

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Condensed Balance Sheets(Reviewed, Not Audited)**  
**Six Months Ended June 30, 2020 and 2019**

Unit : NT\$ Thousands

Assets		June 30, 2020		December 31, 2019		June 30, 2019	
		A m o u n t	%	A m o u n t	%	A m o u n t	%
<b>Current Assets</b>							
1100	Cash and Cash Equivalents	\$ 898,818	7	\$ 703,840	6	\$ 687,656	6
1110	Financial asset or financial liability at fair value through profit or loss -Current	-	-	66,026	1	-	-
1136	Financial assets at amortized cost-Current	400	-	-	-	-	-
1150	Notes Receivable	331,061	3	324,521	3	452,482	4
1160	Notes Receivable - Related Parties	151,815	1	151,748	1	135,589	1
1170	Accounts Receivable	1,644,580	14	1,649,048	14	1,600,518	14
1180	Accounts Receivable - Related Parties	32,853	-	49,367	-	43,532	-
1200	Other Receivables	38,402	-	50,702	-	48,707	-
1210	Other Receivables -Related Parties	188,010	2	199,056	2	203,201	2
130X	Inventories	2,247,583	18	2,180,839	19	2,243,907	20
1476	Other Financial Assets- Current	1,678	-	5,718	-	8,246	-
1479	Other Assets- Current	121,262	1	116,927	1	90,907	1
11XX	<b>Total Current Assets</b>	<u>5,656,462</u>	<u>46</u>	<u>5,497,792</u>	<u>47</u>	<u>5,514,745</u>	<u>48</u>
<b>Non-Current assets</b>							
1517	Financial assets measured at fair value through other comprehensive income – Noncurrent	812,180	7	457,059	4	321,116	3
1550	Long-term Investments at Equity	1,017,292	8	936,480	8	891,564	8
1600	Property, Plant and Equipment	4,193,061	34	4,235,151	37	4,172,779	36
1755	Assets Appropriative Right	95,931	1	94,823	1	86,427	1
1780	Intangible Assets	19,646	-	24,281	-	27,412	-
1840	Deferred Tax Assets	199,695	2	190,062	2	192,235	2
1900	Other Non-current Assets	178,787	2	142,257	1	206,036	2
15XX	<b>Total Non-Current Assets</b>	<u>6,516,592</u>	<u>54</u>	<u>6,080,113</u>	<u>53</u>	<u>5,897,569</u>	<u>52</u>
1XXX	<b>Total Assets</b>	<u>\$ 12,173,054</u>	<u>100</u>	<u>\$ 11,577,905</u>	<u>100</u>	<u>\$ 11,412,314</u>	<u>100</u>

(Continue)

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Condensed Balance Sheets(Reviewed, Not Audited)**  
**Six Months Ended June 30, 2020 and 2019**

Unit : NT\$ Thousands

Liabilities and Shareholders' Equity		June 30, 2020		December 31, 2019		June 30, 2019	
		A m o u n t	%	A m o u n t	%	A m o u n t	%
<b>Current Liabilities</b>							
2100	Short-term Borrowings	\$ 1,190,092	10	\$ 1,279,871	11	\$ 1,395,100	12
2110	Short-Term Notes and Bills Payable	97,480	1	67,480	1	114,977	1
2130	Contractual Liability – Current	13,983	-	60,631	1	38,545	-
2150	Notes Payable	9,209	-	28,590	-	70,471	1
2170	Accounts Payable	1,034,507	8	869,348	7	1,002,374	9
2200	Other Payables	736,217	6	565,192	5	724,731	6
2230	Current Income Tax Liabilities	64,630	1	34,454	-	44,271	-
2280	Lease Liabilities – Current	14,226	-	9,476	-	4,359	-
2320	Long term Liabilities due Within One Year	21,000	-	21,000	-	-	-
2365	Refund Liability – Current	72,340	1	69,278	1	52,150	1
2399	Other Current Liabilities	16,314	-	26,334	-	20,182	-
21XX	<b>Total Non-Current Liabilities</b>	<u>3,269,998</u>	<u>27</u>	<u>3,031,654</u>	<u>26</u>	<u>3,467,160</u>	<u>30</u>
<b>Non-Current Liabilities</b>							
2540	Long-term Borrowings	2,087,000	17	2,227,000	19	1,778,000	16
2570	Deferred Income Tax Liabilities	126,148	1	128,965	1	131,398	1
2580	Lease Liabilities – Uncurrent	64,791	1	67,400	1	63,192	-
2600	Other Non-Current Liabilities	166,164	1	183,533	2	187,511	2
25XX	<b>Total Non-Current Liabilities</b>	<u>2,444,103</u>	<u>20</u>	<u>2,606,898</u>	<u>23</u>	<u>2,160,101</u>	<u>19</u>
2XXX	<b>Total Liabilities</b>	<u>5,714,101</u>	<u>47</u>	<u>5,638,552</u>	<u>49</u>	<u>5,627,261</u>	<u>49</u>
<b>Equity Attributable to Owners of Parent</b>							
<b>Share Capital</b>							
3110	Ordinary Share	2,980,811	24	2,980,811	26	2,980,811	26
<b>Capital Surplus</b>							
3200	Capital Surplus	645,774	6	645,774	5	645,558	6
<b>Retained Earnings</b>							
3310	Legal Reserve	535,449	4	496,980	4	496,980	4
3320	Special Reserve	188,958	2	188,958	2	188,958	2
3350	Unappropriated Retained Earnings	1,762,489	14	1,573,890	14	1,414,851	12
Ordinary Share							
3400	Other Interest	337,766	3	48,105	-	55,323	1
3500	Treasury Stock	( 28,054)	-	( 28,054)	-	( 28,054)	-
31XX	<b>Total Equity Attributable to Shareholders of the Parent</b>	<u>6,423,193</u>	<u>53</u>	<u>5,906,464</u>	<u>51</u>	<u>5,754,427</u>	<u>51</u>
36XX	<b>Noncontrolling Interests</b>	<u>35,760</u>	<u>-</u>	<u>32,889</u>	<u>-</u>	<u>30,626</u>	<u>-</u>
3XXX	<b>Total Shareholders' Equity</b>	<u>6,458,953</u>	<u>53</u>	<u>5,939,353</u>	<u>51</u>	<u>5,785,053</u>	<u>51</u>
Significant Contingent Liability&Unrealized Contractual Arrangement							
3X2X	<b>Noncontrolling Interests</b>	<u>\$ 12,173,054</u>	<u>100</u>	<u>\$ 11,577,905</u>	<u>100</u>	<u>\$ 11,412,314</u>	<u>100</u>

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Comprehensive Income (Reviewed, Not Audited)**  
**Six months Ended June 30, 2020 and 2019**

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

Item	For the Three Months Ended				For the Six Months Ended			
	June 30				June 30			
	2 0 2 0		2 0 1 9		2 0 2 0		2 0 1 9	
	A m o u n t	%	A m o u n t	%	A m o u n t	%	A m o u n t	%
4000 Operating Revenue	\$ 1,912,649	100	\$ 1,981,881	100	\$ 3,998,815	100	\$ 3,962,465	100
5000 Operating Costs	( 1,197,270)	( 63)	( 1,212,670)	( 61)	( 2,513,711)	( 63)	( 2,443,068)	( 62)
5950 <b>Gross Profit from Operations</b>	<u>715,379</u>	<u>37</u>	<u>769,211</u>	<u>39</u>	<u>1,485,104</u>	<u>37</u>	<u>1,519,397</u>	<u>38</u>
<b>Operating Expenses</b>								
6100 Selling Expenses	( 426,873)	( 22)	( 474,010)	( 24)	( 915,174)	( 23)	( 992,209)	( 25)
6200 Administrative Expenses	( 48,609)	( 3)	( 46,824)	( 2)	( 102,143)	( 2)	( 98,514)	( 3)
6300 Research and Development Expenses	( 107,832)	( 6)	( 115,679)	( 6)	( 213,344)	( 5)	( 217,146)	( 5)
6450 Expected Credit Losses	<u>13,596</u>	<u>1</u>	<u>( 18,160)</u>	<u>( 1)</u>	<u>14,130</u>	<u>-</u>	<u>( 8,877)</u>	<u>-</u>
6000 <b>Total Operating Expenses</b>	<u>( 569,718)</u>	<u>( 30)</u>	<u>( 654,673)</u>	<u>( 33)</u>	<u>( 1,216,531)</u>	<u>( 30)</u>	<u>( 1,316,746)</u>	<u>( 33)</u>
6900 <b>Net Operating Income</b>	<u>145,661</u>	<u>7</u>	<u>114,538</u>	<u>6</u>	<u>268,573</u>	<u>7</u>	<u>202,651</u>	<u>5</u>
<b>Non- Operating Income and Expenses</b>								
7100 Interest Revenue	4,068	-	3,717	-	6,251	-	5,708	-
7010 Other Revenue	17,633	1	15,722	1	29,097	1	16,921	-
7020 Other Gains and Losses	2,521	-	3,260	-	8,355	-	260	-
7050 Finance Cost	( 10,420)	-	( 10,868)	( 1)	( 22,115)	( 1)	( 20,974)	-
7060 Share of Profit or Loss of Associates & Joint Ventures Accounted for Using Equity Method)	<u>95,404</u>	<u>5</u>	<u>12,855</u>	<u>1</u>	<u>109,541</u>	<u>3</u>	<u>30,538</u>	<u>1</u>
7000 <b>Total Non-Operating Income and Expenses</b>	<u>109,206</u>	<u>6</u>	<u>24,686</u>	<u>1</u>	<u>131,129</u>	<u>3</u>	<u>32,453</u>	<u>1</u>
7900 <b>Income Before Income Tax</b>	254,867	13	139,224	7	399,702	10	235,104	6
7950 Income Tax Expense	( 21,868)	( 1)	( 7,624)	( 1)	( 53,299)	( 1)	( 18,863)	( 1)
8200 <b>Net Income</b>	<u>\$ 232,999</u>	<u>12</u>	<u>\$ 131,600</u>	<u>6</u>	<u>\$ 346,403</u>	<u>9</u>	<u>\$ 216,241</u>	<u>5</u>

(Continue)

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Comprehensive Income(Reviewed, Not Audited)**  
**Six months Ended June 30, 2020 and 2019**

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

Item	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2 0 2 0		2 0 1 9		2 0 2 0		2 0 1 9	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Other Comprehensive Income that will be Reclassified to Profit or Loss</b>								
8316 Unrealised Gains (Losses) on Financial assets measured at fair value through other comprehensive income	\$ 353,212	19	\$ 7,015	-	\$ 438,575	11	\$ 95,379	3
8310 <b>Total Components of Other Comprehensive Income That Will be not Reclassified to Profit or Loss</b>								
<b>Components of Other Comprehensive Income That Will be Reclassified to Profit or Loss</b>	353,212	19	7,015	-	438,575	11	95,379	3
Income Tax not Related to Components of Other Comprehensive Income								
8361 Exchange Differences on Translation of Foreign Financial Statements	( 17,408)	( 1)	( 14,862)	-	( 33,540)	( 1)	12,260	-
8370 Share of Other Comprehensive Income (Loss) of Subsidiaries and Associates Accounted for Using Equity Method - Will be Reclassified to Profit	( 182)	-	177	-	( 81)	-	234	-
8399 Income Tax Relating to Components of Other Comprehensive Income	3,482	-	2,972	-	6,708	-	( 2,452)	-
8360 <b>Total Components of Other Comprehensive Income That Will be Reclassified to Profit or Loss</b>	( 14,108)	( 1)	( 11,713)	-	( 26,913)	( 1)	10,042	-
8300 <b>Total Net Comprehensive Profit(Loss) After Tax</b>	\$ 339,104	18	\$ 4,698	-	\$ 411,662	10	\$ 105,421	3
8500 <b>Total Comprehensive Income</b>	\$ 572,103	30	\$ 126,902	6	\$ 758,065	19	\$ 321,662	8
<b>Net Income (Losses) Attributable to:</b>								
8610 Shareholders of the Parent	\$ 231,917	12	\$ 131,720	7	\$ 343,532	9	\$ 216,214	5
8620 Noncontrolling Interests	\$ 1,082	-	( \$ 120)	-	\$ 2,871	-	\$ 27	-
<b>Comprehensive Income Attributable to:</b>								
8710 Shareholders of the Parent	\$ 571,021	30	\$ 127,022	6	\$ 755,194	19	\$ 321,635	8
8720 Noncontrolling Interests	\$ 1,082	-	( \$ 120)	-	\$ 2,871	-	\$ 27	-
<b>Earnings per Share</b>								
<b>Diluted Earnings Per Share</b>								
9750 <b>Total Net Comprehensive Profit(Loss) After Tax</b>	\$	0.78	\$	0.44	\$	1.15	\$	0.73

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statement of Changes in Equity (Reviewed, Not Audited)**  
**Six months Ended June 30, 2020 and 2019**

Unit : NT\$ Thousands

	Total Equity Attributable to Owners of Parent										Non-controlling Interests	Total Equity	
	Capital	Surplus	Retained Earnings	Other Equity	Interest	Treasury Stock	Total	Unrealised Gains (Losses) on Financial assets measured at fair value through other comprehensive income	Exchange Differences on Translation	Unappropriated Retained Earnings			
	Ordinary Share	Addition al Paid-In Capital	Treasur y Stock Transact ions	change in ownersh ip of a subsidia ry	Legal Reserve	Special Reserve	Unappropriat ed Retained Earnings						
<b>January 1st to June 30, 2019</b>													
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	-	-	-	-	-	-	-	10,042	95,379	-	105,421	-	105,421
Total Consolidated Profit for The Year Ended M June 30,2019	-	-	-	-	-	-	216,214	10,042	95,379	-	321,635	27	321,662
Disposal of Financial assets measured at fair value through other comprehensive income													
Legal Reserve	-	-	-	-	36,987	-	( 36,987 )	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	-	( 238,465 )	-	-	-	( 238,465 )	-	( 238,465 )
Changes in Interests for Subsidiaries	-	-	-	699	-	-	-	-	-	-	699	-	699
Disposal of Financial assets measured at fair value through other comprehensive income	-	-	-	-	-	-	22,305	-	( 22,305 )	-	-	-	-
<b>Balance, June 30, 2019</b>	<b>\$ 2,980,811</b>	<b>\$ 578,416</b>	<b>\$ 65,291</b>	<b>\$ 1,851</b>	<b>\$ 496,980</b>	<b>\$ 188,958</b>	<b>\$ 1,414,851</b>	<b>(\$ 55,266 )</b>	<b>\$ 110,589</b>	<b>(\$ 28,054 )</b>	<b>\$ 5,754,427</b>	<b>\$ 30,626</b>	<b>\$ 5,785,053</b>
<b>January 1st to June 30, 2020</b>													
Equity at Beginning Of Period	\$ 2,980,811	\$ 578,416	\$ 65,765	\$ 1,593	\$ 496,980	\$ 188,958	\$ 1,573,890	(\$ 97,944 )	\$ 146,049	(\$ 28,054 )	\$ 5,906,464	\$ 32,889	\$ 5,939,353
Consolidated Profit for The Year Ended June 30, 2020	-	-	-	-	-	-	343,532	-	-	-	343,532	2,871	346,403
Other Comprehensive Income	-	-	-	-	-	-	-	( 26,913 )	438,575	-	411,662	-	411,662
Total Consolidated Profit for The Year Ended M June 30,2020	-	-	-	-	-	-	343,532	( 26,913 )	438,575	-	755,194	2,871	758,065
Appropriation and Distribution of Retained Earnings of 2019													
Legal Reserve	-	-	-	-	38,469	-	( 38,469 )	-	-	-	-	-	-
Cash Dividends	-	-	-	-	-	-	( 238,465 )	-	-	-	( 238,465 )	-	( 238,465 )
Disposal of Financial assets measured at fair value through other comprehensive income	-	-	-	-	-	-	122,001	-	( 122,001 )	-	-	-	-
<b>Balance, June 30, 2020</b>	<b>\$ 2,980,811</b>	<b>\$ 578,416</b>	<b>\$ 65,765</b>	<b>\$ 1,593</b>	<b>\$ 535,449</b>	<b>\$ 188,958</b>	<b>\$ 1,762,489</b>	<b>(\$ 124,857 )</b>	<b>\$ 462,623</b>	<b>(\$ 28,054 )</b>	<b>\$ 6,423,193</b>	<b>\$ 35,760</b>	<b>\$ 6,458,953</b>

**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Cash Flows(Reviewed, Not Audited)**  
**Three months Ended June 30, 2020 and 2019**

Unit : NT\$ Thousands

	<b>For the Six Months Ended June 30</b>	
	2020	2019
<b>Cash Flows From (Used in) Operating Activities</b>		
Consolidated Profit (Loss) Before Tax	\$ 399,702	\$ 235,104
Depreciation expense	124,161	125,992
Amortized Expense	6,242	4,558
Expected Credit Losses	( 14,130 )	8,877
Decrease in Allowance for Sales Returns and Allowances	20,106	-
Interest Expense	22,115	20,974
Interest Revenue	( 6,251 )	( 5,708 )
Dividend Revenue	( 8,160 )	( 9,900 )
Gain on Disposal of Property, Plant and Equipment	( 4,657 )	( 2 )
Share of gain (loss) of Associates and Joint Ventures Accounted for Using Equity Method	( 109,541 )	( 30,538 )
Gain on Disposal of Financial asset or financial liability at fair value through profit or loss	65,174	-
Notes Receivable (Include Related Parties)	( 7,149 )	( 47,345 )
Accounts Receivable (Include Related Parties)	32,650	( 74,449 )
Other Receivable (Include Related Parties)	5,846	( 3,070 )
Inventories	( 77,601 )	( 102,882 )
Other Assets- Current	( 6,754 )	( 16,369 )
Contractual Liability – Current	( 45,463 )	( 16,375 )
Notes Payable	( 19,540 )	( 74,223 )
Accounts Payable	164,159	115,148
Other Payable	( 62,962 )	( 30,981 )
Refund Liability – Current	3,062	4,565
Other Current Liabilities	( 9,977 )	1,082
Other Non-Current Liabilities	( 21,442 )	( 48,688 )
<b>Cash Inflow (Outflow) Generated from Operations</b>	<b>449,590</b>	<b>55,770</b>
Interest Received	6,251	5,708
Interest Paid	( 22,779 )	( 21,608 )
Income Taxes Refund (Paid)	( 22,771 )	( 59,870 )
Cash Dividends Received	22,264	42,234
<b>Net Cash Flows from (used in) Operating Activities</b>	<b>432,555</b>	<b>22,234</b>

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**China Chemical & Pharmaceutical Co., Ltd. And Subsidiaries**  
**Consolidated Statements Of Cash Flows(Reviewed, Not Audited)**  
**Three months Ended June 30, 2020 and 2019**

Unit : NT\$ Thousands

	<b>For the Six Months Ended June 30</b>	
	2020	2019
<b><u>Cash Flows From (Used in) Investing Activities</u></b>		
Decrease(Increase) in Receivables Financing	\$ 17,500	\$ -
Decrease(Increase) in Financial assets at amortized cost-Current	( 400 )	-
Decrease(Increase) in Pledged Deposit	2,921	20,386
Acquire of Financial assets measured at fair value through other comprehensive income	( 105,838 )	-
Disposal of Financial assets measured at fair value through other comprehensive income	188,784	49,887
Acquire of Long-term Investments at Equity	-	( 500 )
Purchase of Property, Plant and Equipment	( 126,632 )	( 307,911 )
Disposal of Property, Plant and Equipment	4,659	2
Purchase of Intangible Assets	( 1,828 )	-
Decrease(Increase) in Refundable Deposits	1,289	( 13,492 )
Decrease(Increase) in Other Non-current Assets	( 1,840 )	( 4,641 )
<b>Net Cash Flows From (Used in) Investing Activities</b>	<b>( 21,385 )</b>	<b>( 256,269 )</b>
<b><u>Cash flows from (used in) Financing Activities</u></b>		
Decrease(Increase) In Short-term Borrowings	( 89,779 )	374,099
Decrease(Increase) in Short-term Notes and Bills Payable	30,000	5,000
Lease Liability Principal Repayment	( 5,408 )	( 4,643 )
Proceeds from Long-term Borrowings	28,000	100,000
Repayment of Long-term Borrowings	( 168,000 )	( 150,000 )
Decrease(Increase) in Guarantee Deposits Received	2,463	( 5,331 )
Net cash FlowsFrom (Used in) Financing Activities	( 202,724 )	319,125
Effect of Exchange Rate Changes on Cash and Cash Equivalents	( 13,468 )	7,939
Net Increase (Decrease) In Cash and Cash Equivalents	194,978	93,029
Cash and Cash Equivalents at Beginning of Period	703,840	594,627
Cash and Cash Equivalents at End of Period	\$ 898,818	\$ 687,656