

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Condensed Balance Sheets(Reviewed, Not Audited)**  
**Six Months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands

Assets		J u n e 3 0 , 2 0 1 5		D e c e m b e r 3 1 , 2 0 1 4		J u n e 3 0 , 2 0 1 4	
		Amount	%	Amount	%	Amount	%
<b>Current Assets</b>							
1100	Cash and Cash Equivalents	\$ 692,939	7	\$ 795,907	8	\$ 655,571	6
1150	Notes Receivable	384,910	4	341,765	3	337,685	3
1160	Notes Receivable – Related Parties	176,622	2	160,072	2	198,143	2
1170	Accounts Receivable	979,846	9	978,370	9	948,929	9
1180	Accounts Receivable – Related Parties	58,999	-	85,694	1	63,276	1
1200	Other Receivables	67,668	1	42,960	-	212,779	2
1210	Other Receivables –Related Parties	166,893	2	161,277	2	169,383	2
1220	Current Income Tax Assets	-	-	1,016	-	-	-
130X	Inventories	1,576,315	15	1,547,744	15	1,519,229	15
1410	Prepayments	63,927	1	62,012	1	70,352	1
1460	Non-current classified as held for sale	202,746	2	202,746	2	-	-
1476	Other Financial Assets- Current	14,701	-	17,722	-	34,075	-
11XX	<b>Total Current Assets</b>	<u>4,385,566</u>	<u>43</u>	<u>4,397,285</u>	<u>43</u>	<u>4,209,422</u>	<u>41</u>
<b>Non-Current assets</b>							
1523	Available-for-sale Financial Assets- Noncurrent	350,180	4	435,782	4	427,662	4
1543	Financial Assets at Cost - Noncurrent	15,710	-	15,710	-	710	-
1550	Long-term Investments at Equity	734,459	7	701,450	7	682,341	7
1600	Property, Plant and Equipment	4,286,936	42	4,297,122	42	4,167,451	41
1760	Investment Property	-	-	27,856	-	231,370	2
1780	Intangible Assets	9,026	-	9,900	-	10,233	-
1840	Deferred tax assets	176,464	2	170,585	2	157,730	2
1900	Other Non-current Assets	226,050	2	254,171	2	316,836	3
15XX	<b>Total Non-Current Assets</b>	<u>5,798,825</u>	<u>57</u>	<u>5,912,576</u>	<u>57</u>	<u>5,994,333</u>	<u>59</u>
1XXX	<b>Total Assets</b>	<u>\$ 10,184,391</u>	<u>100</u>	<u>\$ 10,309,861</u>	<u>100</u>	<u>\$ 10,203,755</u>	<u>100</u>

(Continue)

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Condensed Balance Sheets(Reviewed, Not Audited)**  
**Six Months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands

<b>Liabilities and Shareholders' Equity</b>		<b>June 30, 2015</b>		<b>December 31, 2014</b>		<b>June 30, 2014</b>	
		Amount	%	Amount	%	Amount	%
<b>Current Liabilities</b>							
2100	Short-term Borrowings	\$ 1,313,744	13	\$ 1,269,899	12	\$ 1,346,208	13
2110	Short-Term Notes and Bills Payable	259,000	3	222,978	2	168,000	2
2150	Notes Payable	73,505	1	88,610	1	170,358	2
2170	Accounts Payable	532,284	5	538,031	5	536,683	5
2200	Other Payables	490,325	5	358,314	4	481,559	5
2230	Current Income Tax Liabilities	47,520	-	47,328	1	34,739	-
2250	Short-term Provisions	98,980	1	98,980	1	98,980	1
2300	Other Current Liabilities	50,168	-	36,054	-	23,587	-
21XX	<b>Total Non-Current Liabilities</b>	<u>2,865,526</u>	<u>28</u>	<u>2,660,194</u>	<u>26</u>	<u>2,860,114</u>	<u>28</u>
<b>Non-Current Liabilities</b>							
2540	Long-term Borrowings	1,365,000	14	1,625,000	16	1,645,000	16
2570	Deferred Income Tax Liabilities	131,724	1	131,245	1	122,545	1
2600	Other Non-Current Liabilities	405,042	4	409,870	4	411,230	4
25XX	<b>Total Non-Current Liabilities</b>	<u>1,901,766</u>	<u>19</u>	<u>2,166,115</u>	<u>21</u>	<u>2,178,775</u>	<u>21</u>
2XXX	<b>Total Liabilities</b>	<u>4,767,292</u>	<u>47</u>	<u>4,826,309</u>	<u>47</u>	<u>5,038,889</u>	<u>49</u>
<b>Equity Attributable to Owners of Parent</b>							
<b>Share Capital</b>							
3110	Ordinary Share	2,980,811	29	2,980,811	29	2,980,811	29
<b>Capital Surplus</b>							
3200	Capital Surplus	642,284	7	642,284	6	641,987	7
<b>Retained Earnings</b>							
3310	Legal Reserve	362,229	4	327,457	3	327,457	3
3320	Special Reserve	188,958	2	188,958	2	188,958	2
3350	Unappropriated Retained Earnings	1,033,696	10	1,042,487	10	854,906	8
<b>Other Equity Interest</b>							
3400	Other Interest	191,408	1	303,594	3	173,093	2
3500	Treasury Stock	28,054	-	(28,054)	-	(28,054)	-
31XX	<b>Total Equity Attributable to Shareholders of the Parent</b>	<u>5,371,332</u>	<u>53</u>	<u>5,457,537</u>	<u>53</u>	<u>5,139,158</u>	<u>51</u>
36XX	<b>Noncontrolling Interests</b>	<u>45,767</u>	<u>-</u>	<u>26,015</u>	<u>-</u>	<u>25,708</u>	<u>-</u>
3XXX	<b>Total Shareholders' Equity</b>	<u>5,417,099</u>	<u>53</u>	<u>5,483,552</u>	<u>53</u>	<u>5,164,866</u>	<u>51</u>
Significant Contingent Liability&Unrealized Contractual Arrangement							
3X2X	<b>Total Liabilities &amp; Shareholders' Equity</b>	<u>\$ 10,184,391</u>	<u>100</u>	<u>\$ 10,309,861</u>	<u>100</u>	<u>\$ 10,203,755</u>	<u>100</u>

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Comprehensive Income(Reviewed, Not Audited)**  
**Six months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands  
(EPS: NT Dollars)

Item	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2015	%	2014	%	2015	%	2014	%
4000 Operating Revenue	\$ 1,410,710	100	\$ 1,289,792	100	\$ 2,825,613	100	\$ 2,652,213	100
5000 Operating Costs	( 994,641)	( 71)	( 872,427)	( 68)	( 1,976,333)	( 70)	( 1,814,516)	( 68)
5950 <b>Gross Profit from Operations</b>	<u>416,069</u>	<u>29</u>	<u>417,365</u>	<u>32</u>	<u>849,280</u>	<u>30</u>	<u>837,697</u>	<u>32</u>
<b>Operating Expenses</b>								
6100 Selling Expenses	( 202,661)	( 14)	( 200,343)	( 15)	( 425,776)	( 15)	( 407,562)	( 15)
6200 Administrative Expenses	( 39,906)	( 3)	( 33,966)	( 3)	( 89,910)	( 3)	( 73,239)	( 3)
6300 Research and Development Expenses	( 73,487)	( 5)	( 82,858)	( 6)	( 161,539)	( 6)	( 175,442)	( 7)
6000 <b>Total Operating Expenses</b>	<u>( 316,054)</u>	<u>( 22)</u>	<u>( 317,167)</u>	<u>( 24)</u>	<u>( 677,225)</u>	<u>( 24)</u>	<u>( 656,243)</u>	<u>( 25)</u>
6900 <b>Net Operating Income</b>	<u>100,015</u>	<u>7</u>	<u>100,198</u>	<u>8</u>	<u>172,055</u>	<u>6</u>	<u>181,454</u>	<u>7</u>
<b>Non- Operating Income and Expenses</b>								
7010 Other Revenue	36,794	3	19,651	2	45,637	2	30,625	1
7020 Other Gains and Losses	( 3,912)	-	511	-	( 5,410)	-	( 4,815)	-
7050 Finance Cost	( 9,867)	( 1)	( 11,838)	( 1)	( 19,506)	( 1)	( 23,081)	( 1)
7060 Share of Profit or Loss of Associates & Joint Ventures Accounted for Using Equity Method)	<u>17,252</u>	<u>1</u>	<u>18,239</u>	<u>1</u>	<u>69,956</u>	<u>2</u>	<u>31,135</u>	<u>1</u>
7000 <b>Total Non-Operating Income and Expenses</b>	<u>40,267</u>	<u>3</u>	<u>26,563</u>	<u>2</u>	<u>90,677</u>	<u>3</u>	<u>33,864</u>	<u>1</u>
7900 <b>Income Before Income Tax</b>	<u>140,282</u>	<u>10</u>	<u>126,761</u>	<u>10</u>	<u>262,732</u>	<u>9</u>	<u>215,318</u>	<u>8</u>
7950 Income Tax Expense	( 38,986)	( 3)	( 37,300)	( 3)	( 55,379)	( 2)	( 56,579)	( 2)
8200 <b>Net Income</b>	<u>\$ 101,296</u>	<u>7</u>	<u>\$ 89,461</u>	<u>7</u>	<u>\$ 207,353</u>	<u>7</u>	<u>\$ 158,739</u>	<u>6</u>
<b>Other Comprehensive Income that will be Reclassified to Profit or Loss</b>								
8361 Exchange Differences on Translation of Foreign Financial Statements	(\$ 17,648)	( 1)	(\$ 21,113)	( 2)	( \$ 30,435)	( 1)	(\$ 18,528)	( 1)
8362 Unrealised Gains (Losses) on Valuation of Available-for-sale Financial Assets	12,990	1	96,180	8	( 85,602)	( 3)	82,034	3
8370 Share of Other Comprehensive Income (Loss) of Subsidiaries and Associates Equity Method - Will be Reclassified to Profit	( 1,279)	-	( 448)	-	( 1,323)	-	( 103)	-
8399 Income Tax Relating to Components of Other Comprehensive Income	<u>3,000</u>	<u>-</u>	<u>3,590</u>	<u>-</u>	<u>5,174</u>	<u>-</u>	<u>3,150</u>	<u>-</u>
8300 <b>Net Other Comprehensive Income and Loss After Tax</b>	<u>(\$ 2,937)</u>	<u>-</u>	<u>\$ 78,209</u>	<u>6</u>	<u>( \$ 112,186)</u>	<u>( 4)</u>	<u>\$ 66,553</u>	<u>2</u>
8500 <b>Total Comprehensive Income</b>	<u>\$ 98,359</u>	<u>7</u>	<u>\$ 167,670</u>	<u>13</u>	<u>\$ 95,167</u>	<u>3</u>	<u>\$ 225,292</u>	<u>8</u>
<b>Net Income (Losses) Attributable to:</b>								
8610 Shareholders of the Parent	<u>\$ 99,341</u>	<u>7</u>	<u>\$ 88,466</u>	<u>7</u>	<u>\$ 204,830</u>	<u>7</u>	<u>\$ 157,301</u>	<u>6</u>
8620 Non-controlling Interests	<u>\$ 1,955</u>	<u>-</u>	<u>\$ 995</u>	<u>-</u>	<u>\$ 2,523</u>	<u>-</u>	<u>\$ 1,438</u>	<u>-</u>
<b>Comprehensive Income Attributable to:</b>								
8710 Shareholders of the Parent	<u>\$ 96,404</u>	<u>7</u>	<u>\$ 166,675</u>	<u>13</u>	<u>\$ 92,644</u>	<u>3</u>	<u>\$ 223,962</u>	<u>8</u>
8720 Non-controlling Interests	<u>\$ 1,955</u>	<u>-</u>	<u>\$ 995</u>	<u>-</u>	<u>\$ 2,523</u>	<u>-</u>	<u>\$ 1,330</u>	<u>-</u>
<b>Earnings per Share</b>								
9750 <b>Diluted Earnings Per Share</b>	<u>\$ 0.33</u>		<u>\$ 0.30</u>		<u>\$ 0.69</u>		<u>\$ 0.53</u>	

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statement of Changes in Equity (Reviewed, Not Audited)**  
**Six months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands

	Equity			Attributable to Owners of Parent					Treasury Stock	Total	Non-controlling Interests	Total Equity
	Total	Capital	Surplus	Retained	Earnings	Other	Equity					
	Ordinary Share	Additional Paid-In Capital	Treasury Stock Transactions	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange Differences on Translation	Unrealized Gains(Losses)on Available-for-sale Financial Assets				
<b>January 1st to June 30, 2014</b>												
Equity at Beginning Of Period	\$ 2,980,811	\$ 578,416	\$ 63,571	\$ 303,422	\$ 188,958	\$ 870,681	\$ 19,597	\$ 86,835	( \$ 28,054 )	\$ 5,064,237	\$ 24,378	\$ 5,088,615
Appropriation and Distribution of Retained Earnings of 2013												
Legal Reserve	-	-	-	24,035	-	( 24,035 )	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	( 149,041 )	-	-	-	( 149,041 )	-	( 149,041 )
Comprehensive Income (Loss)	-	-	-	-	-	157,301	-	-	-	157,301	1,438	158,739
Other Comprehensive Income (Loss)	-	-	-	-	-	-	( 15,369 )	82,030	-	66,661	( 108 )	66,553
<b>Balance, June 30, 2014</b>	<b>\$ 2,980,811</b>	<b>\$ 578,416</b>	<b>\$ 63,571</b>	<b>\$ 327,457</b>	<b>\$ 188,958</b>	<b>\$ 854,906</b>	<b>\$ 4,228</b>	<b>\$ 168,865</b>	<b>( \$ 28,054 )</b>	<b>\$ 5,139,158</b>	<b>\$ 25,708</b>	<b>\$ 5,164,866</b>
<b>January 1st to June 30, 2015</b>												
Equity at Beginning Of Period	\$ 2,980,811	\$ 578,416	\$ 63,868	\$ 327,457	\$ 188,958	\$ 1,042,487	\$ 63,345	\$ 240,249	( \$ 28,054 )	\$ 5,457,537	\$ 26,015	\$ 5,483,552
Appropriation and Distribution of Retained Earnings of 2014												
Legal Reserve	-	-	-	34,772	-	( 34,772 )	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	( 178,849 )	-	-	-	( 178,849 )	-	( 178,849 )
Comprehensive Income (Loss)	-	-	-	-	-	204,830	-	-	-	204,830	2,523	207,353
Other Comprehensive Income (Loss)	-	-	-	-	-	-	( 25,348 )	( 86,838 )	-	( 112,186 )	-	( 112,186 )
Changes in Non-controlling Interests	-	-	-	-	-	-	-	-	-	-	17,229	17,229
<b>Balance, June 30, 2015</b>	<b>\$ 2,980,811</b>	<b>\$ 578,416</b>	<b>\$ 63,868</b>	<b>\$ 362,229</b>	<b>\$ 188,958</b>	<b>\$ 1,033,696</b>	<b>\$ 37,997</b>	<b>\$ 153,411</b>	<b>( \$ 28,054 )</b>	<b>\$ 5,371,332</b>	<b>\$ 45,767</b>	<b>\$ 5,417,099</b>

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Cash Flows(Reviewed, Not Audited)**  
**Six months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands

	<b><u>For the Six Months Ended June 30</u></b>	
	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<b><u>Cash Flows From (Used in) Operating Activities</u></b>		
Consolidated Profit (Loss) Before Tax	\$ 262,732	\$ 215,318
Adjustments		
Depreciation expense	119,710	99,543
Amortized Expense	874	335
Bad Debts Recognized Revenue	( 580 )	2,432
Decrease in Allowance for Sales Returns and Allowances	7,089	( 10,052 )
Interest Expense	19,506	23,081
Interest Revenue	( 5,864 )	( 8,623 )
Dividend Revenue	( 11,013 )	( 6,351 )
Share of gain (loss) of Associates and Joint Ventures Accounted for		
Using Equity Method	( 69,956 )	( 31,135 )
Gain on Disposal of Investments	-	( 743 )
Gain on Disposal of Property, Plant and Equipment	-	( 1,211 )
Notes Receivable (Include Related Parties)	( 59,211 )	34,950
Accounts Receivable (Include Related Parties)	12,305	( 1,306 )
Other Receivable (Include Related Parties)	( 25,288 )	( 14,789 )
Inventories	( 37,581 )	( 71,112 )
Prepayments	( 2,573 )	( 16,266 )
Notes Payable	( 13,028 )	59,031
Accounts Payable	452	15,173
Other Payable	( 24,412 )	( 28,140 )
Other Current Liabilities	14,488	( 9,150 )
Other Non-Current Liabilities	( 6,765 )	( 5,514 )
<b>Cash Inflow (Outflow) Generated from Operations</b>	<b>180,885</b>	<b>245,471</b>
Interest Received	5,884	9,062
Cash Dividends Received	37,971	32,184
Interest Paid	( 20,473 )	( 23,409 )
Income Taxes Refund (Paid)	( 54,643 )	( 37,064 )
<b>Net Cash Flows from (used in) Operating Activities</b>	<b><u>149,624</u></b>	<b><u>226,244</u></b>

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**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Cash Flows(Reviewed, Not Audited)**  
**Six months Ended June 30, 2015 and 2014**

Unit : NT\$ Thousands

	<b><u>For the Six Months Ended June 30</u></b>	
	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<b><u>Cash Flows From (Used in) Investing Activities</u></b>		
Decrease(Increase) in Financing Receivable	\$ 3,290	(\$ 61,887 )
Decrease(Increase) in Pledged Deposit	3,021	( 11,271 )
Disposal of Current Investments in Debt Instrument Without Active Market	-	4,096
Purchase of Property, Plant and Equipment	( 120,873 )	( 198,374 )
Disposal of Property, Plant and Equipment	22	5,514
Purchase of Investment Property	-	( 1,202 )
Decrease(Increase) in Refundable Deposits	626	9,980
Decrease(Increase) in Prepaid Investment	30,000	-
Decrease(Increase) in Other Non-current Assets	( 1,837 )	8,011
<b>Net Cash Flows From (Used in) Investing Activities</b>	<b>( 85,751 )</b>	<b>( 245,133 )</b>
<b><u>Cash flows from (used in) Financing Activities</u></b>		
Decrease(Increase) In Short-term Borrowings	( 3,977 )	( 263,330 )
Decrease(Increase) in Short-term Notes and Bills Payable	86,022	35,076
Proceeds from Long-term Borrowings	150,000	730,000
Repayment of Long-term Borrowings	( 410,000 )	( 640,000 )
Decrease(Increase) in Guarantee Deposits Received	2,464	( 1,349 )
Non-controlling Interests change	20,000	-
<b>Net cash FlowsFrom (Used in) Financing Activities</b>	<b>( 155,491 )</b>	<b>( 139,603 )</b>
Effect of Exchange Rate Changes on Cash and Cash Equivalents	( 11,350 )	( 4,592 )
Net Increase (Decrease) In Cash and Cash Equivalents	( 102,968 )	( 163,084 )
Cash and Cash Equivalents at Beginning of Period	795,907	818,655
Cash and Cash Equivalents at End of Period	<b>\$ 692,939</b>	<b>\$ 655,571</b>