



安侯建業聯合會計師事務所

KPMG

台北市11049信義路5段7號68樓(台北101大樓)
68F, TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei, 11049, Taiwan, R.O.C.

Telephone 電話 + 886 (2) 8101 6666
Fax 傳真 + 886 (2) 8101 6667
Internet 網址 kpmg.com/tw

Independent Limited Assurance Report

To Acer Incorporated

We have been engaged by Acer Incorporated ('Acer') to provide limited assurance on the Corporate Responsibility Report ('the Report') of Acer for the year ended December 31, 2014.

Acer's Responsibilities

Acer is responsible for the preparation and presentation of the Report, and for the information and assertions contained within it. It is also responsible for determining Acer's objectives in respect of sustainable development performance and reporting, including the identification of stakeholders and material issues, as well as for establishing and maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

In preparing the Report, Acer applied the Global Reporting Initiative's ('GRI') Sustainability Reporting Guidelines (G4) Core option as set forth in "About This Report" section of the Report.

Our Responsibilities

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000: "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board, which requires that we comply with the applicable ethical requirements, including independence requirements, and that we plan and perform the engagement to obtain limited assurance about whether the Report is free from material misstatement.

Our engagement was designed to carry out a limited assurance engagement and to express a conclusion on whether the information in the Report is free from material misstatement based on GRI G4 Core option, excluding Report section "Greenhouse Gas Inventory" on the Greenhouse Gas Emissions (Scope 1, 2 and 3), and associated energy, electricity consumption related data, as well as Report section "Greenhouse Gas Reduction and Strategy" on energy saving measures, performances, and data in Beijing Office in China. The above mentioned data and performances will be verified (and modified if necessary) independently by a third party verification company. This assurance engagement will not express any conclusion on the Greenhouse Gas Emissions (Scope 1, 2 and 3), and associated energy, electricity consumption related data, as well as energy saving measures, performances, and data in Beijing Office in China.

Summary of Work Performed

A limited assurance engagement on a corporate responsibility report consists of making inquiries, primarily of persons responsible for the preparation of information presented in the corporate responsibility report, and applying analytical and other evidence gathering procedures, as appropriate. Our procedures included:

- Inquiries of management to gain an understanding of Acer's processes for determining the material issues for Acer's key stakeholders;
- Interviews with management and relevant staff at Acer concerning sustainability strategy and policies for material issues, and the implementation of these across its business;
- Interviews with relevant staff at Acer who are responsible for providing the information in the Report;



- Inquiries about the design and implementation of key systems and methods used to collect and process the information reported, including the aggregation of data into information as presented in the Report;
- A visit to an operation site, Acer's Aspire Resort, selected on the basis of a risk analysis including the consideration of both quantitative and qualitative criteria;
- Comparing the information presented in the Report with the corresponding information in the relevant underlying sources on a sample basis to determine whether the relevant information contained in such underlying sources has been included in the Report;
- Reading the information presented in the Report to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of Acer.

A limited assurance engagement is substantially less in scope, based on the extent of evidence-gathering, than a reasonable assurance engagement conducted in accordance with the International Standards on Assurance Engagements or an audit conducted in accordance with the International Standards on Auditing. Therefore, the extent of evidence gathering procedures performed in a limited assurance engagement is less than that of a reasonable assurance engagement, thus, a lower level of assurance is provided, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit or a reasonable assurance engagement.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Report of Acer for the year ended December 31, 2014 is not presented fairly, in all material respects, in accordance with GRI G4 Core option.

Our limited assurance report is made solely for Acer in accordance with the terms of our engagement. Our work has been undertaken so that we might state to Acer those matters we have been engaged to state in this limited assurance report and for no other purpose. We do not accept or assume responsibility to anyone other than Acer for our work, for this limited assurance report, or for the conclusions we have reached.

Taipei, Taiwan

June 11, 2015