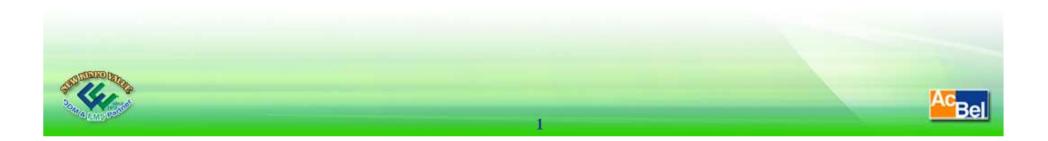
ACBEL POLYTECH INC.

2015 3Q Financial Results

November 10, 2015



 The financial numbers are based on International Financial Reporting Standards (IFRS)



3Q15 Consolidated Statements of Comprehensive Income

(%) (%) 3Q15 2Q15 3Q14 **Net Sales** 100.0% 100.0% 8.1% -14.6% 5.367 4,964 6,288 100.0% 15.0% **Gross Margin** 839 15.6% 745 936 14.9% 12.6% -10.4% **Operating Expense** 12.2% 12.9% 10.5% -0.6% 658 640 662 2.8% **Operating Income** 181 3.4% 105 2.1% 274 4.4% 72.4% -33.9% **Net Non-operating** 174 3.2% 10 0.2% 124 1.9% 1640.0% 40.3% Gain (Loss) Income before Tax 355 6.6% 115 2.3% 6.3% 208.7% 398 -10.8% Net Income-293 5.4% 101 2.0% 316 5.0% 190.1% -7.3% Consolidated 5.4% 5.0% 179.8% Net Income 291 104 2.1% 314 -7.3% **EPS (NT Dollars)** 0.56 0.20 0.60 180.0% -6.7%





Unit : NT\$ million

QoQ

YoY

3Q15 Non-Operating Income (Loss)

Unit : NT\$ million

	3Q15	2Q15	3Q14
Interest Income, net	22	28	44
Gain (Loss) on Foreign Currency Exchange, net <mark>(*)</mark>	152	(21)	71
Others	0	3	9
Total Non-Operating Gain (Loss), net	174	10	124

*****Including FX-related derivatives gain (loss)



3Q15 Accumulated Consolidated Statements of Comprehensive Income

					YoY	
	1~3Q15		1~3Q14		(%)	
Net Sales	15,549	100.0%	18,150	100.0%	-14.3%	
Gross Margin	2,344	15.1%	2,763	15.2%	-15.2%	
Operating Expense	1,947	12.6%	1,956	10.8%	-0.5%	
Operating Income	397	2.5%	807	4.4%	-50.8%	
Net Non-operating Gain (Loss)	229	1.5%	250	1.4%	-8.4%	
Income before Tax	626	4.0%	1,057	5.8%	-40.8%	
Net Income-Consolidated	509	3.3%	840	4.6%	-39.4%	
Net Income	515	3.3%	841	4.6%	-38.8%	
EPS (NT Dollars)	0.98		1.62		-39.5%	
		•				



Unit: NT\$ million

3Q15 Accumulated Non-Operating Income (Loss)

Unit : NT\$ million

	<u>1~3Q15</u>	1~3Q14	_	
Interest Income, net	79	148		
Gain (Loss) on Foreign Currency Exchange, net (*)	146	99		
Others	4	3		
Total Non-Operating Gain (Loss), net	229	250		

*****Including FX-related derivatives gain (loss)



Consolidated Balance Sheets

Unit : NT\$ million

	Sep 30,2015		Dec 31,2014		Sep 30,2014	
Cash and Cash Equivalents	2,268	14.0%	2,665	15.3%	2,747	15.4%
A/R	5,160	31.9%	5,820	33.3%	6,000	33.5%
Inventories	2,618	16.2%	2,992	17.1%	3,244	18.1%
Total Current Assets	11,199	69.2%	12,208	69.9%	12,702	71.0%
Total Non-Current Assets	4,984	30.8%	5,251	30.1%	5,198	29.0%
Total Assets	16,183	100.0%	17,459	100.0%	17,900	100.0%
Total Current Liabilities	6,445	39.8%	7,264	41.6%	8,104	45.3%
Total Liabilities	7,336	45.3%	8,149	46.7%	8,954	50.0%
Common Stock	5,314	32.8%	5,236	30.0%	5,219	- 29.2%
Total Equity	8,847	54.7%	9,310	53.3%	8,946	50.0%



THANK YOU!



