CHLITINA HOLDING LIMITED
AND SUBSIDIARIES

Consolidated Interim Financial Statements

September 30, 2015 and 2014
(With Independent Auditors' Review Report Thereon)

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Independent Auditors' Review Report

The Board of Directors
CHLITINA HOLDING LIMITED:

We have reviewed the accompanying consolidated balance sheets of CHLITINA HOLDING LIMITED and subsidiaries (the Group) as of September 30, 2015 and 2014, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three month periods ended September 30, 2015 and 2014, and for the the nine months ended September 30, 2015 and 2014. These consolidated financial statements are the responsibility of the Group's management. Our responsibility is to issue a report on these consolidated financial statements based on our reviews.

We conducted our reviews in accordance with Statement of Auditing Standards No.36, "Engagements to Review Financial Statements". A review consists principally of inquiries of the Company's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the consolidated financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modification that should be made to the accompanying consolidated financial statements referred to in the first paragraph in order for them to be in conformity with the International Accounting Standard 34 "Interim Financial Reporting" and "Order No. Financial-Supervisory-Securities-Auditing-10200546801".

In accordance with the generally accepted auditing standards and the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" in the Republic of China, we have previously audited the consolidated financial statements of the Group's consolidated financial statements as of and for the year ended December 31, 2014, and notes comprising a summary of significant accounting policies and other explanatory information (not presented herein). In our auditors' report dated March 12, 2015, we expressed an unqualified audit opinion on those consolidated financial statements. Based on the opinion dated March 12, 2015, the information set forth in the accompanying consolidated statement of financial position as at December 31, 2014 is fairly stated, in all material respects, in relation to the consolidated financial statements from which it has been derived.

KPMG

November 12, 2015

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Note to Readers

The accompanying financial statements are intended only to present the financial position, results of operations and cash flows in accordance with the International Financial Reporting Standards and not those of any other jurisdictions. The standards, procedures and practices to review such financial statements are those generally accepted and applied in the Republic of China.
The auditors' review report and the accompanying condensed consolidated interim financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language accountants' report and financial statements, the Chinese version shall prevail.

Reviewed only, not audited in accordance with the generally accepted auditing standards on September 30, 2015 and 2014

CHLITINA HOLDING LIMITED and subsidiaries

Consolidated Balance Sheets

September 30, 2015, December 31, and September 30, 2014

(All amounts expressed in thousands dollars)

Assets	September 30, 2015 CNY	September 30, 2015 TWD	%	December 31, 2014 CNY	December 31, 2014 TWD	%	September 30, 2014 CNY	September 30, 2014 TWD	%
Current assets:									
Cash and cash equivalents (note 6(a))	$ 457,962	2,370,411	51	473,341	2,410,252	55	417,500	2,059,945	52
Financial assets at fair value through profit or loss—current	9	47	-	6	31	-	2	12	-
Accounts receivable, net (note 6(b))	132	683	-	19	97	-	92	454	-
Accounts receivable--related parties, net (notes 6(b) and 7)	75,300	389,753	9	5,394	27,466	1	2,608	12,868	-
Other receivables (note 6(b))	3,061	15,844	-	1,750	8,911	-	2,212	10,914	-
Other receivables—related parties (notes 6(b) and 7)	941	4,871	-	6,381	32,492	1	744	3,671	-
Inventories (note 6(c))	85,351	441,777	10	47,021	239,431	5	60,318	297,609	8
Prepayments (note 7)	18,188	94,141	2	8,936	45,502	1	18,799	92,752	3
Other current financial assets (note 6(d))	-	-	-	42,582	216,827	5	42,019	207,322	5
Other current assets	2,832	14,658	-	2,633	13,407	-	2,704	13,341	-
Total current assets	643,776	3,332,185	72	588,063	2,994,416	68	546,998	2,698,888	68
Non-current assets:									
Investment accounted for using equity method (note 6(e))	16,023	82,935	2	16,708	85,077	2	-	-	-
Property, plant and equipment (note 6(f))	216,548	1,120,853	24	225,578	1,148,643	26	224,580	1,108,078	28
Intangible assets (notes 6(g) and 7)	10,689	55,326	1	21,061	107,244	3	21,669	106,915	3
Deferred income tax assets	8,632	44,679	1	12,108	61,654	1	11,040	54,471	1
Other non-current assets	-	-	-	456	2,322	-	456	2,250	-
Total non-current assets	251,892	1,303,793	28	275,911	1,404,940	32	257,745	1,271,714	32
Total assets	$ 895,668	4,635,978	100	863,974	4,399,356	100	804,743	3,970,602	100

Liabilities and Stockholders' Equity	September 30, 2015 CNY	September 30, 2015 TWD	%	December 31, 2014 CNY	December 31, 2014 TWD	%	September 30, 2014 CNY	September 30, 2014 TWD	%
Current liabilities:									
Accounts payable	$ 27,835	144,074	3	6,771	34,478	1	7,146	35,258	1
Accounts payable—related parties (note 7)	4,338	22,453	-	1,578	8,035	-	10,771	53,144	1
Other payables	19,000	98,344	2	31,572	160,765	4	25,851	127,549	3
Other payables—related parties (note 7)	2,193	11,351	-	3,711	18,896	-	3,086	15,229	-
Current income tax liabilities	6,599	34,156	1	14,954	76,146	2	11,627	57,368	1
Advance receipts	44,668	231,202	5	40,010	203,731	5	38,051	187,741	5
Other current liabilities (note 6(h))	40,300	208,593	5	56,353	286,949	6	40,574	200,192	5
Guarantee deposits	58,844	304,577	7	53,575	272,804	6	52,129	257,204	7
Total current liabilities	203,777	1,054,750	23	208,524	1,061,804	24	189,235	933,685	23
Non-current liabilities:									
Net defined benefit liabilities	1,563	8,090	-	1,565	7,969	-	1,995	9,843	-
Total non-current liabilities	1,563	8,090	-	1,565	7,969	-	1,995	9,843	-
Total liabilities	205,340	1,062,840	23	210,089	1,069,773	24	191,230	943,528	23
Equity attributable to shareholders of the parent (note 6(k)):									
Common stock:									
Common stock	161,772	794,924	17	161,772	794,924	18	161,772	794,924	20
Capital surplus	286,950	1,419,463	31	286,950	1,419,463	32	286,950	1,419,463	36
Retained earnings:									
Legal reserve	36,908	178,405	4	21,217	102,821	3	21,217	102,821	3
Unappropriated retained earnings	189,982	991,446	21	174,019	884,868	20	129,353	661,430	17
	226,890	1,169,851	25	195,236	987,689	23	150,570	764,251	20
Other equities:									
Financial statements translation differences for foreign operations	14,716	188,900	4	9,927	127,507	3	14,221	48,436	1
Total equity	690,328	3,573,138	77	653,885	3,329,583	76	613,513	3,027,074	77
Total liabilities and stockholders' equity	$ 895,668	4,635,978	100	863,974	4,399,356	100	804,743	3,970,602	100

See accompanying notes to financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

CHLITINA HOLDING LIMITED AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three-month and the nine-month periods ended September 30, 2015 and 2014

(All amounts expressed in thousands dollars)

	Three-month periods ended September 30						Nine-month periods ended September 30					
	2015			2014			2015			2014		
	CNY	TWD	%	CNY	TWD	%	CNY	TWD	%	CNY	TWD	%
Operating revenue (notes 6(m) and 7)	$ 225,802	1,137,258	100	148,041	719,995	100 $	588,454	2,953,274	100	440,549	2,153,050	100
Operating costs (notes 6(c), (f), (i), 7 and 12)	58,915	296,658	26	25,989	126,342	18	147,310	739,305	25	81,967	400,589	19
Gross profit	166,887	840,600	74	122,052	593,653	82	441,144	2,213,969	75	358,582	1,752,461	81
Operating expenses (notes 6(f), (g), (i), (k), (n), 7 and 12):												
Selling expenses	71,983	362,667	32	51,640	251,149	35	198,650	996,965	34	153,775	751,529	35
Administrative expenses	24,070	121,361	11	26,563	129,235	18	74,585	374,320	13	75,211	367,571	17
Total operating expenses	96,053	484,028	43	78,203	380,384	53	273,235	1,371,285	47	228,986	1,119,100	52
Operating profit	70,834	356,572	31	43,849	213,269	29	167,909	842,684	28	129,596	633,361	29
Non-operating income and expenses (notes 6(e) and (o)):												
Other income	8,040	40,408	4	2,352	11,238	2	13,067	65,580	2	23,765	116,144	5
Other gains and losses	3,389	17,013	1	2,206	10,843	2	3,730	18,720	1	(3,018)	(14,750)	-
Finance costs	-	-	-	(758)	(3,675)	(1)	-	-	-	(3,247)	(15,869)	(1)
Share of profit (loss) of associates accounted for under equity method	(165)	(833)	-	-	-	-	(621)	(3,117)	-	-	-	-
Total non-operating income and expenses	11,264	56,588	5	3,800	18,406	3	16,176	81,183	3	17,500	85,525	4
Net income before tax	82,098	413,160	36	47,649	231,675	32	184,085	923,867	31	147,096	718,886	33
Less: income tax expenses (note 6(j))	17,207	86,576	8	11,548	56,124	8	36,914	185,259	6	37,768	184,580	8
Net income	64,891	326,584	28	36,101	175,551	24	147,171	738,608	25	109,328	534,306	25
Other comprehensive income (loss) (note 6(k)):												
Items that may be reclassified subsequently to profit or loss:												
Financial statement translation differences for foreign operations	(722)	132,667	12	(2,225)	71,793	10	4,789	61,393	2	18,255	(4,449)	-
Income tax expense relating to components of other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	-
Total Items that may be reclassified subsequently to profit or loss	(722)	132,667	12	(2,225)	71,793	10	4,789	61,393	2	18,255	(4,449)	-
Other comprehensive income (loss), net of tax	(722)	132,667	12	(2,225)	71,793	10	4,789	61,393	2	18,255	(4,449)	-
Total comprehensive income	$ 64,169	459,251	40	33,876	247,344	34	151,960	800,001	27	127,583	529,857	25
Earnings per share (note 6(l)):												
Basic earnings per share (in dollars)	$ 0.82	4.11		0.45	2.21		1.85	9.29		1.38	6.72	
Diluted earnings per share (in dollars)	$ 0.82	4.10		0.45	2.21		1.85	9.28		1.37	6.71	

See accompanying notes to financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

CHLITINA HOLDING LIMITED AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the nine-month periods ended September 30, 2015 and 2014

(All amounts expressed in thousands dollars)

	Equity attributable to shareholders of the parent													
					Retained earnings									
	Common stock		Capital surplus		Legal reserve		Unappropriated earnings		Total		Financial statement translation differences for foreign operations		Total equity	
	CNY	TWD	CNY	TWD	CNY	TWD	CNY	TWD	CNY	TWD	CNY	TWD	CNY	TWD
Balance at January 1, 2014	$ 160,398	757,070	290,018	1,411,501	6,903	33,520	149,673	710,975	156,576	744,495	(4,034)	52,885	602,958	2,965,951
Appropriations and distributions:														
Legal reserve	-	-	-	-	14,403	69,323	(14,403)	(69,323)	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	(102,243)	(492,096)	(102,243)	(492,096)	-	-	(102,243)	(492,096)
Stock dividends	7,865	37,854	-	-	-	-	(7,865)	(37,854)	(7,865)	(37,854)	-	-	-	-
Exchange differences on translation of functional currency	(6,491)	-	(3,068)	7,962	(89)	(22)	(5,137)	15,422	(5,226)	15,400	-	-	(14,785)	23,362
Net income	-	-	-	-	-	-	109,328	534,306	109,328	534,306	-	-	109,328	534,306
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	18,255	(4,449)	18,255	(4,449)
Total comprehensive income (loss)	-	-	-	-	-	-	109,328	534,306	109,328	534,306	18,255	(4,449)	127,583	529,857
Balance at September 30, 2014	$ 161,772	794,924	286,950	1,419,463	21,217	102,821	129,353	661,430	150,570	764,251	14,221	48,436	613,513	3,027,074
Balance at January 1, 2015	$ 161,772	794,924	286,950	1,419,463	21,217	102,821	174,019	884,868	195,236	987,689	9,927	127,507	653,885	3,329,583
Appropriations and distributions:														
Legal reserve	-	-	-	-	15,691	75,584	(15,691)	(75,584)	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	-	(115,517)	(556,446)	(115,517)	(556,446)	-	-	(115,517)	(556,446)
Net income	-	-	-	-	-	-	147,171	738,608	147,171	738,608	-	-	147,171	738,608
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	4,789	61,393	4,789	61,393
Total comprehensive income (loss)	-	-	-	-	-	-	147,171	738,608	147,171	738,608	4,789	61,393	151,960	800,001
Balance at September 30, 2015	$ 161,772	794,924	286,950	1,419,463	36,908	178,405	189,982	991,446	226,890	1,169,851	14,716	188,900	690,328	3,573,138

See accompanying notes to financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

CHLITINA HOLDING LIMITED AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the nine-month periods ended September 30, 2015 and 2014

(All amounts expressed in thousands dollars)

	Nine-month periods ended September 30 2015		2014	
	CNY	TWD	CNY	TWD
Cash flows from operating activities:				
Consolidated net income before tax	$ 184,085	923,867	147,096	718,886
Adjustments:				
Adjustments to reconcile profit and loss				
Depreciation	13,169	66,092	12,844	62,771
Amortization	1,959	9,832	187	914
Net gains on financial assets at fair value through profit or loss	(2,943)	(14,768)	(1,109)	(5,420)
Interest expenses	-	-	3,247	15,869
Interest income	(6,012)	(30,173)	(7,231)	(35,339)
Share of loss of associates accounted for under equity method	621	3,117	-	-
Losses on disposal of property, plant and equipment	20	100	51	249
Total adjustments to reconcile profit and loss	6,814	34,200	7,989	39,044
Changes in assets / liabilities relating to operating activities:				
Net changes in operating assets:				
Accounts receivable	(113)	(587)	13	64
Accounts receivable—related parties	(69,906)	(361,836)	(1,484)	(7,322)
Other receivable	(1,483)	(7,676)	194	957
Other accounts receivable—related parties	5,440	28,157	(62)	(306)
Inventories	(38,330)	(198,396)	(12,576)	(62,050)
Prepayments	(9,252)	(47,888)	(4,688)	(23,131)
Other current assets	(199)	(1,030)	170	839
Total changes in operating assets, net	(113,843)	(589,256)	(18,433)	(90,949)
Net changes in operating liabilities:				
Accounts payable	21,064	109,027	4,224	20,841
Accounts payable—related parties	2,760	14,286	6,582	32,476
Other payables	(3,770)	(19,514)	923	4,554
Other payables—related parties	(1,518)	(7,857)	566	2,793
Advance receipts	4,658	24,110	(11,147)	(54,999)
Other current liabilities	(16,053)	(83,090)	(17,421)	(85,955)
Net defined benefit liabilities	24	121	21	104
Guarantee deposits	5,269	27,272	9,359	46,177
Total changes in operating liabilities, net	12,434	64,355	(6,893)	(34,009)
Total changes in operating assets / liabilities, net	(101,409)	(524,901)	(25,326)	(124,958)
Total adjustments	(94,595)	(490,701)	(17,337)	(85,914)
Cash provided by operating activities	89,490	433,166	129,759	632,972
Income tax paid	(41,793)	(216,321)	(40,048)	(197,597)
Net cash provided by operating activities	47,697	216,845	89,711	435,375
Cash flows from investing activities:				
Acquisition of financial assets at fair value through profit or loss	(1,255,390)	(6,497,899)	(493,128)	(2,433,094)
Proceeds from disposal of financial assets at fair value through profit or loss	1,258,330	6,513,115	508,065	2,506,793
Acquisition of investments accounted for under equity method	(92)	(476)	-	-
Acquisition of property, plant and equipment	(4,580)	(23,706)	(12,071)	(59,558)
Proceeds from disposal of property, plant and equipment	-	-	41	199
Acquisition of intangible assets	(191)	(989)	(12,078)	(59,593)
Increase in other financial assets	42,582	220,404	(20,519)	(101,241)
Decrease in other non-current assets	456	2,360	194	957
Interest received	6,184	31,036	7,231	35,339
Net cash provided by (used in) investing activities	47,299	243,845	(22,265)	(110,198)
Cash flows from financing activities:				
Repayments of long-term borrowings	-	-	(85,981)	(424,230)
Cash dividends paid	(115,517)	(556,446)	(102,243)	(492,096)
Interest paid	-	-	(3,247)	(15,869)
Net cash used in financing activities	(115,517)	(556,446)	(191,471)	(932,195)
Effects of changes in exchange rates	5,142	55,915	3,537	20,600
Increase in cash and cash equivalents	(15,379)	(39,841)	(120,488)	(586,418)
Cash and cash equivalents at beginning of period	473,341	2,410,252	537,988	2,646,363
Cash and cash equivalents at end of period	$ 457,962	2,370,411	417,500	2,059,945

See accompanying notes to financial statements.

(All amounts expressed in thousands dollars unless otherwise stated)

(1) Company history

CHLITINA HOLDING LIMITED (the Company) was incorporated in Cayman Islands on July 3, 2012, as a corporation limited by shares in accordance with the Companies Act, Cap 22 of the Cayman Islands. In order to publish the stock in Taiwan Stock Exchange, the subsidiaries were reorganized by changing the stocks. This is a holding company with no corporate income tax that should be imposed according to the local law and has limited liability. The Company and its subsidiaries (the Group) are mainly engaged in the manufacture and sale of cosmetics, instead of professional investment. On November 27, 2013, the Company was approved and listed on Taiwan Stock Exchange (TWSE).

(2) Financial statements authorization date and authorization process

The consolidated financial statements were reported to the Board of Directors on November 12, 2015.

(3) New standards and interpretations not yet adopted

The new standards and amendments issued by the IASB that may have an impact to the consolidated financial statements but not yet included in the IFRS.

New standards and amendments and interpretations	Effective date per IASB
IFRS 9 "Financial Instruments"	January 1, 2018
Amended IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	January 1, 2016
Amended IFRS 10, IFRS 12 and IAS 28 " Investment Entities-Applying the Consolidation Exception"	January 1, 2016
Amendments to IFRS 11 "Acquisitions of an Interest in Joint Operation"	January 1, 2016
IFRS 14 "Regulatory Deferral Accounts"	January 1, 2016
IFRS 15 "Revenue from Contracts with Customers"	January 1, 2018
Amended IAS 1 "Disclosure initiative"	January 1, 2016
Amendments to IAS 16 and IAS 38 "Clarification of Acceptable Methods of Depreciation and Amortization"	January 1, 2016
Amendments to IAS 16 and IAS 41"Bearer Plants"	January 1, 2016
Amendments to IAS 19 "Defined Benefit Plans: Employee Contributions"	July 1, 2014
Amendments to IAS 27 "Separate Financial Statements"	January 1, 2016
Amendments to IAS 36 "Recoverable Amount Disclosures for Non-financial Assets"	January 1, 2014
Amendments to IAS 39 "Novation of Derivatives and Continuation of Hedge Accounting"	January 1, 2014
Annual improvements to IFRSs 2010-2012 cycle and to IFRSs 2011-2013 cycle	July 1, 2014

(Continued)

New standards and amendments and interpretations	Effective date per IASB
Annual improvements to IFRSs 2012-2014 cycle	January 1, 2016
IFRIC 21 "Levies"	January 1, 2014

The Group is currently evaluating the impact from the abovementioned standards and amendments on the Groups' financial position and operating results. Any related impact will be disclosed when the evaluation is completed.

(4) Significant accounting policies

Except for the following, the significant accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2014 and the related information referred to note 4 of the consolidated financial statement for the year ended December 31, 2014.

(a) Statement of compliance

In order to follow the requirements of an entity being listed for the first time in Taiwan, these consolidated interim financial statements have been prepared in accordance with the comparison table of account codes for general industries announced by the Taiwan security authorities, IAS 34 "Interim Financial Reporting", "Order No. Financial-Supervisory-Securities-Auditing-10200546801", and do not include all of the information required by the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations (hereinafter referred to as the IFRSs) for a complete set of the consolidated financial statements.

(b) Basis of preparation

The functional currency of each Group entity is determined based on the primary economic environment in which the entity operates. The Group's consolidated financial statements are presented in Chinese Yuan (CNY). The assets and liabilities of foreign operations are translated to the Group's functional currency at the exchange rates at the reporting date. The income and expenses of foreign operations are translated to the Group's functional currency at the average rate. Foreign currency differences are recognized in other comprehensive income. All financial information presented in New Taiwan dollars (TWD) has been rounded to the nearest thousand. Translated into TWD are the following exchange rates after the consolidation: Assets and liabilities - spot rates at reporting date; income and expenses - average rates during the period; shareholders' equity - historical rates. The resulting translation adjustments are recorded as cumulative translation adjustments under shareholders' equity. As of September 30, 2015 and 2014, and December 31, 2014, the spot rates of CNY to TWD were CNY1=TWD5.176, CNY1=TWD4.934 and CNY1=TWD5.092, respectively; for the the nine months ended September 30, 2015 and 2014, the average rate of CNY to TWD were CNY1=TWD5.0187 and CNY1=TWD4.8872, respectively.

(c) Basis of consolidation

List of subsidiaries in the consolidated financial statements

Name of subsidiary	Primary business	The creating location/date	Percentage of ownership of the Company Direct	Percentage of ownership of the Company Indirect	Issuing and paid-in /authorized capital
Chlitina Group Limited	Investing	British Virgin IS. November 8, 2011	100%		USD21,567,073/ USD21,567,073
Chlitina International Limited	Investing	British Virgin IS. June 25, 2007	-	100%	USD17,000,001/ USD17,000,001
Chlitina Marketing Limited	Investing	British Virgin IS. November 8, 2012	-	100%	USD10,695,997/ USD10,695,997
Hong Kong Chlitina International Limited (Hong Kong Chlitina)	Investing and trading of skincare products	Hong Kong December 15, 2009	-	100%	HKD62,150,001/ HKD62,150,001
Chlitina Intelligence Limited	Holder of intelligence	British Virgin IS. April 3, 2012	-	100%	USD1/ USD1
Centre de Recherche et de Developpement de CHLITINA FRANCE EURL (Chlitina France EURL)	Research and development center	France June 9, 2008	-	100%	EUR5,000/ EUR5,000
Chlitina (Shanghai)Trade Limited (Chlitina Shanghai)	Dealer of skincare products	China November 14, 2006	-	100%	USD8,570,000/ USD8,570,000
Weishuo (Shanghai) Daily Product Limited (Weishuo)	Production and trading of skincare products	China February 28, 2007	-	100%	USD2,150,000/ USD2,150,000
Hong Kong Chlitina International Limited Taiwan Branch (Hong Kong Chlitina Taiwan Branch) (Note 1)	Trading of skincare products	Republic of China May 2, 2012	-	100%	Working Capital TWD5,000 thousand
British Virgin IS. Chlitina Marketing Limited Taiwan Branch (Chlitina Marketing Taiwan Branch)	Trading of skincare products and research and development center	Republic of China December 27, 2012	-	100%	Working Capital TWD308,084 thousand
Crystal Asia International Limited	Investing	British Virgin IS. May 7, 2014	-	100%	USD4,500,000/ USD4,500,000
Crystal Asia Marketing Limited	Investing	British Virgin IS. May 7, 2014	-	100%	USD4,500,000/ USD4,500,000
Hong Kong Crystal Asia International Limited	Investing	Hong Kong July 11, 2014	-	100%	HKD35,000,000/ HKD35,000,000
Wuguan (Shanghai)Trade Limited (Wuguan)	Dealer of skincare products and supplementary health care products	Hong Kong November 14, 2014	-		USD200,000/ USD200,000
Weihu (Shanghai)Trade Limited (Weihu)	Investing, dealer of skincare products and supplementary health care products	Hong Kong November 6, 2014	-	100%	USD3,000,000/ USD3,000,000

Note 1: The liquidation process of the branch had the approval of the authorities on November 25, 2014.

(d) Defined benefit plans

The pension cost in the condensed consolidated interim financial statements is calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other one off events.

(e) Income taxes

Tax expense in the interim financial statements is measured and disclosed according to paragraph B12 of IAS 34 “Interim Financial Reporting".

Income tax expense for the year is best estimated by multiplying pretax income for the interim reporting period with the effective annual tax rate as forecasted by the management. This should be recognized fully as tax expense for the current period.

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the effective tax rate at time of realization or liquidation, and recognized directly in equity or other comprehensive income as tax expense.

(5) Significant accounting judgments, estimations, assumptions, and sources of estimation uncertainty

The preparation of the condensed consolidated interim financial statements in conformity with IFRSs (in accordance with IAS 34 "Interim Financial Reporting") requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

In preparation of the condensed consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2014. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2014.

(6) Explanation of significant accounts

(a) Cash and Cash equivalents

		September 30, 2015		December 31, 2014		September 30, 2014	
		CNY	TWD	CNY	TWD	CNY	TWD
Cash on hand	$	363	1,879	176	896	259	1,278
Savings deposits		232,895	1,205,464	291,490	1,484,267	323,621	1,596,746
Time deposits		51,296	265,508	2,749	13,998	-	-
Cash equivalents		173,408	897,560	178,926	911,091	93,620	461,921
Cash and cash equivalents per consolidated statements of cash flows	$	457,962	2,370,411	473,341	2,410,252	417,500	2,059,945

As of September 30, 2015, December 31 and September 30, 2014, cash equivalents referred to fixed rate financial instruments registered by Shanghai Stock Exchange with maturities of 7, 14 and 28 days, respectively.

Time deposits with maturity days beyond 3 months were recorded under "Other current financial assets". Please refer to note 6(d) for further information.

(Continued)

The disclosure of sensitivity analysis of the Group's financial assets and liabilities were recorded under note 6 (p).

(b) Accounts receivable and other receivables (include related party)

	September 30, 2015		December 31, 2014		September 30, 2014	
	CNY	TWD	CNY	TWD	CNY	TWD
Accounts receivable	$ 132	683	19	97	92	454
Accounts receivable—related parties	75,300	389,753	5,394	27,466	2,608	12,868
Other receivables	3,061	15,844	1,750	8,911	2,212	10,914
Other receivables—related parties	941	4,871	6,381	32,492	744	3,671
	$ 79,434	411,151	13,544	68,966	5,656	27,907

The accounts receivable and other receivables of the Group, net, were not pledged as collateral.

The carrying amounts of notes and accounts receivable of the Group with short maturity were not discounted under the assumption that the carrying amount approximates the fair value.

The Group had no aging analysis of overdue accounts receivable and other receivables.

(c) Inventories

The components of the Group's inventories were as follows:

	September 30, 2015		December 31, 2014		September 30, 2014	
	CNY	TWD	CNY	TWD	CNY	TWD
Finished goods	$ 48,638	251,750	34,960	178,017	45,365	223,831
Work in progress	4,306	22,288	2,190	11,151	4,758	23,476
Raw materials and supplies	32,407	167,739	9,871	50,263	10,195	50,302
	$ 85,351	441,777	47,021	239,431	60,318	297,609

As of September 30, 2015, December 31 and September 30, 2014, the inventories of the Group were not pledged as collateral.

The analysis of the amount of inventories recognized as costs and included in profit or loss was as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Inventory costs	$ 58,570	294,918	26,022	126,512
Loss (gain) on market value of inventory	345	1,740	(33)	(170)
Total	$ 58,915	296,658	25,989	126,342

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Inventory costs	$ 146,166	733,564	81,296	397,310
Loss on market value of inventory	1,144	5,741	671	3,279
Total	$ 147,310	739,305	81,967	400,589

(d) Other financial assets－current

The components of other financial assets-current at reporting date were time deposits with a maturity of three months and above.

(e) Investments accounted for using equity method

i) Associate

The associate accounted for using the equity method in the consolidated financial statements was not individually significant. The summarized financial information of the associate was as follows, and the amounts were included in financial information of the associate in the consolidated interim financial statements ：

	September 30, 2015		December 31, 2014	
	CNY	TWD	CNY	TWD
Carrying amounts of associate	$ 16,023	82,935	16,708	85,077

	Three-month periods ended September 30	
	2015	
	CNY	TWD
Aggregate amounts of the Group's share of the associate:		
Net loss from continuing operations	$ (165)	(833)
Other comprehensive loss	-	-
Total comprehensive income	$ (165)	(833)

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		Nine-month periods ended September 30 2015 CNY	TWD
Aggregate amounts of the Group's share of the associate:			
Net loss from continuing operations	$	(621)	(3,117)
Other comprehensive loss		-	-
Total comprehensive loss	$	(621)	(3,117)

ii) Collateral

As of September 30, 2015 and December 31, 2014, the investment accounted for using equity method of the Group was not pledged as collateral.

(f) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group for the six month periods ended were September 30, 2015 and 2014 as follows:

Unit: CNY thousand

		Land	Buildings	Machinery	Transportation	Furniture and fixtures and other equipment	Construction in progress	Total
Cost or deemed cost:								
Balance at January 1, 2015	$	20,757	183,243	10,750	5,048	46,527	4,176	270,501
Additions		-	471	676	-	1,865	1,568	4,580
Disposal		-	-	-	-	(106)	-	(106)
Reclassification		-	-	-	-	2,135	(2,135)	-
Effect of movements in exchange rates		(336)	-	-	-	(115)	(23)	(474)
Balance at September 30, 2015	$	20,421	183,714	11,426	5,048	50,306	3,586	274,501
Balance at January 1, 2014	$	21,487	178,294	6,514	3,131	38,974	5,041	253,441
Additions		-	-	1,069	1,451	1,559	7,992	12,071
Disposal		-	-	(10)	(5)	(365)	-	(380)
Reclassification		-	-	3,177	-	2,328	(5,505)	-
Effect of movements in exchange rates		(65)	-	-	-	(15)	-	(80)
Balance at September 30, 2014	$	21,422	178,294	10,750	4,577	42,481	7,528	265,052

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		Land	Buildings	Machinery	Transportation	Furniture and fixtures and other equipment	Construction in progress	Total
Depreciation and impairment loss:								
Balance at January 1, 2015	$	-	17,197	2,408	1,778	23,540	-	44,923
Depreciation		-	6,202	743	629	5,595	-	13,169
Disposal		-	-	-	-	(86)	-	(86)
Effect of changes in exchange rates		-	-	-	-	(53)	-	(53)
Balance at September 30, 2015	$	-	23,399	3,151	2,407	28,996	-	57,953
Balance at January 1, 2014	$	-	9,144	1,654	1,045	16,080	-	27,923
Depreciation		-	6,039	512	530	5,763	-	12,844
Disposal		-	-	(5)	(5)	(278)	-	(288)
Effect of movements in exchange rates		-	-	-	-	(7)	-	(7)
Balance at September 30, 2014	$	-	15,183	2,161	1,570	21,558	-	40,472
Carrying value:								
Balance at January 1, 2015	$	20,757	166,046	8,342	3,270	22,987	4,176	225,578
Balance at September 30, 2015	$	20,421	160,315	8,275	2,641	21,310	3,586	216,548
Balance at September 30, 2014	$	21,422	163,111	8,589	3,007	20,923	7,528	224,580

Unit: TWD thousand

		Land	Buildings	Machinery	Transportation	Furniture and fixtures and other equipment	Construction in progress	Total
Cost or deemed cost:								
Balance at January 1, 2015	$	105,695	933,074	54,739	25,704	236,915	21,265	1,377,392
Additions		-	2,438	3,499	-	9,653	8,116	23,706
Disposal		-	-	-	-	(532)	-	(532)
Reclassification		-	-	-	-	11,051	(11,051)	-
Effect of movements in exchange rates		4	15,392	903	424	3,311	231	20,265
Balance at September 30, 2015	$	105,699	950,904	59,141	26,128	260,398	18,561	1,420,831
Balance at January 1, 2014	$	105,695	877,028	32,042	15,401	191,713	24,797	1,246,676
Additions		-	-	5,274	7,159	7,692	39,433	59,558
Disposal		-	-	(49)	(24)	(1,782)	-	(1,855)
Reclassification		-	-	15,676	-	11,486	(27,162)	-
Effect of movements in exchange rates		1	2,675	98	47	492	74	3,387
Balance at September 30, 2014	$	105,696	879,703	53,041	22,583	209,601	37,142	1,307,766
Depreciation and impairment loss:								
Balance at January 1, 2015	$	-	87,567	12,262	9,059	119,861	-	228,749
Depreciation		-	31,126	3,729	3,157	28,080	-	66,092
Disposal		-	-	-	-	(432)	-	(432)
Effect of movements in exchange rates		-	2,420	319	243	2,587	-	5,569
Balance at September 30, 2015	$	-	121,113	16,310	12,459	150,096	-	299,978
Balance at January 1, 2014	$	-	44,979	8,136	5,140	79,098	-	137,353
Depreciation		-	29,514	2,502	2,590	28,165	-	62,771
Disposal		-	-	(24)	(24)	(1,359)	-	(1,407)
Effect of movements in exchange rates		-	420	48	40	463	-	971
Balance at September 30, 2014	$	-	74,913	10,662	7,746	106,367	-	199,688
Carrying value:								
Balance at January 1, 2015	$	105,695	845,507	42,477	16,645	117,054	21,265	1,148,643
Balance at September 30, 2015	$	105,699	829,791	42,831	13,669	110,302	18,561	1,120,853
Balance at September 30, 2014	$	105,696	804,790	42,379	14,837	103,234	37,142	1,108,078

(Continued)

(g) Intangible assets

		Computer software		Others		Total	
		CNY	TWD	CNY	TWD	CNY	TWD
Cost:							
Balance at January 1, 2015	$	21,487	109,340	-	-	21,487	109,340
Additions		191	989	-	-	191	989
Disposal (note 7)		(8,646)	(43,610)	-	-	(8,646)	(43,610)
Reclassification		(157)	(728)	157	728	-	-
Effect of movements in exchange rates		38	847	4	105	42	952
Balance at September 30, 2015	$	12,913	66,838	161	833	13,074	67,671
Balance at January 1, 2014	$	-	-	-	-	-	-
Additions		21,856	107,829	-	-	21,856	107,829
Balance at September 30, 2014	$	21,856	107,829	-	-	21,856	107,829
Amortization and impairment loss:							
Balance at January 1, 2015	$	426	2,096	-	-	426	2,096
Amortization		1,947	9,772	12	60	1,959	9,832
Reclassification		(1)	(5)	1	5	-	-
Effect of changes in exchange rates		-	417	-	-	-	417
Balance at September 30, 2015	$	2,372	12,280	13	65	2,385	12,345
Balance at January 1, 2014	$	-	-	-	-	-	-
Amortization		187	914	-	-	187	914
Balance at September 30, 2014	$	187	914	-	-	187	914
Carrying value:							
Balance at January 1, 2015	$	21,061	107,244	-	-	21,061	107,244
Balance at September 30, 2015	$	10,541	54,558	148	768	10,689	55,326
Balance at September 30, 2014	$	21,669	106,915	-	-	21,669	106,915

(h) Other current liabilities

The components of other current liabilities of the Group at the reporting date were as follows:

		September 30, 2015		December 31, 2014		September 30, 2014	
		CNY	TWD	CNY	TWD	CNY	TWD
Accrued expense	$	31,466	162,868	41,046	209,005	26,761	132,039
Tax payable		5,106	26,429	10,767	54,826	11,266	55,586
Deferred income		3,728	19,296	4,540	23,118	2,547	12,567
	$	40,300	208,593	56,353	286,949	40,574	200,192

(i) Employee benefits

i) Defined benefit plans

In the prior fiscal year, there was no material volatility of the market, material reimbursement and settlement or other material one-time events. As a result, pension cost in the condensed consolidated interim financial statements was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate as of December 31, 2014 and 2013.

The Group's expenses recognized in profit or loss were as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
General and administrative expenses	$ 8	40	7	34

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
General and administrative expenses	$ 24	120	21	103

ii) Defined contribution plans

The Group's expenses (under pension plan cost) to the Bureau of Labor Insurance and the local government were as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Operating costs	$ 173	872	175	851
Selling expenses	1,482	7,469	1,253	6,098
General and administrative expenses	1,044	5,256	782	3,805
Research and development expenses	12	61	10	49
	$ 2,711	13,658	2,220	10,803

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Operating costs	$ 507	2,545	496	2,424
Selling expenses	4,283	21,495	3,443	16,827
General and administrative expenses	2,537	12,732	2,190	10,703
Research and development expenses	36	181	35	171
	$ 7,363	36,953	6,164	30,125

(j) Income tax

The amounts of the Group's income tax were as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Current income tax expense				
Current period	$ 16,893	84,966	10,503	51,031
Adjustment for prior periods	(1)	(6)	-	-
	16,892	84,960	10,503	51,031
Deferred income tax benefit				
Origination and reversal of temporary differences	315	1,616	1,045	5,093
Income tax expenses on continuing operations	$ 17,207	86,576	11,548	56,124

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Current income tax expense				
Current period	$ 33,590	168,577	34,357	167,910
Adjustment for prior periods	(152)	(763)	1,175	5,742
	33,438	167,814	35,532	173,652
Deferred income tax benefit				
Origination and reversal of temporary differences	3,476	17,445	2,236	10,928
Income tax expenses on continuing operations	$ 36,914	185,259	37,768	184,580

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(k) Capital and other equity

Except for the following disclosure, there was no significantly change for capital and other equity for the periods from January 1 to September 30, 2015 and 2014. For the related information, please refer to note 6(l) of the consolidated financial statements for the year ended December 31, 2014.

i) Retained earnings

The Company estimated the employee bonuses of CNY653 thousand (TWD3,180 thousand) and CNY1,846 thousand (TWD9,024 thousand) for the three months ended and the nine months ended September 30, 2014, respectively, and the directors' and supervisors' emoluments of CNY343 thousand (TWD1,666 thousand) and CNY955 thousand (TWD4,666 thousand) for the three months ended and the nine months ended September 30, 2014, respectively. The information mentioned above was estimated by multiplying the after tax income by the percentage of distribution of employee bonuses and the directors' and supervisors' emoluments, and recorded them as operating expenses in the respective periods.

In accordance with the revised ROC Company Act, the supervisor's emoluments and employee bonuses are not appropriated from distributable earnings. The Company will revise the Company's articles of incorporation before the official due date.

The Company estimated the employee bonuses of CNY2,520 thousand (TWD12,401 thousand) and CNY2,536 thousand (TWD12,253 thousand) for the years 2014 and 2013, respectively, and the directors' and supervisors' emoluments of CNY1,267 thousand (TWD6,232 thousand) and CNY1,258 thousand (TWD6,077 thousand) for the years 2014 and 2013, respectively. These amounts are calculated based on the Company's net profit for the period by using the earnings allocation method as stated under the Company's articles of association. These bonuses are expensed under operating expenses. There were no differences between the information mentioned above and the actual payments. The related information can be obtained from the Market Observation Post System.

Earning distribution for 2014 and 2013 were approved by the shareholders during their meetings on June 17, 2015 and June 19, 2014, respectively. The relevant dividend distributions to shareholders were as follows:

	2014			2013		
	Amount per share (New Taiwan dollars)	Amount CNY	Amount TWD	Amount per share (New Taiwan dollars)	Amount CNY	Amount TWD
Dividends distributed to common shareholders:						
Cash	$ 7.00	115,517	556,446	6.50	102,243	492,096
Stock	-	-	-	0.50	7,865	37,854
Total		$ 115,517	556,446		110,108	529,950

(Continued)

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ii) Other equities (net of tax)

	Foreign exchange differences arising from foreign operation	
	CNY	TWD
Balance at January 1, 2015	$ 9,927	127,507
Foreign exchange differences arising from net assets of foreign operation	4,789	61,393
Balance at September 30, 2015	$ 14,716	188,900
Balance at January 1, 2014	$ (4,034)	52,885
Foreign exchange differences arising from net assets of foreign operation	18,255	(4,449)
Balance at September 30, 2014	$ 14,221	48,436

(l) Earnings per share

The calculation of the Group's basic earnings per share and diluted earnings per share was as follows:

i) Basic earnings per share

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Profit attributable to ordinary shareholders of the Company	$ 64,891	326,584	36,101	175,551
Weighted-average number of ordinary shares	79,492	79,492	79,492	79,492
Basic earnings per share (in dollars)	$ 0.82	4.11	0.45	2.21

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Profit attributable to ordinary shareholders of the Company	$ 147,171	738,608	109,328	534,306
Weighted-average number of ordinary shares	79,492	79,492	79,492	79,492
Basic earnings per share (in dollars)	$ 1.85	9.29	1.38	6.72

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ii) Diluted earnings per share

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Profit attributable to ordinary shareholders of the Company (diluted)	$ 64,891	326,584	36,101	175,551
Weighted-average number of ordinary shares	79,492	79,492	79,492	79,492
Impact of potential common shares				
Effect of employee stock bonus	91	91	49	49
Weighted-average number of ordinary shares (diluted)	79,583	79,583	79,541	79,541
Diluted earnings per share (in dollars)	$ 0.82	4.10	0.45	2.21

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Profit attributable to ordinary shareholders of the Company (diluted)	$ 147,171	738,608	109,328	534,306
Weighted-average number of ordinary shares	79,492	79,492	79,492	79,492
Impact of potential common shares				
Effect of employee stock bonus	86	86	80	80
Weighted-average number of ordinary shares (diluted)	79,578	79,578	79,572	79,572
Diluted earnings per share (in dollars)	$ 1.85	9.28	1.37	6.71

(Continued)

(m) Revenue

The details of the Group's revenue for the three months ended September 30, 2015 and 2014 and the nine months periods ended September 30, 2015 and 2014 were as follows:

		Three-month periods ended September 30			
		2015		2014	
		CNY	TWD	CNY	TWD
Net sale of goods	$	172,785	870,835	143,007	695,530
Trademark right income		44,001	221,080	-	-
Special affiliate income		3,507	17,661	3,556	17,299
Skin care service from direct retail outlets and other income		5,509	27,682	1,478	7,166
	$	225,802	1,137,258	148,041	719,995

		Nine-month periods ended September 30			
		2015		2014	
		CNY	TWD	CNY	TWD
Net sale of goods	$	504,221	2,530,534	424,112	2,072,720
Trademark right income		66,667	334,582	-	-
Special affiliate income		9,017	45,253	10,242	50,055
Skin care service from direct retail outlets and other income		8,549	42,905	6,195	30,275
	$	588,454	2,953,274	440,549	2,153,050

(n) Employees' and directors' emoluments

The three months ended September 30, 2015, and the nine months periods ended September 30, 2015, the estimated amounts of employee emoluments were CNY1,100 thousand (TWD5,534 thousand) and CNY2,292 thousand (TWD11,503 thousand), respectively, and the estimated amounts of directors' emoluments were CNY548 thousand (TWD2,755 thousand) and CNY1,122 thousand (TWD5,632 thousand), respectively. The estimated amounts mentioned above were according to the distribution of the Company's articles of incorporation in note 6(m) of the consolidated financial statements for the year ended December 31, 2014, and recorded as operating expenses in the respective periods. The differences between the estimated amounts and those recognized in financial statements approved by the Board of Directors and published to the public, if any, shall be accounted for as a change in accounting estimates and recognized in profit or loss next year.

(o) Non-operating income and expenses

i) Other income

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Government allowance revenue	$ 6,739	33,821	173	780
Interest income-bank deposits	1,133	5,742	1,322	6,390
Other	168	845	857	4,068
	$ 8,040	40,408	2,352	11,238

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Government allowance revenue	$ 6,739	33,821	5,593	27,334
Interest income-bank deposits	6,012	30,173	7,231	35,339
Other	316	1,586	10,941	53,471
	$ 13,067	65,580	23,765	116,144

ii) Other gains and losses

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Net gains on foreign exchange	$ 2,132	10,690	1,835	9,038
Net gains on financial assets at fair value through profit or loss	1,262	6,350	375	1,824
Losses on disposal of property, plant and equipment	(5)	(27)	(4)	(19)
	$ 3,389	17,013	2,206	10,843

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Net gains (losses) on foreign exchange	$ 807	4,052	(4,076)	(19,921)
Net gains on financial assets at fair value through profit or loss	2,943	14,768	1,109	5,420
Losses on disposal of property, plant and equipment	(20)	(100)	(51)	(249)
	$ 3,730	18,720	(3,018)	(14,750)

iii) Finance expenses

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Interest expenses	$ -	-	758	3,675

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Interest expenses	$ -	-	3,247	15,869

(p) Financial instruments

Except for the contention mentioned below, there was no significant change in the fair value of the Group's financial instruments and in the degree of exposure to credit risk, liquidity risk—interest rate risk and market risk arising from financial instruments. For the related information, please refer to note 6(r) of the consolidated financial statements for the year ended December 31, 2014.

i) Liquidity risk

The following table shows the contract maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

Unit: CNY thousand

	Carrying amount	Contractual cash flows	Within a year	1-2 years	2-5 years	Over 5 years
September 30, 2015						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 32,173	32,173	32,173	-	-	-
Accrued expenses	31,466	31,466	31,466	-	-	-
Other payables (including related parties)	21,193	21,193	21,193	-	-	-
Guarantee deposits	58,844	58,844	58,844	-	-	-
	$ 143,676	143,676	143,676	-	-	-
December 31, 2014						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 8,349	8,349	8,349	-	-	-
Accrued expenses	41,046	41,046	41,046	-	-	-
Other payables (including related parties)	35,283	35,283	35,283	-	-	-
Guarantee deposits	53,575	53,575	53,575	-	-	-
	$ 138,253	138,253	138,253	-	-	-

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	Carrying amount	Contractual cash flows	Within a year	1-2 years	2-5 years	Over 5 years
September 30, 2014						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 17,917	17,917	17,917	-	-	-
Accrued expenses	26,761	26,761	26,761	-	-	-
Other payables (including related parties)	28,937	28,937	28,937	-	-	-
Guarantee deposits	52,129	52,129	52,129	-	-	-
	$ 125,744	125,744	125,744	-	-	-

Unit: TWD thousand

	Carrying amount	Contractual cash flows	Within a year	1-2 years	2-5 years	Over 5 years
September 30, 2015						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 166,527	166,527	166,527	-	-	-
Accrued expenses	162,868	162,868	162,868	-	-	-
Other payables (including related parties)	109,695	109,695	109,695	-	-	-
Guarantee deposits	304,577	304,577	304,577	-	-	-
	$ 743,667	743,667	743,667	-	-	-
December 31, 2014						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 42,513	42,513	42,513	-	-	-
Accrued expenses	209,005	209,005	209,005	-	-	-
Other payables (including related parties)	179,661	179,661	179,661	-	-	-
Guarantee deposits	272,804	272,804	272,804	-	-	-
	$ 703,983	703,983	703,983	-	-	-
September 30, 2014						
Non-derivative financial liabilities						
Accounts payable (including related parties)	$ 88,402	88,402	88,402	-	-	-
Accrued expenses	132,039	132,039	132,039	-	-	-
Other payables (including related parties)	142,778	142,778	142,778	-	-	-
Guarantee deposits	257,204	257,204	257,204	-	-	-
	$ 620,423	620,423	620,423	-	-	-

The Group is not expecting the cash flows included in the maturity analysis could occur significantly earlier or at significantly different amounts.

(Continued)

ii) Currency risk

i. Exposure to foreign currency risk

The Group's significant exposure to foreign currency risk was as follows:

		Foreign currency	Exchange rate	CNY	TWD
September 30, 2015					
Financial assets:					
Monetary items:					
USD	$	10,318	6.3505	65,524	339,152
HKD	$	1,405	0.8194	1,151	5,958
CNY	$	20,294	1.0000	20,294	105,042
Financial liabilities:					
Monetary items:					
USD	$	896	6.3505	5,690	29,451
CNY	$	3,048	1.0000	3,048	15,776
HKD	$	28	0.8194	23	119
December 31, 2014					
Financial assets:					
Monetary items:					
USD	$	8,274	6.2156	51,428	261,871
HKD	$	4,598	0.8013	3,684	18,759
CNY	$	107,940	1.0000	107,940	549,630
Financial liabilities:					
Monetary items:					
USD	$	33	6.2156	205	1,044
CNY	$	2,467	1.0000	2,467	12,562
HKD	$	2,505	0.8013	2,007	10,220
September 30, 2014					
Financial assets:					
Monetary items:					
USD	$	8,572	6.1654	52,850	260,762
HKD	$	6,517	0.7941	5,175	25,533
CNY	$	83,864	1.0000	83,864	413,785
Financial liabilities:					
Monetary items:					
USD	$	1,743	6.1654	10,746	53,021
CNY	$	2,300	1.0000	2,300	11,348
HKD	$	11,653	0.7941	9,253	45,654

(Continued)

ii. Sensitivity analysis

The Group's exposure to foreign currency risk arose from the translation of the foreign currency exchange gains and losses on cash and cash equivalents that were denominated in foreign currency. A strengthening (weakening) 3% of appreciation (depreciation) of the TWD against the USD, HKD, CNY and the TWD for the nine months periods ended September 30, 2015 and 2014, with all other variables held constant, would have increased (decreased) the net profit after tax by CNY2,472 thousand (TWD12,795 thousand) and CNY3,445 thousand (TWD16,998 thousand), respectively.

Due to the different functional currencies used by the Group, a summary information on its gain (loss) on foreign exchange had been disclosed in its financial statements. The realized and unrealized gain (loss) on foreign exchanged for the nine months periods ended September 30, 2015 and 2014 amounted to CNY807 thousand (TWD4,052 thousand) and CNY(4,076) thousand (TWD(19,921) thousand), respectively.

iii) Information for fair value

i. Categories and fair value of financial instruments

Except for the followings, carrying amount of the Group's financial assets and liabilities are valuated approximately to their fair value, and are not based on observable market date and the value measurements which are not reliable. No additional fair value disclosure is required in accordance to the Regulations.

Unit: CNY thousand

	September 30, 2015				
	Carrying amount	Fair value Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 9	9	-	-	9
Receivables					
Cash and cash equivalents	457,962	-	-	-	-
Accounts receivable and other receivables (including related parties)	79,434	-	-	-	-
Total	$ 537,405	9	-	-	9

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	September 30, 2015				
	Carrying amount	Fair value Level 1	Level 2	Level 3	Total
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 34,366	-	-	-	-
Accrued expense	31,466	-	-	-	-
Guarantee deposits	58,844	-	-	-	-
Total	$ 124,676	-	-	-	-

	December 31, 2014				
	Carrying amount	Fair value Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 6	6	-	-	6
Receivables					
Cash and cash equivalents	473,341	-	-	-	-
Accounts receivable and other receivables (including related parties)	13,544	-	-	-	-
Other financial assets	42,582	-	-	-	-
Subtotal	529,467	-	-	-	-
Total	$ 529,473	6	-	-	6
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 43,632	-	-	-	-
Accrued expense	41,046	-	-	-	-
Guarantee deposits	53,575	-	-	-	-
Total	$ 138,253	-	-	-	-

(Continued)

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	Carrying amount	September 30, 2014 Fair value Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 2	2	-	-	2
Receivables					
Cash and cash equivalents	417,500	-	-	-	-
Accounts receivable and other receivables (including related parties)	5,656	-	-	-	-
Other financial assets	42,019	-	-	-	-
Subtotal	465,175	-	-	-	-
Total	$ 465,177	2	-	-	2
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 46,854	-	-	-	-
Accrued expense	26,761	-	-	-	-
Guarantee deposits	52,129	-	-	-	-
Total	$ 125,744	-	-	-	-

Unit: TWD thousand

	Carrying amount	September 30, 2015 Fair value Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 47	47	-	-	47
Receivables					
Cash and cash equivalents	2,370,411	-	-	-	-
Accounts receivable and other receivables (including related parties)	411,151	-	-	-	-
Total	$ 2,781,609	47	-	-	47

(Continued)

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		September 30, 2015			
	Carrying amount	Fair value Level 1	Level 2	Level 3	Total
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 276,222	-	-	-	-
Accrued expense	162,868	-	-	-	-
Guarantee deposits	304,577	-	-	-	-
Total	$ 743,667	-	-	-	-

		December 31, 2014			
	Carrying amount	Fair value Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 31	31	-	-	31
Receivables					
Cash and cash equivalents	2,410,252	-	-	-	-
Accounts receivable and other receivables (including related parties)	68,966	-	-	-	-
Other financial assets	216,827	-	-	-	-
Subtotal	2,696,045	-	-	-	-
Total	$ 2,696,076	31	-	-	31
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 222,174	-	-	-	-
Accrued expense	209,005	-	-	-	-
Guarantee deposits	272,804	-	-	-	-
Total	$ 703,983	-	-	-	-

(Continued)

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		September 30, 2014			
	Carrying		Fair value		
	amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Available-for-sale and non-derivative financial assets	$ 12	12	-	-	12
Receivables					
Cash and cash equivalents	2,059,945	-	-	-	-
Accounts receivable and other receivables (including related parties)	27,907	-	-	-	-
Other financial assets	207,322	-	-	-	-
Subtotal	2,295,174	-	-	-	-
Total	$ 2,295,186	12	-	-	12
Financial liabilities measured at amortized cost					
Accounts payable and other payables (including related parties)	$ 231,180	-	-	-	-
Accrued expense	132,039	-	-	-	-
Guarantee deposits	257,204	-	-	-	-
Total	$ 620,423	-	-	-	-

ii. Valuation techniques in financial instruments measured at fair value—Non-derivative financial instruments

If there are quoted prices in the active markets for financial instruments, the fair value of those prices may be based on the quoted market prices.

The fair value of financial assets and liabilities traded in the active markets will be based on the quoted market prices when the quoted prices can be obtained from the exchanges, brokers, underwriters, industrial unions, pricing service agencies or authorities, as well as if they can represent as the one usually traded in fair market transaction in practice. If the requirements above-mentioned don't actually accomplish, the market ought to be seen inactive condition. Generally speaking, the index of inactive market are based on the large difference of the price between buying and selling transaction, the difference of the price between buying and selling transaction distinctively increasing or little quantity of trading volume.

iii. Fair value hierarchy

The Group considers the carrying amounts of its financial assets and financial liabilities based on the observable market data .The level into which a fair value measurement is classified is determined with reference to the observability and significance of the inputs used in the valuation technique as follows：

1) Level 1: quoted prices (unadjusted) in the active markets for identified assets or liabilities.

2) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

3) Level 3: inputs for the assets or liability that are not based on the observable market data (unobservable inputs).

iv. Transfers between Level 1 and Level 2

During the nine months periods ended September 30, 2015 and 2014, there were no significant transfers between Level 1 and Level 2.

(q) Financial risk management

There was no significant change in the Group's objective and policies for the financial risk management in the consolidated interim financial statements for the nine months periods ended September 30, 2015 and 2014 as compared with the consolidated financial statements for the year ended December 31, 2014. For the related information, please refer to note 6(s) of the consolidated financial statements for the year ended December 31, 2014.

(r) Capital management

The Group's objective, policies, and process of capital management of the condensed consolidated interim financial statements for the nine months periods ended September 30, 2015 and 2014 were the same as those of the consolidated financial statements for the year ended December 31, 2014. There was no significant change on the summary of quantitative date of capital management as compared with the consolidated financial statements for the year ended December 31, 2014. For the related information, please refer to note 6(t) of the consolidated financial statements for the year ended December 31, 2014.

(7) Related-party transactions

(a) Parent Company and ultimate controlling party

The Company is the ultimate controlling party of the Group.

(b) Significant related party transactions

i) Operating revenue

The amounts of significant sales transactions between the Group and the related parties were as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 89,396	449,241	2,857	13,899

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 142,536	715,344	7,963	38,915

There were no significant differences in the price between the related parties and other customers. The collection term for related parties was two months. For other customers, advance payment was required. Likewise,the trademark right income for related parties was a period of six months, and was to be disbursed in two months after the payment request.

ii) Purchases

The amount of purchase transactions between the Group and the related parties were as follows:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 6,573	33,101	11,654	56,804

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 16,743	84,028	24,453	119,508

The selling price was the agreed price between the Group and each related party, and the payment term was two months, which was similar to those of the non-related suppliers.

iii) Receivables from related parties

The receivables due from related parties were as follows:

Accounts	Type of related parties	September 30, 2015 CNY	September 30, 2015 TWD	December 31, 2014 CNY	December 31, 2014 TWD	September 30, 2014 CNY	September 30, 2014 TWD
Accounts receivable	Other related parties	$ 75,300	389,753	5,394	27,466	2,608	12,868
Other receivable	Other related parties	941	4,871	6,381	32,492	744	3,671
		$ 76,241	394,624	11,775	59,958	3,352	16,539

Receivables from related parties were unsecured and interest-free.

iv) Payables to related parties

The payables to related parties were as follows:

Accounts	Categories of related parties	September 30, 2015 CNY	September 30, 2015 TWD	December 31, 2014 CNY	December 31, 2014 TWD	September 30, 2014 CNY	September 30, 2014 TWD
Accounts payable	Other related parties	$ 4,338	22,453	1,578	8,035	10,771	53,144
Other payable	Other related parties	2,193	11,351	3,711	18,896	3,086	15,229
		$ 6,531	33,804	5,289	26,931	13,857	68,373

Payables to related parties were unsecured and interest-free.

v) Prepayments

The prepayments to related parties (recorded under prepayments) were as follows:

	September 30, 2015 CNY	September 30, 2015 TWD	December 31, 2014 CNY	December 31, 2014 TWD	September 30, 2014 CNY	September 30, 2014 TWD
Other related parties	$ 5,041	26,092	315	1,604	2,501	12,340

vi) Property exchange

The Group purchased from non-related parties intangible assets—computer software amounting to CNY21,487 thousand(TWD109,340 thousand). On March 12, 2015, the Board of Director passed a resolution to grant its other related parties part of the rights to access the software. Based on the proportion of the rights granted, each member of the Group was to assume its part of liability on the cost of acquisition amounting to CNY8,646 thousand(TWD43,610 thousand). As of September 30, 2015, all liabilities mentioned above had been paid off.

vii) Services expense

	Three-month periods ended September 30			
	2015 CNY	2015 TWD	2014 CNY	2014 TWD
Other related parties	$ 569	2,863	416	2,019

(Continued)

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 1,188	5,963	1,509	7,374

For the services provided by the related parties, price and terms were determined in accordance with mutual agreements.

viii) Leases

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 1,996	10,065	2,405	11,697

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Other related parties	$ 6,256	31,397	6,908	33,760

The lease contract was signed in which the rental fee was determined based on the ongoing market rate and mutual agreements.

(c) Key management personnel compensations

Key management personnel compensation comprised the following:

	Three-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Short-term employee benefits	$ 2,612	13,154	2,665	12,965
Post-employment benefits	39	196	18	88
	$ 2,651	13,350	2,683	13,053

	Nine-month periods ended September 30			
	2015		2014	
	CNY	TWD	CNY	TWD
Short-term employee benefits	$ 6,876	34,508	7,413	36,227
Post-employment benefits	78	391	55	269
Termination benefits	911	4,562	-	-
	$ 7,865	39,461	7,468	36,496

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(8) Pledged assets: Note.

(9) Commitments and contingencies

(a) Capital expenditure

	September 30, 2015 CNY	September 30, 2015 TWD	December 31, 2014 CNY	December 31, 2014 TWD	September 30, 2014 CNY	September 30, 2014 TWD
Contact signed	$ 5,795	29,995	6,161	31,372	6,257	30,872
Contract approved yet not been signed	4,110	21,273	5,989	30,496	4,406	21,739
	$ 9,905	51,268	12,150	61,868	10,663	52,611

(b) Operating lease commitments

As of September 30, 2015, December 31 and September 30, 2014, the Group's future minimum lease payments under the non-cancellable operating leases are as follows:

	September 30, 2015 CNY	September 30, 2015 TWD	December 31, 2014 CNY	December 31, 2014 TWD	September 30, 2014 CNY	September 30, 2014 TWD
Not later than 1 year	$ 4,420	22,878	5,087	25,903	5,611	27,685
Not later than 1 year and not later than 2 years	58	300	439	2,235	410	2,023
	$ 4,478	23,178	5,526	28,138	6,021	29,708

The duration of the Group's operating lease is from 1 to 10 years. The contract can be renewed upon expiration. Lease asset does not generate any contingent expense.

(10) Losses due to major disasters: None.

(11) Subsequent events

In September 2015, the board of directors had approved a resolution to issue the first time unsecured convertible bonds amounting to TWD900 million, at the par value of TWD100 thousand each, with a three-year maturity period from November 13, 2015 to November 13, 2018. The registration, which took effect on October 29, 2015, had been authorized by the Financial Supervisory Commission, ROC (Taiwan).

(12) Other

(a) The employee benefit expenses, depreciation, depletion, and amortization categorized by function, were as follows:

By function / By item	Three-month periods ended September 30, 2015					
	Operating costs		Operating expenses		Total	
	CNY	TWD	CNY	TWD	CNY	TWD
Employee benefits						
Salary	1,074	5,408	20,116	101,416	21,190	106,824
Labor and health insurance	137	690	1,624	8,184	1,761	8,874
Pension	173	871	2,546	12,827	2,719	13,698
Others	87	438	1,159	5,863	1,246	6,301
Depreciation	238	1,199	4,128	20,811	4,366	22,010
Amortization	63	317	614	3,095	677	3,412

By function / By item	Three-month periods ended September 30, 2014					
	Operating costs		Operating expenses		Total	
	CNY	TWD	CNY	TWD	CNY	TWD
Employee benefits						
Salary	1,002	4,875	16,692	81,164	17,694	86,039
Labor and health insurance	123	598	1,452	7,065	1,575	7,663
Pension	175	851	2,052	9,986	2,227	10,837
Others	55	268	1,277	6,222	1,332	6,490
.Depreciation	240	1,168	4,228	20,568	4,468	21,736
Amortization	-	-	187	914	187	914

By function / By item	Nine-month periods ended September 30, 2015					
	Operating costs		Operating expenses		Total	
	CNY	TWD	CNY	TWD	CNY	TWD
Employee benefits						
Salary	2,739	13,746	61,527	308,786	64,266	322,532
Labor and health insurance	367	1,842	4,717	23,673	5,084	25,515
Pension	507	2,544	6,880	34,529	7,387	37,073
Others	192	964	5,292	26,559	5,484	27,523
Depreciation	717	3,598	12,452	62,494	13,169	66,092
Amortization	172	863	1,787	8,969	1,959	9,832

By function / By item	Nine-month periods ended September 30, 2014					
	Operating costs		Operating expenses		Total	
	CNY	TWD	CNY	TWD	CNY	TWD
Employee benefits						
Salary	2,847	13,914	51,132	249,892	53,979	263,806
Labor and health insurance	352	1,720	4,097	20,023	4,449	21,743
Pension	496	2,424	5,689	27,804	6,185	30,228
Others	187	914	2,927	14,305	3,114	15,219
Depreciation	636	3,108	12,208	59,663	12,844	62,771
Amortization	-	-	187	914	187	914

(b) Seasonality or cyclicality of interim operations

The business segment of the Group is neither seasonal nor cyclical.

(Continued)

(13) Other disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group:

i) Loans extended to other parties:.

Unit: thousand dollars

No.	Name of Lenders	Name of borrowers	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrowers	Transaction amount of business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits	Maximum limitation on fund financing
													Name	Value		
0	The Company	Hong Kong Chlitina (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 ((Note 1)	1,429,256 (Note 1)
0	The Company	Chlitina Shanghai (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 (Note 1)	1,429,256 (Note 1)
0	The Company	Weishuo (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 (Note 1)	1,429,256 (Note 1)
0	The Company	Weihu (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 (Note 1)	1,429,256 (Note 1)
0	The Company	Hong Kong Crystal Asia International Limited (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 (Note 1)	1,429,256 (Note 1)
0	The Company	Wuguan (Note 3)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	714,628 (Note 1)	1,429,256 (Note 1)
1	Hong Kong Chlitina	Chlitina Shanghai (Note 4)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	2,749,056 (Note 2)	2,749,056 (Note 2)
1	Hong Kong Chlitina	Weishuo (Note 4)	Other receivable	Yes	560,000	560,000	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	2,749,056 (Note 2)	2,749,056 (Note 2)
2	Chlitina Shanghai	Weihu	Other receivable	Yes	258,800	258,800	82,816	Lower 10% of loan prime rate	2	-	Operating capital	-		-	1,821,383 (Note 2)	1,821,383 (Note 2)
3	Hong Kong Crystal Asia International Limited	Weihu (Note 5)	Other receivable	Yes	31,056	25,880	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	131,501 (Note 2)	131,501 (Note 2)
3	Hong Kong Crystal Asia International Limited	Wuguan (Note 5)	Other receivable	Yes	31,056	25,880	-	Lower 10% of loan prime rate	2	-	Operating capital	-		-	131,501 (Note 2)	131,501 (Note 2)

Note 1: The allowable aggregate amount of financing provided to others cannot exceed 40% of the Company's stockholders' equity; the maximum financing provided to an individual counterparty cannot exceed 20% of the Company's stockholders' equity.

Note 2: Based on the Company's guidelines, when the Group directly or indirectly owns 100% of the controlling power, the allowable aggregate of financing provided to others cannot exceed 40% of the Company's stockholders' equity; the maximum financing provided to an individual counterparty cannot be exceed 100% of the Company's stockholders' equity.

Note 3: The shared line of credit to Hong Kong Chlitina, Chlitina Shanghai, Weishuo, Hong Kong Crystal Asia International Limited, Weihu, and Wuguan amounted to NTD560,000 thousand.

Note 4: The shared line of credit to Chlitina Shanghai and Weishuo amounted to NTD560,000 thousand.

Note 5: The shared line of credit to Weihu and Wuguan amounted to CNY5,000 thousand.

Note 6: For the purpose of lending. the numbering are classified as follows:

(1) Business relationship is 1.

(2) Short-term financing is 2.

ii) Guarantees and endorsements for other parties: None.

iii) Information regarding securities held at balance sheet date (Investment in subsidiaries, associates and joint ventures were excluded):

Unit: thousand dollars

Name of holder	Category and name of security	Relationship with the security issuer	Recorded account	Ending Balance				Remarks
				Number of shares	Book value	Holding percentage	Market value	
Weishuo	Fund : China Universal money fund(519888)	-	Financial assets at fair value through profit or loss	898,471	47	-	47	

iv) Accumulated holding amount of a single security in excess of $300 million or 20% of the paid-in capital:

Unit: thousand dollars

Name of company	Name of security	Account name	Counterparty	Relationship with the Company	Beginning balance		Purchases		Sales				Ending balance	
					Shares	Amount	Shares	Amount	Shares	Price	Cost	Disposal gain	Shares	Amount
Chlitina Shanghai	Bosera Yuxiang money fund	Financial assets at fair value through profit or loss	-	-	-	-	122,453,000	633,817	122,453,000	635,809	633,817	1,932	-	-
Chlitina Shanghai	Industrial and Commercial Bank of China Ruei Xin money fund	Financial assets at fair value through profit or loss			-	-	252,000,000	1,304,352	252,000,000	1,308,327	1,304,352	3,854	-	-
Chlitina Shanghai	Southern cash Zengli money B	Financial assets at fair value through profit or loss	-	-	-	-	156,416,000	809,609	156,416,000	811,488	809,609	1,822	-	-

(Continued)

Name of company	Name of security	Account name	Counterparts	Relationship with the Company	Beginning balance		Purchases		Sales				Ending balance	
					Shares	Amount	Shares	Amount	Shares	Price	Cost	Disposal gain	Shares	Amount
Chlitina Shanghai	GF Honey Market Fund B	Financial assets at fair value through profit or loss	-	-	-	-	73,347,000	379,644	73,347,000	380,203	379,644	542	-	-
Chlitina Shanghai	Southern cash Zengli money B	Financial assets at fair value through profit or loss	-	-	-	-	120,000,000	621,120	120,000,000	623,589	621,120	2,394	-	-
Weishuo	China Universal money fund(519888)	Financial assets at fair value through profit or loss	-	-	160,234	31	32,317,440,000	1,672,749	32,317,142,403	1,675,517	1,672,733	2,695	898,471 (Note 1)	47
Weishuo	Southern cash Zengli money B	Financial assets at fair value through profit or loss	-	-	-	-	110,000,000	569,360	110,000,000	570,178	569,360	793	-	-
Weishuo	Chinese cash	Financial assets at fair value through profit or loss	-	-	-	-	98,000,000	507,248	98,000,000	508,009	507,248	738	-	-

Note 1: Including the units of profit distribution by Mutual Fund Company.

v) Acquisition of real estate in excess of $300 million or 20% of the paid-in capital: None.

vi) Disposal of real estate in excess of $300 million or 20% of the paid-in capital: None.

vii) Sales to and purchases from related parties in excess of $100 million or 20% of the paid-in capital:

Unit: thousand dollars

Name of Company	Counter-party	Relationship	Transaction details				The status and reason for deviation from arm's-length transaction		Account / note receivable (payable)		Remarks
			Purchase / Sale	Amount	Percentage of total purchases / sales	Credit period	Unit price	Credit period	Balance	Percentage of total accounts / notes receivable (payable)	
Chlitina Shanghai	Weishou	Subsidiary	Purchase	452,040	87	Credit period 60 days	-		(103,919)	(93)	Note1
Weishou	Chlitina Shanghai	Subsidiary	(Sale)	(452,040)	(54)	Credit period 60 days	-		103,919	35	Note1
Weishou	Kelti(China)Daily Product Co.,Ltd	Related parties	(Sale)	(370,656)	(44)	Credit period 60 days	-		193,991	65	
Chlitina Intelligence Limited	Chlitina Shanghai	Subsidiary	(Sale)	(115,271)	(26)	Note 2	-		29,729	13	Note1
Chlitina Intelligence Limited	Kelti(China)Daily Product Co.,Ltd	Related parties	(Sale)	(334,582)	(74)	Note 2	-		193,624	87	

Note 1 : The transactions have been eliminated upon consolidation.
Note 2: The collection term for related parties was a period of six months, and was to be disbursed in two months after the payment request.

viii) Receivables from related parties in excess of $100 million or 20% of the paid-in capital:

Unit: thousand dollars

Name of related party	Counter-party	Relationship	Balance of receivables from related party	Turn-over rate	Past-due receivables from related party		Subsequently received amount of receivable from related party	Allowances for bad debts
					Amount	Action taken		
Weishou	Chlitina Shanghai	Subsidiary	103,919 (Note)	7.20	-		-	-
Weishou	Kelti(China)Daily Product Co.,Ltd	Related parties	193,991	4.57	-		-	-
Chlitina Intelligence Limited	Kelti(China)Daily Product Co.,Ltd	Related parties	193,624	4.75	-		-	-

Note : The transactions have been eliminated upon consolidation.

ix) Financial derivative instruments transactions: None.

x) Business relationships and significant intercompany transactions:

Unit: thousand dollars

No.	Name of the Company	Name of counter-parties	Existing relationship with the counter-parties	Transaction details			
				Account name	Amount	Terms of trading	Percentage of the total consolidated revenue or total assets
1	Weishuo	Hong Kong Chlitina	2	Purchases	452,040	Credit period 60 days	15.31 %
1	Weishuo	Chlitina Shanghai	3	Accounts receivable	103,919	Credit period 60 days	2.24 %
2	Chlitina Shanghai	Wuguan	3	Sales	33,615	In accordance with mutual agreements	1.14 %
3	Hong Kong Chlitina	Weishuo	1	Sales	82,254	Credit period 60 days	2.79 %
3	Hong Kong Chlitina	Chlitina Marketing Taiwan Branch	3	Purchases	79,677	Credit period 60 days	2.70 %
3	Chlitina Intelligence Limited	Chlitina Shanghai	3	Sales	115,271	In accordance with mutual agreements	3.90 %

Note 1: Company numbering is as follows:
(1) Parent company is 0.
(2) Subsidiary starts from 1.

Note 2: The numbering below represents the relationships on the business transactions with counterparties:
(1) 1 represents downstream transactions.
(2) 2 represents upstream transactions.
(3) 3 represents sidestream transactions.

(Continued)

(b) Information on investees:

The following is the information on investees for the the nine months ended September 30, 2015:

Unit: thousand dollars

Name of the investor	Name of investee	Location	Major operations	Initial investment (Amount) September 30, 2015	Initial investment (Amount) December 31, 2014	Ending balance Shares	Ending balance Ratio of shares	Ending balance Book value	Net income of investee	Investment income (losses)	Notes
Chlitina Holding Limited	Chlitina Group Limited	British Virgin IS.	Investing	650,383	601,102	2,156,707,348	100	3,396,289	749,106	749,106	Note
Chlitina Group Limited	Chlitina Intelligence Limited	British Virgin IS.	Holder of intelligence	-	-	1	100	246,533	378,008	378,008	〃
〃	Chlitina International Limited	British Virgin IS.	Investing	511,274	511,274	17,000,001	100	3,017,101	383,429	383,429	〃
〃	Crystal Asia International Limited	British Virgin IS.	Investing	136,074	88,023	4,500,000	100	132,795	(12,075)	(12,075)	〃
Chlitina International Limited	Chlitina France EURL	France	Research and development center	188	188	500	100	-	-	-	〃
〃	Hong Kong Chlitina	Hong Kong	Investing and trading of skincare products	245,947	245,947	62,150,001	100	2,749,056	407,840	407,840	〃
〃	Chlitina Marketing Limited	British Virgin IS.	Investing, trading of skincare products and research and development	320,781	320,781	10,695,997	100	203,360	(22,082)	(22,082)	〃
Crystal Asia International Limited	Crystal Asia Marketing Limited	British Virgin IS.	Investing	137,808	88,023	4,500,000	100	132,511	(11,804)	(11,804)	〃
Crystal Asia Marketing Limited	Hong Kong Crystal Asia International Limited	Hong Kong	Investing	147,068	34,682	35,000,000	100	131,501	(12,471)	(12,471)	〃

Note: The transactions have been eliminated upon consolidation.

(c) Information on investment in Mainland China:

i) Information on investment in Mainland China:

Unit: thousand dollars

Name of investee in Mainland China	Scope of business	Issued capital	Method of investment (Note 1)	Cumulative investment (amount) from Taiwan as of January 1, 2015	Investment flow during current period Remittance amount	Investment flow during current period Repatriation amount	Cumulative investment (amount) from Taiwan as of September 30, 2015	Net income on investee	Direct / indirect investment holding percentage	Investment income (loss) (Note 2)	Book value	Accumulated remittance of earnings in current period
Chlitina Shanghai	Dealer of skincare products and wealth food	255,923	(3)	-	-	-	-	175,971	100 %	175,971 (1)	1,821,383	-
Weishuo	Production and trading of skincare products	64,207	(3)	-	-	-	-	202,530	100 %	202,530 (1)	894,703	-
Wuguan	Dealer of wealth products and wealth food	6,260	(3)	-	-	-	-	(10,399)	100 %	(10,399) (2)	(4,369)	-
Weihu	Investing,dealer of skincare products and wealth food	6,260	(3)	-	-	-	-	(1,882)	100 %	(1,882) (2)	92,997	-
Yujia	Service in medical and beauty treatment	203,680	(3)	-	-	-	-	(6,364)	49 %	(3,117) (2)	82,935	-

Note 1: The method of investment is divided into the following four categories

(1) Remittance from third region companies to invest in Mainland China.

(2) Through the establishment of third region companies then investing in Mainland China.

(3) Through transferring the investment to third region existing companies then investing in Mainland China.

(4) Other methods: EX: delegated investments.

Note 2: Amounts of investment income (loss) were recognized based on:

(1) The financial statements reviewed by an international accounting firm that has a cooperative relationship with accounting firms of the Republic of China.

(2) The financial statements reviewed by the auditors of the parent company.

ii) Limitation on investment in Mainland China:

Aggregate investment amount remitted from Taiwan to Mainland China at the end of the period	Approved investment (amount) by the Ministry of Economic Affairs Investment Commission	Limitation on investment in Mainland China in accordance with the regulations of Ministry of the Economic Affairs Investment Commission
-	-	- (Note)

Note: For foreign issuers listed on TWSE investments in China need not be limited in accordance with the Investment Commission, MOEA.

iii) Significant transactions with investees in Mainland China:

Please refer to note 13(a) 10.

(14) Segment information

The Group is engaged in the manufacturing, distributing, and business operations of beauty products under the brand of Chlitina.

The Group uses the following channels to endorse their products:

(a) Via direct marketing to its customers

(b) Through direct distribution of merchandise to its skin-care-service centers, wherein, the benchmark of its net profits, required quota, and total assets for the three months ended September 30, 2015 and 2014 are below 10% of all the sales channels combined.

Furthermore, the management believes that the second channel mentioned above should not be classified as a separate segment in the financial statements due to insufficiency in value, which thereupon, cannot be used as a reference. Hence, the information on assets, liabilities, and capital expenditures cannot be disclosed.

(15) Total difference illustration between IFRS and the IFRS approved by Financial Supervisory Commission R.O.C

The differences between the IFRS and the IFRS approved by the FSC (ROC) had no material impact on the Group's consolidated balance sheet as of September 30, 2015 and 2014, as well as the consolidated income statement for the three months ended and the nine months periods ended September 30, 2015 and 2014.