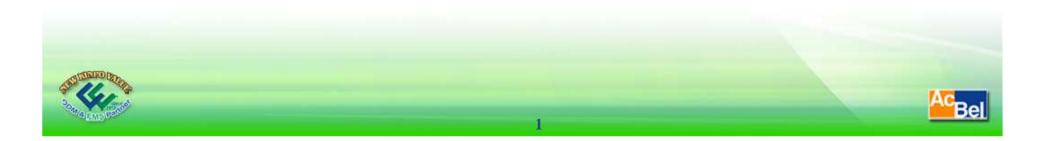
ACBEL POLYTECH INC.

2016 1Q Financial Results

May 9, 2016



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



1Q16 Consolidated Statements of Comprehensive Income

	1Q16		4Q15		1Q15		(%)	(%)
Net Sales	4,753	100.0%	5,288	100.0%	5,217	100.0%	-10.1%	-8.9%
Gross Margin	746	15.7%	812	15.4%	759	14.6%	-8.1%	-1.7%
Operating Expense	615	12.9%	639	12.1%	649	12.5%	-3.8%	-5.2%
Operating Income	131	2.8%	173	3.3%	110	2.1%	-24.3%	19.1%
Net Non-operating Gain (Loss)	62	1.3%	37	0.7%	45	0.9%	67.6%	37.8%
Income before Tax	193	4.1%	210	4.0%	155	3.0%	-8.1%	24.5%
Net Income- Consolidated	149	3.1%	163	3.1%	115	2.2%	-8.6%	29.6%
Net Income	145	3.0%	156	3.0%	120	2.3%	-7.1%	20.8%
EPS (NT Dollars)	0.28	-	0.30	-	0.23	-	-6.7%	21.7%





Unit : NT\$ million

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1Q16 Non-Operating Income (Loss)

Unit : NT\$ million

	1Q16	4Q15	1Q15
Interest Income, net	15	18	29
Gain (Loss) on Foreign Currency Exchange, net (*)	46	18	15
Others	1	1	1
Total Non-Operating Gain (Loss), net	62	37	45

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



Consolidated Balance Sheets

Unit : NT\$ million

	Mar 31,2016		Dec 31,2015		Mar 31,2015	
Cash and Cash Equivalents	2,963	19.1%	3,144	19.2%	3,341	19.5%
A/R	4,354	28.0%	4,876	29.8%	5,002	29.2%
Inventories	2,508	16.2%	2,659	16.3%	2,830	16.5%
Total Current Assets	10,610	68.4%	11,460	70.1%	11,886	69.4%
Total Non-Current Assets	4,904	31.6%	4,888	29.9%	5,248	30.6%
Total Assets	15,514	100.0%	16,348	100.0%	17,134	100.0%
Total Current Liabilities	5,555	35.8%	6,521	39.9%	6,855	40.0%
Total Liabilities	6,442	41.5%	7,411	45.3%	7,705	45.0%
Common Stock	5,180	33.4%	5,185	31.7%	5,259	30.7%
Total Equity	9,072	58.5%	8,937	54.7%	9,429	55.0%



THANK YOU!



