,361	17.8%
Other current assets	6,052	3.1%	5,844	3.1%
Total Current Assets	153,850	79.2%	146,943	78.2%
Long-term Investment	3,977	2.0%	3,588	1.9%
Property, plant and equipment, net	5,604	2.9%	5,804	3.1%
Intangible asset	26,057	13.4%	25,963	13.8%
Others	4,868	2.5%	5,490	2.9%
Total Assets	194,356	100.0%	187,788	100.0%
Short-term loan	7,202	3.7%	3,974	2.1%
Notes & Accounts payable	58,925	30.3%	50,635	27.0%
Other current liabilities	55,344	28.5%	57,441	30.6%
Total Current Liabilities	121,471	62.5%	112,051	59.7%
Total non-current liabilities	14,933	7.7%	18,668	9.9%
Total Liabilities	136,404	70.2%	130,719	69.6%
Total Shareholders' Equity	57,952	29.8%	57,070	30.4%

Consolidated Balance Sheet (YoY Comparison)

(IFRS-comparison base)

(NT\$ mn)	3Q14		3Q13	
Current Assets				
Cash and cash equivalents	39,245	20.2%	33,949	17.5%
Notes & Accounts receivable	66,812	34.4%	64,802	33.4%
Financial Assets-Current	1,946	1.0%	494	0.3%
Inventories	39,795	20.5%	41,999	21.7%
Other current assets	6,052	3.1%	7,168	3.7%
Total Current Assets	153,850	79.2%	148,412	76.6%
Long-term Investment	3,977	2.0%	3,257	1.7%
Property, plant and equipment, net	5,604	2.9%	6,403	3.3%
Intangible asset	26,057	13.4%	28,759	14.8%
Others	4,868	2.5%	7,039	3.6%
Total Assets	194,356	100.0%	193,870	100.0%
Short-term loan	7,202	3.7%	65	0.0%
Notes & Accounts payable	58,925	30.3%	52,456	27.1%
Other current liabilities	55,344	28.5%	55,437	28.6%
Total Current Liabilities	121,471	62.5%	107,957	55.7%
Total non-current liabilities	14,933	7.7%	23,043	11.9%
Total Liabilities	136,404	70.2%	131,000	67.6%
Total Shareholders' Equity	57,952	29.8%	62,870	32.4%

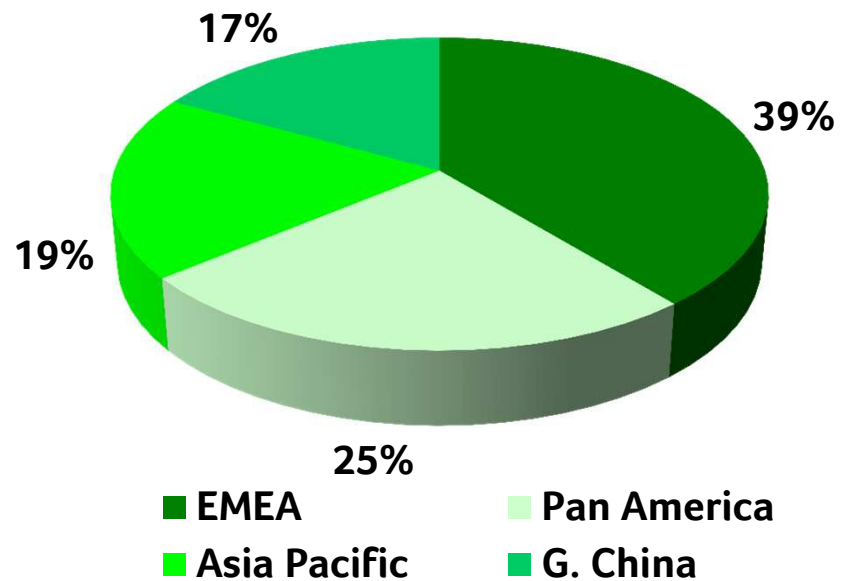
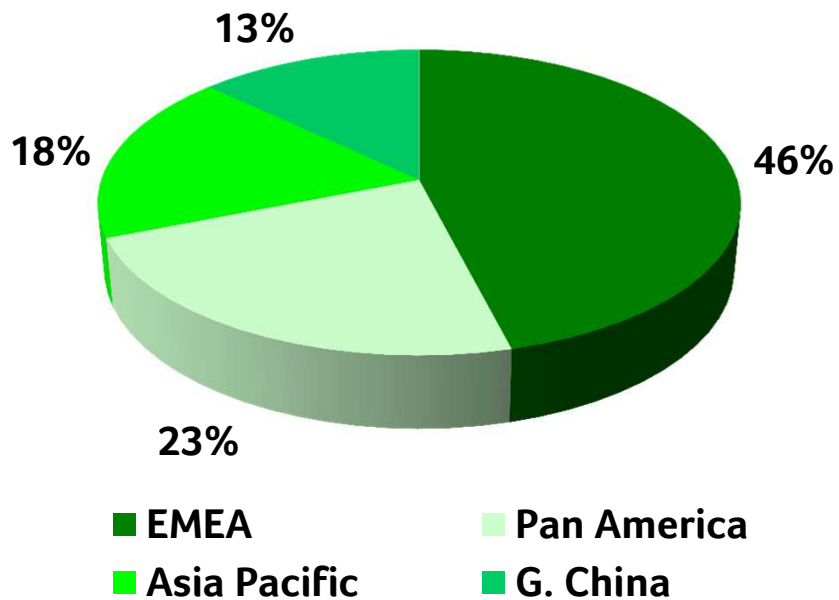
7



IT Product Revenue Breakdown by Geography

Q3, 2014
US\$2,742 M
(NT\$ 82,440 M)

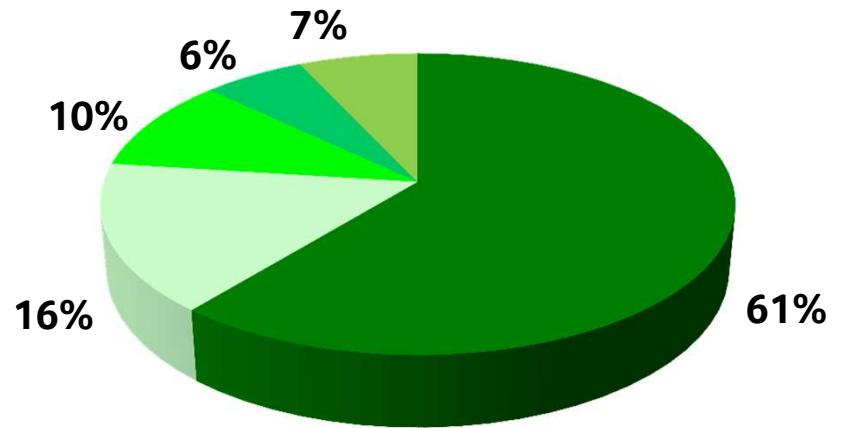
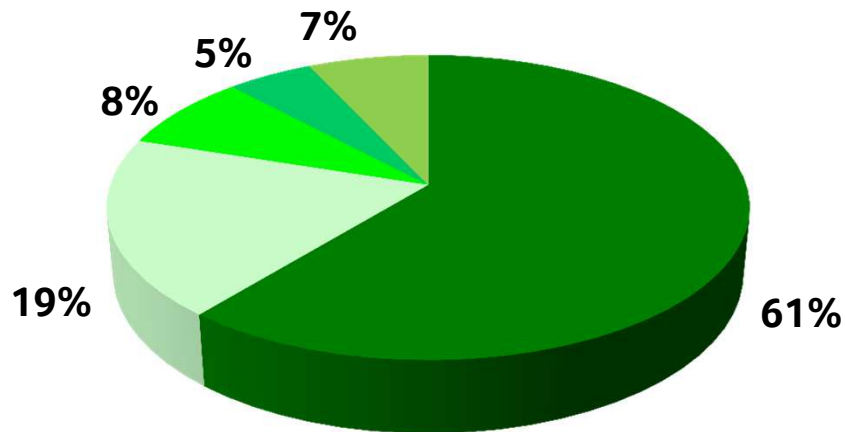
Q3, 2013
US\$2,967 M
(NT\$ 88,842 M)



IT Product Revenue Breakdown

Q3, 2014
US\$2,742 M
(NT\$ 82,440 M)

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



■ Notebook ■ Desktop ■ Display
 ■ Tablet ■ Others

■ Notebook ■ Desktop ■ Display
 ■ Tablet ■ Others



Thank you

