China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Condensed Balance Sheets(Reviewed, Not Audited) Six Months Ended June 30, 2019 and 2018

<u>Unit: NT\$ Thousands</u>

	Assets	June 30, 2 Amount	2019	December 31, A m o u n t	2018	June 30, 2 Amount	2018
(Current Assets						
1100	Cash and Cash Equivalents	\$ 687,656	6	\$ 594,627	5	\$ 811,709	8
1136	Financial assets at amortized cost-Current	-	-	-	-	3,000	-
1150	Notes Receivable	452,482	4	413,317	4	436,483	4
1160	Notes Receivable - Related Parties	135,589	1	131,447	1	159,639	1
1170	Accounts Receivable	1,600,518	14	1,523,865	14	1,495,212	14
1180	Accounts Receivable - Related Parties	43,532	-	56,725	1	54,344	-
1200	Other Receivables	48,707	-	32,463	-	54,678	1
1210	Other Receivables -Related Parties	203,201	2	183,939	2	209,090	2
1220	Current Income Tax Assets	-	-	1,141	-	-	-
130X	Inventories	2,243,907	20	2,135,081	20	1,787,376	17
1476	Other Financial Assets- Current	8,246	-	28,632	-	25,909	-
1479	Other Assets- Current	90,907	1	74,538	1	59,409	1
11XX	Total Current Assets	5,514,745	48	5,175,775	48	5,096,849	48
1	Non-Current assets						
1517	Financial assets measured at fair value						
	$through\ other\ comprehensive\ income-$						
	Noncurrent	321,116	3	275,623	3	311,282	3
1550	Long-term Investments at Equity	891,564	8	912,366	8	787,074	7
1600	Property, Plant and Equipment	4,172,779	36	3,948,268	37	4,023,852	38
1755	Assets Appropriative Right	86,427	1	-	-	-	-
1780	Intangible Assets	27,412	-	31,899	-	28,835	-
1840	Deferred Tax Assets	192,235	2	190,871	2	165,908	2
1900	Other Non-current Assets	206,036	2	231,500	2	184,566	2
15XX	Total Non-Current Assets	5,897,569	52	5,590,527	52	5,501,517	52
1XX	Total Assets						
X		\$ 11,412,314	100	\$ 10,766,302	100	\$ 10,598,366	100

(Continue)

China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Condensed Balance Sheets(Reviewed, Not Audited) Six Months Ended June 30, 2019 and 2018

<u>Unit: NT\$ Thousands</u>

		Ju	ne 30, 2	019	De	cember 31,	2018	Jun	e 30, 2	0 1 8
	Liabilities and Shareholders' Equity	A	m o u n t	%		m o u n t	%	A m	o u n t	%
	Current Liabilities									
2100	Short-term Borrowings	\$	1,395,100	12	\$	1,021,001	10	\$	1,239,937	12
2110	Short-Term Notes and Bills Payable		114,977	1		109,977	1		97,300	1
2130	Contractual Liability – Current		38,545	-		54,390	1		35,771	-
2150	Notes Payable		70,471	1		143,158	1		129,540	1
2170	Accounts Payable		1,002,374	9		882,390	8		787,660	7
2200	Other Payables		724,731	6		515,268	5		704,768	7
2230	Current Income Tax Liabilities		44,271	-		74,511	1		47,123	1
2280	Lease Liabilities – Current		4,359	-		-	-		-	-
2365	Refund Liability — Current		52,150	1		47,585	-		35,064	-
2399	Other Current Liabilities		20,182			19,630			19,431	
21XX	Total Non-Current Liabilities		3,467,160	30		2,867,910	27		3,096,594	29
	Non-Current Liabilities									
2540	Long-term Borrowings		1,778,000	16		1,828,000	17		1,490,000	14
2570	Deferred Income Tax Liabilities		131,398	1		127,993	1		131,503	2
2580	Lease Liabilities – Uncurrent		63,192	-		-	-		-	-
2600	Other Non-Current Liabilities		187,511	2		241,242	2		215,532	2
25XX	Total Non-Current Liabilities		2,160,101	19		2,197,235	20		1,837,035	18
2XXX	Total Liabilities		5,627,261	49		5,065,145	47		4,933,629	47
	Equity Attributable to Owners of Parent									
	Share Capital									
3110	Ordinary Share		2,980,811	26		2,980,811	28		2,980,811	28
	Capital Surplus									
3200	Capital Surplus		645,558	6		644,859	6		644,503	6
	Retained Earnings									
3310	Legal Reserve		496,980	4		459,993	4		459,993	4
3320	Special Reserve		188,958	2		188,958	2		188,958	2
3350	Unappropriated Retained Earnings		1,414,851	12		1,451,784	14		1,322,225	12
	Other Equity Interest									
3400	Other Interest		55,323	1	(27,793)	(1)		57,251	1
3500	Treasury Stock	(28,054)		(28,054)		(28,054)	
31XX	Noncontrolling Interests		5,754,427	51		5,670,558	53		5,625,687	53
36XX	Total Shareholders' Equity		30,626	_		30,599			39,050	
3XXX	Significant Contingent Liability&Unrealized									
	Contractual Arrangement		5,785,053	51		5,701,157	53		5,664,737	53
	Noncontrolling Interests		_		_	_			-	
3X2X	Noncontrolling Interests	\$	11,412,314	100	\$	10,766,302	100	\$	10,598,366	100

China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Statements Of Comprehensive Income(Reviewed, Not Audited) Six months Ended June 30, 2019 and 2018

<u>Unit</u>: NT\$ Thousands (EPS: NT Dollars)

		Fo	or the Th				ded	F	or the S			nths End	ded
		June 30 2019 2018						June 30 2019 2018					
	Item	A	m o u n t	%	A	m o u n t	%	A	mount	%	A	mount	%
4000	Operating Revenue	\$	1,981,881	100	\$	1,859,513	100	\$	3,962,465	100	\$	3,873,414	100
5000	Operating Costs	(1,212,670) (61)	(_	1,160,722)	(62)	(2,443,068)	(62)	(2,399,295) ((62)
5950	Gross Profit from Operations		769,211	39	_	698,791	38	_	1,519,397	38		1,474,119	38
	Operating Expenses												
6100	Selling Expenses	(474,010) (24)	(441,393)	(24)	(992,209)	(25)	(946,937) ((24)
6200	Administrative Expenses	(46,824) (2)	(46,022)	(2)	(98,514)	(3)	(100,177) ((3)
6300	Research and Development Expenses	(115,679) (6)	(99,725)	(5)	(217,146)	(5)	(182,383) ((5)
6450	Expected Credit Losses	(18,160) ((12,344)	(1)	(8,877)		(12,983)	
6000	Total Operating Expenses	(654,673) (33)	(599,484)	(32)	(1,316,746)	(33)	(1,242,480) ((32)
6900	Net Operating Income		114,538	6	_	99,307	6	_	202,651	5		231,639	6
	Non- Operating Income and Expenses												
7010	Other Revenue		19,439	1		19,491	1		22,629	1		24,907	1
7020	Other Gains and Losses		3,260	-	(5,367)	-		260	-	(5,792)	-
7050	Finance Cost	(10,868) (1)	(9,412)	(1)	(20,974)	(1)	(18,288) ((1)
7060	Share of Profit or Loss of Associates & Joint Ventures Accounted for Using Equity Method)		12,855	1		15,798	1		30,538	1		21,156	1
7000	Total Non-Operating Income and Expenses		24,686	1		20,510	1		32,453	1		21,983	1
	_	_			_			_			_		
7900	Income Before Income Tax		139,224	7		119,817	7		235,104	6		253,622	7
7950	IncomeTax Expense	(7,624) (1)	(13,685)	(1)	(18,863)	(1)	(37,501) (1)
8200	Net Income	\$	131,600	6	\$	106,132	6	\$	216,241	5	\$	216,121	6

(Continue)

China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Statements Of Comprehensive Income(Reviewed, Not Audited) Six months Ended June 30, 2019 and 2018

<u>Unit: NT\$ Thousands</u> (EPS: NT Dollars)

		Fo	r the T		Мо е 30	onths En	ded	Fo	r the S	Six N June		ths En	d e d
	-		2019			2018			2019			2018	
	Item	<u>A r</u>	<u>mount</u>		<u>A 1</u>	m o u n t	%	<u>A</u> n	n o u n t	<u>%</u>	A m	n o u n t	<u>%</u>
	Other Comprehensive Income that will												
	be Reclassified to Profit or Loss												
8316	Unrealised Gains (Losses) on Financial assets												
	measured at fair value through other	\$	7,015		(¢	70,434)	(1)	\$	95,379	3	\$	16	
0220	comprehensive income Share of Other Comprehensive Income of	Ф	7,013	-	(\$	70,434)	(4)	Þ	93,379	3	Ф	10	-
8320	Associates and Joint Ventures Accounted for												
	Using Equity Method		-	_		280	_		-	_		1,236	_
8349	Income Tax not Related to Components of Other												
	Comprehensive Income											2,200	
8310	Total Components of Other Comprehensive												
	Income That Will be not Reclassified to Profit												
	or Loss Components of Other Comprehensive												
	Income That Will be Reclassified to Profit or		7.015		,	FO 1 F 4)	(1)		05.050	2		2.452	
	Loss		7,015		(70,154)	(4)		95,379	3		3,452	
	Income Tax not Related to Components of Other Comprehensive Income												
8361	Exchange Differences on Translation of Foreign												
0301	Financial Statements	(14,862)	_		29,317	1		12,260	_		51,653	1
8370	Share of Other Comprehensive Income (Loss) of	`	, ,						•			,	
0070	Subsidiaries and Associates Accounted for Using												
	Equity Method - Will be Reclassified to Profit		177	-		173	-		234	-		79	-
8399	Income Tax Relating to Components of Other												
	Comprehensive Income		2,972	-	(5,847)	-	(2,452)	-	(9,647)	-
8360	Total Components of Other Comprehensive												
	Income That Will be Reclassified to Profit or												
	Loss	(11,713)			23,643	1		10,042			42,085	1
8300	Total Net Comprehensive Profit(Loss) After Tax	(\$	4,698)		(\$	46,511)	(3)	\$	105,421	3	\$	45,537	1
8500	Total Comprehensive Income	\$	126,902	_6	\$	59,621	3	\$	321,662	8	\$	261,658	7
	Net Income (Losses) Attributable to:				-								
8610	Shareholders of the Parent	\$	131,720	7	\$	107,596	6	\$	216,214	5	\$	218,553	6
8620	Noncontrolling Interests	(\$	120)	_	(\$	1,464)		\$	27		(\$	2,432)	
	Comprehensive Income Attributable to:	`		_	<u> </u>						`-		
8710	Shareholders of the Parent	\$	127,022	6	\$	61,085	3	\$	321,635	8	\$	264,090	7
8720	Noncontrolling Interests	(\$	120)		(\$	1,464)		\$	27		(\$	2,432)	
	Earnings per Share	\=			\ <u>+</u>	,)		<u> </u>			`-	,)	
	Diluted Earnings Per Share	.		0.44	.		0.01	Ф		0.50	Φ		0.50
9750	Direct Latinings I et offate	\$		0.44	\$		0.36	\$		0.73	\$		0.73

__China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Statement of Changes in Equity(Reviewed, Not Audited) Six months Ended June 30, 2019 and 2018

Unit: NT\$ Thousands

	Total	Equ			ributa		t o		ners	o f		arent_		
		Capital	9	<u>Surplus</u>]	<u>Ketaine</u>	ed Ea	rnings (Unrealised Gains (Losses) on Financial assets	Interest Unrealize d				
	Ordinary Share	Addition al Paid-In Capital	Treasur y Stock Transact ions	change in ownersh ip of a subsidia ry	Legal Reserve	Special Reserve	Unapprop riated Retained Earnings	Exchange Difference s on Translatio n	measured at fair value through other comprehensi ve income	Gains(Lo sses) on Available for-sale Financial Assets	Treasury Stock	Total	Non-cont rolling Interests	Total Equity
January 1st to June 30, 2018														
Equity at Beginning Of Period	\$2,980,811	\$578,416	\$64,935	\$ 1,308	\$428,920	\$188,958	\$ 1,319,885	(\$ 57,143)	\$ -	\$85,107	(\$28,054)	\$ 5,563,143	\$ 40,552	\$5,603,695
Corrected Retrospective Effect of number of effects	-	=	_	-	-	_	(23,173)	-	85,739	(85,107)	-	(22,541)	-	(22,541)
Balance of number Effects	2,980,811	578,416	64,935	1,308	428,920	188,958	1,296,712	(57,143_)	85,739		(28,054)	5,540,602	40,552	5,581,154
Consolidated Profit for The Year Ended June 30, 2018	-	-	-	-	-	-	218,553	-	-	-	-	218,553	(2,432)	216,121
Other Comprehensive Income		<u> </u>					2,144	42,085	1,308			45,537		45,537
Total Consolidated Profit for The Year Ended June 30, 2018	-	-	-	-	-	-	220,697	42,085	1,308	-	-	264,090	(2,432)	261,658
Appropriation and Distribution of Retained Earnings of 2017	·													
Legal Reserve	-	-	-	-	31,073	-	(31,073)	-	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	-	(178,849)	-	-	-	-	(178,849)	-	(178,849)
Changes in Interests for Subsidiaries	-	-	-	(156)	-	-	-	-	-	-	-	(156)	-	(156)
Changes in Non-Controlling Interests Disposal of Financial assets measured at fair	-	-	-	-	-	-	- 14 729	-	- 14 720)	-	-	-	930	930
valûe through other comprehensive income Balance, June 30, 2018	\$ 2,980,811	\$578,416	\$64,935	\$ 1,152	\$459,993	\$188,958	\$ 1,322,225	(\$ 15,058)	(<u>14,738</u>) \$ 72,309	<u>-</u>	(\$28,054)	\$ 5,625,687	\$ 39,050	\$ 5,664,737
<u>January 1st to June 30, 2019</u>	/- 22,22		,,,,,,,	<u>,</u>	,	,	, , , _ , , _ ,					, , 1	, , , , ,	, ,
Equity at Beginning Of Period	\$2,980,811	\$578,416	\$65,291	\$ 1,152	\$459,993	\$188,958	\$ 1,451,784	(\$ 65,308)	\$ 37,515	\$ -	(\$28,054)	\$ 5,670,558	\$ 30,599	\$5,701,157
Consolidated Profit for The Year Ended June 30, 2019	-	-	-	-	-	-	216,214	-	-	-	-	216,214	27	216,241
Other Comprehensive Income					<u>-</u> _			10,042	95,379			105,421		105,421
Total Consolidated Profit for The Year Ended June 30, 2019		<u>-</u> _	<u>-</u> _	<u>-</u>	<u>-</u>		216,214	10,042	95,379			321,635	27	321,662
Appropriation and Distribution of Retained Earnings of 2018														
Legal Reserve	-	-	-	-	36,987	-	(36,987)	-	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	-	(238,465)	-	-	-	-	(238,465)	-	(238,465)
Changes in Interests for Subsidiaries Disposal of Financial assets measured at fair	-	-	-	699	-	-	-	-	-	-	-	699	-	699
Disposal of Financial assets measured at fair value through other comprehensive income	<u> </u>	<u>-</u>	<u> </u>	<u> </u>	<u> </u>		22,305		(22,305)				<u>-</u>	<u> </u>
Balance, June 30, 2019	\$ 2,980,811	\$578,416	\$65,291	\$ 1,851	\$496,980	\$188,958	\$ 1,414,851	(\$ 55,266)	\$110,589	<u> </u>	(\$28,054)	\$ 5,754,427	\$ 30,626	\$5,785,053

<u>China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries</u> <u>Consolidated Statements Of Cash Flows(Reviewed, Not Audited)</u> <u>Three months Ended June 30, 2019 and 2018</u>

<u>Unit: NT\$ Thousands</u>

	For	the	Six	Mont	hs I	Ended	June	30
	2	0	1	9	2	0	1	8
Cash Flows From (Used in) Operating Activities								
Consolidated Profit (Loss) Before Tax	\$		235,	104	\$		253,	622
· · ·	Ψ		125,		Ψ		124,	
Depreciation expense Amortized Expense				558				958
Expected Credit Losses				877			12,	
Interest Expense				974			18,	
Interest Expense	(708)	(494)
Dividend Revenue	(900)				400)
	(θ,	2)	(10,	52
Gain on Disposal of Property, Plant and Equipment	(۷)				32
Share of gain (loss) of Associates and Joint Ventures Accounted	,		2.0	= 00\	,		0.4	450)
for Using Equity Method	(538)				156)
Notes Receivable (Include Related Parties)	(345)				385)
Accounts Receivable (Include Related Parties)	(449)				982)
Other Receivable (Include Related Parties)	(-	070)				247)
Inventories	(882)	(587)
Other Current Assets	(369)			23,	
Contractual Liability – Current	(375)				838)
Notes Payable	(223)	(885)
Accounts Payable			115,	148			60,	658
Other Payable	(30,	981)			84,	264
Refund Liability—Current			4,	565	(5,	129)
Short-term Provisions				_	(29,	000)
Other Current Liabilities			1,	082			2,	610
Other Non-Current Liabilities	(48,	688)	(28,	048)
Cash Inflow (Outflow) Generated from Operations			55,	770			129,	247
Interest Received			5,	708			9,	393
Interest Paid	(21,	608)	(17,	080)
Income Taxes Refund (Paid)	(59,	870)	(37,	831)
Cash Dividends Received			42,	234			53,	500
Net Cash Flows from (used in) Operating Activities			22,	234			137,	229

(Continue)

China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries Consolidated Statements Of Cash Flows(Reviewed, Not Audited) Three months Ended June 30, 2019 and 2018

<u>Unit: NT\$ Thousands</u>

	For	the Six Mont	hs Ended	June 30
	2	0 1 9	2 0	1 8
Cash Flows From (Used in) Investing Activities				
Decrease(Increase) in Pledged Deposit	\$	20, 386	\$	2, 007
Acquired of inancial assets measured at fair value through other				
comprehensive income		_	(24, 554)
Disposal of Financial assets measured at fair value through other				
comprehensive income		49, 887		27, 466
Acquire of Long-term Investments at Equity	(500)		_
Purchase of Property, Plant and Equipment	(307, 911)	(83, 200)
Disposal of Property, Plant and Equipment		2		3
Purchase of Intangible Assets		_	(309)
Decrease(Increase) in Refundable Deposits	(13, 492)		2, 954
Decrease(Increase) in Other Non-current Assets	(4,641)	(5,064)
Changes in Interests for Subsidiaries			(3, 310)
Net Cash Flows From (Used in) Investing Activities	(256, 269	(84, 007)
Cash flows from (used in) Financing Activities				
Decrease(Increase) In Short-term Borrowings		374, 099		159, 509
Decrease(Increase) in Short-term Notes and Bills Payable		5,000		4, 629
Lease Liability Principal Repayment	(4,643)		-
Proceeds from Long-term Borrowings		100,000		139, 000
Repayment of Long-term Borrowings	(150,000)	(328,000)
Decrease(Increase) in Guarantee Deposits Received	(5, 331)		950
Net cash FlowsFrom (Used in) Financing Activities		319, 125	(23, 912)
Effect of Exchange Rate Changes on Cash and Cash Equivalents		7, 939		18, 715
Net Increase (Decrease) In Cash and Cash Equivalents		93, 029		48, 025
Cash and Cash Equivalents at Beginning of Period		594, 627		763, 684
Cash and Cash Equivalents at End of Period	\$	687, 656	\$	811, 709