JOHNSON

2025 Johnson Health Tech

SUSTAINABILITY REPORT



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About This Report

Thank you for reading the Sustainability Report of Johnson Health Tech. This report has been prepared and published in accordance with the 2021 revised version of the GRI Universal Standards issued by the Global Reporting Initiative (GRI), the standards of the Sustainability Accounting Standards Board (SASB), and incorporates the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Moving forward, we will continue to publish both Chinese and English versions of the report on an annual basis to enhance the transparency and accessibility of our sustainability disclosures and to respond to the expectations of our stakeholders.

Reporting Period and Scope GRI 2-2 GRI 2-3

This report discloses Johnson Health Tech's sustainability performance and achievements for the year 2025 (January 1 to December 31, 2025). The content covers governance and economic performance, environmental impact, and human rights-related aspects across Johnson Health Tech's primary operational sites in Taiwan (the Group Headquarters, factories, storefronts), Shanghai and Vietnam Factories. To ensure the completeness of sustainability information, certain data has been retrospectively included from as early as 2023. The financial data presented in this report are consistent with the scope of Johnson Health Tech's consolidated financial statements and are prepared in accordance with the International Financial Reporting Standards (IFRSs), with figures denominated in New Taiwan Dollars (NT$). The non-financial sustainability data primarily focus on the activities of primary operational sites in the Group Headquarters and Taiwan (Johnson Health Tech's Headquarters, Taiwan Factory, Longjing Factory, Laser Cutting Factory, Taipei Office), Shanghai Factory (Zhuqiao and Xingshun Factory), and Vietnam Factory. For the remaining consolidated subsidiaries not included in this report, please refer to Johnson Health Tech's 2025 Consolidated Financial Statements. Our company publishes the sustainability report in Chinese and English annually, both of which can be viewed and downloaded from Johnson Health Tech's website.

Johnson Web

Standard Development Organization	Standards Followed
The Global Reporting Initiative, GRI	GRI Universal Standards 2021
Taiwan Stock Exchange	Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
United Nations (UN)	Sustainable Development Goals (SDGs)
Sustainability Accounting Standards Board (SASB)	Toys & Sporting Goods Industry
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD)

Internal Management Processes and Issuance

GRI 2-5 GRI 2-14

Data Collection and Compilation

- Data and information were collected and compiled by the Green Operation Division, Social Care Division and Corporate Governance Division under the Sustainable Development Committee, with input from various departments.

Internal Review

- The content of this report was reviewed and approved by respective department heads, and subsequently consolidated by the Sustainability Office.
- The report was then reviewed and approved by the Convener of the Sustainable Development Committee— the CEO, and submitted to the Board of Directors for discussion and approval prior to publication.

External Verification

- The information disclosed in this report has been independently verified by the British Standards Institution (BSI), Taiwan Branch, in accordance with AA1000AS v3 Type I, with a moderate level of assurance. The verification also covers alignment with the GRI Standards 2021 to ensure the report meets the eight reporting quality principles: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability.

External Disclosure

- The report was finalized following graphic design, English translation, and layout formatting. It has been publicly disclosed on the Johnson Health Tech official website and the Market Observation Post System (MOPS) of the Taiwan StockExchange.
- Publication Date: August 2026
- Next Scheduled Publication Date: August 2027

Restatements of information GRI 2-4

Compared with the 2024 Sustainability Report, certain disclosures have been revised. These restatements do not impair the comparability of the information that was reported in the previous year. Details of each restatement are provided in the relevant sections of this report and are summarized in the table below:

Restatement Information	Reasons for Restatement	Restatement Impact	Corresponding Chapters
Financial performance in 2023 and 2024	Since the following data was corrected this year, the data for 2023 and 2024 have been restatement : (1) Correct the direct economic value generated to include operating revenue, interest income, other income, and gains; (2) Correct the employee wages and benefits to include only operating expenses and exclude amounts classified as operating costs; (3) Correct the income tax expense to exclude deferred tax expenses.	(1) The direct economic value generated in 2023 and 2024 in this report are NT$38,716 million and NT$48,457 million respectively, which is increased by NT$646 million and NT$672 million compared with the data in the 2023 and 2024 sustainability reports. (2) The employee wages and benefits in 2023 and 2024 in this report are NT$7,280 million and NT$8,172 million respectively, which are reduced by NT$1,338 million and NT$1,610 million compared with the data in the 2023 and 2024 sustainability reports. (3) The income tax expense in 2023 and 2024 in this report are NT$509,928 million and NT$116,93 million respectively, which are reduced by NT$116 million and NT$93 million compared with the data in the 2023 and 2024 sustainability reports.	About Johnson Health Tech - Financial Performance
Annual Production in 2024	The 2024 annual production figures were restated to include exercise bikes and weight training products manufactured at the Shanghai Factory.	The 2024 annual production figures were restated to include 39,180 exercise bikes and 177,519 weight training products manufactured at the Shanghai Factory, resulting in a revised total annual production of 723,326 units.	About Johnson Health Tech -Annual Production
Energy consumption in 2024	During the year's internal data review, calculation errors were identified in certain energy data disclosed in the 2024 Sustainability Report. These errors resulted from an incorrect liquefied petroleum gas (LPG) conversion factor and aggregation errors. Accordingly, the relevant figures have been restated.	The 2024 liquefied petroleum gas (LPG) consumption of the Group Headquarters and Taiwan Factory in this report was restated to 32.07 GJ, representing a decrease of 217.76 GJ compared with the 2024 Sustainability Report. The combined gasoline consumption and purchased electricity consumption of the primary operational sites were also restated to 4,174.41 GJ and 130,286.16 GJ, respectively, representing increases of 1,102.47 GJ and 72,909.70 GJ. The total energy consumption for 2024 was revised to 33,758.72 GJ.	1.5 Energy Management

Contact Information GRI 2-3

Thank you for reading this report. If you have any questions or suggestions regarding its content, please feel free to contact us.

Sustainability Office, Johnson Health Tech

- Tel: +886-4-25667100
- Email: esg@johnsonfitness.com
- Address: No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City 428314
- Sustainability Zone: https://www.johnsonhealthtech.com/tw/zht/about-us/corporate-responsibility

Message from the CEO

For Johnson Health Tech, 2025 marks a significant milestone as we celebrate our 50th anniversary. Guided by the spirit of "50 Years and Beyond," we have looked back on the journey of the past half-century and recognize that our growth has been made possible through the collective dedication of employees around the world and the enduring trust and support of our long-term partners. This year, with "Sharing and Legacy" as our core theme, Johnson Health Tech launched a series of 50th anniversary events, including a charity concert, an appreciation program for long-serving employees, facility enhancement projects, and a "Global Sharing Day" that engaged nearly 9,000 employees across our worldwide operations in charitable and community service activities. Through these events, we brought our corporate values beyond the boundaries of our organization and into the wider community, reflecting our belief that sustainable success is achieved through shared growth with our stakeholders. By fostering trust, continuity, and a sense of purpose across generations, we have laid a strong foundation for Johnson Health Tech's sustainable development as we look ahead to the next fifty years and beyond.

Amid ongoing global economic uncertainty and increasing climate-related challenges, Johnson Health Tech continues to demonstrate strong resilience and competitiveness. In 2025, the group consolidation revenue reached NT$54.329 billion, representing an annual growth rate of approximately 13.7%, underscoring the strength of our growth momentum. Simultaneously, we continue to deepen our global footprint by integrating our brands and resources worldwide, further reinforcing our leadership position in both the household and commercial fitness markets. As we look toward the next fifty years, Johnson Health Tech will remain firmly anchored in its core values, combining innovation technology and sustainability to drive global growth, industrial upgrading, and supply chain integration, building an even more robust operating system.

Friendly Environmental

In response to the challenges posed by global climate change, Johnson Health Tech continues to strengthen environmental management and carbon reduction actions, embedding sustainability into the core of our long-term business strategy. Since implementing the ISO 14001 Environmental Management System in 2002 and conducting carbon footprint assessments for 9 products in 2023, we have continuously optimized our management framework and promoted the development of energy-saving products, and have completed carbon footprint assessments for a total of 18 products. In addition, 2025 marked the first year in which we completed greenhouse gas (GHG) inventories for Scope 1 and Scope 2 emissions across the consolidated group, as well as Scope 3 emissions for our primary operating sites, which has strengthened our understanding and management of supply chain carbon emissions. Otherwise, through a sustainability-linked syndicated loan, we have further aligned our sustainability performance with financing mechanisms by establishing reduction goals for energy consumption, water use, emissions, and wastewater discharge, thereby advancing a systematic decarbonization roadmap toward our long-term goal of achieving net-zero emissions by 2050.

On the other hand, to improve operational efficiency and reduce environmental impacts, Johnson Health Tech continues to deepen our localized production strategy—improving supply chain efficiency while effectively reducing carbon emissions from cross-border transportation. In product design and manufacturing, we prioritize life cycle extension, focusing on durability and reparability, actively incorporating recyclable and eco-friendly materials to reduce the waste of single-use resources. Additionally, we have revamped our packaging practices by significantly reducing plastic usage and simplifying packaging designs to minimize waste at the source and enhance recyclability for consumers. In the future, Johnson Health Tech will continue to promote integrated environmental management across products, manufacturing processes, and supply chain. By enhancing resource efficiency through a systematic strategy, we are committed to fulfilling our environmental sustainability responsibilities and supporting our long-term development.

Effective Governance

In terms of corporate governance and global expansion, Johnson Health Tech continues to uphold the philosophy of "globalized operations with localized management." By integrating systems and strengthening digital management capabilities, we have enhanced the efficiency of our global operations and reinforced management consistency across our worldwide locations. In 2025, the Group Headquarters and Taiwan Factory launched an enhanced real-time electronic management dashboard that integrates enterprise resource planning (ERP), production, and customer management systems, enabling real-time monitoring of key operational information. This initiative has improved management transparency, strengthened decision-making agility, and enhanced quality control. At the same time, we continued to refine our supplier management framework to improve supply chain transparency and resilience through measures including supplier evaluation, sustainability commitment agreements, and gradually incorporating ESG into supplier management and selection processes, strengthening our ability to identify and manage potential risks. In addition, through the implementation of a Supplier Relationship Management (SRM) system, we established a supplier employee feedback mechanism to further enhance human rights protection across the supply chain. To further deepen our sustainability governance framework, we have promoted ESG-related training programs and internal management systems while enhancing transparency and stakeholder trust through improved information disclosure practices. Looking ahead, Johnson Health Tech will remain committed to sound corporate governance, leveraging our global footprint and localized management approach to further strengthen our capacity for sustainable business development.

Giving Back to Society

Johnson Health Tech firmly believes that sustainable business success is achieved through shared prosperity with society. In 2025, in addition to continuing our support for sports promotion programs and community initiatives in partnership with the Warm Breeze Foundation, we launched our 50th anniversary "Global Sharing Day," bringing together employees from our operations across Asia, Europe, North America, and the Middle East. Through active participation in community service initiatives, we put our commitment to health, care, and social responsibility into meaningful action, strengthening our connection with local communities and creating shared values.

Internally, we continued to promote a culture of health and well-being through the Welltivity platform, encouraging employees to develop regular exercise habits and healthier lifestyles. We also provided digital and ESG-related training courses to cultivate talent with a global perspective and sustainability mindset. In addition, Johnson Health Tech expanded the scope of human rights due diligence to include suppliers for the first time in 2025, enabling a more comprehensive understanding of human rights risks across the supply chain. We also invested more than NT$13 million in workplace safety and facility improvements to enhance the working environment, strengthen employee safety and overall work quality.

Looking ahead, as we stand at the milestone of our 50th anniversary, Johnson Health Tech will continue to uphold the spirit of "Sharing and Legacy," integrating innovation, sustainability, and global expansion as we embark on the next fifty years of growth, achievement, and opportunity.

Johnson Health Tech
CEO
Jason Lo



50 Years and Beyond

Honoring Every Contribution, Creating the Next Remarkable Fifty Years



2025 marks the 50th anniversary of Johnson Health Tech Group. This milestone is not only a moment worthy of celebration, but also an opportunity to reflect on how we arrived here and how we will move forward into the future.

Over the past five decades, Johnson Health Tech's growth has never been the result of a single decision or short-term strategy. Instead, it has been built upon the collective efforts, dedication, and legacy passed down by employees around the world.



Our people have always been our most valued assets and remain the driving force behind our resilience and competitiveness amid a rapidly changing market. At this important milestone, we chose "Sharing and Legacy" as the core themes of our 50th anniversary celebration——sharing our achievements, sharing our success, and passing on a legacy of responsibility while expressing our gratitude to those who have accompanied us throughout our journey.

Sharing Our Journey | A Gathering of Gratitude and New Memories



As the starting point of 50th anniversary series of initiatives, we hosted the 50th Anniversary Charity Concert, becoming the first corporation to hold a concert at Taipei Dome. With an "all-inclusive, gratitude-giving" approach, the event was positioned as a gesture of gratitude, writing a new chapter in Johnson Health Tech's history together with those who have supported our journey. We invited former Johnson Health Tech brand ambassador and world badminton champion Tai Tzu-ying, as well as long-term business partners and more than a thousand guests from the sports and education sectors, showcasing the deep connections we have cultivated throughout our long-standing commitment to the health and fitness industry. We also specially invited 300 participants from the Chinese Children's home & Shelter Association (CCSA) and 275 participants from the Warm Breeze Caring Association. In addition to complimentary admission, transportation services were arranged to ensure every guest could participate comfortably and without barriers. Through these efforts, Johnson Health Tech hoped to make this milestone celebration more than a commemorative event by creating shared memories that connect employees, partners, and society .

On the day of the concert, we also organized a charity sale of the CEO's autobiography. By sharing the entrepreneurial journey and the core values, the 50th anniversary was transformed into a meaningful act of giving back. Approximately NT$80,000 raised from book sales was donated to the Warm Breeze Caring Association, allowing us to share experience and to support the community.



Beyond public events, Johnson Health Tech also shares and implements 50th anniversary commitment in the workplace. During 2025, we invested more than NT$13 million in facility upgrades and workplace safety enhancement projects at Taiwan Factory. Key improvements included the implementation of separate pedestrian and vehicle routes, floor resurfacing and safety fencing, upgrades to lighting and ventilation systems, installation of fall protection equipment, and comprehensive renovation of sanitation facilities. Through these systematic improvements, operational safety, workplace comfort, and management consistency were significantly enhanced, laying a solid foundation for future capacity expansion and long-term operational resilience.

Appreciating Our Partners | Honoring Those Who Made It Possible



For Johnson Health Tech, fifty years of achievement have been built upon the dedication, trust, and long-term commitment of countless individuals who chose to grow alongside us. To honor these contributions, we created a commemorative wall and special awards to employees celebrating service milestones of 10, 20, and up to 50 years. Inspired by the company's values and natural elements, the commemorative wall and awards symbolize stability, dedication, and legacy. They proudly feature the names of long-serving employees from around the world——reflecting not only individual career journeys but also the collective story of Johnson Health Tech's growth over the past half-century. Together, they stand as a testament to how every employee's contribution has helped shape fifty years of success.

The same spirit of appreciation extends to employee engagement and supplier relationships. More than 1,300 employees with at least 10 years of service, including current employees, retirees, and those recognized for special contributions, were invited to participate in domestic and overseas company-sponsored trips and visits. As part of the program, employees also visited the Lo's Garden, a place closely connected to Johnson Health Tech's history and the founder's vision, offering an opportunity to reflect on our journey and heritage. On the other hand, we also reinforced this culture of appreciation through 2025 Supplier Conference by expanding recognition for suppliers that have partnered for more than 10 years. By formally recognizing long-term collaboration, Johnson Health Tech continues to foster trusted partnerships and sustainable relationships throughout supply chain.



Giving Back to Society | Turning Corporate Commitments into Action

Johnson Health Tech CEO Jason Lo once remarked, "We believe that a healthier and happier future begins with caring for the communities in which we live. Through Global Sharing Day, we not only provide world-class fitness equipment, but also convey a way of life that inspires health and shares happiness. This is our steadfast commitment for the next fifty years." Guided by this belief, Johnson Health Tech incorporated "Global Sharing Day" into our 50th anniversary celebrations in 2025, bringing together operations across Asia, Europe, North America, and the Middle East. Nearly 9,000 employees participated in community service activities, turning our long-standing commitments and achievements into action through local engagement. With these collective efforts, we brought the spirit of "50 YEARS of SHARING" into life, transforming our values into meaningful action and creating a positive impact in communities around the world.

• In Asia

The Taiwan team continued supporting disadvantaged children in rural communities through programs with the Warm Breeze Caring Association. The Japan team participated in street clean-up activities throughout Tokyo, demonstrating a commitment to civic engagement.In Philippines, employees volunteered at the Hearts in Action Care Center, helping provide housing and daily living support for vulnerable groups.

• In Europe

Employees in Germany volunteered and donated to the Hürth Food Bank, while the Romania team participated in charity runs supporting spinal cord research and volunteered at local children's centers. Additionally, Johnson Health Tech's Benelux subsidiary partnered with TeamNL, the Netherlands' national sport organization, to promote the TeamNL Kids 10@10 Challenge in nearly 1,000 elementary schools, encouraging children to adopt healthy and active lifestyles.

• In North America

The US team prepared meals for Ronald McDonald House, assembled snack packs for children through United Way, volunteered at local food banks, and assisted Habitat for Humanity with the handling of donated materials. In Canada, employees volunteered at the Carrefour Familial Family Support Center, helping families access community resources and support services.

• In the Middle East

The Dubai team partnered with The Giving Family to distribute essential supplies and meal packages to workers. In India, employees collaborated with DEEDS NGO to organize activities for hearing-impaired students, donated laptop computers to support digital learning, and partnered with Silent Bakery to share refreshments and cultural experiences with the local community.



Passing the Legacy Forward | Bringing Our Culture into the Next Fifty Years

Through a series of cross-functional and cross-regional initiatives, including the Charity Concert, the Long-Service Employee Recognition Wall, and Global Sharing Day, employees were given opportunities to reconnect and gain a deeper appreciation of their roles and responsibilities within Johnson Health Tech's value chain. These experiences strengthened their commitment to product quality, service excellence, and the company's mission, while ensuring that Johnson Health Tech's culture is not only embraced but also passed on to future generations. At the same time, we have continued to make long-term investments in our R&D and operational capabilities——By 2025, Johnson Health Tech's global R&D workforce had grown to nearly 1,000 professionals, reflecting our expanding technological capabilities and enduring commitment to innovation and quality. Meanwhile, our supply chain management, quality systems, and customer service framework continue to evolve toward greater standardization and global alignment, enabling employees and subsidiaries across different regions and generations to collaborate under a shared set of values and principles.

As we look ahead to future industry changes and market challenges, Johnson Health Tech will continue to put people at the heart of everything it does, drawing on the legacy and experience accumulated over the past fifty years as a common foundation for growth. We remain committed to treating every employee and every partnership with sincerity and care as we move forward toward shared goals. Guided by the spirit of "50 Years and Beyond," Johnson Health Tech is going to not only share its achievements, but also embrace its responsibilities and seize new opportunities. With sincerity, professionalism, and ambition, we will carry forward the experiences of the past and transform them into momentum for the future, creating lasting value for both business and society as we embark on the next remarkable and inspiring fifty years.



Key Sustainability Performance Highlights

2025 Key Sustainability Performance Indicators

Join
Engage in Earth Sustainability

- Completed carbon footprint assessments for 9 products in 2025, bringing the cumulative total to 18 products.
- Completed Scope 1 and 2 GHG verification and Scope 3 GHG inventories for the Group's primary operational sites; completed Scope 1 and 2 GHG inventories for the consolidated Group.
- Achieved solar power generation equivalent to more than 10% of total electricity consumption at the Group Headquarters and Taiwan Factory; introduced a solar power generation system at Shanghai Factory.
- Accumulated a total of 521 patents as of the end of 2025.
- Launched an enhanced real-time electronic management dashboard at the Headquarters and Taiwan Factory.
- In response to the sustainability-linked syndicated loan, five sustainability goals were revised in 2025:
  1.Solar power generation at the Group Headquarters and Taiwan Factory to reach at least 10% of contracted electricity consumption.
  2.Energy intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023).
  3.Water withdrawal intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023).
  4.Greenhouse gas emissions intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023).
  5.Wastewater discharge intensity at the Group's primary operational sites to be reduced by at least 1.0% compared with the baseline year (2023).

Happiness
Fostering a Happy and Fulfilling Life

- Implemented the ISO 45001 Occupational Health and Safety Management System.
- Achieved a 100% completion rate for performance evaluations of all full-time employees.
- Expanded the scope of human rights due diligence to suppliers for the first time in 2025.
- Promoted ESG training programs, with a total of 4 courses conducted across the Group Headquarters and Taiwan Factory and Shanghai Factory, attracting 1,291 participant attendances.
- Through the digital brand Welltivity, launched a diverse range of fitness programs, reaching over 50,000 participants in health promotion initiatives.
- Partnered with the Warm Breeze Caring Association for the sixth consecutive year, contributing approximately NT$2.5 million to support educational programs in rural areas; invested NT$5 million in sponsorships for sports events.

Trust
Integrity and Reliable Governance

- The proportion of female directors and independent directors each exceeded 25%.
- Achieved a 100% completion rate for domestic and international supplier evaluations at Taiwan Factory.
- 92% of key suppliers have signed the "Sustainable Development Commitment".
- Established a supplier employee feedback mechanism through the Supplier Relationship Management (SRM) system and conducted a survey of female representatives among active suppliers.

Awards and Honors



Corporate and Brand Honors

- Awarded the Silver Prize in the ''Happy Enterprise'' awards for the 3rd consecutive year by 1111 Job Bank
- Awarded one of the Top 25 International Brands from Taiwan for the 20th consecutive year by the Industrial Development Bureau, Ministry of Economic Affairs, and internationally recognized brand valuation agencies
- Named among CommonWealth Magazine's 2025 Top 100 Manufacturing Companies in Taiwan
- Received the Sports Enterprise Certification from the Sports for All Agency, Ministry of Sports in 2025

FITNESS AWARDS 2025 FITNESS BRAND OF THE YEAR

- The 2025 MATRIX Commercial Cardio received the highest rating in the aerobic training equipment category from bodyLIFE
- The MATRIX Upper Body Cycle was honored with the 33rd Taiwan Excellence Award
- Greek Fitness Awards
  - Fitness Brand of the Year (Matrix)
  - Gold Award: Cardio Fitness Equipment (Matrix)
  - Gold Award: After-Sales Service (Matrix)
  - Gold Award: Launch (Matrix Onyx Collection)
  - Platinum Award: Marketing /R&D (Matrix)
- Plus X Award
  - Most Innovation Brand of the Year (Matrix)
  - Innovation, High Quality, Design, Ease of Use, Ergonomics Award (Ultra-Onyx Edition)
- Fitness Professor — Horizon
  - Horizon 5.0 IC . Best Indoor Cycle under $1,000
  - Horizon 5.0R . Best Recumbent under $1,000
  - Horizon Comfort R . Best Recumbent under $1,500
  - Horizon Comfort U . Best Upright under $1,000
  - Horizon 7.0 AE . Best Elliptical under $2,000
  - Horizon EX 59 . Best Elliptical under $1,000
  - Horizon T101 . Best Treadmill under $1,000
- Fitness Professor — BowFlex Fitness
  - Treadmill 10 . Best Treadmill under $2,000
  - VeloCore 16 . Best Indoor Cycle under $2,000
  - Max Trainer M9 . Best Climber under $2,000
  - Max Trainer SE . Best Climber under $1,500
- Fitness Professor — Matrix Retail
  - R50. Best Recumbents
  - R30. Best Recumbent starting under $3,500
  - T50 XR . Best Treadmill under $5,000
  - T75. Best Treadmills
  - TF30 XIR . Best Folding Treadmill
  - TF30 XIR . Best Treadmill under $5,500
  - U30. Best Uprights starting under $3,000
  - U50. Best Uprights
  - A30 XR. Best Elliptical under $5,000
  - A50. Best Ellipticals
  - C50 ClimbMill. Best Climber
  - ICR50. Best Indoor Cycle
  - FTR30. Best Strength Machine under $4,000
- Fitness Professor — Matrix Commercial
  - Best Commercial Cardio

FITPROF BEST BUY MATRIX FITNESS BEST COMMERCIAL CARDIO 2025

台灣精品 2025
TAIWAN EXCELLENCE

Company Profile

GRI 2-1 GRI 2-6

Operational Overview

As a globally renowned fitness equipment company, Johnson Health Tech adheres to the core values of Sincerity, Expertise, and Initiative, and is committed to advancing the health and wellness industry. We provide high-quality products and services, and strive to create shared value for our customers, employees, and society. We are actively expanding our presence in the fitness equipment market, with products categorized into commercial and home-use segments. Johnson Health Tech has established itself as a leading brand in the commercial fitness equipment sector and will continue to develop the end-user market to meet the diverse needs of various customer segments, thereby maintaining its competitive edge. In addition, we are continuously launching integrated hardware and software platforms to drive innovation in business models and reinforce our leading position in both the commercial and home-use markets.



Company Name	Johnson Health Tech
Location of headquarter	Taiwan (No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City)
Date of establishment	October 7 , 1975
Primary products and services	As a listed company in the biotechnology and medical industry, Johnson Health Tech primarily engages in the manufacturing, sales, and domestic and international distribution of fitness equipment, cardiorespiratory training machines, weight training machines, electric massage chairs, and related components such as motors, meters, and electronic control panels.
Ownership structure and legal form	Johnson Health Tech is a corporation (Company Limited by Shares) and has been listed on the Taiwan Stock Exchange since January 9, 2003, under the stock code 1736.
Number of employees at headquarter	As of December 31, 2025, the total number of employees was 1,359 .
Paid-in Capital	NT$ 3,033,946,170

Note: The total number of employees refers to the headcount at the Group Headquarters and Taiwan Factory and includes permanent employees, contract and dispatched workers. This figure does not include consultants and personnel employed by regional distributors.

Our Brand

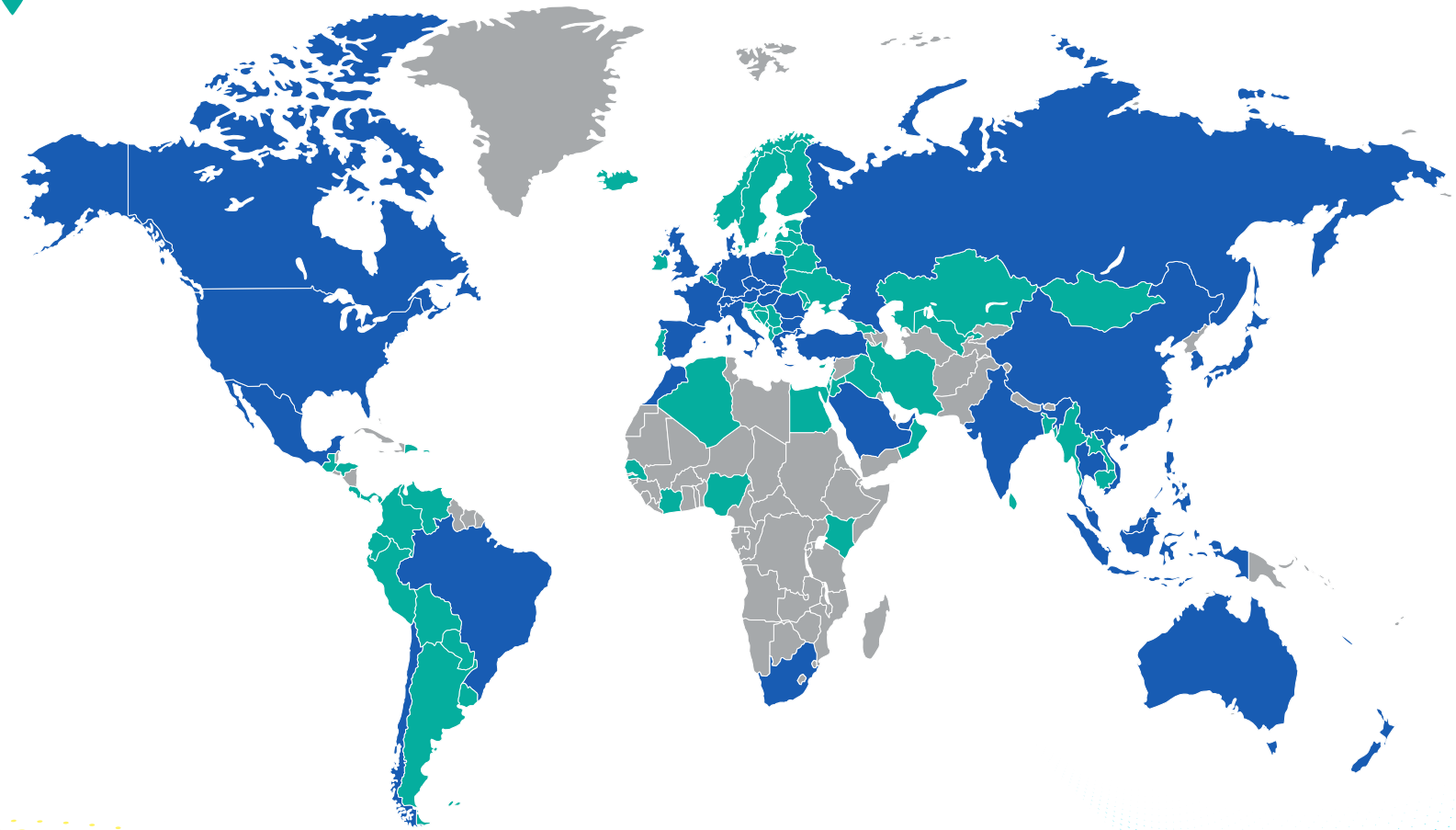
Johnson Health Tech has established operational sites and distribution partners across the globe to provide products and services to customers in various regions. Through a portfolio of diverse brands, we offer customers a wide range of choices to meet different needs and preferences.

MATRIX	MATRIX, as a world-leading fitness brand, is committed to serving fitness enthusiasts at both home and commercial facilities. By combining dynamic performance, sleek design, advanced features, exclusive training programs, and durability proven through years of rigorous use, MATRIX redefines the professional training experience.
HORIZON FITNESS	HORIZON designs home fitness equipment to help individuals around the world achieve their health and wellness goals. Whether users are new to fitness or training for their next major event, HORIZON provides solutions that meet the needs of the entire family.
BowFlex	For over 30 years, BowFlex has been a leader in home fitness innovation, space-efficient design, and cardio training solutions, empowering people to incorporate exercise into their daily routines.
SCHWINN	Since 1965, Schwinn Fitness has been one of the most recognized and respected brands in the indoor cycling industry, delivering a comprehensive and exceptional range of cardiovascular fitness solutions.
VISION FITNESS	VISION is known for its multifunctional, high-value fitness equipment, catering to professional retailers and their vertically integrated markets—including hotels, homes, and apartments. Its popular cardiovascular equipment is designed to accommodate a wide range of spaces and budgets.
SYNCA	SYNCA Wellness is a luxury wellness brand that serves consumers seeking premium physical and mental relaxation experiences.
FUJIIRYOKI	With over 60 years of history, FUJIIRYOKI is a premier health and beauty brand and the first company to mass-produce massage chairs. Today, it is recognized as the world's leading Japanese massage chair brand. The product line continues to expand into home-use medical devices and electrolyzed water generators; all aimed at enhancing health and quality of life.
JOHNSON FITNESS & WELLNESS	As the world's largest fitness equipment retailer, Johnson Health Tech is dedicated to delivering personalized fitness experiences that inspire people of all ages. We empower individuals to overcome obstacles and break through limits through exercise, helping them become healthier and achieve their ideal physical well-being.

Global Operational Locations

Johnson Health Tech has established a global network of operational sites across regions including the United States, China, the United Kingdom, France, Spain, Japan, Thailand, Italy, Malaysia, Brazil, Germany, Australia, Vietnam, Poland, Greece, the Philippines, Dubai, Mexico, Canada, Denmark, Russia, Indonesia, the Czech Republic, Turkey, and South Africa. The Company operates 77 subsidiaries (including branches), an increase of 10 (approximately 15%) from the previous year, collaborates with 458 retail distributors, and employs approximately 10,584 people worldwide. We are committed to becoming a leading global force in shaping human health by delivering outstanding fitness and wellness experiences across diverse cultures. Through the promotion of healthy lifestyles and the enhancement of public health and well-being, we aim to lead the world toward a happier, healthier, and more sustainable future.

Subsidiary Overseas Distributors



Economic Performance

Material Topics	Economic Performance
Impact Explanation	Establish a comprehensive strategy and management approach encompassing the company's operational overview,financial performance, operating cost, market development, and investment gains and losses. Strong economic performance can create long-term and stable value for the enterprise. Conversely, poor enterprise performance can lead to financial difficulties and potentially operational disruptions.
Management Policy	Set enterprise growth and profit targets, and share the enterprise prosperity with customers, employees, shareholders , and society.
Sustainability Execute Team	Business and governance team, social care team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ Positive profit achieved this year ✔ Improve business efficiency ✔ Development partnerships with various platform partners (such as SmartTV and telecommunications platforms) to increase the dissemination of health concepts, diversify usage and revenue streams, and ensure the continued growth of the digital business. ✔ Enriching the diversity of online courses and integrating cross-border and cross-industry resources to Provision Johnson Health Tech users with a comprehensive service experience.
Short-term goals (2026-2027)	• Maintaining positive profits • Improve business efficiency • Development partnerships with various platform partners (such as SmartTV and telecommunications platforms) to increase the dissemination of health concepts, diversify usage and revenue streams, and ensure the continued growth of the digital business. • Enriching the diversity of online courses and integrating cross-border and cross-industry resources to Provision Johnson Health Tech customers with a comprehensive service experience.
Medium- to Long-term goals (after 2028)	• Maintaining positive profits • Improve business efficiency • By integrating the needs of partners and users, we can jointly create a sustainable value Development for the industrial ecosystem. • By integrating the virtual and physical worlds, and encompassing "hardware, software, and services," we aim to create a "globally comprehensive healthy living industry."

As a global leader in fitness and wellness grounded in family values, Johnson Health Tech demonstrated resilience and agility in the face of the uncertainties and inflationary pressures brought by the international political and digital revolution in 2025. We continued to prudently adjust our operational strategies, deepen the integration of retail and digital channels, and promote diversified commercial partnerships and product innovation to strengthen our global footprint. Through effective teamwork and strategic execution, Johnson Health Tech delivered strong financial performance in 2025, underscoring the strength of our brand and our commitment to sustainable growth.

Financial Performance

GRI 201-1

Unit: NT$ million

Item		2023	2024	2025
Direct economic value generated (Note 4)		38,716	48,457	55,085
Economic value distributed	Operating Costs	(19,642)	(23,507)	(26,859)
	Employee Wages and Benefits (Note 5)	(7,280)	(8,172)	(9,012)
	Dividends Distributed to Shareholders	(303)	(1,213)	(1,365)
	Interest Payments to Providers of Capital	(377)	(350)	(381)
	Political Contributions	(0)	(0)	(0)
	Income Tax Expense(Note 6)	(509)	(928)	(1,091)
	Community Investments	(3)	(6)	(6)

Note 1: The economic value retained in 2025 amounted to NT$16,371 million. For detailed financial information, please refer to the Johnson Health Tech 2025 Financial Report.

Note 2: Economic value retained = Direct economic value generated - Economic value distributed. Direct economic value generated refers to operating revenue plus revenues from financial investments and sales of assets; Economic value distributed includes operating costs, employee wages and benefits, payments to providers of capital, payments to governments (by country), and community investments.

Note 3: Payments to providers of capital include interest expenses, bond interest payments, and share buybacks (subject to confirmation).

Note 4: The direct economic value generated for 2023 and 2024 was restated to include operating revenue, interest income, other income and gains. Accordingly, the figures previously reported as NT$38,070 million and NT$47,785 million have been revised to NT$38,716 million and NT$48,457 million, respectively.

Note 5: Employee wages and benefits for 2023 and 2024 were restated to include only amounts classified as operating expenses. Accordingly, the figures previously reported as NT$8,618 million and NT$9,782 million have been revised to NT$7,280 million and NT$8,172 million, respectively.

Note 6: Income tax expense for 2023 and 2024 was restated to exclude deferred income tax expenses. Accordingly, the figures previously reported as NT$625 million and NT$1,021 million have been revised to NT$509 million and NT$928 million, respectively.

Annual Production

Unit: piece

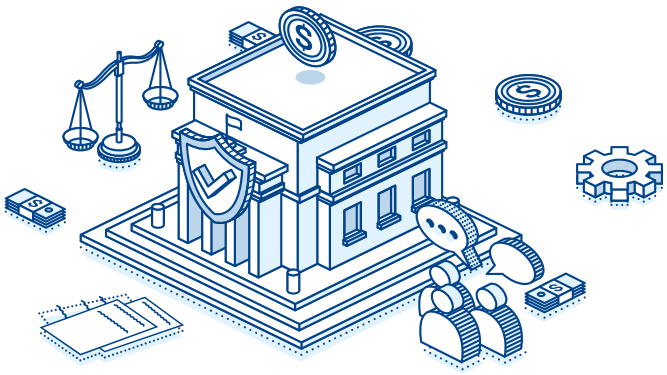
Merchandise Categories	2024	2025
Electric Treadmill	246,076	213,972
Recumbent Exercise Bike	2,209	2,210
Exercise Bike	46,092	40,741
Elliptical Machine	47,354	47,265
Stepper	500	700
Rowing Machine	6,818	5,950
Other Products (e.g., consoles, fitness equipment accessories)	374,277	404,074
Total	723,326	714,912

Note: The 2024 production figures have been restated to include 39,180 exercise bikes and 177,519 strength training products manufactured at the Shanghai Factory. Accordingly, the 2024 production volumes for exercise bikes and other products were revised to 46,092 units and 374,277 units, respectively, resulting in a revised total annual production of 723,326 units.

Public Association

GRI 2-28

Organization Name	Position Held
Taiwan Medical and Biotech Industry Association	member
Taiwan Sporting Goods Manufacturers Association	member
Taichung Medical Instruments Commercial Association	member
Taichung City General Industrial Association	member
Chinese National Association of Industry and Commerce, Taiwan	member
Great Taichung Nurses Association	member
Taiwan Association of Occupational Health Nurses	member
Taiwan Chain Stores and Franchise Association	member
Shanghai Sports Industry Association (Shanghai Factory)	member



Government Subsidy

GRI 201-4

Financial subsidies received from government in 2025

Unit: NT$ thousands

Subsidy Category	Granting Agency	Subsidy Item	Subsidy amount
Taiwan Factory			
Investment grants	National Development Council	Interest subsidy for loans to Taiwanese Businesses	298.63
Tax relief and tax credits	Ministry of Finance	Income tax reduction under the Industrial Innovation Act	9,617.36
Other	Bureau of Labor Insurance, Ministry of Labor	Prenatal checkup salary subsidy	3.62
	Bureau of Labor Insurance, Ministry of Labor	Salary subsidy for paternity leave	35.87
	Resource Circulation Administration, Ministry of Environment	End-of-life vehicle recycling subsidy	1.3
	Department of Sports, Taipei City Government	U-Sport Taipei fitness program	130.53
Subtotal			10,087.31
Shanghai Factory			
Investment grants	Jiading District Science and Technology Commission, Shanghai Municipality	Industrial output growth incentive	4,077
	Shanghai Municipal Commission of Commerce	2025 Trade Friction Response (MFC)	1,061
	Administrative Committee of Shanghai Jiading Industrial Zone	Industrial output growth incentive	941
	Administrative Committee of Shanghai Jiading Industrial Zone	2025 First-half high-quality industrial development program	762
	Jiading District Commission of Commerce, Shanghai Municipality	Export shipment support subsidy for foreign trade enterprises	466
	Shanghai Municipal Commission of Commerce	2025 Non-U.S. market expansion	448
Research and development grants	Jiading District Economic Commission, Shanghai Municipality	Key technological transformation project	5,018
	Jiading District Science and Technology Commission, Shanghai Municipality	Industry-academia-research collaboration project	447
Other	Shanghai Municipal Human Resources and Social Security Bureau	Social insurance subsidy during maternity leave and childbirth leave for female employees	153
Subtotal			13,373
Total			23,460.31

Note 1: No government subsidies were received by the Vietnam Factory during 2025.
Note 2: No government entity is present in the Johnson Health Techs Group's shareholding structure.

Sustainable Development Framework

GRI 2-11 GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-18 GRI 2-24

As a globally renowned fitness and wellness equipment company, Johnson Health Tech is committed to creating a high-quality and safe working environment while advancing a technology driven industry that promotes the health and well-being of all people. Since 2022, we have established a Sustainability (ESG) Committee, chaired by Luo Guang-Ting, Director and CEO of the Company, with department heads serving as committee members. The committee regularly oversees the implementation and effectiveness of sustainability initiatives, in alignment with corporate governance and sustainable development principles. Under the Sustainability Committee, we have formed three dedicated execution teams corresponding to the three Sustainability Execution Teams: Earth sustainability, Happy and Fulfilling Life, and Integrity and Governance. These execution teams are composed of responsible unit heads for each respective ESG topic and are tasked with planning and promoting initiatives to achieve our sustainability goals. Each execution team reports progress regularly to the Sustainability Committee, which in turn reports to the Board of Directors on an annual basis.

Sustainable Development Organization

Responsibilities at each level of the Sustainable Development Organization:

Sustainability Committee

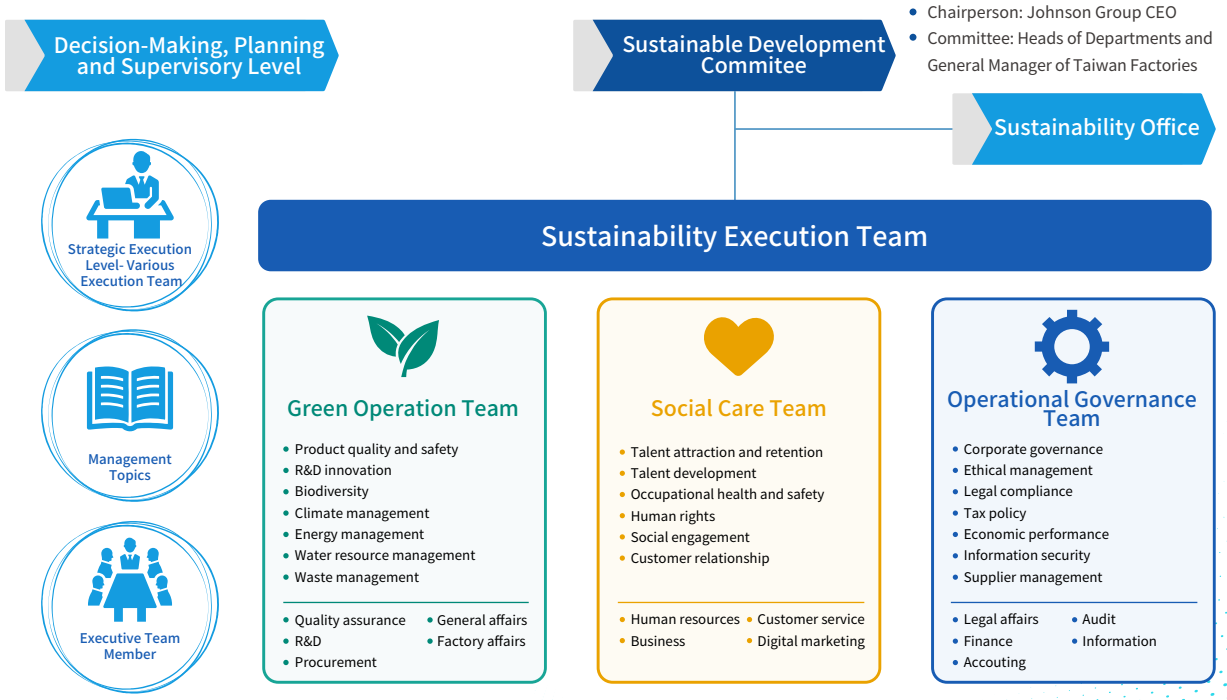
Primary Responsibilities: Formulate ESG strategies, oversee the implementation of sustainability initiatives, and review ESG goals and performance.

Sustainability Execution Team

Primary Responsibilities: Develop action plans aligned with ESG strategies, execute initiatives to achieve ESG targets, and regularly report progress to the committee for review.

Execution Team Members

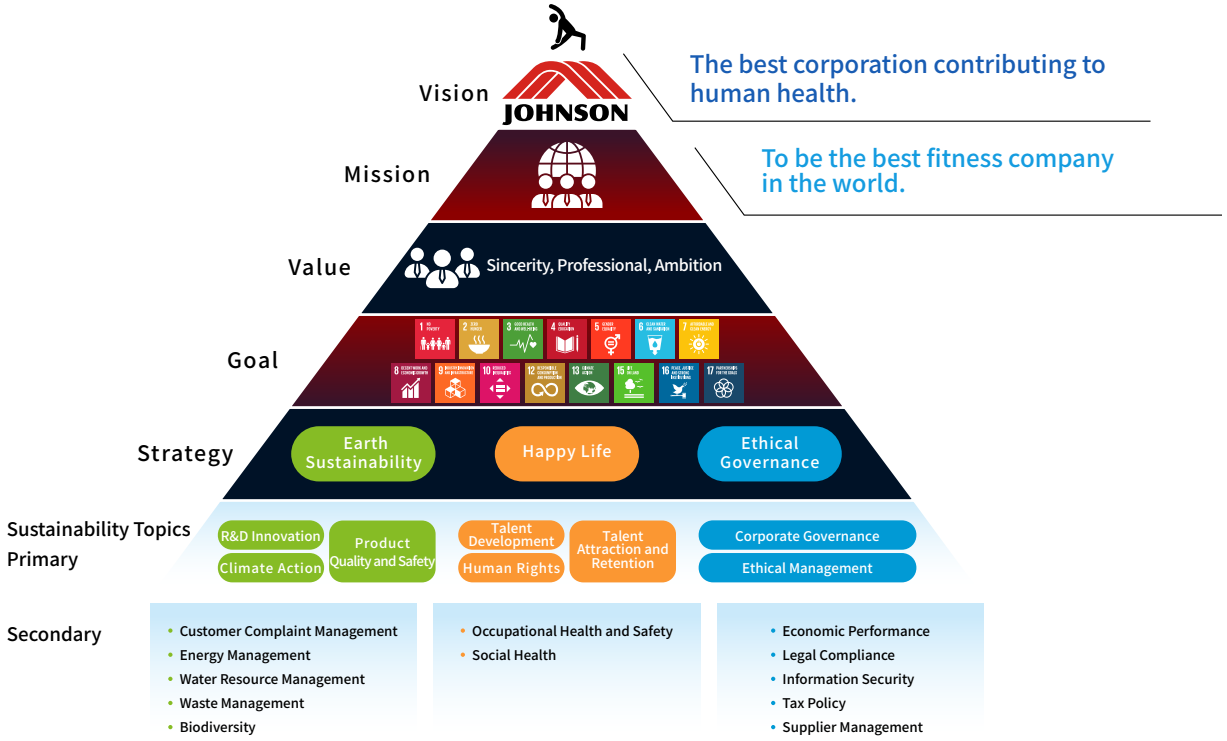
Primarily composed of department heads from the head office responsible for relevant ESG issues, typically at the deputy manager or manager level. Execution team leaders are initially convened by the Sustainability Office.



Sustainable Development Strategy GRI 2-22

Johnson Health Tech has been deeply rooted in the fitness and wellness equipment industry for many years, consistently promoting a culture of healthy living. Our vision is to become ''the best company in shaping human health'', and our mission is to ''become the world's largest and best fitness equipment group.'' Since our establishment in 1975, we have adhered to our core corporate values of Sincerity, Expertise, and Initiative. We are committed to addressing various sustainability issues by incorporating them into our risk assessments and actively responding to the United Nations Sustainable Development Goals (SDGs). To this end, we have formulated three core sustainability strategies: Engage in Earth sustainability, Fostering a Happy and Fulfilling Life, and Integrity and Reliable Governance. These strategies are implemented in practice and are regularly reviewed and reported to the Sustainability Committee to evaluate progress and make necessary adjustments.

Johnson Health Tech's Sustainability Vision



Johnson Health Tech Sustainability Commitment

Health – We are dedicated to advancing the health and wellness industry to safeguard human well-being.

Value – We strive to deliver the most valuable products and services to meet the needs of our customers.

Sharing – We formulate sustainability strategies and goals, working collaboratively with stakeholders to pursue sustainable development and promote shared prosperity with society.

Johnson Health Tech Sustainable Development Strategy (JHT)

Join Engage in Earth Sustainability

Enhance operational efficiency, develop low-carbon and sustainable products and services, promote sustainable consumption, and demonstrate climate leadership.

Happiness Fostering a Happy and Fulfilling Life

Starting from a commitment to human rights, we foster employee capabilities, enhance welfare programs, and strive to create a fulfilling workplace and a more inclusive society.

Trust Integrity and Reliable Governance

Strengthen corporate governance mechanisms, uphold accountability to stakeholders, and ensure the integrity and transparency of sustainability disclosures.

Sustainable Development Goals

To achieve its three core sustainability strategies: Engage in Earth sustainability, Fostering a Happy and Fulfilling Life, and Integrity and Reliable Governance, Johnson Health Tech has convened a Sustainability Execution Team to establish short-, medium-, and long-term sustainability goals across various ESG topics. The scope of the sustainability goals covered in this report includes the Johnson Health Tech Group Headquarters, as well as our factories in Taiwan, Shanghai, and Vietnam. We are committed to achieving these goals through the implementation of sustainability action plans, with regular progress reviews and reporting to the Sustainability Committee for oversight, evaluation, and strategic adjustment.

Earth Sustainability Goals: Join to Change the World

Strategic Pillars : Earth Sustainability

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
R&D and Innovation 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 9.4	✔ Developed digital instrument panel improvement project ✔ R&D expenditure accounted for approximately 2.69% of revenue ✔ 15 new patent applications submitted; 24 patents granted	• Develop innovative, energy-efficient products • R&D expenditure accounts for 2.2% of revenue • Submit 15 patent applications • Establish trademark portfolio expansion targets	• Increase the revenue contribution from innovative, energy-efficient products • R&D expenditure accounts for 2.2% of revenue • Submit 15 patent applications • Implement an intellectual property management system(e.g., Taiwan Intellectual Property Management System (TIPS), ISO 56005) • Establish trademark portfolio expansion targets	1.1 R&D and Innovation
Climate Action 13 CLIMATE ACTION 13.3	✔ Conducted Scope 1 and Scope 2 greenhouse gas inventories for the consolidated Group in accordance with the GHG Protocol, and obtained verifications for the Group's primary operational sites ✔ Completed climate-related scenario analysis and formulated and implemented response strategies ✔ Participated in the international sustainability rating EcoVadis ✔ Greenhouse gas emissions intensity at the Group's primary operational sites to be reduced by 8.42% compared with the baseline year (2023)	• Continued to complete GHG inventories and third-party verifications for Johnson Health Tech individual entities • Continued engagement and deepened participation in the international EcoVadis sustainability rating • Expand the boundary of GHG inventories and verifications to the entire Group (including domestic and overseas factories and sales offices, aligned with the consolidated financial reporting boundary) • Greenhouse gas emissions intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023)	• Plan the establishment of an internal carbon pricing mechanism to quantify carbon reduction performance, enabling more effective financial assessment and target management • Continued improvement based on results from participation in international sustainability assessments • Redefine the baseline year following the completion of greenhouse gas assurance for the consolidated Group and achieve net-zero emissions by 2050	1.4 Climate Action

Strategic Pillars : Earth Sustainability

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Product Quality and Safety 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 12.5 12.6	✓ Zero-product recall incidents ✓ 100% of material suppliers of the Taiwan Factory have provided signed ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations'' △ Commercial product out-of-box defect rates at the Taiwan Factory, Shanghai Factory, and Vietnam Factory were 0.31%, 0.36%, and 0.69%, respectively; the household product out-of-box defect rate at the Vietnam Factory was 1.31% (Improvement ongoing)	• Zero-product recall incidents • The commercial product out-of-box defect rate will be maintained below 0.3%, and the household product out-of-box defect rate will be maintained below 0.6% • 100% of material suppliers of the Taiwan Factory will provide to sign a ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations''	• Zero-product recall incidents • The implementation of relevant safety certification standards for fitness equipment will be evaluated • The commercial product out-of-box defect rate will be maintained below 0.3%, and the household product out-of-box defect rate will be maintained below 0.6% • 100% of material suppliers of the Taiwan Factory will provide to sign a ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations''	1.2 Product Quality and Safety
Customer Complaint Management	✓ The factory achieved a 100% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction surveys △ The first-time repair completion rate is approximately 97% (Improvement ongoing) △ 66.3% of repair requests received by subsidiaries were completed within 48 hours (120 hours for 77% of household products) (Improvement ongoing)	• The first-time repair completion rate will reach 98% (to avoid repeat repairs) • Repair requests received by subsidiaries will be completed within 48 hours (120 hours for household products) • The factory will achieve a 95.5% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction surveys	• The first-time repair completion rate will reach 98% (to avoid repeat repairs) • Repair requests received by subsidiaries will be completed within 48 hours (120 hours for household products) • The factory will achieve a 96% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction	1.3 Customer Relations
Energy Management 7 AFFORDABLE AND CLEAN ENERGY 7.2 7.3	✓ Continued implementation of existing energy-saving measures, with green electricity generation (and sold to Taipower) reached 20% of total electricity consumption at the Group Headquarters and Taiwan Factory ✓ Energy intensity at the Group's primary operational sites to be reduced by 11.9% compared with the baseline year (2023)	• Plan to implement the ISO 50001 Energy Management System and establish relevant energy management regulations • Continue to implement existing energy-saving measures, with green electricity generation expected to exceed 10% of total electricity consumption at the Group Headquarters and Taiwan Factory • Energy intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023)	• ISO 50001 Energy Management System certification will be obtained • Continue to implement existing energy saving measures, with green electricity generation expected to exceed 10% of total electricity consumption at the Group Headquarters and Taiwan Factory • Energy intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023)	1.5 Energy Management

Strategic Pillars : Earth Sustainability

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Water Resources Management 6.3 6.4	✔ Implemented a process water improvement project, reducing process water consumption by 54% compared with 2024 ✔ Water withdrawal intensity at the Group's primary operational sites to be reduced by 16.35% compared with the baseline year (2023) ✔ Wastewater discharge intensity at the Group's primary operational sites to be reduced by 16.00% compared with the baseline year (2023)	• Increase water recycling and reuse in manufacturing processes, targeting a reduction in water consumption by at least 8% compared with 2024 • Water withdrawal intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023) • Wastewater discharge intensity at the Group's primary operational sites to be reduced by at least 1.0% compared with the baseline year (2023)	• Plan to implement the ISO 46001 Water Efficiency Management System • Water withdrawal intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023) • Wastewater discharge intensity at the Group's primary operational sites to be reduced by at least 1.0% compared with the baseline year (2023)	1.6 Water Resources Management
Waste Management 12.5 6.4	✔ Implemented a paper-based packaging for products (except for those scheduled for discontinuation or redesign) ✔ A comprehensive waste tracking system was implemented, along with source classification and inventory of waste	• The proportion of paper-based materials used in product packaging will continue to increase, and packaging will be designed with volume minimization in mind to reduce overall packaging material usage • A product unit waste weight indicator will be established at the Taiwan Factory, with 2025 set as the base year	• The proportion of paper-based materials used in product packaging will continue to increase, and packaging will be designed with volume minimization in mind to reduce overall packaging material usage • Through design optimization and process improvements, the product unit waste generation will be reduced by 1% annually compared to the base year; and will extend the product waste intensity indicator to the Shanghai Factory and Vietnam Factory	1.7 Waste Management
Biodiversity 15.2	✔ Relevant issues are being continuously monitored ✔ The commitment to biodiversity conservation is being continuously disclosed	• Relevant issues are being continuously monitored • The commitment to biodiversity conservation is being continuously disclosed	• Plan to adopt the TNFD framework to identify nature-related risks and opportunities, and to develop corresponding management policies and response strategies • The commitment to biodiversity conservation is being continuously disclosed	1.8 Biodiversity Management

Create Your Happiness

Strategic Pillars : Happy life

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Talent Attraction and Retention 8 DECENT WORK AND ECONOMIC GROWTH 8.5 8.6	✓ The voluntary employee turnover rate was below 18% ✓ The proportion of female employees reached over 32% ✓ No employee engagement survey was conducted in 2025 (conducted biennially; next survey scheduled for 2026)	• The employee engagement survey response rate will exceed 90% • The voluntary employee turnover rate is below 18% • The proportion of female employees is over 32% • Establish a commitment to proportion of local labor employment	• The employee engagement survey response rate will exceed 90% • The voluntary employee turnover rate is below 18% • The proportion of female employees is over 32% • Establish a commitment to proportion of local labor employment • Implement long-term incentive measures and plans (e.g., equity-based compensation schemes)	2.1 Talent Attraction and Retention
Talent Development 8 DECENT WORK AND ECONOMIC GROWTH 8.6	✓ Relevant competency training programs were planned and conducted based on the needs of each department ✓ The completion rate of mandatory employee training courses reached 90% ✓ External continuing education programs related to job competencies were subsidized, with a total of 105 Group Headquaters' employees received subsidies during the year	• Competency training programs will be planned and conducted based on the specific needs of each department • The completion rate of mandatory employee training courses will reach 95% • External continuing education programs related to job competencies will be subsidized, with 3 employees receiving financial support annually	• The completion rate of mandatory employee training courses will reach 100% • External continuing education programs related to job competencies will be subsidized, with 5 employees receiving financial support annually	2.2 Talent Development
Human Rights 5 GENDER EQUALITY 5.1 5.2 10 REDUCED INEQUALITIES 10.2 10.3 10.4	✓ The existing human rights policy was enhanced based on the findings of the human rights due diligence ✓ Human rights–related topics were communicated regularly with stakeholders ✓ Expanded the scope of human rights due diligence to include suppliers	• The existing human rights policy will continue to be enhanced based on the findings of human rights due diligence • Human rights–related topics are communicated regularly with stakeholders	• Human rights–related topics are communicated regularly with stakeholders	2.3 Human Rights

Strategic Pillars : Happy life

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Occupational Health and Safety 	✓ Implemented the ISO 45001 Occupational Health and Safety Management System project at the Shanghai Factory; while the Taiwan Factory is scheduled to complete implementation in 2026 ✓ The achievement rate of occupational health and safety training hours reached 100% ✓ Employees were encouraged to participate in company-sponsored clubs to promote physical and mental well-being △ The occupational injury rate were 2.59 (Improvement ongoing)	• Obtain ISO 45001 Occupational Health and Safety Management System certification • The occupational injury rate will remain below 1.5 • The achievement rate of occupational health and safety training hours will reach 100% • Employees will be encouraged to participate in company-sponsored clubs to promote physical and mental well-being	• Pass the ISO 45001 Occupational Health and Safety Management System recertification audit • The occupational injury rate will remain below 1.5 • The achievement rate of occupational health and safety training hours will reach 100% (or the course completion rate will reach 100%	2.4 Occupational Health and Safety
Social Health 	✓ The total expenditure on charitable activities reached NT$6.25 million ✓ Participation in health promotion activities reached 30,000 person times	• The total expenditure on charitable activities will reach NT$6.25 million • Participation in health promotion activities will reach 30,000 person times	• The total expenditure on charitable activities will reachNT$6.25 million • Participation in health promotion activities will reach 40,000 person times	2.5 Social Health



Be Your Trusty Company

Strategic Pillars : Integrity Governance

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Corporate Governance 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 16.6 16.7	✓ The proportion of female directors and independent directors each exceeded 25% ✓ Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics ✓ The attendance rate of the Board of Directors and functional committees reached 100% ✓ Zero major internal audit deficiencies and zero incidents of corruption ✓ Risk identification and management performance is continuously enhanced ✓ Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements ✓ Included sustainability information management in the annual audit plan, covering 10 key audit items	• The proportion of female directors and independent directors is maintained at over 25% • Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics • The attendance rate of the Board of Directors and functional committees reaches 100% • Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements • Risk identification and management performance is continuously enhanced • At least 2-4 new audit items are incorporated based on common deficiency cases	• The proportion of female directors and independent directors is maintained at over 25% • Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics • The attendance rate of the Board of Directors and functional committees reaches 100% Green Operation Team Social Care • Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements • Risk identification and management performance is continuously enhanced • 16-20 sustainability-related audit items are reviewed annually, with audit topics rotated each year to cover different operational focuses	3.1 Corporate Governance
Ethical Management 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 16.3 16.5 16.6	✓ The completion rate of integrity and ethics training for key department employees was 84% this year ✓ The completion rate of supplier integrity advocacy reached 100% (via the Supplier SRM system)	• The completion rate of integrity and ethics training for key department employees exceed 80% • The completion rate of supplier integrity advocacy reaches 100% (through the supplier conference)	• The completion rate of integrity and ethics training for key department employees exceed 90% • The completion rate of supplier integrity advocacy reaches 100% (through the supplier conference)	3.2 Ethical Management

Strategic Pillars : Integrity Governance

Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Economic Performance 8 DECENT WORK AND ECONOMIC GROWTH 8.1 8.2 8.3	✓ Achieved positive profitability of the year ✓ Enhance operational efficiency ✓ Developed partnerships with various platforms (e.g., Smart TV and telecommunications platforms) to promote health awareness, diversify user engagement and revenue sources, and drive continued growth of the digital business ✓ The diversity of online course offerings was enriched by integrating cross-border and cross industry resources, delivering a comprehensive service experience to Johnson Health Tech users	• Maintain positive profitability • Enhance operational efficiency • Develop partnerships with various platforms (e.g., Smart TV and telecommunications platforms) to promote health awareness, diversify user engagement and revenue streams, and continuously expand the digital business landscape • Enrich the diversity of online course offerings by integrating cross-border and cross-industry resources, delivering comprehensive service experience to Johnson Health Tech users	• Maintain positive profitability • Enhance operational efficiency • Integrate the needs of partners and users to co-create sustainable value within the industry ecosystem • Advance the integration of physical and digital operations, and holistically build a "Global Total Health and Wellness Industry" through hardware, software, and service innovation	About Johnson Health Tech - Economic Performance
Regulatory Compliance 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 16.3 16.6	✓ Regulatory compliance awareness was promoted ✓ Launched the "Business Integrity: Anti-Corruption and Anti-Bribery" course on the e-Learning platform for self-directed learning, achieving a training completion rate of 90.5% ▲ The number of legal violations during the year was three, primarily related to labor regulations, environmental impact assessment requirements, and Vietnam's Occupational Safety and Health Law (Improvement ongoing)	• Regulatory compliance awareness is promoted • The number of legal violations remains at zero • Anti-corruption law training will be provided to 70% of relevant department personnel	• Regulatory compliance awareness is promoted • The number of legal violations remains at zero • Anti-corruption law training will be provided to 80% of relevant department personnel	3.3 Regulatory Compliance
Information Security 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 16.3 16.6	✓ At least two information security drills were conducted during the year ✓ External network security testing was performed, reviewed and continuous improved ✓ DR (Disaster Recovery) Site planning ▲ One information security breach incident occurred during the year. No critical data was lost and no material impact on operations was identified. Enhanced information security measures have been implemented (Improvement ongoing)	• Zero incidents of information security or personal data breaches • At least two information security drills are conducted annually • External network security testing is performed, reviews and continuous improvement • DR (Disaster Recovery) Site planning	• Zero incidents of information security or personal data breaches • At least two information security drills are conducted annually • External network security testing is performed, reviews and continuous improvement • DR (Disaster Recovery) Site planning	3.6 Information Security

Strategic Pillars : Integrity Governance

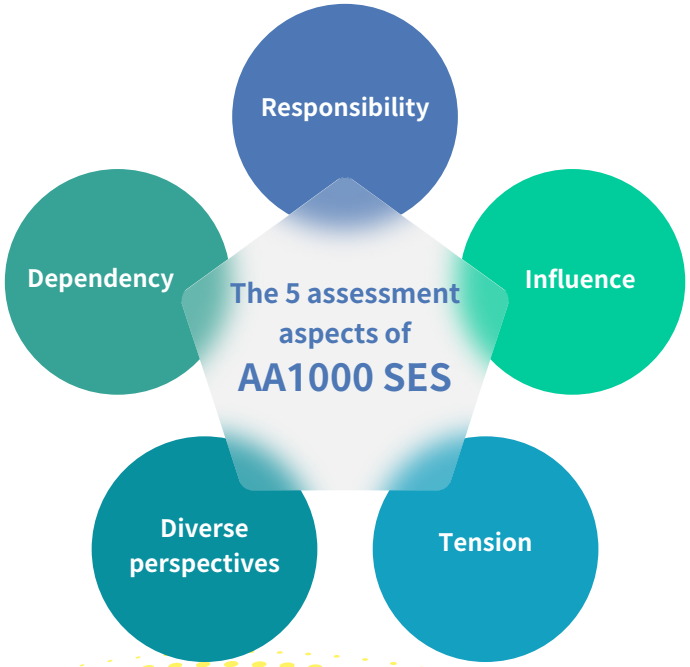
Sustainability Topics	2025 Goals and Achievement Status	Short-term Goals (2026-2027)	Medium- to Long-term Goals (2028-)	Corresponding Chapters
Tax Policy 16.6 17.1 17.3	✓ Tax information for each country (including subsidiaries) was disclosed, including disclosures for the top five subsidiaries by sales (Taiwan, Shanghai, Vietnam, North America Commercial, and North America Household)	• Tax information for each country (including subsidiaries) is disclosed, with plans to include additional countries (subsidiaries): the top ten subsidiaries by sales	• Tax information for each country (including subsidiaries) is disclosed, with plans to expand the scope to cover all subsidiaries	3.4 Tax Policy
Supplier Management 8.3 16.3 16.6	✓ Monthly and year-end supplier evaluations were completed with a 100% completion rate ✓ Achieved a Sustainable Development Commitment signing rate of over 50% among key suppliers ✓ Achieved a 100% completion rate for self-assessment questionnaire among key suppliers ✓ Achieved a Conflict-Free Minerals Commitment signing rate of over 50% among key electronic suppliers ✓ ESG performance continued to be enhanced collaboratively with suppliers	• The supplier evaluation completion rate at 100% • Over 50% of key suppliers will have signed the Sustainable Development Commitment • Existing suppliers will be required to complete the ESG self-assessment questionnaire, with a 100% completion rate among key suppliers • ESG performance will continue to be enhanced collaboratively with suppliers	• The supplier evaluation completion rate at 100% • Over 75% of key suppliers will have signed the Sustainable Development Commitment • Existing suppliers will be required to complete the ESG self-assessment questionnaire, with a 100% completion rate among key suppliers • ESG performance will continue to be enhanced collaboratively with suppliers	3.7 Supplier Management

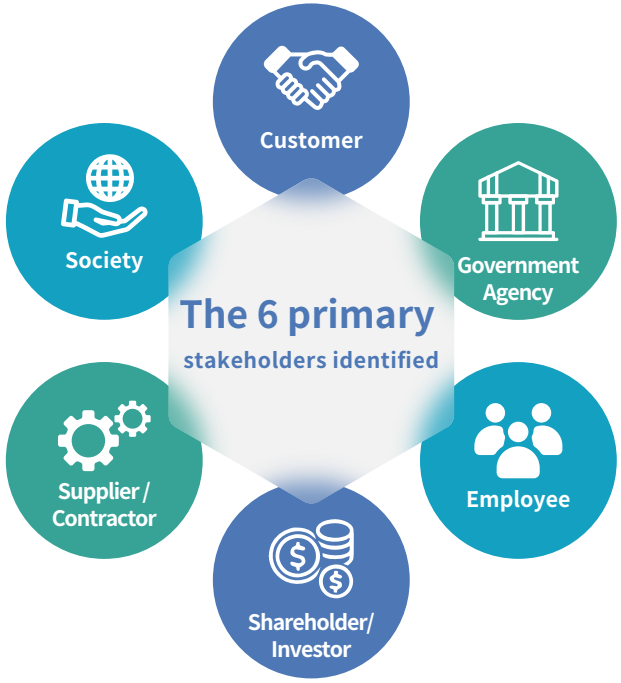
Stakeholder Engagement

GRI 2-12 GRI 2-29 GRI 3-1

Johnson Health Tech references the Universal Standards, Sector Standards, and Topic Standards issued by the Global Reporting Initiative (GRI), collectively referred to as the GRI Standards. In alignment with the sustainability-related issues and characteristics of the fitness and healthcare equipment industry, the Company has identified six key stakeholder groups. A stakeholder relationship assessment questionnaire was designed based on the five evaluation dimensions outlined in the international AA1000 Stakeholder Engagement Standard (AA1000 SES). The Sustainability Committee and the Sustainability Execution Team were responsible for completing the questionnaire to identify and prioritize the degree of stakeholder engagement. Johnson Health Tech places great importance on the perspectives of all stakeholders and has established appropriate communication mechanisms through various channels. Stakeholder identification and material topic assessments are conducted biennially, and material sustainability topics identified by stakeholders are disclosed annually in the Sustainability Report. The six primary stakeholder groups identified by Johnson Health Tech are: customers, government agencies, employees, shareholders/investors, suppliers/contractors, and society.

Stakeholder Identification Process





Result of Stakeholder Identification

Johnson Health Tech places great importance on the opinions provided by all stakeholders. We offer tailored communication and feedback channels for each stakeholder group and actively engage in ongoing dialogue. By embracing diverse perspectives, we broaden our vision and strive to meet the needs of our stakeholders to the greatest extent possible. An annual report on stakeholder engagement activities is also regularly presented to the Board of Directors.

Stakeholders	Material Topics	Communication Channels	2025 Communication Performance	Corresponding Chapters
Customer	• Product Quality and Safety • Supplier Management • Information Security • Economic Performance • R&D and Innovation	**Occasionally:** • A dedicated contact center and toll-free customer service hotline: 0800-017-360 • Product Department contact information: +886-4-2566-7100 ext. 1220 • Diverse social media platforms: Facebook, Instagram, Threads, and YouTube • Domestic and international exhibitions	• Received over 28,400 customer inquiries through service hotlines and product department contact channel • Participated in 10+ exhibitions and trade shows, such as The HFA Show 2025 and FIBO Global Fitness 2025	About Johnson Health Tech -Economic Performance 1.1 R&D and Innovation 1.2 Product Quality and Safety 3.6 Information Security 3.7 Supplier Management
Government Agency	• Occupational Health and Safety • Human Rights • Information Security • Product Quality and Safety • Energy Management	**Occasionally:** • Official correspondence • Promotional briefing session **Regularly (in accordance with regulations) / Occasionally:** • Announcements posted on the Market Observation Post System (MOPS)	• Published 38 Chinese material information announcements through MOPS • Responded to 21 items of official correspondence from regulatory authorities, with an average response time of less than 3 days • Participated in 4 awareness and briefing sessions	1.2 Product Quality and Safety 1.5 Energy Management 2.3 Human Rights 2.4 Occupational Safety and Health 3.6 Information Security
Employee	• Tax Policy • Waste Management • Human Rights	**Regularly:** • Annual employee Welfare Committee Meetings • Weekly company meetings and monthly meetings • Quarterly Labor-Management Meetings • Biennial Employee Engagement Survey **Irregularly:** • The Company's internal management platform announcements • Briefing sessions and employee training programs • Human Resources Department contact information: +886-4-2566-7100 ext. 1180, 1182 • Occupational Health Department contact information: +886-4-2566-7100 ext. 6667	• Held 4 Employee Welfare Committee Meetings and 4 Labor-Management Meetings • Achieved 40,000 training hours at the Group Headquarters and Taiwan Factory, 20,000 hours at the Shanghai Factory, and 40,000 hours at the Vietnam Factory • Received 2 employee feedback submissions	1.7 Waste Management 2.3 Human Rights 3.4 Tax Policy

Stakeholders	Material Topics	Communication Channels	2025 Communication Performance	Corresponding Chapters
Shareholder/ Investor	• Ethical Management • Corporate Governance • Supplier Management • Customer Relations	**Regularly:** • Quarterly (at least) investor relations conference and investor meeting • Annual Report, Financial Statements, and Sustainability Report • Annual General Meeting (AGM) **Regularly (in accordance with regulations) / Occasionally:** • Announcements posted on the Market Observation Post System (MOPS) **Occasionally:** • Shareholder Hotline: +886-4-2566 7100 ext. 1110 • May Lo, Spokesperson and Vice President of the Company: +886-4 2566-7100 • Lin Ching Ni, Alternate Spokesperson and Senior Manager: +886-4-2566-7100 ext. 1110	• Published 38 Chinese material information announcements through MOPS • Published the 2025 Annual Report, Financial Statements, and Sustainability Report • Held 4 investor relations conferences, 4 investor meetings, and 1 Annual General Meeting (AGM) • Received 40 calls through the shareholder hotline	1.3 Customer Relations 3.1 Corporate Governance 3.2 Ethical Management 3.7 Supplier Management
Supplier/ Contractor	• Regulatory Compliance • Customer Relations • Product Quality and Safety • Tax Policy • Ethical Management • Economic Performance	**Regularly:** • Annual supplier conference • Monthly and annual supplier evaluations **Occasionally:** • Supplier seminars • Supplier site visits • Supplier Relationship Management (SRM) system • Taiwan Factory General Manager: +886-4-2566-7100 ext. 2800 • Materials Department: +886-4-2566-7100 ext. 2811 • Zhongshan branch office: +886-2-2523-9088	• Held 1 supplier conference at each of the Taiwan Factory, Shanghai Factory, and Vietnam Factory • Completed the annual supplier evaluation, covering 196 suppliers, representing 85% of all suppliers, with a 100% qualification rate • Established a supplier employee feedback mechanism through the SRM system and received 1 feedback submission	About Johnson Health Tech - Economic Performance 1.2 Product Quality and Safety 1.3 Customer Relations 3.2 Ethical Management 3.3 Regulatory Compliance 3.4 Tax Policy
Society	• Regulatory Compliance • Economic Performance • Product Quality and Safety • Human Rights • Ethical Management	**Occasionally:** • Press conferences • Press release communication and dissemination • Feature interviews • Organize social welfare activities	• Issued 16 press releases on the Company's revenue and operating performance • Contributed NT$7.8 million to support the Warm Breeze Foundation and the Chinese Professional Baseball League (CPBL) in 2025	About Johnson Health Tech - Economic Performance 1.2 Product Quality and Safety 2.3 Human Rights 3.2 Ethical Management 3.3 Regulatory Compliance

Materiality Analysis

Materiality Analysis GRI 3-1

To understand the operational impact of various issues on the Company and the degree of influence on stakeholders, Johnson Health Tech regularly evaluates sustainability topics that are material to the Company. The scope of this materiality assessment includes the overall operations and business activities of Johnson Health Tech Group Headquarters, Taiwan Factory, as well as the Shanghai and Vietnam Factory. We referenced the European Union's Double Materiality Principle and adopted the four-step materiality assessment process outlined in GRI 3: Material Topics 2021. Based on the assessment results of stakeholder impact and sustainability impact, internal discussions were conducted separately on the impact materiality and financial materiality of each sustainability topic. If a topic meets either form of materiality, it is identified as a material topic. Identified material topics are disclosed in the sustainability report, accompanied by the formulation of corresponding management approaches, with regular tracking and adjustment of implementation strategies.

Material Topic Identification Process

STEP.1
Understanding the Organizational Context

→Evaluate the organization's operational sites, business activities, as well as its core values and mission.
→ Refer to international sustainability guidelines and standards (such as the GRI Standards, SASB, and TCFD), industry characteristics, peers, and benchmark companies to identify and consolidate **20** sustainability topics.

STEP.2
Identifying Actual and Potential Impacts

→ **6** categories of stakeholders were invited to assess the level of impact of sustainability topics. In parallel, senior management evaluated and discussed the potential positive and negative impacts these topics may have on the Company.
→ Financial Materiality: The extent of impact on the organization's value.
→ Impact Materiality: The extent of impact on governance, economic, environmental, social, and human rights aspects.

STEP.3
Assessing the Significance of Impacts

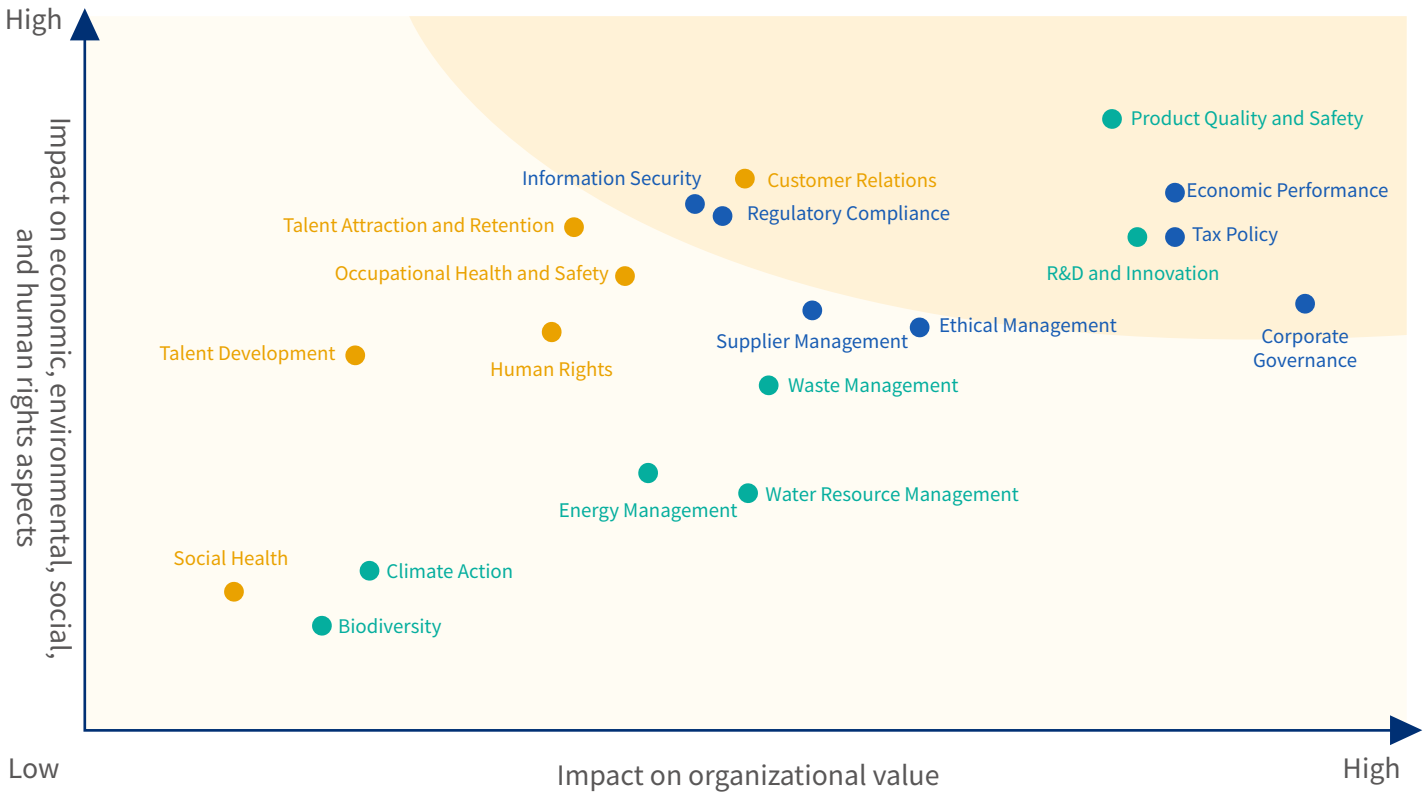
→ Stakeholders evaluated the relevance and level of impact of each sustainability topic.
→ Senior management evaluates the material impacts of various sustainability issues on the Company's operations and corporate sustainable development, based on their respective influence and significance.
→ Collected 131 valid external feedback, 107 valid internal feedback for financial materiality and 135 for impact materiality, achieving an overall response rate of 79%.

STEP.4
Prioritizing and Determining the Most Significant Impacts for Reporting

→ The Company consolidated internal management evaluations of the impact each sustainability topic may have on business operations and ESG development, along with stakeholders' concerns. Topics ranking above the 75th percentile (PR75) in either financial materiality or impact materiality were identified as material, resulting in the identification of **13** material sustainability topics.

Johnson Health Tech conducts a materiality assessment of sustainability issues every two years. A total of 8 material topics were identified for 2025, including: Product Quality and Safety, Corporate Governance, Regulatory Compliance, Tax Policy, Information Security, Economic Performance, R&D and Innovation, and Customer Relations. In consideration of the continuity of policies and targets related to material topics, Ethical Management, Occupational Health and Safety, Supplier Management, Climate Action, and Human Rights were also retained as self-selected material topics. As a result, 13 material topics were identified for 2025. Compared with the 2024 material topics, two new topics—Regulatory Compliance and Tax Policy— were added in 2025.

Material topic matrix



Social and Human Rights Aspects

- Occupational Health and Safety
- Human Rights
- Customer Relations

Environmental Aspects

- Product Quality and Safety
- R&D and Innovation
- Climate Action

Governance and Economic Aspects

- Corporate Governance
- Economic Performance
- Ethical Management
- Information Security
- Regulatory Compliance
- Supplier Management
- Tax Policy

Ranking of Material Topics in 2025

Financial Materiality PR75

1.Corporate Governance
(Governance and Economic Aspects)

2.Economic Performance
(Governance and Economic Aspects)

3.Tax Policy
(Governance and Economic Aspects)

4.R&D and Innovation
(Environmental Aspects)

5.Product Quality and Safety
(Environmental Aspects)

Impact Materiality PR75

1.Product Quality and Safety
(Environmental Aspects)

2.Customer Relations
(Social and Human Rights Aspects)

3.Information Security
(Governance and Economic Aspects)

4.Regulatory Compliance
(Governance and Economic Aspects)

5.Economic Performance
(Governance and Economic Aspects)

Self-selected Material Topics

1. Ethical Management
(Governance and Economic Aspects)

2. Occupational Health and Safety
(Social and Human Rights Aspects)

3. Supplier Management
(Governance and Economic Aspects)

4. Climate Action
(Environmental Aspects)

5. Human Rights
(Social and Human Rights Aspects)

List of Material topics Impacting the Market GRI 3-2 GRI 3-3

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Product Quality and Safety	Actual	Actual	The Company manages potential impacts of its products and services on customer health and safety through the development of relevant strategies, product testing, and product quality certifications. Conversely, substandard or defective raw materials may lead to product hazards, resulting in customer losses and negatively affecting the Company's reputation.	●	●	●	**Existing Policies** To enhance product quality, Johnson Health Tech declares its Group Quality Objectives in the Quality Manual and has established the Hazardous Substances Management Procedures and the Group Rework/Scrap and CPSC (U.S. Consumer Product Safety Commission) Recall Management Standard Operating Procedures to ensure the safety of product users. **Management Approach** ・Through vertical integration across the value chain, all critical components of the products are manufactured in-house by Johnson Health Tech factories, enabling strict quality control to safeguard consumer interests. ・Comprehensive product safety testing is conducted, and multiple safety certifications have been obtained. ・Hazardous substance management is strictly implemented, requiring suppliers to sign the RoHS Declaration of Conformity and provide third-party testing reports for substances of very high concern.	**GRI 416:** Customer Health and Safety **GRI 417:** Marketing and Labeling **CG-TS-250a.1** (1) Number of product recalls; (2) Total units recalled **CG-TS-250a.3** Total amount of monetary losses as a result of legal proceedings associated with product safety **CG-TS-250a.4** Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	1.2 Product Quality and Safety 1.3 Customer Relations
Corporate Governance	Potential	Actual	To establish an effective corporate governance framework, the Company ensures the efficient functioning of the Board of Directors and its functional committees. This is achieved by enhancing the professionalism and diversity of board members and implementing performance evaluation mechanisms. Such measures strengthen corporate governance and safeguard shareholder rights. Conversely, failure to do so may compromise the interests of shareholders and other stakeholders, ultimately weakening the Company's competitiveness.	●	●	●	**Existing Policies** Johnson Health Tech has established a comprehensive set of regulations to strengthen corporate governance. These include the "Articles of Incorporation," "Corporate Governance Best Practice Principles," "Rules of Procedure for Shareholders' Meetings," "Board of Directors Meeting Rules," "Procedures for the Election of Directors and Supervisors," "Audit Committee Charter," "Compensation Committee Charter," and "Regulations for Board Performance Evaluation." These measures serve to strengthen corporate governance. **Management Approach** ・Establish company regulations and codes for the Board of Directors and functional committees, with regular internal audits conducted to ensure compliance and effective implementation. ・Convene Board meetings on a quarterly basis, hold at least 4 Audit Committee meetings and at least 2 Compensation Committee meetings annually. ・Formulate a Board Diversity Policy, including targets for the proportion of female and independent directors. ・Establish a Sustainable Development Committee.	**GRI 2:** General Disclosures	3-1 Corporate Governance

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Regulatory Compliance	Potential	Actual	By complying with applicable laws and regulations and strengthening compliance awareness among employees and business partners through regulatory compliance management procedures, the Company aims to ensure that all business activities are conducted in accordance with legal and regulatory requirements. This helps enhance operational stability and stakeholder trust. Conversely, non-compliance may result in regulatory penalties, civil or administrative disputes, and reputational damage.	●	●		**Management Approach** ・Each business and functional unit is responsible for compliance with laws and regulations relevant to its operations, as well as continuously monitoring regulatory developments to ensure business activities remain aligned with applicable requirements. ・Strengthen compliance awareness through onboarding programs and periodic legal and regulatory training. ・An Internal Audit Department reporting directly to the Board of Directors conducts annual reviews of regulatory compliance across the organization. ・Established whistleblowing and grievance mechanisms, providing channels for stakeholders to report suspected violations or misconduct , while ensuring independent investigations and the confidentiality of reported cases.	**GRI 2**: General Disclosures **GRI 206**: Anti-competitive Behavior **GRI 417**: Marketing and Labeling **GRI 418**: Customer Privacy	3.3 Regulatory Compliance
Tax Policy	Potential	Actual	The Company establishes tax policies and management strategies, and transparently discloses tax payments and their allocation in accordance with local tax regulations and international tax standards. Failure to appropriately govern, comply with, or disclose tax matters may expose the Company to legal and regulatory risks and adversely affect reputation.		●		**Existing Policies** We place great importance on tax governance and compliance. Guided by the principles of integrity and sustainable governance, we have established tax management and internal control mechanisms to ensure that all operating locations fulfill their tax filing and payment obligations in accordance with tax laws and regulations. **Management Approach** ・Comply with the tax laws and regulations of each jurisdiction in which the Company operates, properly fulfill tax obligations, and ensure transparency in tax-related disclosures. ・The Chief Accounting Officer is responsible for the execution and management of day-to-day tax matters, with support from external tax professionals providing specialized tax advice.	**GRI 207:** Tax	3.4 Tax Policy

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Economic Performance	Potential	Actual	The Company has established comprehensive strategies and management measures addressing operational overview, financial performance , operating costs , market development, and investment gains and losses. Strong economic performance enables the Company to create long-term and sustainable value. Conversely, poor financial performance may lead to operational difficulties and potential business disruptions.	●	●		**Management Approach** Establish corporate growth and profitability targets to promote shared prosperity among customers, employees, shareholders, and society at large.	**GRI 201:** Economic Performance	About Johnson Health Tech - Economic Performance
R&D and Innovation	Actual	Potential	In response to the rapidly changing demands of the global market, the Company continuously engages in research and innovation to launch a diverse range of new products and services. At the same time, it places great emphasis on intellectual property management to enhance industrial competitiveness and brand value. Conversely, failure to do so may result in a loss of competitive advantage, decreased customer loyalty, and increased risk of intellectual property infringement, which could lead to financial losses and reputational damage.		●	●	**Existing Policies** Johnson Health Tech has established the Patent Search and Application Procedures to support strategic patent deployment and drive innovation breakthroughs. **Management Approach** ・Enhance the in-house development and production of key technologies and components, and allocate resources toward the research and development of low-carbon products. ・Establish an intellectual property management system to enable comprehensive oversight of patents, trademarks, design budgeting, and other aspects of intellectual property rights.	Custom Topic - R&D and Innovation Patents	1.1 R&D and Innovation
Customer Relations	Actual	Actual	Communicate with customers regarding services, product information, and market offerings to better understand their needs and enhance product quality, thereby fostering customer relationships and improving satisfaction. Establishing strong relationships with customers contributes positively to the Company's economic performance; conversely, weakened customer loyalty may significantly impact revenue generation.		●	●	**Existing Policies** Johnson Health Tech has established the "Customer Complaint Handling Procedure" and "Customer Service Operation Procedure," prioritizing customer satisfaction as the highest principle. **Management Approach** In accordance with a comprehensive customer service operation procedure, establish after-sales service mechanisms and processes, including complaint management, maintenance, and compensation handling.	**GRI 418**: Customer Privacy	1.3 Customer Relations

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Ethical Management	Potential	Potential	This includes organizing various ethical management training sessions, as well as formulating and supervising the implementation of ethical management policies and preventive measures, with regular reporting to the Board of Directors. Furthermore, directors and senior executives are required to sign declarations affirming compliance with ethical management. They assist the Board in upholding commitments to integrity, overseeing internal controls, and ensuring that business activities comply with ethical standards. Conversely, any violations of ethical management may cause significant damage to the Company's reputation.		●	●	**Existing Policies** To strengthen oversight and control effectiveness, Johnson Health Tech has implemented the "Insider Trading Prevention Procedures" and "Work Regulations" (including whistleblowing and reward-punishment mechanisms) to uphold ethical management. **Management Approach** ・Establish ethical management requirements, including dedicated reporting channels and reward punishment mechanisms, to encourage employees to proactively report unlawful activities. ・Provide all new employees with ethical management training. Additionally, to strengthen insider trading prevention, conduct both internal and external training courses on insider trading for employees.	**GRI 205:** Anti-corruption **GRI 206:** Anti-competitive Behavior	3.1Corporate Governance 3.2 Ethical Management
Occupational Health and Safety	Potential	Actual	Establish occupational health and safety management measures and policies, including workplace safety maintenance, occupational hazard risk management, employee health programs, and health screenings, to enhance overall employee health and safety. Conversely, failure to implement these measures may result in occupational injuries.	●	●		**Existing Policies** Johnson Health Tech has established the "Safety and Health Management Plan" and the "Hazard Identification and Risk Assessment Procedures" to implement occupational health and safety management. Additionally, to ensure contractor safety, the company has formulated the "Contractor Safety and Health Management Procedures." **Management Approach** ・Implemented the ISO 45001 Occupational Health and Safety Management System ・Convene the Safety and Health Committee meetings quarterly on a regular basis. ・Execute 4 major protection plans, conducting health risk identification and hazard assessments. ・Organize occupational health promotion activities.	**GRI 403:** Occupational Health and Safety	2.4 Occupational Health and Safety

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Supplier Management	Potential	Potential	Establish supplier and procurement policies and mechanisms, including supplier qualification management, new supplier selection, existing supplier evaluation and audit systems, as well as delivery and quality control. A comprehensive supply chain policy effectively safeguards product quality. Conversely, inadequate management may compromise product quality and the Company's reputation, potentially resulting in financial losses.	●	●		**Existing Policies** Johnson Health Tech has established the "Supplier Management Policy" and conducts supplier screening and evaluation in accordance with the "Supplier Selection and Management Procedures," "Supplier Evaluation Guidelines," and the "Supplier Sustainability Code of Practice." Suppliers are required to sign commitment letters to ensure compliance with sustainability management. **Management Approach** ・Establish a Supplier Relationship Management (SRM) system to enhance communication with suppliers. ・Formulate the "Johnson Health Tech Sustainability Commitment Letter." ・Referencing the Responsible Business Alliance (RBA) standards, implement a "Conflict-Free Minerals Commitment" specifically for electronic suppliers. ・Screen new suppliers based on environmental and social criteria, and conduct annual evaluations and audits of existing suppliers.	**GRI 204:** Procurement Practices **GRI 205:** Anti-corruption **GRI 308:** Supplier Environmental Assessment **GRI 414:** Supplier Social Assessment **CG-TS-430 a.1** Social Responsibility Audit of Direct Suppliers (1) Non-conformance Rate; (2) Corrective Action Rate for (a) Priority Non - conformances and (b) Other Non-conformances. **CG-TS-430 a.2 Supplier** Non- compliance Rate under the Social Responsibility Code (pertaining to Supplier Code of Conduct and Supplier Management) and the subsequent corrective action rate. **CG-TS-000.B** Manufacturing Volume and Outsourcing Percentage	3.7 Supplier Management
Climate Action	Potential	Actual	The Company identifies climate change issues that may potentially impact future operations—such as typhoons, heavy rainfall, and various extreme weather events—and establishes corresponding mitigation and adaptation strategies. Relevant indicators and targets are set, including adjustments to working models and emergency response plans, to reduce the impact of climate change on business operations while simultaneously exploring new business opportunities. Conversely, failure to adequately address the risks posed by extreme weather events may lead to operational disruptions and other adverse impacts.		●	●	**Management Approach** ・Promote ISO 14064 greenhouse gas inventory and verification at the parent company, Shanghai, and Vietnam Factories. ・Implement ISO 14067 to complete carbon footprint assessments for 9 products, bringing the cumulative total to 18 products. ・Deepen the application of the TCFD framework by conducting climate-related risk scenario analyses and quantifying financial impacts.	**GRI 201:** Economic Performance **GRI 302:** Energy **GRI 305:** Emissions TCFD Governance, Strategy, Risk Management, and Indicators & Targets	1.4 Climate Action

Material Topics	Impact Assessment			Impact Activities across the Value Chain ● : Causes, Contributes to, or is Directly related to the Impact			Policies and Implementation Status	Corresponding GRI Standards, SASB Indicators, and the TCFD Framework	Corresponding Chapters
	Types of Impact		Impact Explanation	Upstream	Johnson Health Tech	Downstream			
	Positive	Negative							
Human Rights	Actual	Potential	The Company implements comprehensive human rights policies and management strategies addressing various issues such as gender equality, child labor, Indigenous peoples' rights, and forced labor. These policies extend to alloperational stakeholders, including employees - covering aspects such as equal pay and minority employment - and suppliers, through procurement policies and audit mechanisms. Failure to adequately manage human rights risks may result in violations and reputational damage.	●	●		**Existing Policies** Johnson Health Tech has established a Group Human Resource Policy that complies with the United Nations Universal Declaration of Human Rights. Additionally, a "Sexual Harassment Prevention and Handling Procedure" has been implemented to eliminate unlawful workplace conduct. **Management Approach** ・Conduct human rights due diligence for employees at Group Headquarters, Taiwan, Shanghai, and Vietnam Factories. ・Establish a Sexual Harassment Complaint Handling Committee. ・Respect the multicultural backgrounds of foreign employees by providing prayer rooms and organizing celebratory events for Southeast Asian festivals on a regular basis.	**GRI 202:** Market Presence **GRI 403:** Occupational Health and Safety **GRI 405:** Diversity and Equal Opportunity **GRI 406:** Non- discrimination	2.3 Human Rights
Information Security	Potential	Actual	The Company enhances information security and safeguards trade secrets while strengthening customer privacy protection mechanisms. This includes establishing dedicated units responsible for maintaining internal information security, conducting cybersecurity audits, and managing security equipment. By implementing robust information security systems and enforcing comprehensive information security management, the Company aims to mitigate risks related to system failures or loss of customer data.		●	●	**Existing Policies** Johnson Health Tech has established an "Information Security Management Policy" that applies to the Group headquarters, subsidiaries, contracted maintenance vendors, and other authorized users. This policy is designed to prevent improper use or intentional damage to information and communication systems. In the event of misuse, malicious damage, or other emergencies, rapid response and remediation procedures are in place to restore normal operations as quickly as possible, minimizing potential economic losses and operational disruptions. **Management Approach** ・In response to the European Union's General Data Protection Regulation (GDPR) requirements, engage third-party organizations to conduct Data Protection Impact Assessments (DPIA). ・Appoint a Data Protection Officer (DPO) and establish dedicated SAP hardware data centers in the EU region to comply with information security standards. ・Implement personnel cybersecurity awareness and training, information system security management, information center operation and maintenance, information system and data protection, etc.	**GRI 418:** Customer Privacy	3.6 Information Security

1 Join

Engage in Earth Sustainablility

Our Commitment

According to the Global Risks Report 2024 published by the World Economic Forum, extreme weather events rank among the top three global risks in both the short- and long-term outlooks. In response, taking immediate climate action to mitigate these risks is imperative. Johnson Health Tech is actively engaged in the development of low-carbon products and will continue to align with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance our sustainable competitiveness.

Driven by our mission to promote human health, Johnson Health Tech is committed to delivering unparalleled quality to meet every consumer need. We provide reliable products through state-of-the-art manufacturing processes and stringent quality controls. Additionally, we have established comprehensive customer service operation procedures, including after-sales service mechanisms and processes, including complaint management, maintenance, and compensation handling, with customer satisfaction as our highest priority.



1.1 R&D and Innovation
1.2 Product Quality and Safety
1.3 Customer Relations
1.4 Climate Action
1.5 Energy Management
1.6 Water Resources Management
1.7 Waste Management
1.8 Biodiversity Management
1.9 Management of Factory Operational Environment



1.1 R&D and Innovation

Material Topics	R&D and Innovation
Impact Explanation	In response to the rapidly changing demands of the global market, the Company continuously engages in research and innovation to launch a diverse range of new products and services. At the same time, it places great emphasis on intellectual property management to enhance industrial competitiveness and brand value. Conversely, failure to do so may result in a loss of competitive advantage, decreased customer loyalty, and increased risk of intellectual property infringement, which could lead to financial losses and reputational damage.
Existing Policies	Johnson Health Tech has established the Patent Search and Application Procedures to support strategic patent deployment and drive innovation breakthroughs.
Management Approach	• Enhance the in-house development and production of key technologies and components, and allocate resources toward the research and development of low-carbon products. • Establish an intellectual property management system to enable comprehensive oversight of patents, trademarks, design budgeting, and other aspects of intellectual property rights. • Launch integrated hardware-software platforms and new business models to capitalize on opportunities in digital content development, continuously driving innovation in the home-use market.
Sustainability Execution Team	Green Operation Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ Developed digital instrument panel improvement project ✔ R&D expenditure accounted for approximately 2.69% of revenue ✔ 15 new patent applications submitted; 24 patents granted
Short-term Goals (2026-2027)	• Develop innovative, energy-efficient products • R&D expenditure accounts for 2.2% of revenue • Submit 15 patent applications • Establish trademark portfolio expansion targets
Medium- to Long-term Goals (2028-)	• Increase the revenue contribution from innovative, energy-efficient products • R&D expenditure accounts for 2.2% of revenue • Submit 15 patent applications • Implement an intellectual property management system (e.g., Taiwan Intellectual Property Management System (TIPS), ISO 56005) • Establish trademark portfolio expansion targets

1.1.1 Breakthroughs in Innovation and R&D

Johnson Health Tech continuously enhances the in-house development and manufacturing of key product technologies and components as one of its core R&D strategies to strengthen cost control advantages. Based on the positioning of our commercial and home-use product lines, we focus on the development of critical technologies and components, with sustained investment in innovation to deliver superior exercise experiences for consumers. In recent years, we have seized opportunities in the digital content space by partnering with telecommunications providers and fitness centers to develop subscription-based fitness services. We have launched integrated hardware-software platforms and new business models, using the transformation of consumer behavior in the home fitness market as a breakthrough point to maintain our market leadership. We continue to optimize the personalized user experience and redefine how users perceive and engage with fitness.

Global R&D Team

Johnson Health Tech's research and development teams are strategically located across Taiwan, China, Vietnam, and North America. We have long been committed to cultivating highly experienced and technically proficient engineering teams to meet the specialized needs of our customers and their expectations for high-quality products. Leveraging robust R&D resources and technological capabilities, we analyze industry trends and integrate market demands to focus our development priorities. A three-year R&D roadmap has been formulated to seize early-mover advantages and establish a strong patent portfolio, aiming to achieve sustainable business operations. In 2025, Johnson Health Tech's R&D expenditure totaled approximately NT$1.46 billion, representing a 28% increase from NT$1.14 billion in 2024, and accounted for 2.69% of the Company's total revenue in 2025. Approximately 600 employees were engaged in R&D activities in 2025, reflecting growth compared with 2024.

Low-Carbon Product Development

Johnson Health Tech incorporates environmental considerations into its product design processes. We adhere to relevant regulations such as the Chinese National Standard CNS 15663 and the European Union's Restriction of Hazardous Substances Directive (RoHS) for raw material control. In addition, our products comply with the EU Waste Electrical and Electronic Equipment Directive (WEEE) to ensure proper end-of-life recycling and disposal. To minimize environmental impact, we actively eliminate high-pollution surface treatment processes—such as electrocoating and electroplating—during product design whenever possible.

In 2025, we also optimized production processes through design modifications, reducing process time and thus lowering electricity consumption during manufacturing. By replacing certain raw materials and packaging materials, we also reduced overall product weight, thereby increasing container load efficiency per shipment and enhancing packaging and space utilization. These improvements contribute to the reduction of carbon emissions associated with product transportation.

In response to global trends in energy conservation and carbon reduction, as well as growing customer demand for high-performance equipment, Johnson Health Tech is committed to developing energy-efficient products. Our goal is to enable consumers around the world to improve their physical and mental well-being while simultaneously reducing indirect greenhouse gas emissions generated from electricity consumption during product use—achieving a win-win outcome for both personal health and environmental sustainability. Therefore, in 2024, Johnson Health Tech launched a development project focused on Brushless Direct Current (BLDC) motor technology, and was applied to treadmills and introduced into pilot production in Vietnam in 2025, with plans to gradually integrate this technology into our core fitness equipment lineup. BLDC motors are known for their high efficiency, low power consumption, reduced noise, minimal vibration, and extended lifespan. This technological advancement is expected to further reduce energy consumption during product usage, extend equipment longevity, and enhance overall user experience. The project not only demonstrates Johnson Health Tech's strong R&D capabilities in energy-saving technologies but also marks a significant step toward environmental sustainability and low-carbon operations.

Energy Saver Mode

Johnson Health Tech integrates environmentally friendly and energy-efficient concepts into product design. When the equipment remains idle for 15 minutes, it automatically enters sleep mode, reducing standby power consumption by over 90%. At the same time, user convenience is taken into consideration—devices are ready for immediate use upon activation, with the console quickly waking from sleep without the need to manually restart the main power switch located at the lower section of the equipment.



Digital Console Development

In 2025, Johnson Health Tech continued to invest in the development of digital fitness equipment consoles, making it one of the year's key R&D achievements. We are committed to building a highly resilient, easy-to-maintain, and scalable digital ecosystem to address rapidly evolving market demands and growing expectations for enhanced user experiences. Looking ahead to 2026, Johnson Health Tech's R&D team will further focus on optimizing the performance of core drive components and upgrading the architecture of digital interactive systems, delivering more reliable, intuitive, and long-lasting fitness solutions to users around the world.

- **Modular Architecture for Extended Product Life Cycles:**
  Through a modular console design, we have enhanced the flexibility of hardware maintenance and component replacement, reducing the risk of replacing an entire machine due to a single component failure and effectively extending product service life.
- **Enhanced Usability for Improved Workout Performance:**
  By adopting a user-centered UI/UX design approach, we have streamlined operational processes, enabling users to focus more on their workouts while increasing equipment utilization and the value of digital interaction.
- **Agile Software Upgrades for Continuous Value Creation:**
  A systematic software architecture enables rapid updates and feature enhancements, allowing existing equipment to continuously gain new functionalities through version upgrades and helping products maintain long-term competitiveness in a fast-changing market environment.

R&D Achievements in the Past Three Years

MATRIX

Developed over **542** types in the whole series
Developed **56** types in 2025


Adjustable Dumbbell Set


upright-bike


MG-PL79


MG-PL78


MG-PL60


Integrity Series CLSX


Flexstrider


Climber

JOHNSON FITNESS & WELLNESS

Developed over **222** types in the whole series
Developed **4** types in 2025


A365 Massage Chair


RT2160 Massage Back Pad


Super AI Massage Chair

VISION FITNESS

Developed over **492** types in the whole series
Developed **16** types in 2025


VST700-PL80


VF24_IC700-LCD_Console


VF24 IC700 indoor-cycle console


V-DLED-C Console


V-A V-ACS SL

HORIZON FITNESS

Developed over **932** types in the whole series
Developed **2** types in 2025


Squat-Rack


Oxford-6-Rower-5


5.0R-Recumbent-Bike-mai


RB 5.0Ri


Fitness RC30 Recumbent Exercise Bike


Andes Series - Light Commercial Elliptical Trainer


7.4 AT Treadmill 2025


HBN70S

SCHWINN

Developed over **16** types in the whole series
Developed **14** types in 2025


IC8 Indoor Cycle


sft3.1 treadmill

BowFlex

Developed over **122** types in the whole series
Developed **7** types in 2025


bxt6-1 FlexStrider


1090i Adjust-able Dumbbell


t6-hero treadmill

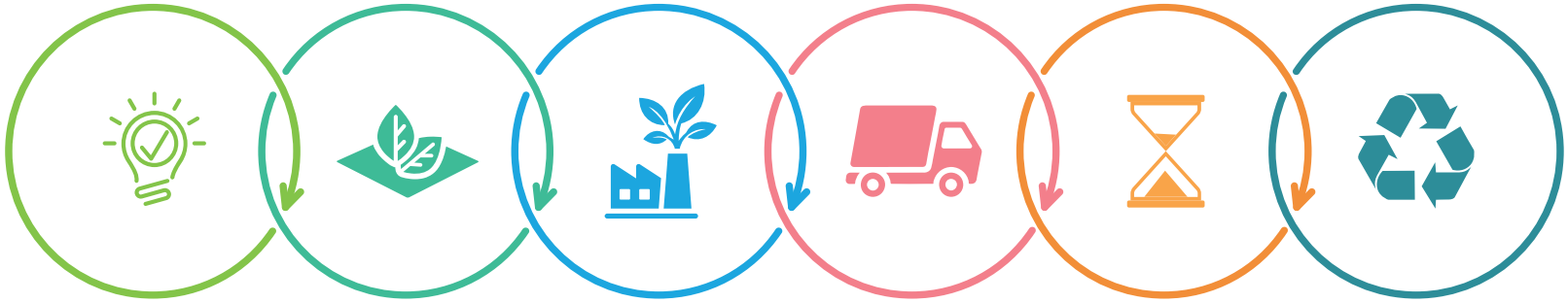

5.1S Adjustable Weight Bench


Max Trainer


treadmill-t6-hero

1.1.2 Product Life Cycle Assessment

Johnson Health Tech and its value chain partners are united in the mission to protect our green planet. In addition to conducting greenhouse gas inventories and assurance for our operational activities, we have adopted Life Cycle Assessment (LCA) to evaluate product environmental impacts. This process is carried out in accordance with international standards, including ISO 14064 1 for GHG accounting and ISO 14067 for product carbon footprint. The assessment covers the entire product life cycle—from cradle (raw material extraction) to grave (end-of-life disposal)—to calculate the carbon footprint of our products. Our reduction strategy is guided by the principle of minimizing carbon emissions at every life cycle stage. We also identify and prioritize carbon intensive phases with greater reduction potential, focusing our resources on exploring feasible decarbonization solutions. As part of our shared responsibility with value chain partners to reduce emissions from fitness products, Johnson Health Tech is committed to disclosing the carbon footprint information for key mass-produced product models by 2030. By steadily expanding the scope of our footprint inventory, we aim to ensure that users with diverse fitness needs can understand the environmental impacts of each product across its entire life cycle.
Since 2023, we have completed carbon footprint inventories for mass-produced treadmills, ellipticals, weight training equipment, and massage chairs manufactured at our factories in Taiwan, Shanghai, and Vietnam. We have also planned to proceed with carbon footprint verification. The latest carbon footprint assessment results are published on the Johnson Health Tech official website for stakeholder reference.



Product Design and Development	Raw Material Manufacturing and Transportation	Product Manufacturing	Distribution and Sales	Product Use	Waste Disposal
• Establishing a ProductLife Cycle Thinking Approach • In-house Manufacturing of Key Components	• Localization of Raw Materials • Green Supply Chain For more information, please refer to Chapter 3.7 - Supplier Management	• Renewable Energy • Planning Energy-saving, Water-saving, and Waste Reduction Measures • Reducing Environmental Impact through Process Optimization For more information, please refer to Chapter 1.5 - Energy Management and Chapter 1.6 - Resource Management	• Reduction in Packaging Material Design • Increasing the Proportion of Recyclable Packaging Materials For more information, please refer to Chapter 1.7 - Waste Management	• Improving Product Energy Efficiency • Extending Product Lifespan	• Complying with Local Environmental Regulations

Product Carbon Footprint

In-House Production of Key Components

Johnson Health Tech focuses on the development of fitness equipment manufacturing technologies, key components, and core technologies. We independently design and manufacture motors, motor controllers, upper control boards, lower control boards, and generators to enhance component compatibility and overall performance. This integration reduces maintenance needs and costs, while extending product life cycles and minimizing environmental impact through three key factors. These efforts strengthen Johnson Health Tech's position as a global leader in the fitness equipment industry.

Reducing Raw Material Usage

Johnson Health Tech integrates in-house manufactured motors with motor controllers to enhance compatibility. Each motor controller is designed to support multiple motors, thereby streamlining component supply and reducing the need for spare parts inventory.



Extended Product Lifespan

Johnson Health Tech leverages its strong technical capabilities to produce in-house motors that feature high performance, quiet operation, and stable functionality. The motors are specially designed to deliver the required power even at low rotational speeds, significantly extending product lifespan.



Reduced Energy Consumption

With a focus on environmental protection and energy efficiency, Johnson Health Tech designs its generators to convert kinetic energy into electricity through the movement of magnetic coils as users pedal the equipment. This self-generating mechanism supplies power to both the upper and lower control board systems. Once the machine's operational power requirements are met, any surplus electricity can be used to charge users' mobile devices. The lower control board system efficiently receives and distributes the generated power to the upper control board and resistance system, thereby optimizing energy utilization.

1.1.3 Intellectual Property Management

To safeguard its own intellectual property (IP) and respect the rights of others, Johnson Health Tech follows the "Patent Search and Application Procedure" in promoting R&D activities and managing intellectual property. When a department requires patent-related information, it may submit a request to the IP Department. Through the Intellectual Property Case Management System, relevant patent searches, reviews, and analyses can be conducted for specific targets, to understand associated patent technologies and/or assess risks of patent infringement, patentability, and validity. The establishment of the Intellectual Property Management System supports Johnson Health Tech in the comprehensive management of intellectual property rights, including patents, trademarks, and designs, enabling more effective budget control, improved management efficiency, and enhanced decision-making quality. If a particular technology is assessed by the IP Department to possess a certain degree of patentability, a formal patent proposal may be initiated. This proposal must then be submitted for approval by the authorized personnel via official documentation and must be reviewed and decided by the Chief R&D Officer (or higher authority) regarding the filing, granting, and maintenance of the patent.

Johnson Health Tech encourages employees to submit patent applications and has established a Patent Application Incentive Program. Once a patent proposal is approved by the responsible authority, a corresponding monetary reward is granted based on the region or jurisdiction of the patent application. Furthermore, once the patent is officially granted and published by the relevant authorities, an additional Patent Grant Bonus may be awarded. If the granted patent becomes a selling point for a company product, a Patent Contribution Bonus may also be provided.

Statistics of Patent Applications and Grants Over the Past Three Years

Item	2023	2024	2025
Number of patents applied (cumulative)	976	999	2,407
Number of patents obtained (cumulative)	802	829	1,647
Number of valid patents (cumulative)	203	206	521
Number of patents in review (cumulative)	35	38	46

Note 1: The cumulative number of patents under examination includes those that have been officially approved but not yet published or come into effect.
Note 2: The substantial increase in the numbers of patents applied and obtained was primarily due to the inclusion of patent data from the BowFlex brand.

Key Patent Achievements Over the Past Three Years

Item	2023	2024	2025
Number of employees received the patent bonus	7 instances	6 instances	6 instances
Patent Bonus Amount Key patent items	NT$ 31,000	NT$ 43,000	NT$ 8,666
Key patent items	• Upper body cycle (with user-adjustable independent or synchronized left-right handle rotation) • Touchscreen - Integrated Handlebar • Color-Changing LED Embedded in Inner Side of Armrest • Recumbent EP (for lower limb training via specially designed pedal motion trajectory and variable pedal incline) • For insurance system (verification function and method for exercise equipment and intended exercise use)	• Treo Daily Virtual Training Software • Foldable Transport Wheels for Onyx Treadmill • Exterior Design of the Onyx Series Products • Inertia Climber • Mirror Smart Fitness Device • Climber Machine (Prototype Stage)	• BowFlex 552 Adjustable Dumbbell • Force Adjustment Dial • Coaxial Dual Swing Arms for Floating Climber Pedals • AI Virtual Fitness Coach • Recumbent Elliptical Trainer

1.2 Product Quality and Safety

Material Topics	Product Quality and Safety
Impact Explanation	The Company manages potential impacts of its products and services on customer health and safety through the development of relevant strategies, product testing, and product quality certifications. Conversely, substandard or defective raw materials may lead to product hazards, resulting in customer losses and negatively affecting the Company's reputation.
Existing Policies	To enhance product quality, Johnson Health Tech declares its Group Quality Objectives in the Quality Manual and has established the Hazardous Substances Management Procedures and the Group Rework/Scrap and CPSC (U.S. Consumer Product Safety Commission) Recall Management Standard Operating Procedures to ensure the safety of product users.
Management Approach	・Through vertical integration across the value chain, all critical components of the products are manufactured in-house by Johnson Health Tech factories, enabling strict quality control to safeguard consumer interests. ・Comprehensive product safety testing is conducted, and multiple safety certifications have been obtained. ・Hazardous substance management is strictly implemented, requiring suppliers to sign the RoHS Declaration of Conformity and provide third-party testing reports for substances of very high concern.
Sustainability Execution Team	Green Operation Team
2025 Goals and Achievement Status	✓ Zero-product recall incidents ✓ 100% of material suppliers of the Taiwan Factory have provided signed ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations'' △ Commercial product out-of-box defect rates at the Taiwan Factory, Shanghai Factory, and Vietnam Factory were 0.31%, 0.36%, and 0.69%, respectively; the household product out-of-box defect rate at the Vietnam Factory was 1.31%. This was mainly due to increased production volumes and production line expansion, as the newly introduced and existing manufacturing processes were still in the adjustment and optimization phase. The Quality Assurance team has initiated weekly quality exception reviews and continuous process improvement activities to enhance product quality and manufacturing stability (Improvement ongoing)
Short-term Goals (2026-2027)	・Zero-product recall incidents ・The commercial product out-of-box defect rate will be maintained below 0.3%, and the household product out-of-box defect rate will be maintained below 0.6% ・100% of material suppliers of the Taiwan Factory will provide to sign a ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations''
Medium- to Long-term Goals (2028-)	・Zero-product recall incidents ・The implementation of relevant safety certification standards for fitness equipment will be evaluated ・The commercial product out-of-box defect rate will be maintained below 0.3%, and the household product out-of-box defect rate will be maintained below 0.6% ・100% of material suppliers of the Taiwan Factory will provide to sign a ''REACH Compliance Declarations'' and ''RoHS Compliance Declarations''

1.2.1 Product Quality Management GRI 416-1 CG-TS-250a.1 CG-TS-250a.3

As a leading manufacturer of fitness and exercise equipment, Johnson Health Tech employs advanced manufacturing techniques throughout the entire production process—from raw materials to finished products. Through vertical integration of the value chain, every critical component in our products is manufactured in house, allowing Johnson Health Tech to maintain full control over design and construction. For components not produced internally, a rigorous qualification and review process is implemented to ensure seamless compatibility and performance across all parts.

Johnson Health Tech first obtained ISO 9001 Quality Management System certification in 1996 and has continuously maintained the effectiveness of its ISO 9001:2015 Quality Management System. The Company follows a comprehensive "Quality Manual" to manage product quality and has established a Group Quality Policy, aiming to become a "world-class quality company." We uphold strict quality control standards to safeguard consumer satisfaction. We regularly convene three factories' product meetings, weekly quality reviews, and quarterly quality meetings. Annual targets are set based on multiple key quality performance indicators (KPIs), such as out-of-box (OOB) defect rate, batch defect rate, cost of quality, and customer complaint resolution rate. These KPIs are reviewed monthly by departmental heads to track performance against goals.

Additionally, our products undergo safety testing across various dimensions, including electromagnetic interference and radio frequency compliance, electrical safety, mechanical safety, chemical safety, energy efficiency, and fire resistance. Our products have obtained multiple international safety certifications and regulatory marks, including the European CE mark, North American ETL certification, TÜV safety standard certification, Japan's PSE certification (Product Safety of Electrical Appliance & Material), and Australia's RCM mark (Regulatory Compliance Mark), ensuring the highest standards of product safety and quality.

Product Impact Assessment

Johnson Health Tech conducted comprehensive health and safety impact assessments across 100% of product and service categories, and adopts systematic measures to address health and safety issues that arise throughout their life cycle:

Risks and Impacts of Products and Services	Inspection Methods	Inspection Frequency
Customer Safety in Product Use	During new product development, product safety requirements are specified in the Product Specification Sheet (PPS). Third-party laboratories are engaged to conduct certifications such as EU CE, and corresponding reports are produced.	In accordance with the product development SOP, safety certification is conducted during pilot production, and relevant documentation is stored within the Company's system.
Low Product Safety Factor	During the new product development process, strength analysis is performed on critical components to determine the design safety factor. Safety factor requirements may vary by region; however, most standards specify that welded components must have a safety factor below 9 ksi, and assembled components below 18 ksi.	Engineers carry out a DFMEA risk assessment, and review findings with the Quality Assurance Department. Items with higher risk ratings are subject to strength analysis, assembly verification, and testing validation.
Non-Compliance with RoHS Standards	Coordinate with material suppliers to carry out the self-declaration process and sign the ''RoHS Declaration of Conformity.''	In accordance with the "Supplier and Contractor Management Operating Procedures," the Materials Department reviews regulatory updates every two years and requires suppliers to either update their verification reports or submit a revised self-declaration.
Out-of-Box Failure	Based on the Out of Box Breakdown (OOB) data provided by each subsidiary, annual targets are established and OOB achievement rates are calculated to assess the improvement status of each factory.	Regular quality meetings—both weekly and quarterly are held to review, track, and supervise OOB performance across all factories.

Real-Time Electronic Management Dashboard

To address the potential health and safety impacts of products and strengthen product quality and manufacturing safety management, the Taiwan Factory completed the full implementation of real-time electronic management dashboard in 2025. The system integrates data from SAP (Enterprise Resource Planning), Shop Floor (Manufacturing Operations Management), and CRM (Customer Relationship Management) systems, connecting key operational information across production, quality, suppliers, and logistics. Through a KPI-driven real-time visualization platform, Johnson Health Tech can monitor production status and quality abnormalities in real time while supporting management decision-making and resource allocation. This helps reduce supply risks and further enhance product quality monitoring, traceability, and overall operational reliability:



Order Management	Production Management	Supplier Management	Inventory Management	Quality Management
Provides real-time visibility into order intake and shipment status. By monitoring on-time delivery performance and production progress indicators, the system enhances order fulfillment capabilities and customer service quality.	Utilizes work order and process tracking mechanisms to monitor production progress and product quality in real time, improving production transparency and management efficiency.	Integrates supplier order, delivery, and quality information while incorporating regular supplier performance evaluations, to ensure stable incoming material quality and reliable supply operations.	Establishes a real-time inventory and warehouse location management system can improve inventory visibility and shipping accuracy, further optimizing inventory allocation and turnover efficiency.	Connects manufacturing and inspection data to establish links between product inspection results and manufacturing serial numbers. Combined with supplier and production information, the system enables comprehensive quality monitoring and strengthens product traceability and risk management capabilities.

Product Testing

In addition to the real-time electronic management dashboard, Johnson Health Tech implements a comprehensive and systematic product testing process prior to product shipment. The testing process is divided into two main areas: software testing and durability testing. The software testing area simulates actual user operating scenarios and reviews historical market issues and customer feedback, to verify that product functions and user experiences meet market expectations. The durability testing area establishes testing conditions based on the requirements of different markets and product characteristics; for example, treadmills are tested using mechanical foot devices that simulate actual usage conditions. Dedicated testing standards are also established for critical components, including seats, belts, pulleys, and crank pedal assemblies, to ensure product quality and durability before products are released to the market. Also, the testing process incorporates specialized equipment for environmental testing, such as high-temperature and high-humidity conditions, as well as drop testing, to further verify product stability under various operating environments. These testing procedures serve as the final quality and safety verification step before products are shipped, helping ensure product reliability and user safety.

Product Recall

To effectively manage product anomalies, repair, and scrapping operations, Johnson Health Tech has established the "Group Market Rework/Scrap and CPSC (U.S. Consumer Product Safety Commission) Recall Management Standard Operating Procedure." This procedure addresses product quality issues by determining whether rework (restoring product functionality through repair) or recall actions are required for quality improvement. When customer-reported quality issues involve operational safety concerns or pose high-risk implications, an internal root cause analysis is conducted during the regular Customer Complaint Review Meeting, followed by the execution of market rework processes. Prior to the meeting, the Customer Service and Quality Assurance teams are responsible for jointly preparing detailed documentation related to the quality issue. This includes verifying the production period, serial numbers, production volume, and shipment quantity of the affected product batch. Depending on the situation, the Group Quality Assurance Department may convene relevant department heads from manufacturing, R&D, and sales to facilitate informed and rigorous decision-making.

Thanks to our unwavering commitment to product quality and stringent management practices, Johnson Health Tech has had no product recalls in Taiwan, China, or Vietnam since its establishment. In the event that a product recall becomes necessary in the future, Johnson Health Tech will follow its established customer complaint handling procedures to analyze the issue. Upon confirming that the issue stems from a product quality defect, the Company will initiate the official product recall process to safeguard consumer rights.

Product Recall Process Flowchart

1. Customer Concern Submission
2. Product Manufacturing Data Analysis
3. Defective Quality Analysis and Improvement Plan Proposal
4. Recall all Potentially Defective Products and Perform Rework
5. Return the Improved Product to the Customer

1.2.2 Hazardous Substance Management

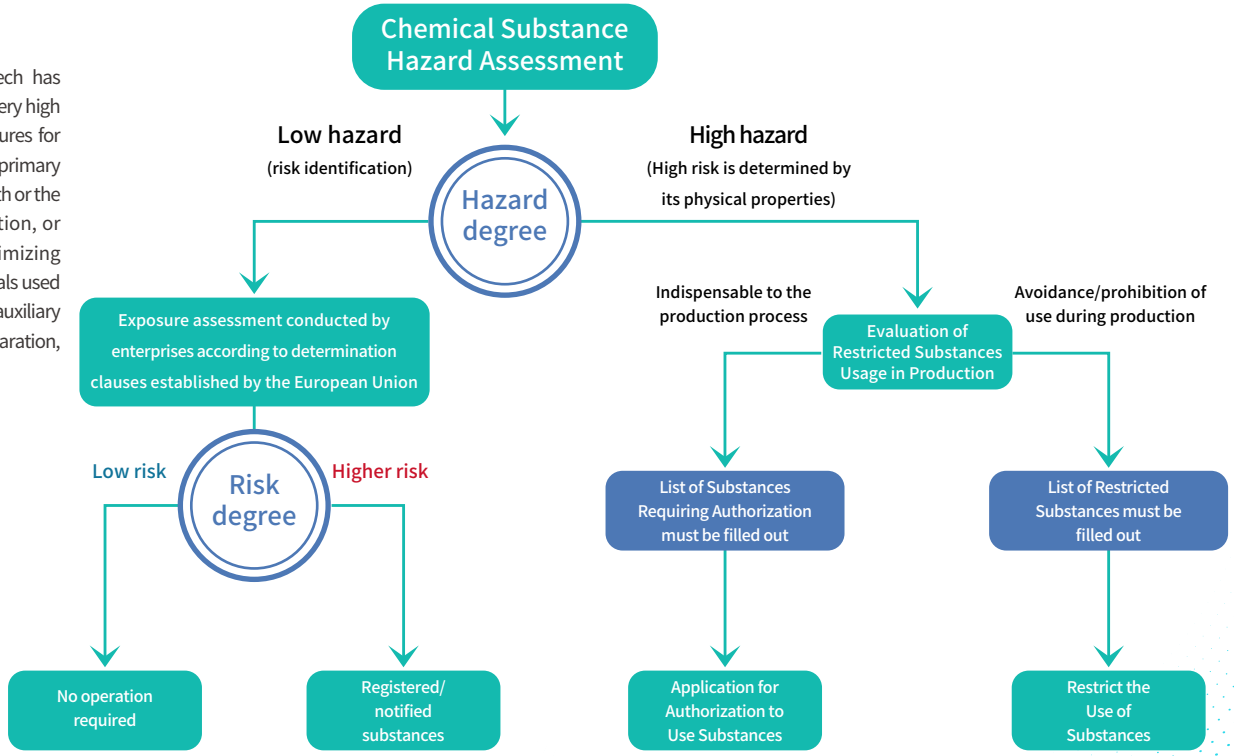
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In response to the environmental regulations of various EU member states, Johnson Health Tech has established the "Hazardous Substance Management Operation Procedure" to regulate substances of very high concern (SVHCs) as defined by the EU REACH Regulation. This procedure outlines the control measures for hazardous substances in products and the corresponding cooperation requirements for suppliers. Its primary objective is to identify whether finished products contain substances that may pose risks to human health or the environment, thereby serving as the basis for notification, buyer and consumer communication, or authorization applications. As part of our commitment to environmental protection and minimizing ecological impact, Johnson Health Tech conducts comprehensive investigations of all materials used in our products—including raw materials, components, parts, packaging materials, and process-related auxiliary materials. We require our suppliers to provide the following documentation: REACH Compliance Declaration, RoHS Declaration of Conformity, and SVHC test reports issued by accredited third-party laboratories.

Material Compliance Investigation by Product Model

The Materials Department compiles a supplier list based on material categories and requires suppliers to submit the items/materials they manufacture for third-party laboratory testing and analysis of chemical substances. Suppliers are responsible for providing test reports from accredited laboratories, SVHC declaration forms, and REACH compliance statements to Johnson Health Tech. The R&D Department subsequently calculates the SVHC content to assess regulatory compliance. The Quality Assurance Department then conducts incoming material inspection and control in accordance with the "Hazardous Substance Management Operation Procedure." Suspected materials are sent to impartial third-party institutions for further testing. Upon completion of the investigation, the product may proceed to the mass production stage.

Hazardous Substance Management Process



1.3 Customer Relations

Material Topics	Customer Relations
Impact Explanation	Communicate with customers regarding services, product information, and market offerings to better understand their needs and enhance product quality, thereby fostering customer relationships and improving satisfaction. Establishing strong relationships with customers contributes positively to the Company's economic performance; conversely, weakened customer loyalty may significantly impact revenue generation.
Existing Policies	Johnson Health Tech has established the "Customer Complaint Handling Procedure" and "Customer Service Operation Procedure," prioritizing customer satisfaction as the highest principle.
Management Approach	In accordance with a comprehensive customer service operation procedure, establish after-sales service mechanisms and processes, including complaint management, maintenance, and compensation handling.
Sustainability Execution Team	Social Care Team
2025 Goals and Achievement Status	✓ The factory achieved a 100% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction surveys △ The first-time repair completion rate is approximately 97%, primarily affected by workforce allocation during peak periods, cross-border logistics, and coordination with outsourced customer service teams. The Company has conducted regular reviews and optimization of its customer service and repair processes to enhance service efficiency. (Improvement ongoing) △ 66.3% of repair requests received by subsidiaries were completed within 48 hours (120 hours for 77% of household products), primarily affected by workforce allocation during peak periods, cross-border logistics, and coordination with outsourced customer service teams. The Company has conducted regular reviews and optimization of its customer service and repair processes to enhance service efficiency (Improvement ongoing)
Short-term Goals (2026-2027)	• The first-time repair completion rate will reach 98% (to avoid repeat repairs) • Repair requests received by subsidiaries will be completed within 48 hours (120 hours for household products) • The factory will achieve a 95.5% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction surveys
Medium- to Long-term Goals (2028-)	• The first-time repair completion rate will reach 98% (to avoid repeat repairs) • Repair requests received by subsidiaries will be completed within 48 hours (120 hours for household products) • The factory will achieve a 96% closure rate for complaints from subsidiaries and a 100% completion rate for satisfaction surveys

1.3.1 Customer Communication and Service

Customer feedback serves as a driving force for Johnson Health Tech's continuous improvement. We actively listen to our customers and value every concern they raise. To ensure effective communication, we offer multiple channels, including a toll-free customer service hotline, an official website contact email, and dedicated personnel contact information. We also conduct monthly customer satisfaction surveys covering product quality, customer complaints, and other service-related areas, with a target satisfaction score of 9.5 out of 10. Moreover, survey results are regularly reviewed and consolidated to further enhance our customer service mechanism.

Johnson Health Tech is equipped with a professional and responsive after-sales service team, supported by highly skilled factory-certified technicians. We are committed to maintaining the stability and comfort of product quality by offering comprehensive warranty services and prompt, reliable replacement of genuine parts. Each year, Johnson Health Tech conducts training programs for subsidiaries in different regions to strengthen after-sales service quality and improve customer satisfaction. Moreover, we continue to upgrade our customer self-service platform by developing an online knowledge base that includes product operation videos and launching preventive maintenance programs. These initiatives are part of our commitment to exceeding customer expectations and delivering exceptional customer experiences.

Since 2016, our MATRIX and HORIZON brands have received multiple honors from the Plus X Award in Germany. Initiated by a German product and market research institution, this award recognizes innovative products across sectors such as European engineering, sports, and lifestyle. The evaluation includes the overall user experience, from pre-sales consultation to after-sales service. The continued recognition from users has earned HORIZON the "Best Customer Satisfaction Award" in the fitness equipment category—an achievement that reflects widespread user approval.

Customer Feedback Handling Process

Customer Feedback Received
The customer logs into the customer feedback system and fills out the required information based on the market feedback. The submitted informationmust include the customer name, brand,model, and a description of the issue.Relevant photos must also be attached.

Problem Confirmation
The responsible personnel will be notified via the customer feedback system or email if cooperation from relevant departmentsis required. Overseas subsidiaries consolidate data into a centralized online service system.

Initiate Improvement Activities
The factory's QualityDepartment, compilecustomer feedback data and hold weekly meetings to address the issues. These meetings focus on root cause analysis, corrective actions, preventive measures, identification of responsible units, and setting the expected completion dates.

System Archival
Each subsidiary updates and archives case and maintenance information in the cloud system daily to ensure easy access and retrieval. Monthly statistical analysis and management are also conducted.

Verify the Problem
Customer service analyzes and addresses the reported issues. If the issue is isolated or related to maintenance or older models,customer service resolves it independently.

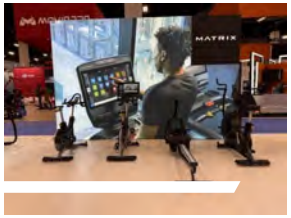
Customer Service Feedback
The responsible unit provides an initial assessment within two days of receiving the notification, analyzes the root cause, and proposes countermeasures within one week. The Quality Assurance unit assists in summarizing the information received from the responsible unit and sends out meeting notices one day prior to the weekly customer feedback meetings.The central online service system is utilized to analyze causes, confirm issues, standardize processes, and relay the results back to the subsidiaries.

Case Closed
Relevant operating standards must be reviewed before case closure. Customer service personnel are responsible for tracking the closure process. If the customer is not satisfied with the resolution,customer service personnel must provide an explanation within the same week and bring the feedback back for discussion at the next customer feedback meeting.

Customer Base Expansion and Product Promotion

In addition to maintaining strong customer relationships and enhancing the consumer experience, Johnson Health Tech actively promotes new products through international trade exhibitions to expand its customer base and strengthen product visibility in global markets. In 2025, we participated in several key exhibitions, including the HFA Show 2025 in the United States, as well as FIBO Global Fitness 2025 held in Germany. The HFA Show attracted nearly 10,000 attendees and 363 exhibitors, while FIBO welcomed more than 1,200 exhibiting brands and 154,748 professional visitors from 129 countries. During these events, Matrix showcased its newly upgraded Magnum Plate-Loaded Series, and Vision Fitness introduced its latest commercial cardio, strength training, and digital integration solutions, demonstratimg Johnson Health Tech's continued commitment to driving the global health and fitness industry forward through innovative products and solutions.





HFA Show 2025





FIBO Global Fitness 2025

1.4 Climate Action

Material Topics	Climate Action
Impact Explanation	The Company identifies climate change issues that may potentially impact future operations—such as typhoons, heavy rainfall, and various extreme weather events—and establishes corresponding mitigation and adaptation strategies. Relevant indicators and targets are set, including adjustments to working models and emergency response plans, to reduce the impact of climate change on business operations while simultaneously exploring new business opportunities. Conversely, failure to adequately address the risks posed by extreme weather events may lead to operational disruptions and other adverse impacts.
Management Approach	• Promote ISO 14064 greenhouse gas inventory and verification at the parent company, Shanghai, and Vietnam Factories. • Implement ISO 14067 to complete carbon footprint assessments for 9 products, bringing the cumulative total to 18 products. • Deepen the application of the TCFD framework by conducting climate-related risk scenario analyses and quantifying financial impacts.
Sustainability Execution Team	Green Operation Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ Conducted Scope 1 and Scope 2 greenhouse gas inventories for the consolidated Group in accordance with the GHG Protocol, and obtained verifications for the Group's primary operational sites ✔ Completed climate-related scenario analysis and formulated and implemented response strategies ✔ Participated in the international sustainability rating EcoVadis ✔ Greenhouse gas emissions intensity at the Group's primary operational sites to be reduced by 8.42% compared with the baseline year (2023)
Short-term Goals (2026-2027)	• Continued to complete GHG inventories and third-party verifications for Johnson Health Tech individual entities • Continued engagement and deepened participation in the international EcoVadis sustainability rating • Expand the boundary of GHG inventories and verifications to the entire Group (including domestic and overseas factories and sales offices, aligned with the consolidated financial reporting boundary) • Greenhouse gas emissions intensity at the Group's primary operational sites to be reduced by at least 0.5% compared with the baseline year (2023)
Medium- to Long-term Goals (2028-)	• Plan the establishment of an internal carbon pricing mechanism to quantify carbon reduction performance, enabling more effective financial assessment and target management • Continued improvement based on results from participation in international sustainability assessments • Redefine the baseline year following the completion of greenhouse gas assurance for the consolidated Group and achieve net-zero emissions by 2050

1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)

Four Core Elements

To assess the potential impact of climate change on its operations, Johnson Health Tech has, since 2022, aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The Company has established a climate information framework based on the four core elements and engaged various departments in identifying climate-related risks and opportunities relevant to Johnson Health Tech. Based on the assessment results, corresponding response measures and management targets have been formulated.

- The Sustainable Development Committee holds regular meetings to oversee the effectiveness of sustainability initiatives and enhance management's awareness of climate-related issues. Together, they assess the significance and likelihood of climate-related risks. A cross-functional collaboration mechanism has been established to develop corresponding strategies and management targets, which are continuously reviewed and adjusted to ensure effective implementation.
- Progress reviews of carbon reduction initiatives were conducted at mid-year and year-end, while material sustainability topics were monitored and managed on an ongoing basis.



- Conduct cross-functional discussions with external experts to identify short-, medium-, and long-term climate-related risks and opportunities.
- Assess the potential operational impacts posed by material climate-related risks and opportunities to the Company.
- Enhanced climate-related scenario analysis and, based on the results, further developed and implemented response strategies to strengthen overall climate resilience.

- Regularly disclose progress on target achievements in the Sustainability Report.
- Completed greenhouse gas inventories and obtained third-party assurance for the Group Headquarters, Taiwan Factory, Shanghai Factory, and Vietnam Factory, while continuing to conduct product carbon footprint assessments.
- In 2025, renewable electricity generation at the parent company accounted for 10.24% of total electricity consumption and 20.00% of contracted electricity capacity. In addition, the Shanghai Factory completed the installation of a solar power generation system.
- A total of 154 existing suppliers completed the ESG assessment questionnaire in 2025.

- Establish a risk management process to identify climate-related risks and opportunities through matrix analysis.
- Evaluate the integration of climate-related risks into the Company’s overall risk management framework.

Climate-Related Risk and Opportunity Identification Process

Four key steps for identifying climate-related risks and opportunities:

Develope Climate-Related Risk and Opportunity Factors

Based on the TCFD risk categories, identified climate-related risk and opportunity factors by considering the Company's operating experience and industry-specific climate risks and opportunities.

Identify Risks and Opportunities

Through workshops, communicate the objectives of the assessment and relevant definitions, enabling the effective identification of the likelihood and potential impacts of climate-related risks and opportunities.

Assess and Prioritize Identified Risks and Opportunities

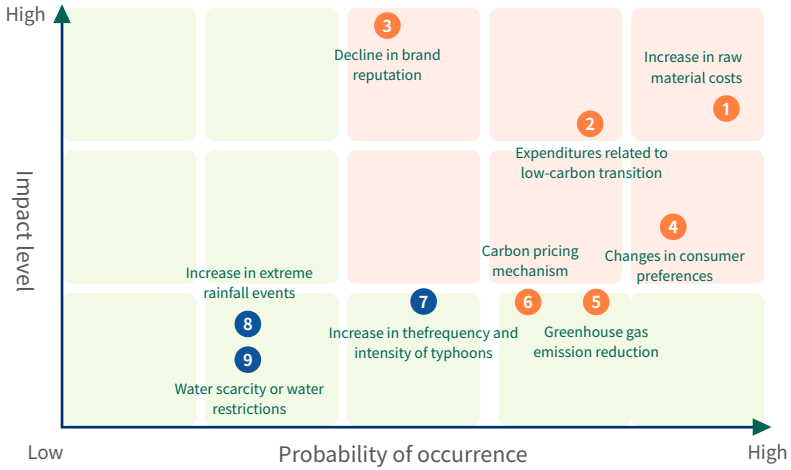
Conducted a comprehensive assessment and developed a Risk Map based on the identification results, prioritizing the most material climate-related risks and opportunities.

Develop Response Measures and Monitor Continuously

Established response actions and risk management objectives for each material climate-related risk and opportunity, with ongoing monitoring of implementation progress and effectiveness.

In addition to cross-functional discussions, Johnson Health Tech engaged external experts in 2025 to jointly identify climate related physical risks, transition risks, and opportunities that are most relevant to the Company. We have identified climate-related risks with moderate or higher impact severity and likelihood, including increased raw material costs, higher expenditures associated with the low-carbon transition, diminished brand reputation, and changes in consumer preferences. Climate-related opportunities with moderate or higher impact severity and likelihood include the development or expansion of low-carbon products and services, enhanced consumer purchase intentions, development of renewable energy projects and implementation of energy-saving measures, as well as progression toward more efficient manufacturing processes. Going forward, we will continue to advance various climate action initiatives, aiming to mitigate the operational and financial impacts of climate change risks while capitalizing on growth opportunities presented by the climate transition.

Matrix Analysis of Climate-Related Risk Materiality



Note: Orange icons represent transition risks; blue icons represent physical risks.

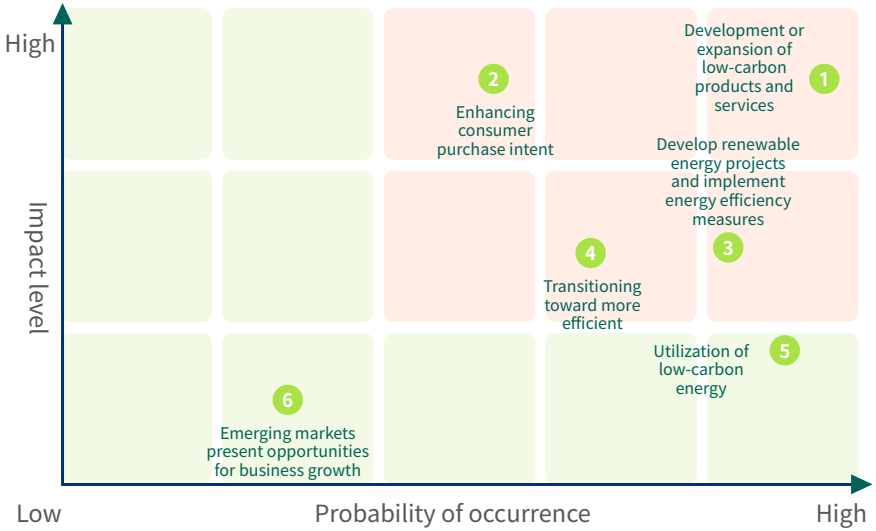
Order/Risk type		Risk factor
Transition risk		
Material	1 Market risk	Increase in raw material cost
Material	2 Technical risk	Expenditures related to low-carbon transition
Material	3 Reputation risk	Decline in brand reputation
Material	4 Market risk	Changes in consumer preferences
Secondary	5 Policy and regulatory risks	Greenhouse gas emission reduction regulations
Secondary	6 Policy and law risks	Carbon pricing mechanism
Physical risk		
Secondary	7 Immediacy - Typhoon	Increase in the frequency and intensity of typhoons
Secondary	8 Immediacy - Heavy rainfall	Increase in extreme rainfall events
Secondary	9 Long-Term - Drought	Water scarcity or water restrictions

Risk Level	Risk Type	Risk Factor	Risk Description	Potential Impact (Operational/Financial)	Period of Impact	Johnson Health Tech's Response Measures and Management Objectives
Material	Transition Risk - Market Risk	Increase in raw material costs	Due to climate change, the cost of raw materials required in the manufacturing process of sports equipment has increased, leading suppliers to raise their contract prices with the Company, which in turn results in higher manufacturing costs.	**Operational Impact** ・Product or raw material shortages have caused supply instability and even supply chain disruptions, resulting in the Company being unable to fulfill orders smoothly. **Financial Impact** ・Increased procurement costs due to raw material shortages. ・Raw material shortages causing process disruptions and operational interruptions, which may lead to a decline in revenue.	Medium-term (occurring within 3-5 years)	Negotiate stable supply quantities with suppliers to ensure price stability and reliable delivery, thereby preventing supply chain disruptions.
	Transition Risk - Technology Risk	Expenditures related to low-carbon transition	The demands from government authorities and customers for low-carbon solutions have driven a shift in the product development direction. During the process of promoting a low-carbon transformation, the Company has incurred higher research and development costs aimed at reducing its own operational carbon emissions.	**Operational Impact** ・The increase in greenhouse gas emissions is subject to regulatory scrutiny, which may result in restrictions on order intake and production volume. ・Neglecting consumer demand for low-carbon products could lead to a loss of customers. **Financial Impact** ・Advancing the low-carbon transformation requires increased research and development expenditures. ・Facing future carbon pricing, failure to implement low-carbon transformation will result in higher operating costs. ・Declining consumer brand loyalty and customer attrition will lead to reduced revenue.	Short-term (occurring within 1-3 years)	In response to the low-carbon transformation trend, Johnson Health Tech will not only actively invest in innovative research and development of low-carbon products but also commit to improving energy efficiency in manufacturing processes to reduce operational carbon emissions.
	Transition Risk - Reputation Risk	Decline in brand reputation	According to international trends, companies are integrating climate risk into their operational considerations. Improper management of climate risks may undermine stakeholder trust, negatively impacting brand reputation. A decline in customer trust in the brand can lead to reduced revenue and reputational damage.	**Operational Impact** ・Failure to meet investors' expectations for corporate sustainability may reduce their willingness to invest. ・Damage to the corporate image can diminish suppliers' willingness to collaborate and erode consumer trust in the brand. **Financial Impact** ・A decline in investor willingness to invest may lead to a decrease in the Company's stock price. ・Declining consumer brand loyalty and customer attrition will lead to reduced revenue.	Long-term (occurring over a period of 5 years or more)	In 2022, Johnson Health Tech established the Sustainable Development Committee to address various climate change risks. The committee convenes cross departmental units to jointly assess the significance and likelihood of potential impacts, formulate response strategies and management objectives for major climate-related risks, regularly review progress, and make rolling adjustments as necessary.

Risk Level	Risk Type	Risk Factor	Risk Description	Potential Impact (Operational/Financial)	Period of Impact	Johnson Health Tech's Response Measures and Management Objectives
Material	Transition Risk - Market Risk	Changes in consumer preferences	Consumers are increasingly concerned about climate-related issues and tend to prefer low carbon or environmentally friendly products. Products that fail to meet these evolving consumer preferences may be phased out of the market.	**Operational Impact** • Consumers are increasingly inclined to purchase low-carbon products from other brands, resulting in customer attrition. **Financial Impact** • Consumers shifting to competitors may result in decreased operating revenue.	Medium-term (occurring within 3-5 years)	Johnson Health Tech incorporates energy-efficient design principles into its product development to comply with the European Union's energy-related product directives. Many products are also designed with self-generation capabilities. Looking ahead, the Company will continue to align with consumer purchasing preferences and market demand by investing in the development of low-carbon products, with a focus on increasing the proportion of revenue derived from such offerings.
Secondary	Transformation Risk - Policy of Transformation Risk and Regulatory Risks	Greenhouse gas emission reduction regulations	In alignment with the carbon reduction targets set by domestic authorities in response to climate change, the Company is required to conduct carbon inventory assessments and formulate decarbonization plans. The initial implementation of carbon reduction initiatives may lead to an increase in operating costs.	**Operational Impact** • Increased costs associated with greenhouse gas inventorying, verification, and emissions reduction management. • Potential compliance and reputational risks arising from failure to meet regulatory requirements. **Financial Impact** • Initiating carbon inventory and third-party verification will lead to increased investment costs. • Potential penalties, remediation costs, and revenue losses resulting from non-compliance with climate-related regulations.	Short-term (occurring within 1-3 years)	In alignment with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies," Johnson Health Tech initiated Scope 1 and Scope 2 greenhouse gas inventories for its Taiwan Factory in 2021. In 2024, the Company commenced Scope 3 inventory efforts. Moving forward, various carbon reduction measures will be planned, along with the establishment of corresponding reduction targets.
	Transformation Risk - Policy and Regulatory Risks	Carbon pricing mechanism	With the government promoting carbon pricing mechanisms, excess carbon emissions by the Company may result in penalties, thereby further increasing operating costs.	**Operational Impact** • The increase in greenhouse gas emissions is subject to regulatory scrutiny, which may result in restrictions on order intake and production volume. **Financial Impact** • Excess carbon emissions will lead to increased carbon fee expenditures.	Long-term (occurring over a period of 5 years or more)	Based on the results of its greenhouse gas inventory, Johnson Health Tech will formulate carbon reduction strategies and targets to concretize decarbonization performance. This approach will facilitate more effective financial assessment and target management.

Risk Level	Risk Type	Risk Factor	Risk Description	Potential Impact (Operational/Financial)	Period of Impact	Johnson Health Tech's Response Measures and Management Objectives
Secondary	Physical Risk - Immediacy - Typhoon	Increase in the frequency and intensity of typhoons	The increased frequency of severe typhoons may cause operational disruptions or factory shutdowns, and in severe cases, pose significant risks to the safety of personnel on-site.	**Operational Impact** • Typhoons cause operational disruptions, resulting in delays to planned business schedules. • Strong winds and heavy rainfall increase the risk of injuries to employees during commuting or work activities. • Some suppliers experience reduced production due to typhoon impacts, leading to supply shortages or even supply chain disruptions. **Financial Impact** • Operational disruptions or interruptions may lead to revenue decline. • Supply chain shortages or disruptions could further reduce the Company's revenue.	Long-term (occurring over a period of 5 years or more)	Johnson Health Tech strengthens disaster preparedness drills and awareness programs at its headquarters, factories, and sales offices to ensure personnel safety. Simultaneously, the Company implements robust supply chain management to prevent supply shortages or disruptions that could cause operational interruptions.
	Physical Risk - Immediacy - Heavy Rainfall	Increase in extreme rainfall events	The increased frequency of heavy rainfall may cause flooding or water accumulation in the Company's offices and factories, leading to asset damage, disruptions in equipment production schedules, and increased manufacturing costs.	**Operational Impact** • Flooding causes operational disruptions, resulting in delays to planned business schedules. • Heavy rainfall or flooding in work areas may result in occupational injuries to employees. **Financial Impact** • Operational disruptions or interruptions may lead to revenue decline. • Product damage caused by warehouse flooding results in inventory loss. • Flooding may cause equipment damage or reduce its service life.	Medium-term (occurring within 3-5 years)	When severe typhoon or heavy rain warnings are issued, Johnson Health Tech proactively implements protective measures such as sandbag placement and window and door reinforcement. Additionally, we have established intelligent storage facilities at higher elevations to reduce the risk of flooding caused by heavy rainfall.
	Physical Risk - Long-Term - Drought	Water scarcity or water restrictions	Climate change has led to uneven rainfall distribution, causing water supply shortages in certain areas. This may result in water scarcity on production lines, leading to operational disruptions.	**Operational Impact** • Some suppliers experience reduced production due to water shortages, leading to supply shortages or even supply chain disruptions. • Reduced water supply has resulted in operational water shortages. **Financial Impact** • Supply chain shortages or disruptions could further reduce the Company's revenue. • To obtain the raw materials necessary for operations, the Company will incur increased procurement costs.	Medium-term (occurring within 3-5 years)	Johnson Health Tech strengthens water resource management by promoting water-saving awareness and habits among employees. The Company will also continue to implement water conservation initiatives and improve the recycling and reuse rate of process water.

Matrix Analysis of Climate-Related Opportunity Probability



Order/Opportunity type		Opportunity factor
Opportunity		
Material	1 Product and service	Development or expansion of low-carbon products and services
Material	2 Market	Enhancing consumer purchase intent
Material	3 Resilience	Develop renewable energy projects and implement energy efficiency measures
Material	4 Resource efficiency	Transitioning toward more efficient processes
Secondary	5 Energy source	Utilization of low-carbon energy
Secondary	6 Market	Emerging markets present opportunities for business growth



Opportunity Level	Opportunity Type	Opportunity Factor	Opportunity Description	Potential Impact (Operational/Financial)	Period of Impact	Johnson Health Tech's Response Measures and Management Objective
Material	Product and Service	Development or expansion of low-carbon products and services	The ESG philosophy in the medical device industry focuses on leveraging innovative technologies to achieve low-carbon, and ultimately zero-carbon, emissions as well as zero waste. Leading global companies are increasingly emphasizing the circular economy and environmentally friendly products to minimize the environmental impact of their offerings.	**Operational Impact** ・Developing low-carbon products and services will enhance the brand's green image and strengthen its sustainability competitiveness. **Financial Impact** ・Gaining a competitive advantage in the industry through low-carbon products and services will contribute to revenue growth.	Medium-term (occurring within 3-5 years)	Johnson Health Tech is committed to the 2025 Net Zero Roadmap, progressing toward the goal of net-zero carbon emissions. Within the Group's environmental framework, we also pledge to continuously reduce business waste, optimize resource utilization, and maximize recycling and reuse efforts to minimize the environmental impact of our products.
	Market	Enhancing consumer purchase intent	With the increasing sustainability awareness and consciousness among the public, offering low-carbon or environmentally beneficial products in the future will not only strengthen the Company's corporate image but also enhance market value. This may further boost consumer purchasing willingness, leading to increased revenue.	**Operational Impact** ・Enhancing corporate image and market value expands the potential customer base. **Financial Impact** ・Aligning with consumers' preference for low-carbon products will drive revenue growth.	Medium-term (occurring within 3-5 years)	Johnson Health Tech not only invests in the research and manufacturing of low carbon products but also actively promotes their use. As an influential fitness brand, we are committed to partnering globally to collectively reduce carbon emissions.

Opportunity Level	Opportunity Type	Opportunity Factor	Opportunity Description	Potential Impact (Operational/Financial)	Period of Impact	Johnson Health Tech's Response Measures and Management Objective
Material	Resilience	Develop renewable energy projects and implement energy efficiency measures	In response to the challenges of climate change and government energy transition policies, solar panels can be installed on factory rooftops to develop green electricity, reducing reliance on the power grid and enhancing energy stability.	**Operational Impact** ・Ensuring sufficient renewable energy generation in advance enhances the flexibility to respond to policy changes **Financial Impact** ・Although the initial installation of renewable energy systems increases expenditure, future reductions in green electricity costs are expected to lower overall energy expenses.	Medium-term (occurring within 3-5 years)	Johnson Health Tech has installed solar power systems on the rooftops of its Taiwan Factory and plans to participate in the corporate green electricity initiative "RE 10x10," committing to achieve at least 10% green electricity usage of total power consumption by 2025.
	Resource Efficiency	Transitioning toward more efficient processes	Enhancing energy efficiency in new or existing production lines reduces energy consumption and pollutant emissions. This not only lowers operating costs but also increases product value.	**Operational Impact** ・Improving equipment efficiency reduces energy and resource consumption. **Financial Impact** ・Improving energy efficiency can reduce energy expenditure costs.	Short-term (occurring within 1-3 years)	Johnson Health Tech, within the Group's environmental framework, is committed to prioritizing the selection of low-pollution and non hazardous processes and equipment. Additionally, we will enhance energy efficiency in manufacturing processes to continuously reduce energy consumption and pollutant emissions.
Secondary	Energy Efficiency	Utilization of low-carbon energy	With future increases in coal fired power generation costs and reductions in green electricity prices, early investment in low-carbon energy transition initiatives enables the Company to reduce greenhouse gas emissions and seize opportunities in the carbon trading market.	**Operational Impact** ・By replacing purchased electricity with renewable or low-carbon energy sources, the Company advances further toward achieving corporate net zero goals. **Financial Impact** ・Rising coal-fired power generation costs will increase energy expenditures, which will also drive up the cost of raw material procurement.	Medium-term (occurring within 3-5 years)	Johnson Health Tech has installed solar power systems on the rooftops of its Taiwan Factory and plans to evaluate additional solar panel installations. The Company also intends to purchase green energy certificates and is committed to achieving 100% renewable energy use by 2050.
	Market	Emerging markets present opportunities for business growth	Market trends demanding low carbon products and reduced product life cycle footprints will create new business opportunities.	**Operational Impact** ・As consumer awareness of low-carbon issues rises, seizing low-carbon opportunities enhances corporate sustainabilityimage and value. **Financial Impact** ・A strong corporate sustainability image can increase investor confidence and willingness to invest, thereby enhancing market value. ・Aligning with consumers' preference for low-carbon products will drive revenue growth.	Short-term (occurring within 1-3 years)	Johnson Health Tech actively expands into the low-carbon market by investing in innovative research and development of low-carbon products to meet consumers' green preferences. The Company continuously encourages consumers to support low-carbon consumption, thereby enhancing consumer recognition of the Company's sustainability efforts and strengthening its sustainable reputation.

Climate Scenario Analysis

As the frequency of extreme weather events continues to increase, their impacts on global society and economic activities have become increasingly significant. At the same time, expectations for climate risk management and climate-related disclosures from both international and domestic stakeholders continue to rise. To strengthen climate risk management and proactively develop response measures, Johnson Health Tech conducts climate scenario analysis to assess the potential impacts of climate-related hazards on our business operations under different climate change scenarios.

With respect to physical risks, the Company's risk identification process indicated that typhoon-related events represent a relatively significant risk. Heavy rainfall and flooding may disrupt production activities, affect employee safety, and interrupt suppliers' operations, thereby impacting the availability of raw materials. Regarding transition risks, Johnson Health Tech consider the possibility that suppliers may incur additional costs associated with low-carbon transition efforts and pass these costs on through higher raw material prices.

To evaluate climate-related risks, we adopted the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) and applied Shared Socioeconomic Pathways and Representative Concentration Pathways (SSP-RCPs) scenarios to model future climate conditions and assess potential risks. Scenario comparisons were conducted using the SSP2-4.5 scenario (global warming limited to approximately 2°C) and the SSP5-8.5 scenario (global warming exceeding 4°C), as the basis for analyzing acute physical risks associated with flooding. For transition risks related to carbon costs, we referenced the Network for Greening the Financial System (NGFS) ''Delayed Transition'' and ''Fragmented World'' scenarios to assess market risks arising from supplier decarbonization efforts and the resulting increases in raw material costs.

Scenario Description

SSP2-4.5：

Represents an intermediate pathway. SSP2 was selected because its assumptions regarding land use and aerosol emissions are less extreme than those of other SSP scenarios, representing a combination of moderate societal vulnerability and moderate radiative forcing.



Figure 1. Rainfall Forecast(TCCIP)_ the SSP2-4.5 Scenario

SSP5-8.5：

Represents a very high radiative forcing pathway. This socioeconomic scenario was selected because SSP5 is the only SSP scenario with emissions levels sufficiently high to result in radiative forcing of 8.5 W/m^2 by 2100.



Figure 2. Rainfall Forecast(TCCIP)_ the SSP5-8.5 Scenario

1 As an initial assessment in 2025, overseas key suppliers were screened using WRI risk mapping tools to identify coastal and riverine flood risks. The results showed that 3 sites associated with the Company's operations were not located in high-risk areas, while the remaining 4 sites were identified as having relatively high flood risk exposure, representing approximately 5% of procurement spending from key suppliers.

Physical Risk Analysis : Domestic

The physical risk assessment was primarily conducted using the third-generation Flood Potential Maps provided by the Water Resources Agency, Ministry of Economic Affairs (https://gic.wra.gov.tw/Gis/Map). Overlay analysis was performed based on the locations of the Company's facilities, and flood exposure was classified into six categories according to flood depth: no impact, 0.3-0.5 meters, 0.5-1 meter, 1-2 meters, 2-3 meters, and above 3 meters. The flood potential maps incorporate drainage systems, regional flood simulations, and flood management planning results for flood-prone areas. The assessment also considers flood characteristics, including flow velocity and water level rise rates, as well as differences in rainfall patterns between plains and mountainous regions. Ten quantitative rainfall scenarios were developed for simulation, including 150 mm, 250 mm, and 350 mm over six hours; 200 mm, 300 mm, and 400 mm over twelve hours; and 200 mm, 350 mm, 500 mm, and 650 mm over twenty-four hours. These scenarios correspond to the SSP2-4.5 scenario (global warming limited to approximately 2°C) and the SSP5-8.5 scenario (global warming exceeding 4°C). At a 90% confidence level, the estimated maximum daily rainfall in Taiwan under the SSP2-4.5 scenario is approximately 371.9 mm in 2037, corresponding to the 24-hour 350 mm rainfall scenario, while the SSP5-8.5 scenario projects maximum daily rainfall of approximately 419.3 mm by 2040, corresponding to the 24-hour 500 mm rainfall scenario.

The flood potential maps were generated using designated rainfall scenarios, hydrological and geological conditions, and hydraulic modeling assumptions under the premise that flood protection infrastructure functions as intended. The maps illustrate rainfall scenarios, flood extents categorized by flood depth, and relevant usage limitations. They are primarily intended to support pre-disaster risk assessment and flood preparedness planning. However, as current modeling technologies cannot fully replicate the actual rainfall patterns and flooding conditions associated with future typhoon and flood events, the assessment relies on scenario-based projections using varying rainfall intensities and durations as a basis for contingency planning. In addition, due to the assumptions and variables incorporated into the modeling process, as well as limitations related to spatial and temporal resolution and model complexity, the assessment results remain subject to a degree of uncertainty.

The scope of the analysis covered 91 locations across Taiwan, including the Group Headquarters, regional offices, logistics warehouses, retail locations, as well as 38 key domestic supplier sites. In addition, 7 key overseas supplier sites were preliminarily screened using risk mapping tools provided by the World Resources Institute (WRI) in 2025 [1]. The overlay analysis indicated that, under the moderate flooding scenario (the SSP2-4.5 scenario), only 3 operational sites were potentially exposed to flooding risks. Under the severe flooding scenario (the SSP5-8.5 scenario), 5 operational sites and 1 supplier site were identified as potentially exposed to flooding risks, with the affected supplier representing approximately 2% of total procurement spending. All operational sites identified as at risk are leased facilities, while the remaining locations fall outside the projected flood impact areas. Even under the most severe flooding scenario assessed, only approximately 4.6% of the Company's retail and operational sites were identified as having potential flood exposure. Detailed results are presented in the table and figure below:

Table 1. Physical Risk Analysis Result_ Domestic

Scenario \ Estimated Flood Depth		No Risk	0.3-0.5(m)	0.5-1(m)	1-2(m)	2-3(m)
Operational site	Moderate scenario (SSP2-4.5)	88	2	0	1	0
	Severe scenario (SSP5-8.5)	86	3	1	1	0
Supplier site	Moderate scenario (SSP2-4.5)	38	0	0	0	0
	Severe scenario (SSP5-8.5)	37	0	1	0	0

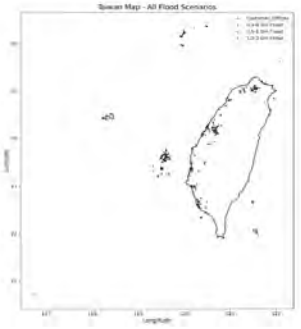


Figure 3. Physical Risk Analysis_ Flood Potential Maps

Risk Mitigation Measures

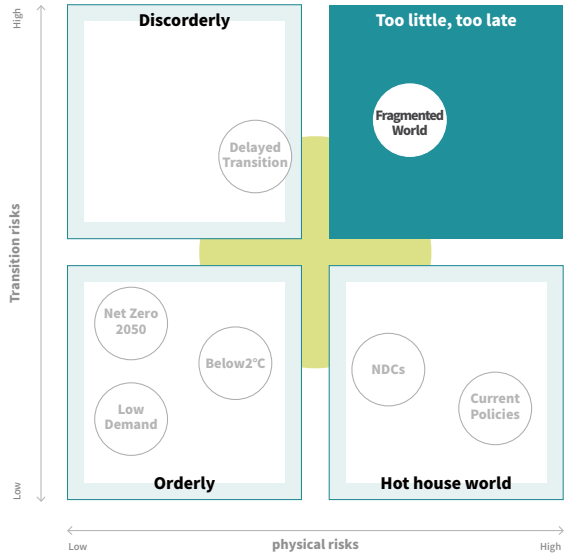
In response to the results of the scenario analysis, Johnson Health Tech has developed emergency response measures for typhoon related disasters through collaboration between production line managers at factories and the sales department. These measures include cross-border production reallocation, the release of inventory, and adjustments to production schedules, aiming to mitigate potential losses and disruptions caused by typhoon events. In parallel, Johnson Health Tech is actively committed to mitigating climate change. A dedicated Energy Conservation Project Committee has been established, and solar photovoltaic systems have been installed since 2020. Through these efforts to reduce carbon emissions within our operational processes, the Company aims to help curb global warming and, in turn, reduce the intensity and impacts of climate-related disasters under warming scenarios.

Transition Risk Analysis: Raw Material Carbon Fee Transfer Costs

As climate change trends intensify and environmental regulations continue to evolve both domestically and internationally, suppliers may become subject to various carbon-related charges, including regulatory fees, carbon taxes, or carbon fees, which could increase the cost of raw material supply. Accordingly, we have identified "increase in raw material costs" as one of material transition risks.

To assess potential changes in raw material costs, Johnson Health Tech assumed that future carbon emissions generated from production activities would be subject to corresponding carbon costs and conducted scenario analyses based on this assumption. Using industry carbon emission factors disclosed through the Market Observation Post System (MOPS), we estimated the carbon emissions associated with products supplied by 38 key domestic suppliers in 2025. The analysis further incorporated climate scenarios developed by the Network for Greening the Financial System (NGFS) to estimate the potential indirect transfer costs arising from increased carbon costs incurred by key suppliers between 2030 and 2050. Two scenarios were evaluated: the Below 2°C scenario, representing a moderate-emissions pathway aligned with current expectations and an estimated temperature increase of approximately 1.8°C, and the Fragmented World scenario, representing a disorderly transition pathway in which global decarbonization efforts fall short of expectations, resulting in an estimated temperature increase of approximately 2.4°C. Under these scenarios, Johnson Health Tech assessed the potential increases in raw material costs resulting from the transfer of suppliers' carbon-related expenses.

NGFS Climate Scenario



Scenario Parameters and Company Assumptions

Scenario Parameters:

Under the NGFS Below 2°C scenario, carbon costs are projected to increase from approximately NT$500 in 2025 to NT$4,500 by 2050. Under the Fragmented World scenario, carbon costs are projected to rise more gradually, from approximately NT$450 to around NT$3,000 by 2050.

Company Assumptions:

The analysis assumes a Business As Usual (BAU) operating scenario.

Scenario Assumptions and Temperature Pathway Reference[2]

Below 2°C

Below 2 °C gradually increases the stringency of climate policies, giving a 67 % chance of limiting global warming to below 2 °C.
This scenario assumes that climate policies are introduced immediately and become gradually more stringent though not as high as in Net Zero 2050. CDR is deployment is relatively low. Net-zero CO_2 emissions are achieved after 2070. Physical and transition risks are both relatively low.

°C	Policy reaction	Technology change	CDR	Regional policy variation
Policy ambition				
1.8°C	Immediate and smooth	Moderate change	Medium-high use	Low variation

Fragmented World

The Fragmented World scenario assumes delayed and divergent climate policy ambition globally, leading to high physical and transition risks.
Countries with net zero targets achieve these only partially (80% of the target), while the other countries follow current policies.

°C	Policy reaction	Technology change	CDR	Regional policy variation
Policy ambition				
2.4°C	Delayed and fragmented	First slow, then fragmented	Low-Medium use	High variation

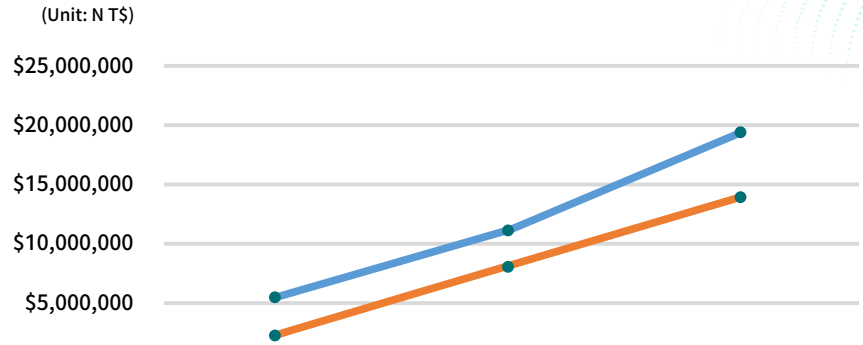
2 References: NGFS，https://www.ngfs.net/ngfs-scenarios-portal/explore

Analysis Results

Under the more likely Below 2°C climate scenario, higher carbon costs are required to achieve the targeted temperature pathway. The potential impact on the Company's revenue is estimated to reach a maximum of approximately 0.10% by 2050, indicating that the related financial impact remains manageable under the Company's existing decarbonization initiatives. By contrast, under the Fragmented World scenario, although carbon costs are projected to increase at a more moderate pace, the estimated impact on revenue could still reach approximately 0.07%. However, according to projections under this scenario, other raw material costs, particularly energy costs, may increase more significantly. Accordingly, the Company should continue to closely monitor potential risks associated with energy sources and price volatility.

Risk Mitigation Measures

Johnson Health Tech has established a "Supplier Management Policy" and requires its suppliers to jointly implement environmental protection and carbon reduction principles. In response to increasing demands from overseas clients for low-carbon and waste reducing products, and in line with market development trends, Johnson Health Tech independently conducted its first product carbon footprint assessment in 2023 for nine major products. In 2025, we expanded the scope to an additional nine products, bringing the cumulative total to 18 products assessed. Looking ahead, Johnson Health Tech plans to gradually engage in discussions and collaboration with suppliers of high carbon-intensive raw materials. Through material improvements and substitution of raw materials, the Company aims to reduce the overall product carbon footprint and simultaneously mitigate procurement risks associated with carbon cost pass-through.



	2030	2040	2050
Below 2°C	$5,462,050	$11,436,623	$19,647,943
Fragmented World	$2,215,759	$7,895,678	$13,934,030

1.4.2 Greenhouse Gas Emissions Management

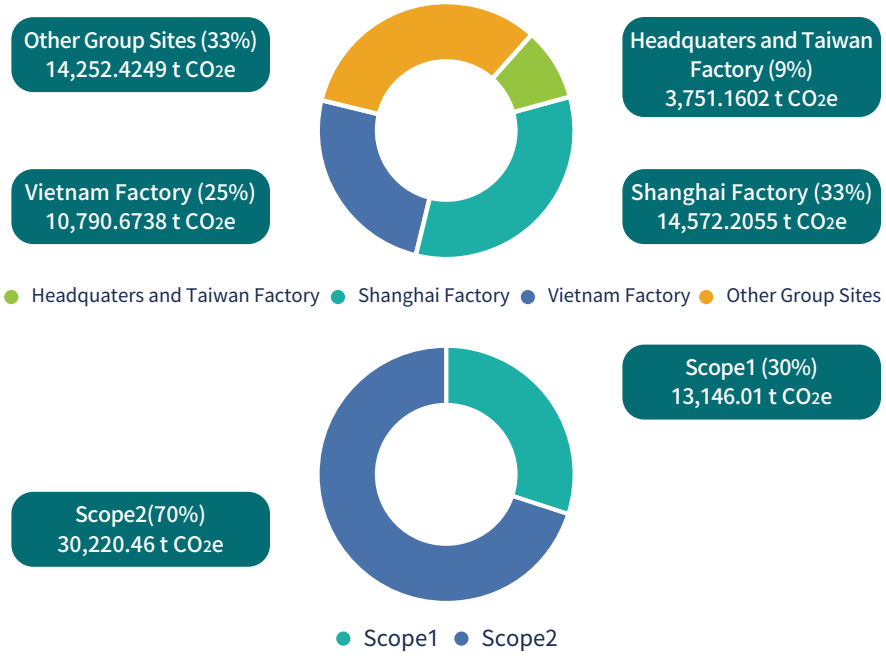
GRI 305-1 GRI 305-2 GRI 305-4

Greenhouse Gas Inventory

Since 2021, Johnson Health Tech has launched a greenhouse gas inventory program, conducting self-assessments of Scope 1 and Scope 2 emissions for its factories in Taiwan. Beginning in 2023, the Company has followed ISO 14064-1 standards to carry out a more comprehensive GHG inventory on an annual basis. The scope of the inventory was expanded to include the Shanghai Factory and the Vietnam Factory, and third-party assurance was obtained to enhance the credibility of the data. In 2024, considering the Company's business model is highly dependent on value chain collaboration, Johnson Health Tech initiated Scope 3 inventory activities. At the same time, it continues to complete Scope 1 and Scope 2 inventories for the parent company, the Shanghai Factory, and the Vietnam Factory. Relevant data and reports are available on the Company's website. In 2025, we made significant progress in greenhouse gas management. In addition to formally adopting the Greenhouse Gas Protocol (GHG Protocol) as the basis for the greenhouse gas inventory methodology, further aligning our practices with international standards, the Company completed Scope 1 and Scope 2 greenhouse gas inventories for the consolidated Group, as well as Scope 3 greenhouse gas inventories for the Group Headquarters and Taiwan Factory, Shanghai Plant, and Vietnam Plant. These efforts further strengthened the completeness and transparency of Johnson's greenhouse gas management. Looking ahead, Johnson will gradually expand the scope of Scope 1, Scope 2, and Scope 3 greenhouse gas inventories and assurance activities across the entire Group. We will also continue to invest in process optimization projects and implement carbon reduction initiatives to proactively minimize the impacts of our operations on climate change and the environment.

Greenhouse Gas Inventory Assurance Report

Proportion of Scope 1 and Scope 2 Emissions in the Consolidated Group



Greenhouse Gas Emissions and Emission Intensity

Unit：t CO_2e

	2024			2025			
	Group Headquaters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Group Headquaters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Other Group Sites (Note 7)
Direct GHG emissions (Scope 1)	1,072.8128	3,173.3375	894.2242	1,121.3726	3,636.9906	1,344.7156	7,042.9293
Indirect GHG emissions (Scope 2)	2,585.3466	8,440.9290	6,910.6039	2,629.7876	10,935.2149	9,445.9582	7,209.4956
Scope 1 & Scope 2	3,658.1594	11,614.2665	7,804.8281	3,751.1602	14,572.2055	10,790.6738	14,252.4249
Other indirect GHG emissions (Scope 3)	13,606.0505	49,419.0312	144,486.7875	11,738.4385	130,817.0333	50,169.09292	Not Yet Inventoried
Total Emissions	17,264.2099	61,033.2977	153,185.8398	15,489.5987	145,389.2388	60,959.7667	14,252.4249
Revenue by Location (NT$ thousands)	20,498,282	11,638,817	3,265,440	22,379,128	11,384,027	4,438,228	N/A
Emission Intensity (Note 5)	0.00018	0.00100	0.00239	0.00017	0.00128	0.00243	

Note 1: Greenhouse gas emissions are calculated using the operational control approach. Emissions are determined based on the formula: Activity Data × Emission Factor × Global Warming Potential (GWP). The emission factors published by the Ministry of Environment on February 5, 2024, and the GWP values are adopted from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (2021).

Note 2: The types of greenhouse gases include Nitrous Oxide (N2O), Methane (CH4), Carbon Dioxide (CO2), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF6), and Nitrogen Trifluoride (NF3).

Note 3: The Scope 2 emissions for Taiwan were calculated using the electricity emission factor of 0.474 kg CO2e/kWh published by the Energy Administration, Ministry of Economic Affairs, for 2024. For Shanghai, the electricity emission factor of 0.5306 kg CO2e/kWh published by the Ministry of Ecology and Environment of the People's Republic of China for 2025 was applied. For Vietnam, the electricity emission factor of 0.6592 kg CO2e/kWh published by the Department of Climate Change, Ministry of Natural Resources and Environment of Vietnam for 2023 was used.

Note 4: The Scope 3 emission sources include Category 1: Purchased Goods and Services, Category 2: Capital Goods, Category 4: Upstream Transportation and Distribution, and Category 5: Waste Generated in Operations. The related data have not yet been subject to third-party assurance.

Note 5: Emission Intensity = Scope 1 + Scope 2 emissions (t CO2e) / Operating Revenue (NT$ thousand).

Note 6: Operating revenue includes the revenue of the Group Headquarters and Taiwan Factory, Shanghai Factory, and Vietnam Factory, as well as the revenue of the consolidated Group after excluding the aggregate revenue of the aforementioned entities.

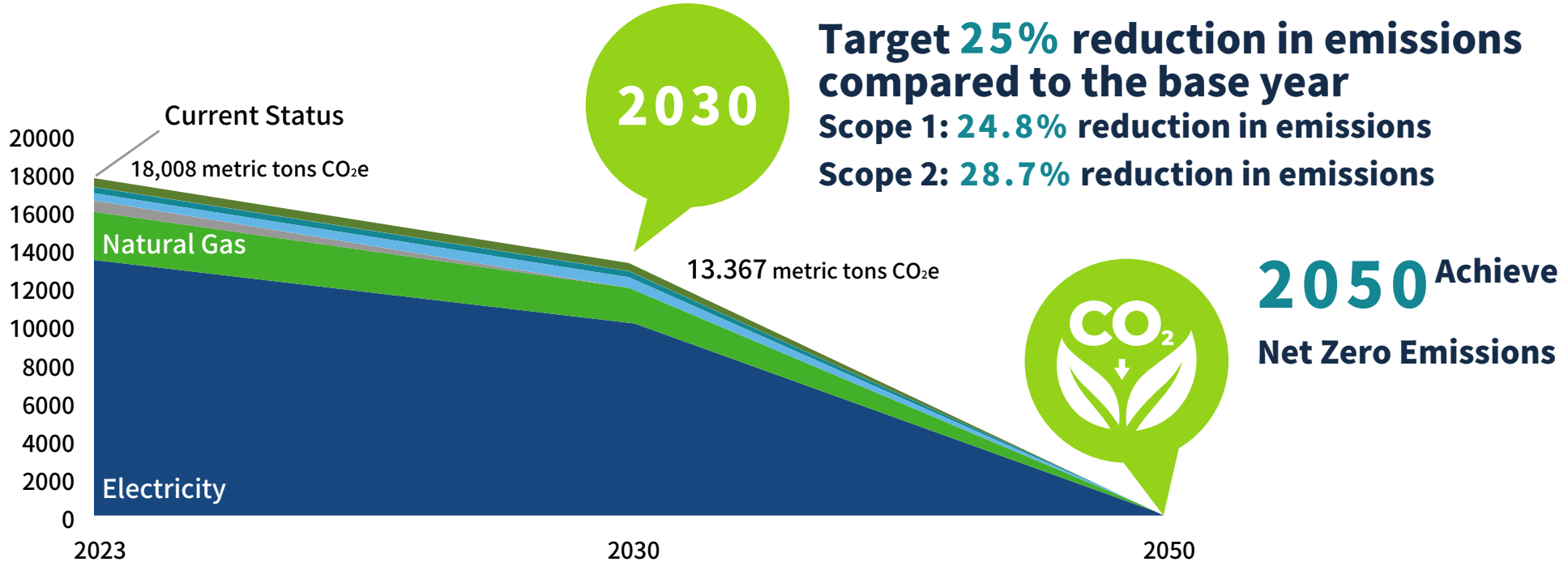
Note 7: In 2025, Scope 1 and Scope 2 greenhouse gas inventories were completed for the consolidated Group. The inventory data for the Group Headquarters and Taiwan Factory, Shanghai Factory, and Vietnam Factory have obtained third-party assurance, while the inventory data for other sites have not yet been subject to third-party assurance. For details, please refer to the Appendix "Greenhouse Gas Emissions of the Consolidated Group."



Net-Zero Roadmap for Johnson Health Tech's Primary Operational Sites

Considering the profound impact of greenhouse gases on climate change, Johnson Health Tech has established a medium- and long-term decarbonization pathway in 2024, drawing on Taiwan's carbon reduction roadmap and international target-setting methodologies. Using 2023 as the base year, the Company aims to reduce Scope 1 and Scope 2 emissions by 25% by 2030 and achieve net-zero emissions by 2050. In response to the completion of greenhouse gas inventories for the consolidated Group in 2025, Johnson will revisit and adjust our baseline year upon completion of the Group's greenhouse gas inventory and related assurance activities, based on the actual inventory results. This will help ensure the reasonableness and consistency of our carbon reduction targets. Johnson Health Tech will also continue to benchmark industry decarbonization practices, implement equipment and process improvements, promote circular economy initiatives, and expand the use of renewable energy to fulfill our commitment to carbon reduction.

Johnson Health Tech Net Zero Roadmap



Note: The primary operational sites referred to in this report include the Group Headquarters and Taiwan Factory, Shanghai Factory, and Vietnam Factory.

1.5 Energy Management

Energy Management

In 2024, the primary energy sources used by Johnson Health Tech Group's headquarters and all production facilities were purchased electricity, gasoline, diesel, natural gas, and liquefied petroleum gas (LPG), all of which are non- renewable energy sources. Gasoline used by company vehicles and diesel consumed by trucks and forklifts were recorded based on fuel purchase records. LPG consumption was tracked through procurement records, natural gas usage through payment receipts, and purchased electricity through electricity bills provided by utility companies. Johnson Health Tech's total energy consumption in 2025 amounted to 210,039 GJ, with an energy intensity of 0.00555 GJ per NT$1,000 of revenue. Total energy consumption increased by 4.0% compared with 2024 and did not achieve the annual target of a 1% reduction in electricity consumption, primarily due to increased production capacity, business expansion, and higher manufacturing demand. However, supported by revenue growth, energy intensity decreased by 3.6% year over year. In addition, the Shanghai Factory optimized thier energy mix by introducing biomethane into the natural gas consumption. Produced through the microbial fermentation of organic materials, biomethane provides tangible carbon reduction benefits. In 2025, biomethane accounted for 35.8% of the Shanghai Factory's total natural gas consumption, resulting in an annual reduction of approximately 994.2 tCO_2e. In the future, Johnson Health Tech will continue to pursue our target of achieving a 1% annual reduction in electricity consumption and will regularly optimize the energy usage and strengthen energy management practices at the source to improve overall energy efficiency.

Overview of Solar Panel Installation and Power Generation

Johnson Health Tech has long been committed to renewable energy and recognizes the critical role of renewable sources in achieving future net-zero carbon energy goals. Since 2022, Johnson Health Tech has operated a solar power system installed on the rooftop of its automated warehouse, selling the green electricity generated to Taiwan Power Company. The Company has been progressively planning and identifying available on-site spaces for additional solar power installations. The short term goal is to achieve green power generation accounting for more than 10% of the total electricity consumption (for the Group Headquaters and Taiwan Factory) by 2025. With the completion of the new integrated building in 2023, additional solar panels were installed on its rooftop. In 2025, Johnson Health Tech continues to implement its solar power installation plans. Green power generation accounted for approximately 10.24% of the total electricity consumption (for the Group Headquaters and Taiwan Factory). When calculated based on contracted capacity, the proportion of green power generation reached approximately 20.00% of Johnson Health Tech's contracted electricity consumption. Moving forward, Johnson Health Tech will continue to evaluate on-site spatial planning to explore opportunities for increasing green power generation, while continuously implementing energy-saving actions and measures, thereby fulfilling its commitment to improving energy use efficiency.

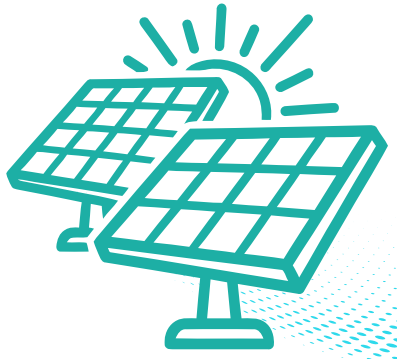
In addition, the Shanghai Factory adopted a solar power generation system through a third-party investment model during this year. In 2025, solar power generation reached 1,109,442.60 kWh, which not only helped reduce electricity costs but also generated energy- saving benefits equivalent to approximately NT$460,000. This achievement demonstrates Johnson Health Tech's ongoing efforts to increase the use of renewable energy and reduce carbon emissions. Looking ahead, Johnson Health Tech will continue to evaluate space planning and explore opportunities to expand renewable electricity generation capacity. At the same time, we will continue to implement energy conservation initiatives and efficiency improvement measures, reinforcing our commitment to enhancing energy efficiency and sustainable energy management.

Solar Power Generation Over the Past Three Years

Unit: kWh

Tear	2023	2024	2025
Group Headquarters and Taiwan Factory	319,712	362,528	385,768
Shanghai Factory	-	-	1,109,442.60
Vietnam Factory	-	-	-
Total	319,712	362,528	1,495,210.6

Note: Data source is the Taiwan Power Company's Renewable Energy Feed-in Tariff (FIT) payment notification and collected through the Company's energy monitoring system.



Energy Consumption GRI 302-1 GRI 302-3

Types of Energy (Unit: GJ)	2023				2024				2025			
	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Total	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Total	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Total
Gasoline	195.15	1,143.92	19.26	1,358.33	3,055.52	1,102.47	16.42	4,174.41	2,701.11	1,039.39	112.44	3,852.94
Diesel	1,952.43	-	328.70	2,281.13	2,611.26	-	437.30	3,048.56	3,426.71	-	726.81	4,153.52
Natural Gas	7,289.28	38,862.05	5,740.58	51,891.91	8,424.32	50,532.55	-	58,956.87	8,962.62	48,769.78	73.21	57,805.61
Liquefied Petroleum Gas (LPG)	22.22	-	4,849.51	4,871.73	32.07(Note 4)	-	7,345.97	7,378.04	44.35	-	431.39	475.74
Purchased Electricity	12,643.13	60,796.85	22,571.61	96,011.59	19,635.54	72,909.70	37,740.92	130,286.16	19,973.01	74,192.94	51,585.94	145,751.89
Total Energy Consumption	22,102.21	100,802.82	33,509.66	156,414.69	33,758.71	124,544.72	45,540.61	203,844.04	35,107.80	124,002.11	52,929.78	212,039.69
Revenue by Location (NT$ thousands)	13,952,940	9,071,434	1,795,127	24,819,501	20,498,282	11,638,817	3,265,440	35,402,539	22,379,128	11,384,027	4,438,228	38,201,383
Energy intensity	0.00158	0.01111	0.01867	0.00630	0.00165	0.01070	0.01395	0.00576	0.00157	0.01089	0.01193	0.00555

Note 1: The data refer to the Ministry of Economic Affairs Energy Bureau's conversion factors: 7,800 kcal per liter of gasoline, 8,400 kcal per liter of diesel, 6,635 kcal per liter of liquefied petroleum gas (LPG), 9,000 kcal per cubic meter (m3) of natural gas, and 3.6 million joules (MJ) per kilowatt-hour (kWh). The conversion factor used is 1 kcal = 4,186 J.
Note 2: Energy Intensity = Total energy consumption (GJ) / Revenue by location (NT$ thousands).
Note 3: Location revenue refers to the revenue of Taiwan Factory, the Shanghai Factory, and the Vietnam Factory.
Note 4: In 2025, the 2024 liquefied petroleum gas (LPG) consumption of the Group Headquarters and Taiwan Factory was restated to 32.07 GJ. Accordingly, total energy consumption dor 2024 was revised to 33,758.71 GJ, and energy intensity was revised to 0.00165 GJ per NT$ thousand of revenue.
Note 5: In 2025, the 2024 gasoline and purchased electricity consumption of the three factories were restated. The gasoline consumption figure was revised to 4,174.41 GJ, while purchased electricity consumption was revised to 130,286.16 GJ.

Energy Conservation Measures

Johnson Health Tech has established an Energy Saving Project Committee to continuously monitor and promote energy conservation initiatives. In compliance with the Ministry of Economic Affairs'"Energy Users' Energy Saving Target Setting and Implementation Plan" regulations, the Company has set an annual energy reduction target of 1%. Through concrete actions, various energy-saving projects are being implemented to reduce energy consumption and lower electricity costs. The related energy-saving measures and improvement outcomes for Johnson Health Tech in 2024 are as follows:

Region	Key Energy Conservation Initiatives	Energy Conservation Outcomes
Group Headquarters and Taiwan Factory	Replaced 3 leased gasoline vehicles with hybrid vehicles	Reduced fuel consumption and carbon emissions from business transportation activities
	Replaced a constant-speed chiller with a variable-frequency chiller	Achieved annual electricity savings of approximately 57,800 kWh
Shanghai Factory	Installed a permanent magnet variable-frequency two-stage air compressor	Reduced energy consumption by approximately 19%
	Installed laser tube and sheet cutting machines	Reduced energy consumption by approximately 20%

Note: The Vietnam Factory is a newly constructed facility within the past five years. Energy-efficient equipment was adopted during its construction; therefore, there is no need for equipment replacement due to aging.



1.6 Water Resources Management

Water Resource Management

According to the Water Risk Atlas developed by the World Resources Institute (WRI), Johnson Health Tech's headquarters and Taiwan Factory, located in Taichung, source water from areas not classified as water-stressed regions. Operations in these locations have no significant impact on water sources. In contrast, the Shanghai Factory and the Vietnam Factory, are located in areas of high water stress. Nevertheless, no incidents of water scarcity have occurred at these facilities to date. To ensure a stable water supply necessary for continuous operations and to mitigate the environmental impact of raw water intake and wastewater discharge, both the Shanghai and Vietnam Factory have established water management targets. These efforts aim not only to conserve water but also to actively enhance water recycling and overall water-use efficiency. Johnson Health Tech's water consumption primarily supports manufacturing processes, as well as domestic usage such as drinking water, facility cleaning, and sanitation in office areas.

Fully aware of the importance and scarcity of water resources, Johnson Health Tech has taken proactive measures to utilize water more efficiently. Although total water withdrawal increased in 2025 due to higher production volumes compared to the previous year, the Company remains committed to responsible water use. Office-based conservation efforts include the installation of water-saving fixtures, such as low-flow toilets and faucets, and the continuous promotion of water-saving awareness among employees. Looking ahead, in addition to maintaining ongoing conservation practices, Johnson Health Tech plans to implement water recycling and reuse systems within its manufacturing processes and establish corresponding performance targets to further improve water resource efficiency.

Statistics of Water Withdrawal GRI 303-3

Unit: Megaliters

Water Resource	2023			2024			2025		
	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory
Underground Water	72.49	-	-	70.15	-	-	61.04	-	-
Third-party Water	8.16	103.08	73.64	9.53	112.49	113.67	9.15	116.44	146.07
Total	257.37			305.84			332.7		
Revenue by Location (NT$ thousands)	24,819,501			35,402,539			38,201,383		
Water Withdrawal Intensity (Megaliters/NT$ thousands)	0.0000104			0.0000086			0.0000087		

Note 1: The data covers the Group's headquarters and Taiwan Factory, the Shanghai Factory, and the Vietnam Factory.
Note 2: All third-party water withdrawals are sourced from local municipal water suppliers; the water quality is classified as freshwater (≤1,000 mg/L total dissolved solids).
Note 3: The underground water data for the Group's headquarters and Taiwan Factory are based on meter readings from two wells. Water rights certificate No. B1060078 was renewed with the Water Resources Agency on July 8, 2022, and is valid until August 9, 2027; certificate No. B1060115 was renewed on October 5, 2022, and is valid until October 19, 2027.
Note 4: Water Withdrawal Intensity = Total Water Withdrawal (Megaliters) / Revenue by location (NT$ thousands).
Note 5: Location revenue refers to the revenue of Taiwan Factory, the Shanghai Factory, and the Vietnam Factory.

Process Water Improvement Project

In 2025, Johnson Health Tech implemented a Process Water Improvement Project focusing on process and equipment optimization within cleaning operations. Through water recirculation and enhanced water injection control, the Company reduced process water withdrawal and improved water recycling efficiency. Following implementation, average hourly process water consumption decreased by an estimated 54% compared with the previous year, successfully achieving the original water-saving target of 8%. This demonstrated that optimized water recycling and management practices can effectively reduce water demand while improving overall water-use efficiency. Key improvement measures and results are outlined below:

• Clean Water Tank Integration and Water Injection Control

Following an assessment that identified potential quality contamination risks in certain cleaning tanks, we redesigned the clean water tank configuration by eliminating independent water injections for selected tanks. Instead, overflow from upstream clean water tanks is used to supply downstream tanks, reducing the number of directly supplied tanks from four to two. Direct water injection into the first tank was also discontinued. In addition, flow meters were installed to continuously monitor and control water inflow and overflow volumes. These measures reduced water consumption during the cleaning process while maintaining consistent cleaning performance.

• Water Recycling and Reuse in Cleaning Operations

Clean water previously discharged to the wastewater collection area during floor-cleaning operations was redirected for reuse in the production process. By modifying the location of floor-cleaning spray nozzles and installing return pipelines, cleaning water can now be collected and recirculated back to designated clean water tanks for reuse. At the same time, the original water supply to these tanks was shut off, further reducing unnecessary water withdrawal and wastewater discharge.



Wastewater Management

Johnson Health Tech recognizes the irreversible environmental harm that untreated wastewater can cause. As such, the Company closely monitors its wastewater discharge and regularly engages third-party testing agencies to conduct water quality monitoring. Effluent water quality is tested quarterly, while raw wastewater is analyzed semiannually to ensure that parameters such as pH, Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), and Suspended Solids (SS) remain within regulatory compliance limits. All monitoring and control items, as well as associated standards, are implemented in accordance with the approved Water Pollution Control Plan. Additionally, the Company complies with regulatory requirements by submitting semiannual reports detailing the operation of wastewater treatment facilities and testing results of effluent volume and quality. Wastewater management is carried out in accordance with the "Environmental Monitoring and Pollution Prevention Operating Procedure" and the "Pollutant Control Procedure." On-site pretreatment facilities are installed at each factory. At the Taiwan Factory, industrial wastewater undergoes chemical treatment to meet discharge standards before being released, while domestic sewage, once compliant with regulations, is discharged directly. At the Shanghai and the Vietnam Factory, wastewater is discharged into municipal sewage treatment systems under centralized management.

Statistics of Wastewater Discharge

Unit: Megaliters

Final Discharge Point	2023			2024			2025		
	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory
Surface Water	20.14	-	-	14.19	-	-	7.01	-	-
Third-party Water	-	106.00	58.91	-	126.98	90.94	-	116.44	116.86
Total	185.05			232.11			240.31		
Revenue by Location (NT$ thousands)	24,819,501			35,402,539			38,201,383		
Wastewater Intensity (Megaliters/NT$ thousands)	0.0000075			0.0000066			0.0000063		

Note 1: At the Taiwan Factory, treated wastewater is discharged through the effluent discharge outlet, with data obtained from meter readings. At the Shanghai Factory, wastewater is discharged to the Jiading Xincheng Wastewater Treatment Factory in Shanghai, with data sourced from water utility billing statements.
Note 2: Revenue figures refer to the operating revenue of the Taiwan Factory, the Shanghai Factory, and the Vietnam Factory, as well as their combined total revenue.

1.7 Waste Management

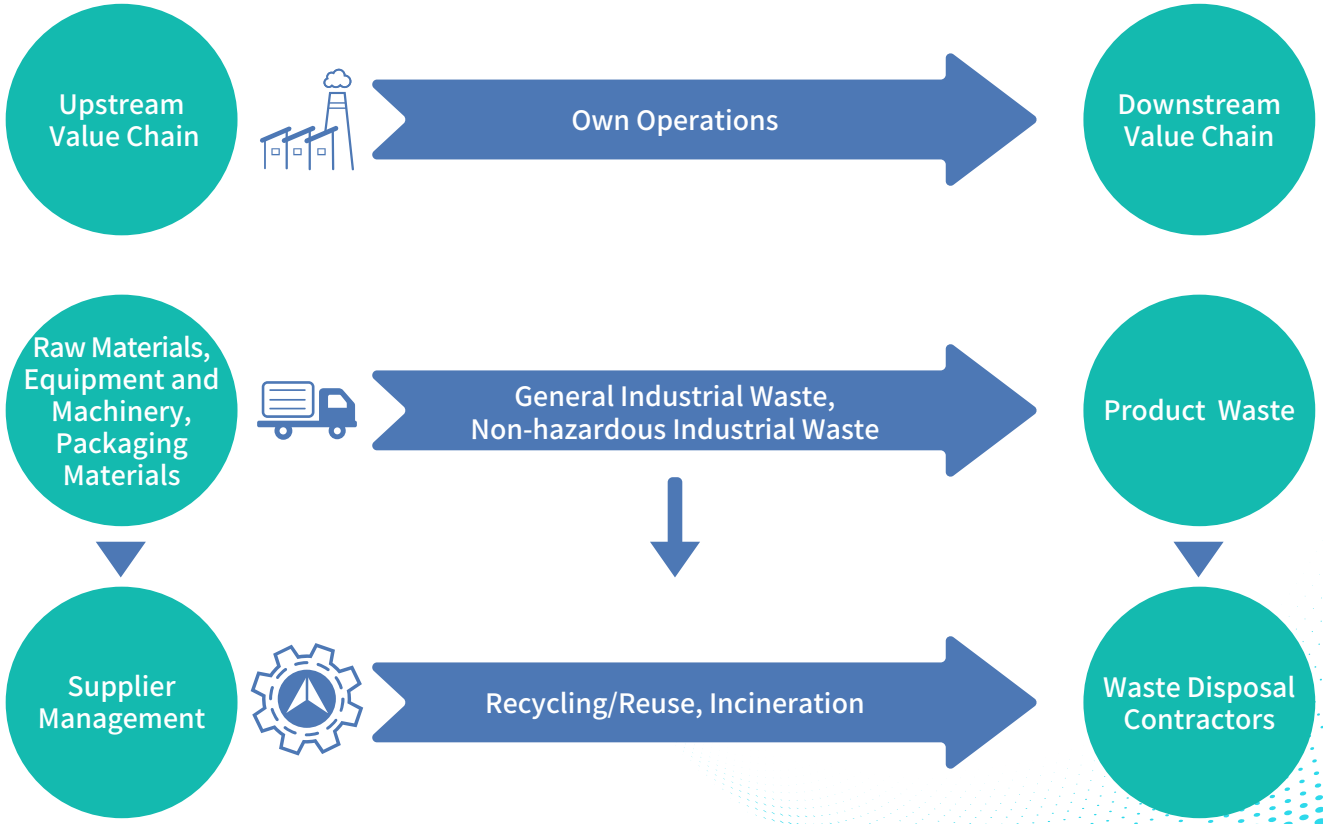
Waste Policy and Management

Johnson Health Tech is committed to reducing industrial waste and actively controlling and preventing pollution as part of its Group Environmental Policy. To ensure effective management and policy implementation, the Taiwan Factory successfully maintained certification under the ISO 14001:2015 Environmental Management Systems in 2023. The Shanghai Factory began implementing the ISO 14001:2015 Environmental Management Systems in 2023 and achieved certification in 2024. Waste is managed in accordance with the "Environmental Monitoring and Pollution Prevention Operating Procedure" and the "Pollutant Control Procedure," which cover waste classification, collection, storage management, inspection, and outsourcing of disposal services. Pollution generated during production processes is strictly controlled to meet current environmental regulatory discharge standards, thereby preventing contamination of the factory premises and surrounding areas, and safeguarding the health of employees and neighboring communities.

Waste Handling Process

Johnson Health Tech classifies waste generated within its facilities into general industrial waste and hazardous industrial waste based on composition and characteristics. Waste management is carried out in accordance with the approved Waste Disposal Plan. Designated personnel conduct daily inspections of waste classification and storage conditions within their respective areas of responsibility, and waste volumes are recorded on a weekly basis. General household waste and process-generated waste are handled by qualified and licensed waste disposal contractors in accordance with applicable regulations. For hazardous industrial waste, to prevent secondary pollution, Johnson Health Tech implements rigorous rainproof and seepage prevention measures and entrusts qualified hazardous waste treatment contractors to conduct subsequent disposal. All activities are reported in compliance with legal requirements.





Statistics of Industrial Waste GRI 306-3 GRI 306-4 GRI 306-5

Item			2023			2024			2025		
			Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory
Waste Generated	Non-Hazardous Waste		50.43	1,878.44	1,107.00	69.26	1,975.21	3,747.81	169.46	1,922.08	4,931.46
	Hazardous Waste		0.00	51.10	25.75	0.00	46.40	67.01	0.00	40.15	235.95
	Total Waste Generated		3,112.72			5,905.69			7,299.1		
Transfer (Recycling/ Reuse)	Non-Hazardous Waste		25.83	1,335.47	1,107.00	44.36	1,400.52	3,747.81	27.86	1,368.02	4,413.40
	Hazardous Waste		0.00	6.35	0.75	0.00	3.03	67.01	0.00	6.26	12.60
	Total Transfer		2,475.40			5,262.73			5,828.14		
Direct Treatment	Non-Hazardous Waste	Incineration	24.60	542.97	0.00	24.9	574.69	0.00	141.61	554.06	518.06
	Hazardous Waste	Incineration	0.00	29.25	0.00	0.00	42.42	0.00	0.00	33.29	223.35
		Others	0.00	15.50	0.00	0.00	0.95	0.00	0.00	0.6	0.00
	Total Direct Treatment		637.32			642.96			1,470.97		

Note 1: Waste from each Factory is disposed of off-site.
Note 2: Data sources include weight records from waste disposal contractors and self-weighing.
Note 3: "Others" refers to waste treated by methods other than those mentioned above, such as physicochemical treatment.
Note 4: Waste incineration refers to treatment methods without energy recovery.

Waste Reduction Measures

Johnson Health Tech promotes a healthy lifestyle for all humanity and is committed to safeguarding the health of our planet. Within the Group's environmental policy, we have pledged multiple waste reduction measures and ensure their thorough implementation. Since 2023, we have been implementing a packaging improvement program for mass-produced machines, replacing polystyrene foam with paper cartons. In 2024, we further advanced the Onyx series packaging enhancement plan, reviewing the current proportion of paper-based packaging and proposing improvement measures. By optimizing the packaging design from the product side, we aim to further increase the use of paper packaging materials. By 2025, paper packaging introduction projects had been completed for all products except those scheduled for discontinuation or redesign, demonstrating Johnson's ongoing commitment to reducing plastic usage and improving the environmental sustainability of its product packaging.

Johnson Health Tech also recognizes that optimal carton packing maximizes space utilization, which not only increases warehouse storage capacity but also enhances logistics loading efficiency. Therefore, we adopt a streamlined spatial design that integrates machines with packaging, improving finished product container loading. The loading capacity for different product models has increased by 13% to 52%, boosting logistics efficiency while effectively reducing the carbon footprint per shipment. Looking ahead, we will establish specific waste reduction targets and promote the recycling and reuse of product packaging materials.

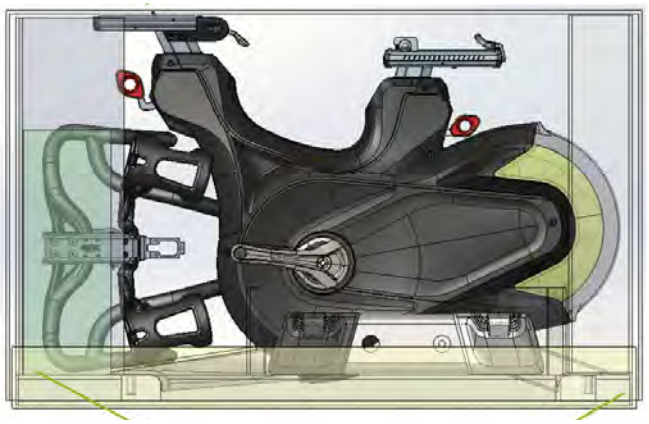
To advance product recycling initiatives, we have formulated a Product Recycling and Refurbishment Guideline. Through contractual agreements with partners, after machines reach a certain usage period, equipment is repurchased based on residual value, then disassembled, remanufactured, repaired, and enhanced. Refurbished units are resold at cost to small gym operators. This practice not only effectively reduces raw material consumption and resource waste, demonstrating our commitment to environmental sustainability and planetary health, but also reflects Johnson Health Tech's role as Taiwan's leading fitness brand by providing tangible support to small gym operators. Additionally, it helps lower costs for fitness enthusiasts striving for a healthy lifestyle.

Paper Packaging Introduction Projects in 2025

Model	Total Packaging Weight (kg)	Ratio of Inner to Outer Paper Packaging Weight	Proportion of Polystyrene Foam Weight
Retail ClimbMill CS36	15.4	95.3%	0%
S-Drive TM533/TM534	17.0	97.1%	0%
Tempest EP638/Cyclone EP639	1.7	83.4%	0%

Johnson Health Tech designs product packaging according to machine size to enhance packaging space utilization. This approach not only reduces the usage of paper-based packaging materials but also increases the number of finished products that can be loaded into containers.

Clearance between equipment and packaging height : **5mm**



Clearance between equipment and packaging length : **15mm**



Clearance between equipment and packaging width: **5mm**

1.8 Biodiversity Management

Biodiversity Commitment and Management

Johnson Health Tech deeply understands the potential risks associated with biodiversity loss. Therefore, in August 2024, the Board of Directors formally approved the Commitment to Biodiversity and No Deforestation, demonstrating Johnson Health Tech's emphasis on values such as zero deforestation, No Net Loss (NNL) of biodiversity, and Net Positive Impact (NPI) on biodiversity. This commitment not only ensures that the Company's operational scope and processes comply with international, national, and local biodiversity laws and regulations, but also actively requires that all business activities avoid operating within Key Biodiversity Areas (KBA). Moreover, impact mitigation measures must be implemented to minimize biodiversity impacts to the greatest extent possible. In addition, this commitment extends Johnson Health Tech's influence upstream by requiring that suppliers involved in biodiversity loss or illegal logging activities are excluded from procurement. This approach reinforces Johnson Health Tech's determination to protect biodiversity throughout the supply chain.

Commitment to Biodiversity and No Deforestation



1.9 Management of Factory Operational Environment

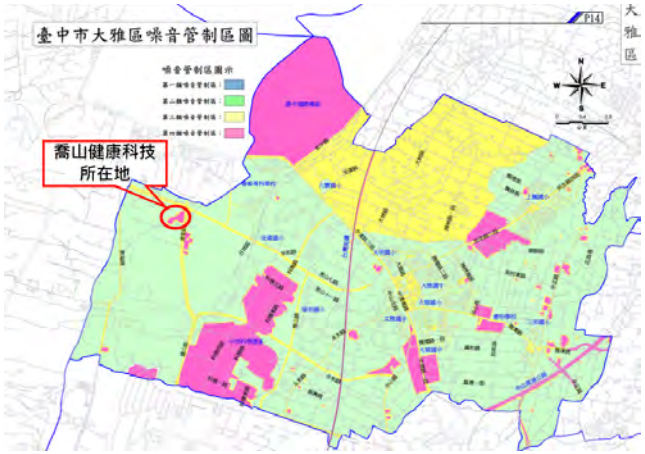
Air Pollution Management

Johnson Health Tech has long upheld the principle of achieving a win-win outcome between environmental protection and employee health and wellbeing. The Company is committed to reducing the physical and mental health risks posed to employees and surrounding communities by poor workplace air quality, while also minimizing the release of air pollutants such as suspended particulates, dust, nitrogen oxides (NOx), sulfur dioxide (SO2), volatile organic compounds (VOCs), and heavy metals into the atmosphere. To this end, Johnson Health Tech has actively introduced new equipment, replacing traditional coating machines that emit VOCs with powder coating equipment, thereby reducing VOC emissions and the generation of air pollutants. Additionally, Johnson Health Tech commissions third-party contractors annually to conduct environmental monitoring of factory operations, ensuring that all air pollutant emissions comply with relevant regulatory standards set by competent authorities.

Regarding the impact on the surrounding environment, since its establishment, Johnson Health Tech has considered the potential effects of its operations on nearby environments and communities when selecting the headquarters' location and subsequent overseas factories. This ensures that operational impacts on the surrounding environment and residents are minimized. Consequently, Johnson Health Tech's Group headquarters, Taiwan Factory, two factories in Shanghai, and the Vietnam Factory are all located at appropriate distances from local communities to avoid any potential air pollution impacts.

Noise Management

To mitigate the impact of noise generated during production on the surrounding environment and local communities, Johnson Health Tech, from the outset, carefully considered its operational characteristics and located its factories at appropriate distances from residential areas. The Company actively implements factory noise management through regular noise monitoring conducted in collaboration with third-party contractors to ensure that noise from production processes does not adversely affect nearby communities or ecosystems.





According to the "2024 Taichung City Noise Control Zone Map" published by the Taichung Environmental Protection Bureau, Johnson Health Tech's Taiwan Factory is located within a Category 4 noise control zone, while the surrounding areas are designated as Category 2 noise control zones. Based on satellite imagery from Google Maps, it is observed that there are no residential communities surrounding Johnson Health Tech's factory sites. Based on internal assessments, Johnson Health Tech poses no health risk concerns to nearby residents due to noise.

2 Happiness

Fostering a Happy and Fulfilling Life

Our Commitment

Talent is Johnson Health Tech's most valued asset, and every employee is a partner in our pursuit of a fulfilling and healthy life.

We strive to ensure the right people are in the right positions, aligning individual development with the Company's strategic goals. By integrating Johnson Health Tech's core values and vision with employees' career growth, we drive continuous organizational advancement and maximize the effectiveness of human capital.

Through offering comprehensive global health solutions and support, we aim to promote societal well-being and cultivate a future where health-driven aspirations can thrive.



2.1 Talent Attraction and Retention

2.2 Talent Development

2.3 Human Rights

2.4 Occupational Health and Safety

2.5 Social Health



2.1 Talent Attraction and Retention

As of 2025, Johnson Health Tech has established approximately 77 marketing subsidiaries (including Branch Offices) and 458 self-operated retail outlets across more than 60 countries, with a total global workforce of around 10,584 employees. Since our founding in 1975, continuously recruiting talent who share our core values has been a key driver of the Group's growth over the past 50 years. At the same time, maintaining a positive and supportive work environment remains fundamental to our ongoing global expansion.

2.1.1 Talent Recruitment

Johnson Health Tech's core values—Health, Value, and Sharing—guide our commitment to recruiting like-minded individuals who embody our corporate spirit. Our talent acquisition strategy emphasizes the hiring of local and diverse talent. We prioritize integrity, expertise, and competence, without regard to gender, nationality, ethnicity, political affiliation, religion, or personal beliefs. We are firmly committed to ensuring equal opportunities in both recruitment and career development, and we do not tolerate any form of discrimination.

In 2025, our domestic recruitment efforts primarily involved collaboration with online job platforms and vocational training centers to source talent through both public and targeted outreach channels. This year, we also partnered with the National Immigration Agency to host career counseling and job-matching seminars for new immigrants and second-generation residents, aiming to welcome a broader range of talents into the Johnson family. We believe in the power of our employees to create positive influence and encourage internal mobility through job postings that allow employees to apply or refer qualified candidates. In addition to recruiting full-time employees, Johnson Health Tech consistently offers internship and part-time opportunities during the summer. Upon completion of the internship, candidates may be offered permanent positions based on performance. To further strengthen our talent pipeline, we launched the first industry-academia cooperation program in 2025 in partnership with the Mechanical Machining Department of Taichung Municipal Dajia Industrial Senior High School. Through the program, 7 vocational education students participated in hands-on training, combining classroom learning with practical workplace experience, helping them build technical competencies and prepare for future careers while contributing to the development of skilled talent for the industry. To support the rights of underrepresented groups, we also maintain dedicated recruitment procedures for people with disabilities. To achieve the ideal of "right person, right role, right fit," we have established a rigorous recruitment process, complemented by onboarding and training programs to ensure new hires are well-integrated into the Johnson Health Tech family.

New Hires and Employee Turnover GRI 401-1

In 2025, Johnson Health Tech recorded a total of 464 new hires, representing a hiring rate of 11.8%, and a total of 521 employee departures, resulting in a turnover rate of 13.2%. Both the hiring rate and turnover rate declined significantly compared with 2024, primarily because the Company's positive development outlook contributed to a notable decrease in employee turnover. With a more stable workforce, the Company increasingly utilized internal organizational transfers and job assignments for employee development, resulting in a slower hiring rate.



New Hires in 2025

	Group Headquarters and Taiwan Factory				Shanghai Factory				Vietnam Factory				Total					
	Female		Male		Female		Male		Female		Male		Female		Male		Number	%
Age	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%		
<30	18	8%	51	23%	14	15%	26	27%	21	14%	24	16%	53	11%	101	22%	154	33%
30-50	50	23%	82	37%	12	12%	39	41%	32	22%	54	36%	94	20%	175	38%	269	58%
>50	10	5%	8	4%	0	0%	5	5%	12	8%	6	4%	22	5%	19	4%	41	9%
Subtotal	78	36%	141	64%	26	27%	70	73%	65	44%	84	56%	169	36%	295	64%	464	100%
Total / Hiring Rate(Note2)	219/5.6%				96/2.4%				149/3.8%				464/11.8%					

Employee Turnover in 2025

	Group Headquarters and Taiwan Factory				Shanghai Factory				Vietnam Factory				Total					
	Female		Male		Female		Male		Female		Male		Female		Male		Number	%
Age	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%		
<30	8	3%	48	21%	6	4%	23	18%	13	8%	29	18%	27	5%	100	19%	127	24%
30-50	43	18%	110	47%	15	12%	47	37%	36	23%	37	23%	94	18%	194	38%	288	56%
>50	13	6%	12	5%	1	1%	35	28%	18	11%	27	17%	32	6%	74	14%	106	20%
Subtotal	64	27%	170	73%	22	17%	105	83%	67	42%	93	58%	153	29%	368	71%	521	100%
Total / Turnover Rate(Note2)	234/6.0%				127/3.2%				160/4.1%				521/13.2%					

Note 1: The percentages by gender and age group represent the proportion of new hires / departures within each respective group relative to the total number of new hires / departures during 2025.
Note 2: The hiring / turnover rate was calculated by dividing the number of new hires / departures during the year by the total number of employees at the Group Headquarters and Taiwan Factory, Shanghai Factory, and Vietnam Factory as of the end of 2025 (3,938 employees).

2.1.2 Workforce Composition GRI 2-7 GRI 2-8 GRI 202-2 GRI 405-1

Statistics on Employee Composition

As of 2025, Johnson Health Tech employed a total of 3,938 employees across our primary operational sites, representing an increase of 194 employees compared to 2024, or an annual growth rate of 5.2%. In addition, the number of non-employee workers totaled 1,267 in 2025, representing an increase of 78 compared with 2024, or approximately 6.6% year over year. The overall level remained relatively stable compared with the previous year.

	Number of Employees				Number of Non-Employee Workers		
	Type	Female	Male	Total	Type	Total	Main Job Responsibilities
Group Headquarters and Taiwan Factory	Full-time Employees	440	907	1,347	Consultants	2	Support operational activities for Asia Digital and Global Home Marketing divisions; assist with the implementation and development of information systems at the Headquarters.
	Part-time Employees	2	10	12			
	Subtotal	442	917	1,359	Subtotal	2	
Shanghai Factory	Full-time Employees	131	505	636	Dispatched personnel	1,227	Frontline production workers
	Part-time Employees	189	319	508			
	Subtotal	320	824	1,144	Subtotal	1,227	
Vietnam Factory	Full-time Employees	520	756	1,276	Dispatched personnel	38	Frontline production workers
	Part-time Employees	46	113	159			
	Subtotal	565	870	1,435	Subtotal	38	
Total		1,327	2,611	3,938	Total	1,267	

Note 1:Employee composition statistics are based on the total number of employees as of the end of the reporting period (December 31, 2025).
Note 2:The information covers Johnson Health Tech's primary operational sites, including the Group Headquarters, Taiwan Factory, Shanghai Factory, and Vietnam Factory.
Note 3:Non-employee workers are defined as individuals who perform work for the organization without an employment relationship, including dispatched personnel and consultants. Contractors are currently excluded from the above statistics due to challenges in accurately tracking their headcount and working hours.

Statistics on Management-Level Composition

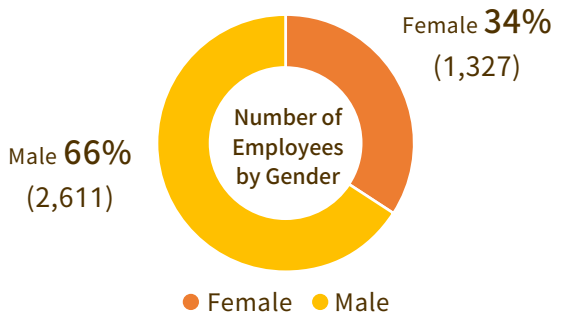
Item		Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory	Total
Total Number of Employees		1,359	1,144	1,435	3,938
Number of Senior Executives	Male	84	48	40	172
	Female	25	11	18	54
	Total	109	59	58	226
Number of Local Employees in Senior Management Positions		109	18	42	169
Proportion of Senior Management hired from the Local Community		100%	31%	72%	75%

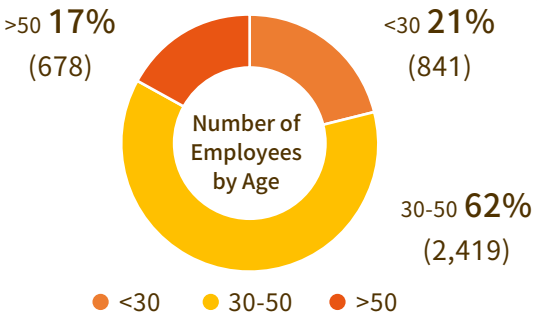
Note: Local individuals are defined as those who possess full citizenship rights in the country or region where the factory is located. At Johnson Health Tech, senior management is defined as employees at the position level of Assistant Manager or above.

Diversity in the Workforce

As a manufacturer of fitness equipment, Johnson Health Tech has a high demand for labor on its production lines. In 2025, the Company employed a total of 1,327 female employees and 2,611 male employees, with a higher proportion of male workers. Most employees are between 30 and 50 years of age. Currently, Johnson does not collect data on employees' race, religion, or sexual orientation. However, the Company remains committed to monitoring global trends in diversity and inclusion and strives to provide equal employment opportunities and a non-discriminatory workplace environment.

Number of Employees and Gender Ratio





Statistics on Employee Headcount

Employee Count Statistics									
Gender	Age	Group Headquarters and Taiwan Factory		Shanghai Factory		Vietnam Factory		Total	
		Number	%	Number	%	Number	%	Number	%
Female	<30	49	4%	62	5%	213	15%	324	8%
	30-50	305	22%	256	22%	240	17%	801	20%
	>5	88	6%	2	1%	58	4%	148	4%
	Subtotal	442	32%	320	28%	511	36%	1,273	32%
Male	<3	147	11%	98	9%	272	19%	517	13%
	30-5	605	44%	478	36%	535	37%	1,618	41%
	>5	165	12%	248	27%	117	8%	530	13%
	Subtotal	917	68%	824	72%	924	64%	2,665	68%
Total		1,359	35%	1,144	29%	1,435	36%	3,938	100%

2.1.3 Compensation and Performance Evaluation GRI 2-19 GRI 2-20

Talent is Johnson Health Tech's most valued and important asset. The Company is committed to establishing a sustainable corporate model with social responsibility. Therefore, our compensation policy not only aligns with operational performance but also emphasizes employees' self-actualization. Aiming to enhance employee satisfaction and reduce turnover rates, the Company has designed a comprehensive remuneration system. In addition to offering starting salaries above the market average, we provide various incentives to reward outstanding employees, including performance bonuses, proposal awards, discretionary incentives, and profit-sharing bonuses. These measures encourage proactive engagement and foster a win-win situation for both Johnson and its employees. We are committed to implementing a fair and equitable performance evaluation mechanism and a comprehensive promotion system, while providing employees with adequate compensation, reasonable working hours, and career development opportunities. Through these efforts, we aspire to support employees' advancement within Johnson while fulfilling our corporate social responsibility and promoting sustainable business development.

Average Employee Compensation GRI 405-2

At Johnson Health Tech, senior management is defined as employees at the level of Assistant Manager and above; middle management refers to Section Manager level and above; all others are classified as non-manageria employees. Average compensation includes base salary plus bonuses and profit-sharing. In 2025, the average annual compensation for full-time non-managerial employees was NT$810,000, with a median of NT$666,000. Compared to 2024, the average increased by NT$22,000, and the median increased by NT$28,000.



	Types of Employee	Average Compensation Ratio (Base Salary and Bonuses Included)	
		Female	Male
Group Headquarters and Taiwan Factory	Non-managerial Employees	90%	100%
	Middle Management	82%	100%
	Senior Management	99%	100%
Shanghai Factory	Non-managerial Employees	99%	100%
	Middle Management	122%	100%
	Senior Management	102%	100%
Vietnam Factory	Non-managerial Employees	93%	100%
	Middle Management	81%	100%
	Senior Management	87%	100%

Note 1: The information covers Johnson Health Tech's primary operational sites, including the Group Headquarters, Taiwan Factory, Shanghai Factory, and Vietnam Factory.
Note 2: Senior management is defined as employees at the level of Assistant Manager and above; middle management refers to Section Manager level and above.
Note 3: Figures for overseas factories are calculated based on the exchange rates as of the end of December 2025.
Note 4: At the Vietnam Factory, most male managers are assigned from the Group Headquarters and the Shanghai Factory, resulting in a higher average compensation compared to female managers.

Performance Evaluation System GRI 404-3

Johnson Health Tech conducts annual performance evaluations for all employees to ensure the achievement of operational goals and support individual growth. The Company adopts a flexible Management by Objectives (MBO) system that links Johnson's annual strategic goals with individual performance, using this framework to establish evaluation criteria. Through performance assessments, the Company gains insights into employee performance, personal development, and progress toward operational objectives. Performance evaluations also serve as a basis for adjusting workforce strategies, helping Johnson maintain a competitive edge in a rapidly evolving market. The results of performance evaluations are used to support promotions, salary adjustments, and training plans, thereby motivating employees to reach their full potential and create greater value alongside the Company. Evaluation results are categorized into three grades: A, B, and C. These outcomes are used as a reference for promotion eligibility, salary adjustments, and training program planning. Employees receiving a "C" rating are encouraged to work with their supervisors to develop specific improvement plans, reflecting the Company's commitment to shared development and open communication. Performance evaluations are conducted without gender bias.

In 2025, 100% of full-time employees participated in the evaluation process. All managers receive comprehensive training in performance interviews and evaluation techniques to better guide, coach, and provide career consultation for their teams in achieving their personal goals. Johnson Health Tech is committed to offering the necessary support and resources to ensure that every employee can realize their potential and continue to grow—contributing to greater value creation for the organization.

Johnson Health Tech values employee career development; therefore, promotions are regularly conducted following performance evaluations to ensure employees have ample opportunities for growth and advancement. We consider various criteria based on job level, including tenure, performance ratings, training hours, and language proficiency, to ensure promotions are merit-based and appropriately matched. To guarantee fairness and independence in promotion decisions, Johnson has established a Personnel Evaluation Committee composed of the head of Human Resources, the Vice President, and other appointed members, responsible for further reviewing promotions to higher job levels. To encourage continuous self-improvement, the committee also provides recommendations and Key Performance Indicators (KPIs) for promoted employees, which are incorporated into the employees' subsequent year MBO plan. In addition to annual evaluations, Johnson implements ongoing performance assessments, providing rewards or corrective actions based on employees' day-to-day performance. We pay close attention to daily work conduct and offer appropriate support to motivate employees, enabling them to better fulfill their responsibilities. By continuously enhancing talent capabilities, Johnson maintains its competitive advantage in a dynamic market while demonstrating our commitment and responsiveness to stakeholders.

Annual Performance Evaluation

- MBO Online Evaluation
- Management Competency Evaluation



2.1.4 Employee Benefits

GRI 401-2 GRI 401-3

Johnson Health Tech believes that fostering a high-quality work environment that promotes flexibility between work and personal life brings greater vitality and growth to the Company, enabling us to advance health and wellness worldwide. Both professional development and quality of life are key measures of achievement for Johnson employees. From everyday essentials to mental and emotional well-being, the Company is committed to providing comprehensive support to ensure that employees are well cared for in all aspects of their lives.

Employee Benefits Overview: Comprehensive 360-Degree Support Covering Daily Life and Well-being

Incentives and Safeguards

Incentives

Performance bonuses, proposal bonuses, discretionary incentive bonuses, profit-sharing, holiday gifts, and Lunar New Year gift packages.

Leave Benefits

Leave entitlements exceeding the requirements of the Labor Standards Act: full-time employees are entitled to 10 days of annual leave immediately upon onboarding. Additional types of leave include parental leave, menstrual leave, family care leave, and paid leave for marriage and paternity.

Insurance

An enhanced insurance program beyond statutory requirements. In addition to mandatory labor and health insurance, group insurance coverage is provided for employees and their dependents. Group policies include life, medical, and disability insurance with terms superior to legal minimums. The retirement system and employee stock ownership plan fully comply with applicable regulations.

Health

Annual health checkups and Employee Assistance Programs (EAPs) are provided to support employee well-being. In addition, qualified medical personnel are stationed on-site to respond to safety and emergency needs within the factory. They are also responsible for assessing whether employees are physically fit to enter the workplace and perform their duties.

Note: The Company's employee welfare programs apply to full-time employees, part-time employees, and contract-based personnel.

Food, Clothing, Housing, Transportation, Education, and Recreation

Food

An employee cafeteria and subsidized meal programs are available, offering a wide variety of nutritious dishes to ensure balanced dietary intake. A snack bar is also provided in the cafeteria, allowing employees to recharge throughout the day. Complimentary snacks or dinner are provided for those working overtime.

Clothing

Free cotton uniforms are distributed annually for both summer and winter seasons. The uniforms are made of breathable and comfortable materials to ensure employee comfort.

Housing

To enhance employees' quality of life, dormitories are provided within the factory premises for foreign workers. These facilities were renovated in 2020 and are integrated with the landscaped environment of the campus.

Transportation

The Taiwan headquarters, with its spacious campus, offers free on-site parking for employees.

Eduacation

Johnson Health Tech actively supports major milestones in employees' lives by offering marriage and childbirth subsidies. In addition, flexible working hours are

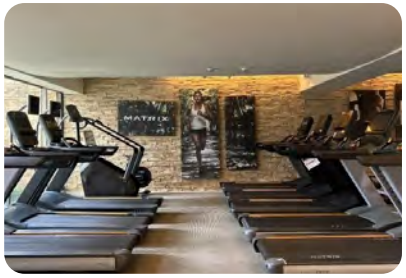
Recreation

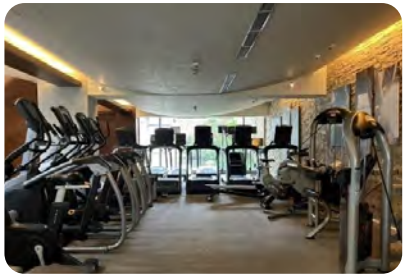
The Company promotes employee well-being by providing an on-site gym and a wide range of clubs and recreational activities, including employee outings and dormitory holiday celebrations. Over 200 partner stores offer exclusive discounts to Johnson employees, enhancing their leisure options on weekends. Employees also enjoy preferential pricing on fitness equipment and biomedical products.

From Fitness Facilities to Digital Health Platforms:

Comprehensive Support for Employee Well-being

Johnson Health Tech recognizes the vital role that physical and mental well-being play in leading a fulfilling life. Leveraging its core expertise, the Company has established a state-of-the-art fitness center that is available to employees free of charge. In addition to offering a wide range of Johnson-branded fitness equipment, the facility features a dedicated relaxation area with full-body massage chairs to help employees unwind after workouts. In line with Johnson's ongoing commitment to innovation, the fitness center is regularly upgraded to ensure employees benefit from the latest exercise technologies and experiences. To further enhance accessibility to wellness resources, Johnson Health Tech launched the Welltivity digital fitness ecosystem in 2023, granting employees free access to the platform. This comprehensive solution enables employees to participate in professionally led online workout sessions and track their workout frequency, exercise duration, and burning calories, thereby supporting holistic health and well-being. The Company also actively promotes physical activity and team cohesion through a variety of wellness events, such as group fitness challenges and sports festivals. To encourage healthy lifestyles, employees are offered exclusive discounts on Johnson Health Tech products. By combining physical wellness facilities with employee benefits, the Company fosters a healthy, happy, and sustainable work environment.





Employee Fitness Center



Jump rope competition at the Shanghai Factory





Tug-of-war competition at the Shanghai Factory



Employees at the Shanghai Factory using Welltivity to stay active



Health and Connection: Employee Club Activities

Johnson Health Tech offers a variety of employee clubs, including aerobics, badminton, softball, cycling, and bowling, reflecting the Company's strong commitment to an active lifestyle. These clubs are designed to promote healthy exercise habits and encourage the development of diverse personal interests, helping employees maintain a positive work-life balance. In addition, they provide valuable opportunities for interpersonal interaction and connection, strengthening internal cohesion and fostering a spirit of teamwork across the organization.

Festive Celebrations and Cultural Activities

Songkran Festival

To promote cultural respect and enhance employees' sense of belonging, Johnson Health Tech regularly organizes traditional Southeast Asian celebrations such as the Songkran Festival. These events allow foreign employees to experience the spirit of their home-country traditions while abroad. Activities typically include ceremonial rituals, water-splashing games, and shared meals, fostering cultural exchange and emotional connection among employees.



Southeast Asian New Year's Dinner Gathering

From April 13 to April 16, Southeast Asia celebrates its most significant traditional New Year festival. In alignment with this cultural tradition, Johnson Health Tech organized related activities in April 2024 and prepared special New Year gift packages for foreign employees to celebrate the occasion.



Cultural Trips for Foreign Employees

To support cultural adaptation and strengthen team integration, Johnson Health Tech organizes regular excursions for foreign employees. These trips include cultural experiences, sightseeing, and team-building activities, all thoughtfully planned with consideration for language preferences and dietary needs.

Dedicated Rest and Recreation Spaces

Prayer Room

Johnson Health Tech respects and supports the diverse backgrounds and religious beliefs of all employees. In 2023, the Company established a dedicated prayer room to foster a caring and inclusive international workplace. This facility allows Muslim employees working away from home to comfortably and conveniently fulfill their daily prayers, maintaining their religious practices within the workplace.



Prayer Room

Fitness Room and Billiards Room

As a global leader in fitness and exercise equipment, Johnson Health Tech has leveraged its product expertise to create professional fitness and billiards rooms within the dormitories for foreign employees. These dedicated spaces promote physical well-being and provide employees with convenient access to high-quality exercise and recreational facilities.



Billiards Room



Fitness Room

Workplace Friendly Assistance

Mentorship Program

Since 2015, Johnson Health Tech has implemented a one-on-one mentorship program to support newly hired foreign employees. Experienced mentors from Southeast Asian countries—such as Thailand, Vietnam, and Indonesia—guide new hires through workplace orientation and help them quickly adapt to their new environment. In addition, a weekly 30-minute training session is conducted to communicate company policies and promote occupational health and safety practices, enabling foreign employees to acquire job-related skills efficiently.

On-site Translation Assistance

To enhance communication, Johnson Health Tech collaborates with external agencies to arrange regular on-site visits by professional interpreters. These interpreters assist foreign employees in expressing concerns, resolving issues in real time, and facilitating effective communication between employees and management.

Supporting Work-Life Balance: Parental Leave and Care for Female Employees

Johnson Health Tech is committed to helping employees maintain a healthy balance between work and family life. The Company has established a comprehensive parental leave policy in accordance with the Gender Equality in Employment Act and other relevant regulations. Eligible employees are encouraged to apply for unpaid parental leave, with a guarantee that their job position will be retained during their absence. In 2025, 120 employees applied for parental leave, with a return-to-work rate of 79% and a retention rate of 40%. In addition, the Company has set up dedicated lactation rooms within its facilities and provides flexible working hours for employees with young children. These initiatives reflect Johnson Health Tech's deep commitment to family values and the creation of a supportive and inclusive workplace culture.

Statistics on Parental Leave

2025 Parental Leave Statistics	Group Headquarters and Taiwan Factory			Shanghai Factory			Vietnam Factory			Total		
	Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal
Total Number of Employees Eligible for Parental Leave in 2025	28	33	61	67	39	106	33	107	140	128	179	307
Total Number of Employees Who Applied for Parental Leave in 2025	10	14	24	10	8	18	30	48	78	50	70	120
Number of Employees Expected to Return from Parental Leave in 2025 (A)	10	14	24	0	0	0	30	48	78	40	60	102
Number of Employees Who Actually Returned from Parental Leave in 2025 (B)	5	10	15	0	0	0	25	41	66	30	51	81
Number of Employees Who Actually Returned from Parental Leave in 2024 (C)	6	7	13	0	0	0	17	27	44	23	34	87
Number of Employees Who Returned from Parental Leave in 2024 and Remained Employed for at Least One Year (D)	2	5	7	0	0	0	6	10	16	8	15	23
Return-to-Work Rate (%) = B / A	50%	71%	63%	-	-	-	83%	85%	85%	75%	82%	79%
Retention Rate (%) = D / C	33%	71%	54%	-	-	-	35%	37%	36%	35%	44%	40%

Note: The total number of employees entitled to parental leave presented in this table is calculated in accordance with applicable local regulations. For the Taiwan Factory and Shanghai Factory, the figures represent the cumulative number of employees who took parental leave over the past three years, while for the Vietnam Factory, the figures represent the cumulative number of employees who took parental leave over the past seven years.

Lifetime Partnership: Retirement Benefits and Support

Johnson Health Tech follows the Labor Standards Act and the Labor Pension Act by establishing its employee retirement policies, which apply to all full-time employees. In accordance with these regulations, the Company contributes 6% of each employee's monthly salary to their individual retirement account, managed by the Labor Pension Supervisory Committee. In 2025, a total of 4 employees retired from the Company. At Johnson Health Tech, we value the dedication and contributions of our employees. Their time with us is not seen merely as employment, but as a meaningful bond. To express our ongoing care and appreciation, we send gift packages to retired employees during major holidays and invite them to our annual year-end banquet, reinforcing their continued connection to the Johnson family. We are committed to the principle that "once a member of Johnson, always a member of Johnson." Even after retirement, our employees remain part of the extended Johnson family. We will continue to support and care for their well-being, reflecting the Company's enduring commitment to family values and corporate culture.



2.2 Talent Development

GRI 404

2.2.1 Talent Cultivation

Johnson Health Tech values the holistic development of every employee. We have established a comprehensive talent development program and career advancement system aligned with our operational goals. A strategic talent cultivation roadmap is formulated based on the Company's business development, aiming to identify individual strengths through diverse learning channels while integrating organizational objectives to support employees in achieving their career aspirations. Our training system comprises two main categories: onboarding training for new employees and on-the job training for current employees. Additionally, each employee is provided with a personalized learning and development plan, offering comprehensive opportunities for professional growth. This approach ensures the cultivation of core competencies and sustained momentum essential for the long-term development of the Company.

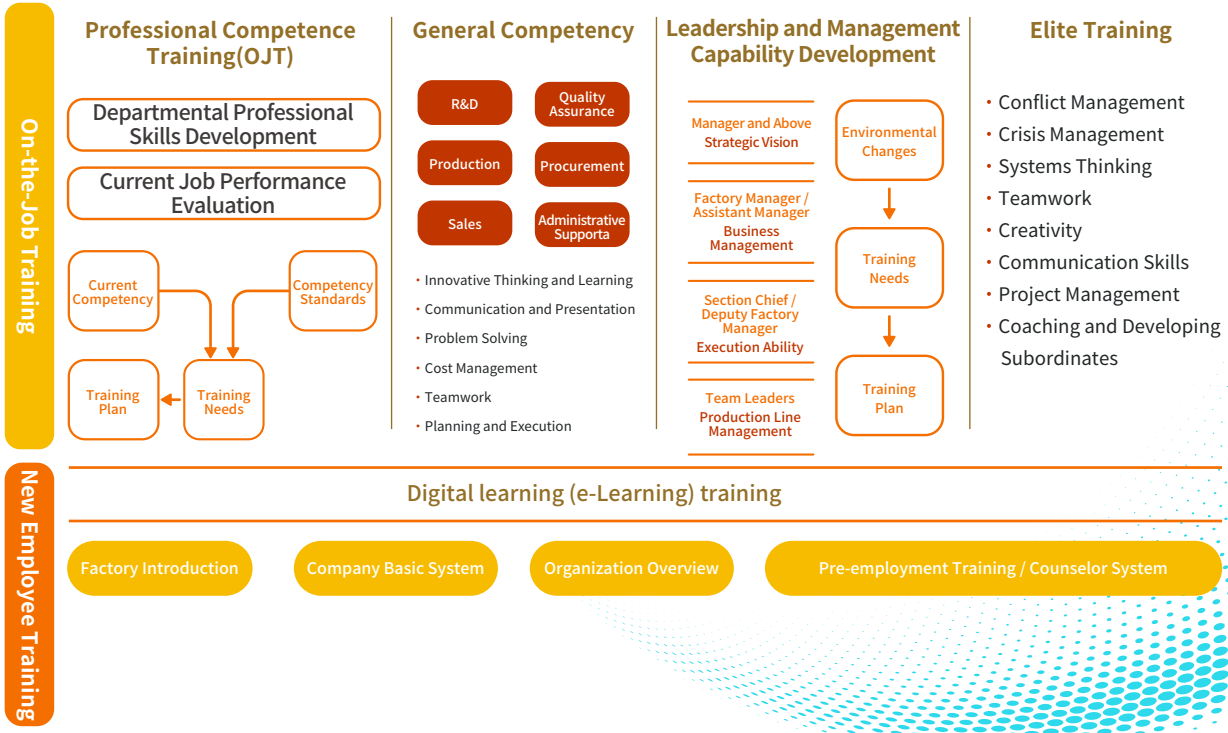


Career Development Blueprint

At Johnson Health Tech, the journey of personal and professional growth begins the moment an individual officially becomes part of the organization. We are committed to providing comprehensive support and focused development in professional competencies through a structured and diversified training framework, which includes:

- **New employee training:**
  Facilitates smooth integration into Johnson Health Tech's corporate culture
- **Professional competence training:**
  Enhances employees' job specific competencies and competitiveness
- **General education competence cultivation:**
  Strengthens practical problem-solving and cross-functional capabilities
- **Executive competence cultivation:**
  Builds leadership capabilities to support effective organizational management
- **Elite training:**
  Develops high-potential talents for advanced managerial responsibilities and strategic execution

Through a robust and well-designed training system, we aim to expand employees' development potential and future career prospects, fostering the growth of well-rounded and high-performing members of Johnson Health Tech.



I. New Employee Training Program

To support each new hire in becoming a valued member of Johnson Health Tech, we have developed a comprehensive onboarding training program, jointly designed by the Human Resources team. The program includes 200 hours of online courses covering essential operational procedures, as well as key sustainability topics such as occupational health and safety, corporate policy management, and explanations of leave entitlements and employee benefits. In addition to general training modules, each department provides job-specific training tailored to help new employees quickly adapt to their respective roles and work environments. Johnson Health Tech places great importance on employee feedback and encourages new hires to submit a "New Employee Training Reflection Report" upon completing the program. This serves as a tool for assessing the effectiveness of the training. To foster open communication and a supportive atmosphere, we also hold monthly "New Employee Forums", offering opportunities to discuss onboarding content and career development topics. Furthermore, we have implemented a Mentorship Program, in which experienced employees are assigned as mentors to guide new hires during their initial period. This peer-led approach helps new employees integrate smoothly into the Johnson Health Tech family.

II. On-the-Job Skills Training Program

Johnson requires all employees across the Group to participate in the On-the-Job Skills Training Program. Through a diverse range of training courses, the program aims to continuously enhance both professional and managerial competencies, thereby laying a solid foundation for organizational growth and individual career development.

Professional Competency Training

Conducted at the workplace by supervisors or senior colleagues to provide employees with practical guidance and skills development. Each department identifies training needs based on job competency standards and the status of its personnel, and subsequently formulates a training plan. The primary objective is to strengthen departmental professional capabilities while achieving performance evaluation and career development goals.

General Education Competence Cultivation

Focusing on six core competencies: Planning and Execution, Teamwork, Cost Management, Problem Solving, Communication and Expression, and Innovative Thinking and Learning, the program provides role-specific training tailored to various functions including R&D, Manufacturing, Sales, Quality Assurance, Procurement, and Administrative Support. These courses are designed to meet the demands of each job position and enhance the overall core competitiveness of the Johnson team.

Executive Management Competence Cultivation

The program emphasizes enhancing the decision-making capabilities of managerial personnel. Supervisors are trained to proactively identify training needs based on environmental changes and subsequently develop corresponding training plans. A variety of online courses focused on managerial competencies are offered, including communication and coordination, conflict resolution skills, and the handling of difficult employees and employee-related issues. Managers at all levels are expected to cultivate different managerial skills tailored to their respective job responsibilities.

Elite Training

To support the long-term career development of employees, Johnson Health Tech has established an Elite Training Program targeting mid- to senior-level management as well as selected non-managerial employees. The program aims to strengthen participants' understanding of relevant labor laws and practical case studies, thereby enhancing their management competencies and ability to fulfill supervisory responsibilities. Course content includes the interpretation of the latest labor regulations, termination of employment contracts, working hours compliance, identification of unlawful workplace conduct, dispute resolution and responsibility attribution, as well as handling of incompetent employees.

Individual Learning & Development Plan

The Individual Learning Program is implemented through the Individual Development Plan (IDP) framework, ensuring that every Johnson Health Tech employee has access to development opportunities that align with their skills and potential. Learning needs assessments and evaluations are conducted from the perspectives of the Group, departments, and individual employees. These assessments place emphasis on job responsibilities, personal attributes, career planning, and alignment with the Company's long-term vision. Experience and future development potential are also evaluated to build a stable and continuously improving organization.

Johnson e-Academy spans a wide range of disciplines, including business management, R&D and innovation, artificial intelligence, digital marketing, cloud technology development, manufacturing, lifestyle applications, warehouse management, and product development. The objective is to comprehensively enhance the overall human capital value of the Company. In addition to Johnson e-Academy, the Human Resources Department and individual departments also offer a variety of training programs. Employees can access diverse learning channels, which are categorized into six major types: onboarding programs, elite programs, departmental on-the-job training (OJT), digital learning, promotion pathways, and core technical knowledge transfer.

External Off-the-Job Training (Off-JT)

Johnson Health Tech also timely engages external experts and instructors to provide targeted training for employees or assigns staff to participate in courses, seminars, and corporate lectures organized by professional institutions and competent authorities. The Company actively encourages employees to pursue continuous self-improvement and learning by subsidizing participation in external training programs. The relevant subsidy policies and lists of available external training courses are shared on the Company's internal website. Courses are categorized based on departmental core competencies, with designated training sessions assigned by relevant departments. Other employees may also independently select and enroll in courses and apply for company subsidies upon completion. In 2025, Johnson Health Tech Group Headquarters provided NT$304,664 in external training subsidies, benefiting 105 employees, with training topics covering occupational health and safety, machinery and equipment operation, software and system applications, international trends, and regulatory developments. The Shanghai Factory provided approximately NT$52,000 in external training subsidies for 215 employees, covering topics such as occupational safety and first aid, machinery operation, AI and digital applications, as well as international standards and process auditing. Meanwhile, the Vietnam Factory provided approximately NT$9,000 in external training subsidies for four employees, with training focused on labor laws, immigration regulations, and tax compliance.

Digital Talent Development

In response to the growing demand for smart fitness product development and digital content creation, Johnson Health Tech have in recent years expanded its recruitment of new-generation talent with expertise in areas such as artificial intelligence (AI), video streaming, and e-commerce marketing. In parallel, employees across various departments are nominated for relevant training or advanced studies based on internal needs. These efforts not only enhance employees' digital skills and literacy but also strengthen the Company's overall competitiveness.

Course Title	Number of Participants	Total Participant Training Hours
Patent Gazette for Fitness Equipment	41	41
Technology Insights and Innovations	74	128
"Johnson 50: Unlimited Employee Well-being" Welltivity Digital Health Challenge Kickoff Session	228	228
Google's New Advertising Placements for 2025	6	6
Acrobat PDF Essentials & Pantone: Mastering the Future of Color Management	6	6
Acrobat Sign Masterclass: Enhancing Document Processing Efficiency and Compliance	6	6
Adobe Audition Recording Masterclass: From Preparation to Audio Level Control	6	6
Adobe Express Creative Design Bootcamp: From Basics to Practical Applications	6	6
AI-Driven Online Educational Video Production	21	21
Introduction to AWS MediaConvert Video Transcoding Services	3	3
The Behance Journey:From Motion Design to AI-Powered Creativity	7	7
Premiere Pro AI Features and New Capabilities Overview & NAS Solutions for Efficient Video Editing	6	6
Asia Digital BEP Content Analytics	2	2
Introduction to and Practical Applications of Video Streaming Technologies	42	84

Sustainable Development Training

Against the backdrop of global climate change, Johnson Health Tech regards sustainability as a fundamental pillar of its long-term business strategy. In recent years, we have actively promoted ESG and sustainability-related training programs. Through internal training initiatives and specialized courses, employees are equipped with the knowledge and practical skills needed to address environmental and social responsibilities. By fostering greater awareness and encouraging sustainable practices, Johnson Health Tech aims to embed sustainability into both individual behaviors and organizational culture, supporting the Company's long-term and sustainable growth.

	Course Title	Number of Participants	Total Participant Training Hours
Group Headquarters and Taiwan Factory	Sustainability Essentials	124	124
	Sustainable Food Choices for a Net-Zero Lifestyle	90	90
Shanghai Factory	Sustainable Food Choices for a Net-Zero Lifestyle	991	495.5
	Corporate Compliance Management	86	107.5

Statistics on Employee Education and Training Outcomes

In 2025, Johnson Health Tech employees completed a total of 103,463.7 training hours, with the average training hours per employee reached 26.3 hours. Training topics included areas such as ethical business conduct and regulatory compliance.

Types of Employee	Group Headquarters and Taiwan Factory				Shanghai Factory				Vietnam Factory				Total
	Managerial employees		Non-managerial Employees		Managerial employees		Non-managerial Employees		Managerial employees		Non-managerial Employees		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Total Training Hours	6,001.2	699.5	16,561.5	17,521.5	869	358	11,944	7,629	3,425	2,307	22,761	13,387	103,463.7
Total Number of Employees in This Category	84	25	833	417	48	11	776	309	42	30	828	535	3,938
Average Training Hours	71.44	27.98	19.88	42.02	18.10	32.55	15.39	24.69	81.55	76.90	27.49	25.02	26.3

Note 1: Managers refer to employees at the Section Chief level and above.
Note 2: Average training hours per employee were calculated by dividing the total training hours by the total number of employees in the respective category as of the end of 2025.

Industry-Academia Collaboration

Johnson Health Tech actively strengthens youth competencies and employability through diverse training initiatives and local collaboration programs. In 2025, the Company launched an Industry–Academia Collaboration Program with Taichung Municipal Dajia Industrial Senior High School starting, aimed at promoting a Specialized Cooperative Class in Mechanical Processing through a progressive training model. Under this program, a total of 7 cooperative education students participated, undertaking internships at the Company five days a week while completing their academic studies, accumulating an estimated annual total of over 1,200 hours of practical training per student. The training curriculum encompasses fundamental mechanical knowledge, hands-on operational practices, occupational health and safety, gender equality, and professional ethics. The Company has also implemented a competency assessment system and a mentorship mechanism to support students in obtaining the Class C Technician Certification and provides employment opportunities based on internship performance to facilitate a smooth transition into the workforce. To ensure comprehensive care for cooperative education students, the Company offers monthly living allowances, accommodation, and transportation subsidies, and includes them in group insurance, labor insurance, and occupational accident insurance coverage to safeguard their well-being during the internship period. In addition, the Company and the school convene regular coordination meetings involving students, parents, and teachers to continuously enhance the quality of cooperation and learning outcomes. These efforts demonstrate the Company's strong commitment to corporate social responsibility and its proactive engagement in supporting local education development.



2.2.2 Expatriate Management

Johnson Health Tech operates over 77 marketing subsidiaries worldwide and manages nearly 500 proprietary retail channels. We provide ample overseas assignment opportunities to ensure the optimal deployment of talent and promote cross-regional knowledge exchange within the Group. Through a comprehensive expatriate management system, we foster employees' global perspectives and encourage personal and professional growth. The Human Resources Department continuously assesses workforce needs across regions and publishes real-time job-related information—such as assignment locations, number of vacancies, and required professional competencies—via the internal company network. Employees interested in overseas roles are invited to submit an assignment proposal for review. Host locations also provide detailed job descriptions, tailored training programs, and facilitate discussions on benefit packages for expatriates. By the end of 2025, the total number of employees on overseas assignments reached 22.

Expatriate Benefits

Every Johnson team member contributing abroad is regarded as a valued part of our global family. To support their efforts, we offer annual leave entitlements exceeding legal requirements, airfare subsidies, and salary adjustments aligned with local cost-of-living indices. In addition, we provide comprehensive insurance coverage, including life insurance, accident insurance, and accidental medical coverage. To ensure employees can balance career advancement and family well-being during overseas assignments, dependents are allowed to accompany the employee. We subsidize 50% of tuition fees for up to two children enrolled in local schools, with an annual cap of US$1,200 per child. Furthermore, during home leave, we assist expatriates in arranging comprehensive health examinations to safeguard their well-being.

2.3 Human Rights

Material Topics	Human Rights
Impact Explanation	The Company implements comprehensive human rights policies and management strategies addressing various issues such as gender equality, child labor, Indigenous peoples' rights, and forced labor. These policies extend to all operational stakeholders, including employees—covering aspects such as equal pay and minority employment—and suppliers, through procurement policies and audit mechanisms. Failure to adequately manage human rights risks may result in violations and reputational damage.
Existing Policies	Johnson Health Tech has established a Group Human Resource Policy that complies with the United Nations Universal Declaration of Human Rights. Additionally, a "Sexual Harassment Prevention and Handling Procedure" has been implemented to eliminate unlawful workplace conduct.
Management Approach	・Conduct human rights due diligence for employees at Group Headquarters, Taiwan, Shanghai, and Vietnam Factories. ・Establish a Sexual Harassment Complaint Handling Committee. ・Respect the multicultural backgrounds of foreign employees by providing prayer rooms and organizing celebratory events for Southeast Asian festivals on a regular basis.
Sustainability Execution Team	Social Care Team, Green Operation Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ The existing human rights policy was enhanced based on the findings of the human rights due diligence ✔ Human rights–related topics were communicated regularly with stakeholders ✔ Expanded the scope of human rights due diligence to include suppliers
Short-term Goals (2026–2027)	・The existing human rights policy will continue to be enhanced based on the findings of human rights due diligence. ・Human rights–related topics are communicated regularly with stakeholders.
Medium- to Long-term Goals (2028–)	・Human rights–related topics are communicated regularly with stakeholders.

2.3.1 Human Rights Policy and Management

To ensure sustainable corporate development and protect the fundamental human rights of stakeholders, Johnson Health Tech has established a Group-wide Human Rights Policy, which has been approved by the Group Headquarters General Manager. This policy is aligned with the principles set forth in the United Nations Universal Declaration of Human Rights and is publicly available on the Company's internal website. In addition, Johnson has implemented a Sexual Harassment Prevention Policy and a corresponding grievance mechanism, and has published gender equality guidelines on the Company's intranet to foster an inclusive and equitable workplace environment. In 2025, there were no reported cases of child labor, debt-bonded labor, or human trafficking, underscoring the Company's commitment to upholding and safeguarding human rights throughout its operations.

Declaration of Human Rights

Equality	Equal employment opportunities shall be provided to all employees and job applicants without discrimination based on race, color, ancestry, nationality, gender, sexual orientation, marital status, religion, age, disability, gender identity, or genetic information. Equal opportunity applies to all aspects of employment, including recruitment, hiring, promotion, termination, layoffs, re-employment, transfers, leave, compensation, benefits, and training.
Freedom of Association	Employees shall enjoy the freedom to associate with others, including the right to form, join, or refrain from joining organizations, without interference, discrimination, retaliation, or harassment.
Workplace Safety	The Company is committed to ensuring a safe and ethically compliant work environment. All operating sites are required to establish management programs in compliance with applicable laws and occupational safety standards.
Anti-Discrimination	Any form of harassment or discrimination related to the above circumstances is strictly prohibited. The Company does not tolerate improper interference with employees' performance of their duties, nor any retaliation against individuals who raise concerns regarding equal employment policies.
Prohibition of Forced Labor and Modern Slavery	The Company is fully committed to preventing slavery and human trafficking. This policy applies to all employees and service providers. It is strictly prohibited to use force, fraud, coercion, or threats to enslave individuals or compel them to provide involuntary labor.
Prohibition of Human Trafficking	Under no circumstances shall Company funds, facilities, property, or resources be used to engage in or support any human trafficking activities. Violators will face appropriate disciplinary actions, including termination or legal prosecution, and the Company will fully cooperate with local authorities.

The Company will conduct audits or investigations of such violations as necessary. Even in the absence of concrete evidence, retaliation against employees who report concerns in good faith or cooperate with official investigations is strictly prohibited.

Migrant Worker Human Rights Management

In response to growing international attention to migrant worker rights, Johnson Health Tech continues to review and strengthen its migrant worker management practices to meet the expectations of international stakeholders regarding human rights protection. Given that the Group's migrant workforce is primarily concentrated at the Group Headquarters and Taiwan Factory, the Headquarters initiated a comprehensive review of labor broker partnerships at the end of 2025. Existing labor brokers were evaluated based on newly established selection criteria, including standardized pricing and comparative assessments. Following the evaluation process, Johnson Health Tech selected labor brokers that hold Responsible Business Alliance (RBA) certification and meet the Company's service quality requirements. In addition, we formally introduced a ''Zero-Fee Policy'' effective January 2026. Under this policy, new agreements were signed with all existing migrant workers, and all newly hired migrant workers will be covered by the same arrangement. The policy is intended to eliminate inappropriate fees and safeguard workers' labor rights. With respect to working and living conditions, Johnson Health Tech's working hour arrangements and dormitory management comply with applicable labor regulations in Taiwan. Dormitories are equipped with basic living facilities, and residents are responsible only for their actual electricity usage, with no additional fixed rental charges. These measures help ensure adequate living conditions for migrant workers during their employment in Taiwan. Through ongoing reviews and continuous improvement efforts, Johnson Health Tech is committed to providing a fair, respectful, and legally compliant working and living environment for migrant workers, mitigating human rights risks and responding to evolving international expectations and assessment standards.

Employee Human Rights Training

Upon onboarding, Johnson Health Tech provides a comprehensive series of human rights-related training courses for all new employees. The curriculum covers a broad range of topics, including human resources policies, employment and recruitment practices, compensation and benefits, labor relations, occupational safety, as well as anti-human trafficking policies and related corrective and preventive measures. All new hires are required to complete these courses within three months of employment. In 2025, the completion rate for new employees reached 100%, demonstrating the Company's strong commitment to promoting awareness and respect for human rights within the organization. In addition, the Vietnam Factory provides relevant training whenever changes occur in labor- or compensation-related regulations, with a total of 50 participant attendances in 2025, helping ensure the protection of employee rights and human rights. Moving forward, Johnson Health Tech will continue to promote relevant educational programs to gradually increase employee participation and deepen internal awareness of human rights. Beginning in 2026, the Group Headquarters plans to extend human rights training to key functions related to employee rights, supplier management, and operational support through elective courses and assessment mechanisms, further strengthening human rights awareness across the organization.

Prevention of Sexual Harassment

Johnson Health Tech upholds a zero-tolerance policy toward sexual harassment and is committed to fostering a healthy and inclusive workplace. To reinforce this stance, the Company has issued a Written Statement on the Prohibition of Workplace Sexual Harassment, affirming our determination to eliminate such behavior and requiring the collective compliance of all employees. The Company has established a Sexual Harassment Grievance and Investigation Committee to handle complaints. We pledge to safeguard the privacy of complainants, treating confidentiality as a fundamental responsibility, and all proceedings are conducted under a strict non-disclosure principle. Employees can file a grievance by submitting a Sexual Harassment Complaint Form, which initiates the formal investigation process. Upon receipt of a complaint, the Company will determine within three days whether to accept the case and, once accepted, will establish a specialized investigation task force within the following three days. The task force prepares an investigation report, which serves as a basis for the Committee's deliberation. The Sexual Harassment Grievance and Investigation Committee consists of five members, and to ensure diversity, at least half must be female. The Company values professional judgment and expert consultation; therefore, medical professionals, legal advisors, or other specialists are invited to participate as needed. A quorum requires at least half of the members to be present, and decisions must be approved by a majority of attending members. This rigorous process reflects our commitment to protecting employee rights and maintaining a respectful workplace.



2.3.2 Human Rights Due Diligence

In 2023, Johnson Health Tech launched a Human Rights Due Diligence mechanism in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Due Diligence Guidance for Responsible Business Conduct. The due diligence assessment is conducted biennially by the Sustainability Office at the Group Headquarters in collaboration with relevant departments. The initial assessment focused on employees at the Headquarters and Taiwan Factory, with the results being used to continuously strengthen and refine the Company's human rights management practices. In addition, Johnson Health Tech expanded the scope of Human Rights Due Diligence in 2025 from its own operations to include suppliers and contractors. This expansion enables the Company to progressively assess potential human rights risks across its supply chain and use the findings to strengthen its human rights management mechanisms and overall supply chain human rights governance.

Human Rights Due Diligence Process

Comprehensive Internal and External Review and Analysis

- Analyze relevant domestic and international requirements and standards, including the Universal Declaration of Human Rights (UDHR), United Nations Global Compact (UNGC), United Nations Guiding Principles on Business and Human Rights (UNGPs), OECD Guidelines for Multinational Enterprises, International Labour Organization (ILO) Conventions, Business for Social Responsibility (BSR) frameworks, Sustainability Accounting Standards Board (SASB) industry standards, and applicable labor regulations in operating locations, as well as human rights risk management practices adopted by domestic and international peers.
- Conduct interviews with relevant personnel to consolidate existing human rights management systems and review past incidents related to human rights.

Human Rights Risk Identification

- Distribute questionnaires to conduct human rights risk assessments and analysis, considering both likelihood and impact to identify, prioritize, and map high-, medium-, and low-risk human rights issues.

Proposing Improvement Recommendations

- Identify opportunities to optimize the Company's human rights management system based on the assessment results, and provide management recommendations for issues assessed as medium- and high-risk.
- Conduct investigations and provide explanations regarding the handling or prevention of medium- and high-risk issues.

Optimization of Human Rights Management Systems

- Submit improvement recommendations to the respective responsible units, and formulate or adjust the Company's Human Rights Policy based on the level of impact.
- Implement mitigation and adaptation strategies for medium- and high-risk issues to minimize human rights risks and their potential impacts.

Disclosure of Human Rights Information

- Disclose the analysis results and corresponding response measures in the Sustainability Report.

Human Rights Risk Matrix and Management - Employee



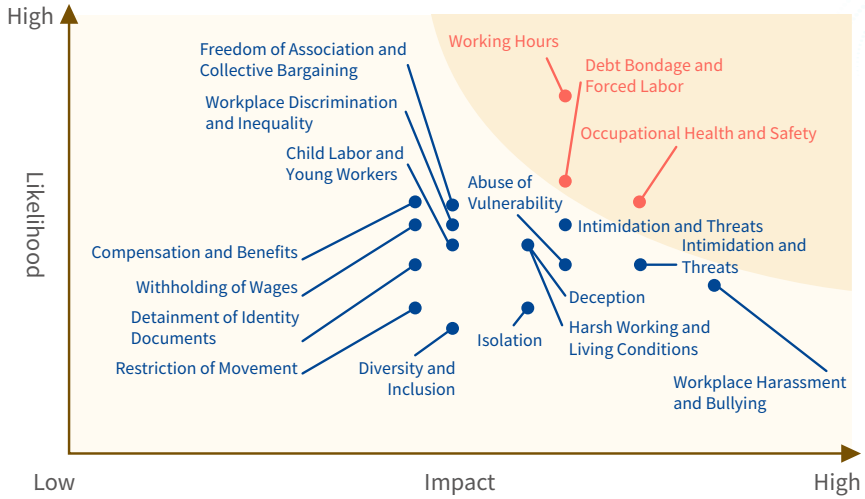
Results of Employee's Human Rights Due Diligence

High-Risk Issue

- Working Hours
- Occupational Health and Safety
- Debt Bondage and Forced Labor

Medium-High-Risk Issue

- Intimidation and Threats
- Freedom of Association and Collective Bargaining
- Physical and Sexual Violence
- Workplace Harassment and Bullying



Based on the results of the Human Rights Due Diligence conducted this year, Johnson Health Tech reviewed the Group's internal policies, existing management mechanisms, and prevention, mitigation, and remediation measures related to the employee human rights issues identified as medium-high risk or above (three high-risk issues and four medium-high-risk issues), to ensure that employee human rights risks are appropriately managed. We have established an Employee Grievance Management Procedure and provide multiple reporting channels, including employee suggestion boxes, to receive and address human rights-related concerns and complaints. In addition, Johnson Health Tech continues to strengthen human rights awareness among employees and management through training programs, further enhancing its human rights governance and organizational culture. The relevant measures and management approaches are summarized in the table below:

Human Rights Risk		Description of Human Rights Risk	Johnson's Group Policies	Prevention and Mitigation Measures	Remediation Measures
High-Risk Issue	Working Hours	Employees work beyond the maximum limits established by local laws and International Labour Organization (ILO) standards (regular working hours should not exceed 8 hours per day or 48 hours per week), are deprived of leave entitlements, subjected to coercive overtime, or required to perform unpaid overtime due to unrealistic production quotas, with potential disciplinary actions for non-compliance.	• Attendance Management Procedures have been established to clearly define overtime application processes and related requirements.	• **Working Hour and Overtime Controls:** Working hours and overtime are managed in accordance with applicable local labor regulations, with monitoring and review mechanisms in place to ensure compliance and avoid unnecessary overtime. • **Attendance and Working Hour Record System:** Systematic attendance management tools are utilized to accurately record attendance and overtime hours, with regular reviews conducted to improve transparency and traceability. • **Process Optimization and Standardization:** Production processes and Standard Operating Procedures (SOPs) are continuously optimized to improve efficiency, reduce workload pressures, and minimize the need for overtime.	• **Workforce Allocation Optimization:** Workforce deployment and work arrangements are periodically reviewed to address long-term or abnormal overtime situations, with staffing adjustments made where necessary to reduce excessive workloads. • **Compensation and Accountability Mechanisms:** Any excessive or inappropriate overtime cases are promptly investigated and addressed. Overtime compensation, compensatory leave, and other legally required remedies are provided, while management accountability reviews and related training are conducted to prevent recurrence.

Human Rights Risk		Description of Human Rights Risk	Johnson's Group Policies	Prevention and Mitigation Measures	Remediation Measures
High-Risk Issue	Occupational Health and Safety	Employees may face physical injury or occupational disease risks due to inadequate health examinations, failure to identify chemical, physical, or biological hazards, insufficient machine safeguarding, lack of ergonomic assessment for manual material handling, or inadequate workplace monitoring and occupational injury prevention services.	• An Occupational Health and Safety Policy has been established to prevent occupational injuries and diseases through workplace hazard identification and continuous improvement. • The Taiwan Factory and Shanghai Factory have implemented the ISO 45001 Occupational Health and Safety Management System, and implementation is also planned for the Vietnam Factory. • An Employee Health Examination Procedure has been established, under which all full-time employees receive annual health examinations.	• **Training Programs:** Occupational health and safety training is provided through internal learning platforms, covering workplace safety, occupational safety regulations, and personal protective measures to strengthen employees' hazard identification and response capabilities.	• **Employee Support and Compensation:** In the event of occupational injuries or health-related incidents, appropriate support measures are provided, including medical assistance, counseling services, and necessary compensation. To support employees' safe return to work, we also conduct return-to-work assessments, job adjustments, and recovery monitoring. • **Incident Investigation and Prevention:** Occupational incidents are investigated and reviewed, and corrective actions are implemented to prevent recurrence.
	Debt Bondage and Forced Labor	Employees may incur debt due to excessive recruitment or service fees, salary advances, airfare or visa expenses charged by the Company or labor brokers, and subsequently be required to work to repay such debts under non-transparent arrangements. This may result in restrictions on resignation or direct wage deductions.	• A Zero-Fee Recruitment Policy has been established, clearly prohibiting the charging of any recruitment or brokerage-related fees to employees and requiring such policy to be communicated throughout the recruitment process and related documentation.	• **Prohibition:** All forms of debt bondage and forced labor are strictly prohibited. Employees shall not be subjected to coercion, document retention, deposits, or any other practices that restrict personal freedom. • **Training and Regulatory Awareness:** Regular training and awareness programs are conducted for employees and business partners to reinforce the Company's no-fee recruitment principle and strengthen understanding of applicable labor regulations. • **Labor Broker Management and Audits:** Contractual requirements and audit mechanisms are implemented to ensure that labor brokers and recruitment partners do not charge fees to job applicants.	• **Third-Party Evaluation and Broker Selection:** Labor brokers are periodically evaluated based on reputation, legal compliance risks, and service quality. Corrective actions are required for any violations of labor regulations, and partnerships will be terminated if improvements are not made. • **Employee Support and Remediation:** If debt bondage or forced labor is identified, the practice will be immediately discontinued and appropriate remedial actions will be taken, including wage reimbursement, debt relief assistance, and support for employees' basic living needs.
Medium-High-Risk Issue	Intimidation and Threats	Employees may be threatened by the Company or labor brokers through reports of illegal status, repatriation, deportation, termination of employment, or other legal actions, causing them to remain silent or comply with unreasonable demands out of fear.	• A Standard Operating Procedure for Prevention of Workplace Violence and Harassment has been established, explicitly prohibiting intimidation, threats, and other improper conduct, while defining related responsibilities and handling procedures.	• **Security Management and Prevention Mechanisms:** Personnel with security-related responsibilities are required to perform their duties in accordance with human rights principles. The use of physical force, intimidation, or verbal threats in conflict situations is strictly prohibited to maintain a safe and respectful workplace environment.	• **Immediate Investigation and Response:** Upon receiving a report or confirming an incident, an investigation is initiated promptly and appropriate disciplinary actions are taken in accordance with internal procedures. During the investigation, protective measures may be implemented, including work reassignment, separation of parties involved, or other appropriate actions to prevent retaliation or further harm. • **Protection and Support:** During and following case resolution, affected individuals may be provided with protective measures, work adjustments, psychological support, and legal assistance, as appropriate, to prevent further harm or retaliation.

Human Rights Risk		Description of Human Rights Risk	Johnson's Group Policies	Prevention and Mitigation Measures	Remediation Measures
Medium-High-Risk Issue	Freedom of Association and Collective Bargaining	Employees may be restricted from or retaliated against for exercising their rights to freedom of association, union participation, or collective bargaining. This includes obstructing communication, dialogue, negotiation, or the expression of concerns between employees and management, or violating applicable laws and regulations governing labor unions and labor-management committees.	Under development.	• **Employee Feedback Mechanisms (Taiwan Factory):** Employee engagement surveys, suggestion boxes, and employee forums are used to collect employee feedback and support labor-management communication and improvement initiatives. • **Collective Bargaining Mechanisms (Shanghai Factory and Vietnam Factory):** Collective bargaining is promoted through labor unions or employee representatives to strengthen employee rights and interests.	• **Dispute Resolution and Rights Restoration:** In cases involving violations of freedom of association, collective bargaining rights, or significant labor-management disputes, dedicated dialogue and consultation mechanisms are initiated to investigate issues and implement improvements. Also, we provid corrective actions and necessary remediation measures in a timely manner to ensure effective resolution.
	Physical and Sexual Violence	Managers employed by Johnson or labor brokers may engage in physical punishment, assault, sexual violence, or other severe misconduct against employees for the purpose of coercing involuntary labor or maintaining discipline.	• Standard Operating Procedure for the Prevention of Workplace Violence and Harassment, Written Declaration on the Prohibition of Sexual Harassment in the Workplace, and Sexual Harassment Prevention and Response Procedures have been established to explicitly prohibit physical violence, sexual violence, workplace harassment, and bullying, and to define related handling procedures and accountability mechanisms.	• **Training Programs:** Internal policies, awareness campaigns, and training programs are used to strengthen employees' understanding of physical violence, sexual harassment, and appropriate workplace conduct, thereby enhancing prevention awareness. • **Sexual Harassment Complaint Committee:** A dedicated committee has been established to handle cases involving physical violence, sexual violence, or sexual harassment, while ensuring privacy protection and appropriate complaint-handling procedures. • **Risk Assessment (Vietnam Factory):** Hazard assessments are conducted for high-risk work environments, such as jobs requiring employees to work alone, interact with external parties, or operate in highly competitive settings.	• **Prompt Investigation and Fair Resolution:** Upon receiving a report, an investigation is initiated immediately and conducted by an independent team, such as Human Resources, Legal Affairs, or an external third party, to ensure impartiality and timely resolution. • **Disciplinary and Rights Protection Mechanisms:** Appropriate disciplinary actions are taken based on investigation results, and appeal mechanisms are available where applicable. Any adjustments to employment conditions are handled in accordance with established procedures while safeguarding the rights of all parties. • **Support and Follow-up Measures:** Psychological counseling, medical assistance, work adjustments, and other support measures are provided as needed. Follow-up reviews are conducted after case closure to prevent similar incidents from recurring.
	Workplace Harassment and Bullying	Employees may experience sexual harassment, workplace bullying, abuse of authority (such as social exclusion or verbal abuse), or other forms of psychological or physical harassment in the workplace, online interactions, or social activities.			

Human Rights Risk Matrix and Management – Supplier



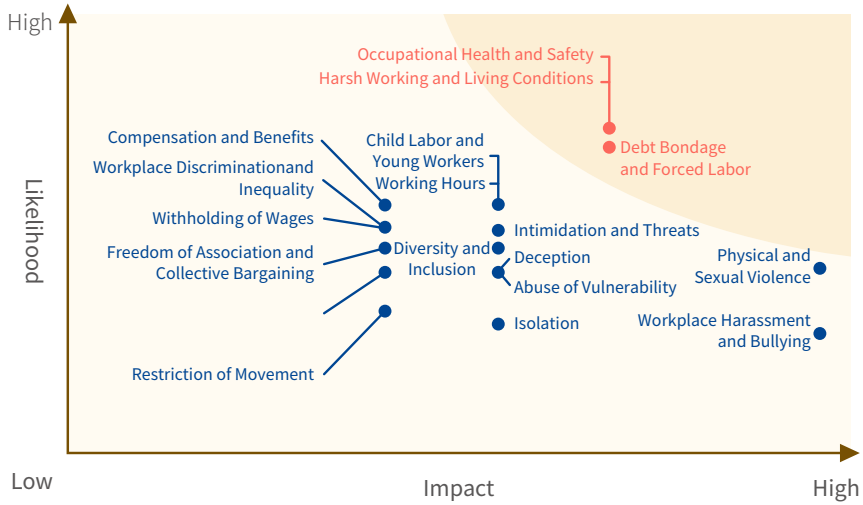
Results of Supplier' Human Rights Due Diligence

High Risk

- Harsh Working and Living Conditions
- Occupational Health and Safety
- Debt Bondage and Forced Labor

Medium-High Risk

- Physical and Sexual Violence
- Working Hours
- Child Labor and Young Workers
- Intimidation and Threats



As 2025 marked the first year in which Johnson Health Tech expanded the scope of Human Rights Due Diligence to include suppliers, the assessment served as an initial effort to identify potential human rights risks within the supply chain while reviewing existing supplier management practices. Through the Supplier Sustainability Commitment, we have established basic expectations regarding human rights and environmental protection. In addition, ESG audits, self-assessment mechanisms, awareness programs, and training initiatives are used to support suppliers in strengthening their human rights awareness. However, as supplier human rights management mechanisms are still under development, the corresponding mitigation measures remain relatively limited at this stage. Going forward, Johnson Health Tech will build upon the findings of this assessment to progressively strengthen supplier human rights risk management framework and related improvement initiatives. The results are summarized in the table below:

Human rights risk		Description of Human Rights Risk	Prevention and Mitigation Measures	Remediation Measures
High-Risk Issue	Harsh Working and Living Conditions	Suppliers may be subjected to overcrowded, unsafe, and non-private living conditions that fall significantly below hygiene standards, hazardous work environments with inadequate safety protections (e.g., toxic conditions or prolonged non-ergonomic work), or deprivation of basic needs such as access to drinking water and sanitary facilities.	Under development.	Under development.
	Occupational Health and Safety	Suppliers may face physical injury or occupational disease risks due to inadequate health examinations, failure to identify chemical, physical, or biological hazards, insufficient machine safeguarding, lack of ergonomic assessment for manual material handling, or inadequate workplace monitoring and occupational injury prevention services.	• **Quantitative Evaluation Criteria:** Occupational health and safety performance is incorporated into supplier evaluation criteria and accounts for no less than 10% of the overall procurement assessment score.	• **Management of Major Occupational Safety Incidents:** In the event of a major occupational safety incident, suppliers are required to submit investigation and corrective action reports. On-site follow-up reviews may be conducted when necessary to verify the effective implementation of corrective measures.

Human rights risk		Description of Human Rights Risk	Prevention and Mitigation Measures	Remediation Measures
High-Risk Issue	Debt Bondage and Forced Labor	Suppliers may incur debt due to excessive recruitment or service fees, salary advances, airfare or visa expenses charged by the Company or labor brokers, and subsequently be required to work to repay such debts under non-transparent arrangements. This may result in restrictions on resignation or direct wage deductions.	Under development.	• **Immediate Reimbursement of Fees:** A zero-tolerance approach to debt bondage is maintained. If a supplier is found to be in violation, the non-compliant practice must be immediately discontinued and all related fees must be reimbursed to affected workers.
Medium-High-Risk Issue	Physical and Sexual Violence	Managers employed by suppliers or labor brokers may engage in physical punishment, assault, sexual violence, or other severe misconduct against workers for the purpose of coercing involuntary labor or maintaining discipline.	• Suppliers are required to establish anti-harassment and anti-violence policies and management systems, including complaint and protection mechanisms, and to provide regular updates on the implementation of anti-violence measures.	Under development.
	Working Hours	Suppliers work beyond the maximum limits established by local laws and International Labour Organization (ILO) standards (regular working hours should not exceed 8 hours per day or 48 hours per week), are deprived of leave entitlements, subjected to coercive overtime, or required to perform unpaid overtime due to unrealistic production quotas, with potential disciplinary actions for non-compliance.	• **Working Hours as an Evaluation Criterion:** Working hour compliance is incorporated into supplier performance evaluations, and points are deducted for non-compliance.	• **Corrective Action Plans:** Suppliers are required to submit corrective action plans, such as optimizing shift scheduling mechanisms, to address identified non-compliance issues.
	Child Labor and Young Workers	Suppliers may employ child labor (under 15 years of age under ILO, Taiwan, and Vietnam regulations; under 16 years of age under China regulations) or fail to adequately protect young workers (under 18 years of age) from work that may jeopardize their health, safety, or moral well-being, including night shifts, overtime work, or other activities restricted by applicable local regulations.	• **Rigorous Age Verification:** On-site supplier audits are conducted prior to engagement, including random reviews of employee identification documents to verify age, to ensure the employment of workers under the age of 16 is strictly prohibited. • **Protection Mechanisms for Young Workers:** Suppliers are required to establish age verification procedures and prohibit the use of child labor.	Under development.
	Intimidation and Threats	Suppliers may be threatened by the Company or labor brokers through reports of illegal status, repatriation, deportation, termination of employment, or other legal actions, causing them to remain silent or comply with unreasonable demands out of fear.	Under development.	Under development.

Johnson's Common Mitigation Measures for Supplier Labor and Human Rights Issues

- **Human Rights Due Diligence for New Suppliers:**
  All new suppliers are required to pass an on-site human rights assessment prior to engagement. Contracts also include explicit provisions prohibiting forced labor, violence, child labor, and other violations of labor and human rights standards.
- **Regular Audits and Monitoring:**
  On-site ESG audits and supplier self-assessments are conducted periodically, covering labor and human rights, occupational health and safety, and environmental protection.
- **Training and Awareness Programs:**
  Human rights and occupational health and safety training programs are regularly provided to strengthen supplier management awareness. Suppliers are also encouraged to establish internal grievance mechanisms.
- **Employee Feedback Channels:**
  Suppliers are required to establish transparent and accessible grievance mechanisms to ensure that employees can directly report labor and human rights concerns.

Johnson's Common Remediation Measures for Supplier Labor and Human Rights Issues

- **Corrective Action and Follow-up Monitoring:**
  When deficiencies are identified, suppliers are required to submit and implement corrective action plans within a specified timeframe. Also, follow-up reviews are conducted to monitor the effectiveness of improvement measures.
- **Supplier Performance Score Adjustments:**
  Non-compliance incidents are incorporated into the supplier evaluation system, with immediate score deductions or supplier downgrades where appropriate.
- **Termination of Business Relationships:**
  Order volumes may be reduced based on supplier evaluation results. For major violations or failure to implement corrective actions within the required timeframe, we reserve the right to terminate contracts and immediately cease business cooperation.



2.3.3 Employee Communication and Engagement GRI 402-1

Johnson Health Tech values family-oriented principles and strives to create a sense of belonging for every employee. We prioritize listening to our employees' voices. The Company conducts regular labor-management meetings through employee representatives, complemented by a variety of communication channels such as ad-hoc forums, employee suggestion boxes, and satisfaction surveys to actively capture employee feedback. In 2024, Johnson Health Tech launched its first Employee Engagement Survey and established a biennial survey mechanism, utilizing a systematic questionnaire to gain insights into employees' genuine perceptions regarding corporate culture, career development opportunities, workplace support, and benefits programs. These insights serve as a foundation for optimizing organizational management and enhancing employee participation. Starting from employees' perspectives, we seek to understand their work conditions and individual opinions, identify areas for improvement, and thereby strengthen overall team performance, accelerating Johnson Health Tech's growth and development.

To fulfill its commitment to employees' labor rights, whenever organizational adjustments such as expansions, relocations, or consolidations occur—or when operational requirements necessitate changes in employees' job assignments—Johnson Health Tech adheres to the Labor Standards Act by notifying employees of such changes within the legally required timeframe, ensuring the protection of their rights and interests.

Employee Engagement Survey

To enhance employee engagement and strengthen organizational cohesion, Johnson Health Tech conducted its first Employee Engagement Survey in 2024. The survey comprised 24 questions across six key dimensions: job recognition, career development, performance management, compensation and benefits, managerial support, work-life balance, and included employee satisfaction-related questions to obtain comprehensive insights into employees' perceptions and opinions about their work. The survey adopted a five-point Likert scale and achieved an impressive response rate of 91%. The results will serve as an important reference for human resource management and organizational development initiatives.

The survey revealed strong positive feedback across multiple indicators. Notably, questions such as "I am confident in the Company's future outlook," "I clearly understand my job responsibilities and the goals and purpose I need to achieve," and "I feel my work-life balance is maintained" received outstanding scores. These findings demonstrate that Johnson Health Tech has established a solid foundation in career transparency, communication quality, and a life-friendly corporate culture. More than 80% of employees scored above 4.2 on average, reflecting high levels of trust and satisfaction with the Company's corporate culture and management systems.

Looking ahead, Johnson Health Tech will continue to conduct employee engagement surveys on a biennial basis, with the next survey scheduled for 2026. We will continue to monitor engagement trends and prioritize improvement efforts in relatively lower-scoring areas, such as ''satisfaction with company-provided benefits and activities'' and ''transparency of the promotion system.'' Our goal is to foster a healthier, more positive, and growth-oriented work environment.



Labor-Management Meeting - Group Headquarters and Taiwan Factory

Though the Group Headquarters and Taiwan Factory have not established a labor union, employee rights and welfare are safeguarded through regular labor-management meetings, which serve as an important channel for communication and dialogue between management and employees. Johnson Health Tech conducts quarterly labor-management meetings, with employer representatives appointed by the Company and employee representatives elected by staff. In 2025, a total of seven employee representatives (including two alternates) were elected for the headquarters and Taiwan Factory. Among them, five served as official employee representatives in the labor-management meetings for the year, participating alongside five employer representatives. The 2025 labor-management meetings primarily focused on reviewing and adjusting internal regulations in compliance with government requirements. Key discussion topics included ''Applications for Extended Working Hours to Meet Production Demands'' and ''Flexible Arrangements for National Holidays and Make-Up Workdays.'' In addition, employee welfare matters were addressed, such as organizing corporate activities, including ''the Johnson Group Year-End Banquet with Invitations Extended to Retired Employees'' and ''Domestic and Overseas Employee Travel Programs.''

Labor Union - Shanghai and Vietnam Factory

Johnson Health Tech's Shanghai and Vietnam Factory have established labor unions in accordance with local laws. Through regular meetings and employee forums, these unions address employee grievances, discuss welfare programs, and collect employee feedback to enhance communication channels between labor and management. In 2025, the employee coverage rate under formally elected labor unions or employee representative systems was 100% at both the Shanghai Factory and Vietnam Factory, demonstrating our strong commitment to safeguarding labor rights and fostering effective labor management dialogue.

As a result of Johnson Health Tech's proactive efforts to foster constructive labor-management relations, no employee grievance cases were reported in 2024 across the Group's headquarters, Taiwan Factory, Shanghai Factory, and Vietnam Factory. Furthermore, to date, the Group has not experienced any labor disputes. We attribute this achievement to the effective implementation of labor management communication mechanisms and reaffirm our commitment to continuously listening to employee feedback and driving ongoing improvements.

Shanghai Factory Labor Union	Vietnam Factory Labor Union
Employee Coverage Rate	Employee Coverage Rate
100%	100%

Onboarding Forums, Employee Engagement Surveys, and Suggestion Boxes

Johnson Health Tech values every employee's voice and provides multiple feedback channels, including suggestion boxes and both physical and online satisfaction surveys. These mechanisms help us understand employees' perspectives on company policies, procedures, training programs, interpersonal relationships, and workplace adaptability. Based on the feedback and identified needs, we collaborate with relevant departments to develop and implement improvement plans. Additionally, regular onboarding forums are held to engage new employees, gather their input, and help related to training, as well as adaptation to work and daily life. We believe that through a continuous cycle of communication and improvement, we can foster a friendly and transparent workplace environment that enhances collaboration among colleagues and injects positive momentum into Johnson Health Tech's sustainable growth.



2.4 Occupational Health and Safety

Material Topics	Occupational Health and Safety
Impact Explanation	Establish occupational health and safety management measures and policies, including workplace safety maintenance, occupational hazard risk management, employee health programs, and health screenings, to enhance overall employee health and safety. Conversely, failure to implement these measures may result in occupational injuries.
Existing Policies	Johnson Health Tech has established the "Safety and Health Management Plan" and the "Hazard Identification and Risk Assessment Procedures" to implement occupational health and safety management. Additionally, to ensure contractor safety, the company has formulated the "Contractor Safety and Health Management Procedures."
Management Approach	・Implemented the ISO 45001 Occupational Health and Safety Management System ・Convene the Safety and Health Committee meetings quarterly on a regular basis. ・Execute 4 major protection plans, conducting health risk identification and hazard assessments. ・Organize occupational health promotion activities.
Sustainability Execution Team	Social Care Team
2025 Goals and Achievement Status	✓ Implemented the ISO 45001 Occupational Health and Safety Management System project at the Shanghai Factory; while the Taiwan Factory is scheduled to complete implementation in 2026 ✓ The achievement rate of occupational health and safety training hours reached 100% ✓ Employees were encouraged to participate in company-sponsored clubs to promote physical and mental well-being △ The occupational injury rate were 2.59, mainly due to the recruitment of new employees and the commissioning of new equipment during the expansion period, resulting in a transitional learning curve in operations and production processes. The Company has enhanced onboard training and work instructions for new employees and continues to improve its safety management practices (Improvement ongoing)
Short-term Goals (2026-2027)	・Obtain ISO 45001 Occupational Health and Safety Management System certification ・The occupational injury rate will remain below 1.5 ・The achievement rate of occupational health and safety training hours will reach 100% ・Employees will be encouraged to participate in company-sponsored clubs to promote physical and mental well-being
Medium- to Long-term Goals (2028-)	・Pass the ISO 45001 Occupational Health and Safety Management System recertification audit ・The occupational injury rate will remain below 1.5 ・The achievement rate of occupational health and safety training hours will reach 100% (or the course completion rate will reach 100%)

2.4.1 Occupational Health and Safety Management

GRI 403-1 GRI 403-2 GRI 403-4 GRI 403-5 GRI 403-7 GRI 403-8

Occupational Health and Safety Policy

Johnson Health Tech upholds the corporate philosophy of promoting human health by creating a safe and healthy workplace environment that safeguards the lives and well-being of employees and suppliers. Based on occupational health and safety regulations, we have established clear commitments and management policies. Through the identification of potential workplace hazards and the implementation of corrective and preventive measures, we strive to prevent occupational injuries and illnesses, thereby achieving our goal of ensuring workplace safety for all employees.

Occupational Health and Safety Commitment

- Ensuring employee health and safety is the primary responsibility and obligation of all levels of management.
- Prevent work-related injuries, illnesses, and accidents to safeguard the health and safety of all employees, as well as suppliers, contractors, and visitors entering company premises.
- Comply with all applicable national occupational health and safety laws, regulations, and other relevant requirements, and extend these into related standard operating procedures and practices.
- Continuously improve the Occupational Health and Safety (OHS) Management System and enhance safety and health performance.
- Communicate this policy and engage in dialogue on health and safety issues with stakeholders.
- Provide ongoing education and training to employees, suppliers, and contractors to ensure awareness of occupational health and safety and to foster correct safety behaviors.
- Ensure employees are provided with sufficient time and resources to participate in all processes and activities of the OHS Management System.

Occupational Health and Safety Operations and Management

Johnson Health Tech is committed to promoting employee safety and health by continuously improving workplace environments and facilities, enhancing safety and health awareness, and striving toward the goal of zero workplace accidents. In compliance with the Occupational Health and Safety Act, Johnson Health Tech has established an Occupational Health and Safety Management Plan and defined EHS objectives applicable to the Group headquarters, Taiwan Factory, Shanghai Factory, and Vietnam Factory. The scope extends to 100% of employees, suppliers, contractors, and visitors entering company facilities, as well as non-employee workers (including consultants and dispatched personnel), ensuring that every individual operates in a safe and healthy work environment while fostering a corporate culture of continuous improvement.
To implement systematic management practices, we have also adopted the ISO 45001 Occupational Health and Safety Management System. Following the PDCA cycle, Johnson Health Tech promotes progressive measures and improvement initiatives. These efforts are reinforced through management review meetings and annual audits to ensure continuous improvement and the ongoing effectiveness of the management system.

Workers Covered by the Occupational Health and Safety Management System

Statistics Covered by the Management System	Employees	Percentage	Non-employee Workers	Percentage
Not Subject to Internal or External Audits	0	0%	0	0%
Subject to Internally Audited	2,794	70.95%	40	3.16%
Subject to Externally Audited or Certified	1,144	29.05%	1,227	96.84%

Note 1: The percentage of employees/non-employee workers covered by the management system was calculated as the number of employees/non- employee workers covered by the management system divided by the total number of employees/non- employee workers as of the end of 2025 (3,938 employees and 1,267 non-employee workers).
Note 2: Non-employee workers are defined as individuals who perform work for the organization without an employment relationship, including dispatched personnel and consultants. Contractors are currently excluded from the above statistics due to challenges in accurately tracking their headcount and working hours.
Note 3: In 2025, only the Shanghai Factory obtained external audit or certification under the ISO 45001 Occupational Health and Safety Management System. Accordingly, the above figures of 1,144 employees and 1,227 non-employee workers refer exclusively to personnel at the Shanghai Factory.

Implementation and Supervision of Occupational Health and Safety Objectives

In compliance with legal requirements, Johnson Health Tech has established an Occupational Health and Safety Committee to ensure the effective implementation and oversight of safety and health programs. The committee convenes quarterly meetings to discuss and promote occupational health and safety issues, including but not limited to labor working hours review, machinery operation safety, workplace environment maintenance, and employee health check-up results. Based on quantitative performance indicators submitted by each department, Johnson Health Tech formulates Procedures for Setting and Managing EHS Objectives and Targets to ensure the achievement of program goals. Additionally, we prioritize safe production by conducting regular inspections of protective facilities to verify proper installation and functionality, thereby ensuring workplace safety. In the event of abnormal conditions or inability to execute planned measures, the responsible units perform root cause analysis, implement corrective actions, and conduct management reviews to drive continuous improvement in the effectiveness of the EHS management system.

Contractor Management

To ensure safe operations and service quality when contractors perform work within the facilities, Johnson Health Tech has developed comprehensive Contractor Safety and Health Management Procedures, covering aspects such as contract management, site access control, occupational health and safety (OHS) education and training, and performance evaluation. Online training courses are provided to ensure contractors fully understand and comply with relevant requirements. At the same time, we continue to strengthen contractor safety management through mandatory safety training and assessment mechanisms. Contractors and external personnel are required to complete online safety training courses and pass the relevant assessments before entering Company premises. This ensures that they understand the site environment, potential hazards, and applicable operating requirements. Only those who meet the entry requirements are permitted to perform work on-site, thereby enhancing contractor safety awareness and ensuring effective implementation of occupational health and safety management procedures. This assessment not only serves as a verification of contractors' safety and health management capabilities but also as an evaluation of the effectiveness of Johnson's management procedures. Through these measures, Johnson Health Tech is committed to fostering a safe and healthy working environment, ensuring that all non-employee workers can perform their tasks under safe conditions.



- Contractor Assessment: Review the contractor's occupational health and safety management system, historical record of workplace accidents, safety training programs, construction plans, and emergency response plans.
- Contract and Safety Meetings: Clearly define restricted hazardous areas and outline compliance requirements in accordance with Johnson's OSH management regulations.

- Special Work Permits: Required for high-risk operations, such as hot work, work at heights, confined space entry, and crane lifting operations.
- Occupational Health and Safety Education and Training: The Safety Office provides relevant safety education and training for all personnel entering the site.
- Construction Inspection Checklist: Monitor daily work progress of contractors while implementing environmental controls to prevent improper handling of dust, wastewater, and waste materials.

- Contractor Performance Review Process
- Contractor Safety and Health Performance Assessment: Evaluation results serve as a reference for contractor selection and outsourcing decisions.

GRI 403-2 GRI 403-7

2.4.2 Occupational Health and Safety Hazard Identification and Risk Assessment

Occupational Health and Safety Hazard Identification

In accordance with the Enforcement Rules of the Occupational Health and Safety Act, Johnson Health Tech ensures that its Occupational Health and Safety Management Plan includes the identification, assessment, and control of workplace environmental or operational hazards. The Company also follows the Guidelines for Risk Assessment Techniques to identify safety and health hazard factors within the factory. The process includes:

- **Identification of Operations or Projects:**

  Conduct a comprehensive inspection of the workplace to identify potential hazards, including but not limited to physical, chemical, biological, ergonomic, and psychosocial risks.

- **Hazard and Consequence Identification:**

  For identified potential hazards, determine their nature based on the characteristics of the work environment or operations (processes, activities, or services). Classify these hazardsfor reference in hazard recognition, statistical analysis, and the development of appropriate control measures.

- **Verification of Existing Protective Measures:**

  Confirm existing protective measures that effectively prevent or mitigate identified hazards. Develop corresponding control measures—such as engineering controls, administrative controls, and the use of personal protective equipment (PPE)—to support subsequent analysis and application.

- **Risk Assessment:**

  Assess the identified potential hazards in accordance with risk rating criteria to determine risk levels and establish priorities for improvement.

- **Implementation of Risk Reduction Measures:**

  Based on risk levels, identify unacceptable risks and implement effective risk reduction measures following the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, and PPE. Regularly monitor implementation status.

- **Monitoring and Review:**

  Conduct regular or ad hoc supervision and measurement of implemented risk control measures to ensure compliance and verify their effectiveness.

  Through a structured hazard identification process, Johnson can proactively detect and manage potential hazards, thereby safeguarding employee health and safety.

Hazard Identification and Risk Assessment

For occupational health and safety improvements, each department shall, in accordance with the Environmental, Health, and Safety (EHS) policy, regulatory requirements, its own occupational health and safety risks, and the "Hazard Identification and Risk Assessment Procedure," evaluate the priority level for improvement based on factors such as significance, occupational health and safety risk, legal compliance, external stakeholder concerns, degree of control, technical feasibility, and investment cost. Departments shall develop written objectives and establish measurable annual management performance indicators, which will be submitted to the General Manager's Office. The General Manager's Office consolidates the performance indicators from all departments, which are then reviewed by the Management Representative.

Emergency Incident Response Plan

Johnson Health Tech has established an "Emergency Response Plan" based on the results of its occupational health and safety hazard assessments, considering potential incidents and emergency situations related to processes, activities, and services. The plan has been approved by the General Manager of the Taiwan Factory. Emergency scenarios are categorized according to their scale, nature, and severity of potential harm. The plan clearly defines the reporting and communication procedures, and each department is responsible for forming its own emergency response team. These teams may include the Notification Team, Firefighting Team, Safety and Protection Team, First Aid Team, Security Team, Command Team, and Evacuation Guidance Team. In the event of an emergency, an "On-site Incident Command Center" will be established depending on the severity of the situation, serving as the hub for response and coordination. The core functions of the command center include assessing the severity of the incident, determining priorities, allocating resources effectively, ensuring internal communication, and maintaining open external communication channels to facilitate emergency support. Based on the identification results, the primary categories of potential emergency incidents include flammable material fires, natural disasters, terrorist events, gas leaks, and accidental human exposure to organic solvents.

The emergency response procedures are categorized into three levels based on the severity and scale of impact:

Step 1

Minor leaks or incidents within the factory that can be controlled by personnel from the affected department. The command and responsibility lie with the unit where the incident occurred, with the option to mobilize factory-wide support if necessary.

Step 2

Incidents involving larger-scale leaks or accidents within the factory that require mobilization of all factory personnel or external support to bring under control. Command authority is transferred to the General Manager, who assumes overall command.

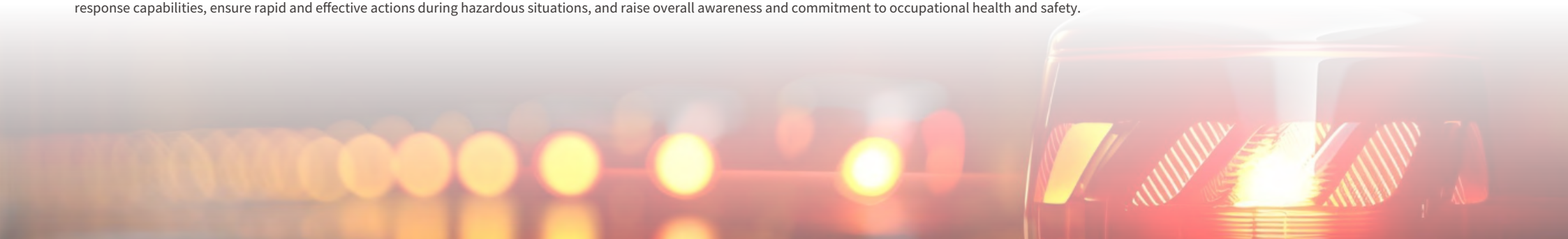
Step 3

For disaster incidents within the factory that may extend beyond the facility or have already impacted areas outside the factory, the County (or City) Emergency Response Command Center assumes primary command. The factory serves a supporting role, with internal command authority remaining under the General Manager.

Emergency Response Testing and Drills

Johnson Health Tech stipulates in its Emergency Response Plan that at least two drills must be conducted annually. These drills are overseen by the General Manager of the Taiwan Factory, who serves as the overall incident commander, to evaluate the effectiveness of the response measures and ensure they can be properly executed in the event of an emergency. All protective and first aid equipment must undergo a comprehensive functionality test at least once per year and be inspected regularly by qualified maintenance organizations. All employees of Johnson Health Tech are required to be familiar with the types, quantities, and locations of emergency protective equipment. Personnel designated within the Emergency Response Plan must also undergo regular training to acquire essential emergency response skills. This includes knowledge of the locations and proper use of firefighting and rescue facilities, command and coordination procedures, and mobilization of departmental support during an incident.

In 2025, in addition to conducting full-scale evacuation drills at each facility, the Company also implemented heatstroke response drills in high-temperature work areas such as machining, painting, and welding departments. These scenario-based drills for specific hazards were designed to enhance departmental personnel's familiarity with appropriate emergency response measures. The purpose of these exercises was to strengthen employees' emergency response capabilities, ensure rapid and effective actions during hazardous situations, and raise overall awareness and commitment to occupational health and safety.



2.4.3 Occupational Injuries and Occupational Diseases

GRI 403-2 GRI 403-9 GRI 403-10

Occupational Incident Reporting Procedures

In accordance with Article 37 of the Occupational Health and Safety Act, Johnson Health Tech promptly undertakes necessary emergency response and rescue measures in the event of an occupational incident in the workplace. The Company, together with worker representatives, conducts investigations, performs root cause analyses, and documents the findings. In the case of a serious occupational incident, the labor inspection authority will be notified within eight hours. Furthermore, pursuant to Article 18 of the same Act, if an employee identifies an imminent danger while performing duties, they are entitled to cease operations and evacuate to a safe location—provided that doing so does not endanger others—before immediately reporting the situation to their direct supervisor. Employees are protected from any adverse consequences resulting from exercising this right.

Occupational Injuries Management

Johnson Health Tech regularly conducts assessments of potential risks in the work environment and implements preventive and corrective measures for identified high-risk items. In the event of a workplace injury, the direct supervisor is immediately notified, and the onsite occupational health nurse assumes responsibility for emergency response. Depending on the severity of the incident, the Company provides appropriate injury leave and consolation payments. In 2025, 4 occupational injury incidents were recorded at the Taiwan Factory, primarily involving collisions, abrasions, falls, and struck-by injuries. The Shanghai Factory recorded 18 occupational injury incidents, mainly involving cuts, struck-by injuries, crush injuries, and fractures. The Vietnam Factory recorded one fatal occupational injury incident. In response, the Company enhanced awareness campaigns on occupational safety and incorporated these real cases into relevant training programs to reinforce employees' hazard prevention awareness through practical examples.

Common types of occupational diseases at Johnson Health Tech include musculoskeletal disorders caused by repetitive tasks, respiratory illnesses due to dust exposure, and hearing overload resulting from noise exposure. To prevent such health hazards, the Company has implemented an Ergonomic Hazard Prevention Program for musculoskeletal disorders. This program requires designated workers to complete musculoskeletal symptom surveys and job fitness assessments to identify high-risk groups. These employees are subject to continuous follow-up, health education, and interviews as necessary. For respiratory and hearing-related health risks, Johnson Health Tech has established a Respiratory Protection Program and a Hearing Conservation Program. Based on the results of workplace environment monitoring, employees working in affected areas receive annual specialized health checkups (covering noise, dust, manganese, and nickel exposure). The Company also provides targeted training and awareness sessions, with a 100% completion rate for all planned activities.



Statistics on Employee Occupational Injury for 2025

Item	Group Headquarters and Taiwan Factory			Shanghai Factory			Vietnam Factory			Total
	Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal	
Total Working Hours	1,870,530	891,988	2,762,518	2,324,191	775,589	3,099,780	1,987,001	1,015,187	3,002,188	8,864,486
Number of Recordable Occupational Injuries	4	0	4	15	3	18	1	0	1	23
Number of Lost Workdays	17	0	17	151	166	317	6,000	0	6,000	6,334
Number of Severe Occupational Injuries (Excluding Fatalities)	0	0	0	0	0	0	0	0	0	0
Number of Fatalities Caused by Occupational Injuries	0	0	0	0	0	0	1 Note7	0	1 Note7	1
Total Number of Occupational Injury Cases	4	0	4	15	3	18	1	0	1	23
Recordable Occupational Injury Rate	2.14	0.00	1.45	6.45	3.87	5.81	0.50	0.00	0.33	2.59
Severe Occupational Injury Rate (Excluding Fatalities)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fatalities Caused by Occupational Injury Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.33	0.08

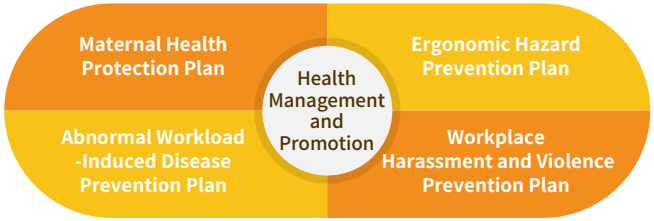
Note 1: Occupational Injury Rate = (Number of Injured Employees × 1,000,000) / Total Working Hours. This excludes employees' commuting accidents.
Note 2: Severe Occupational Injury Rate (Excluding Fatalities) = (Number of Severe Occupational Injuries (Excluding Fatalities) × 1,000,000) / Total Working Hours.
Note 3: Fatal Occupational Injury Rate = (Number of Occupational Injury-Related Fatalities × 1,000,000) / Total Working Hours.
Note 4: Definition of Severe Occupational Injury: Injuries resulting in functional impairment lasting at least six months.
Note 5: Definition of Recordable Occupational Injury: For the Group Headquarters and Taiwan Factory, occupational injuries that occur in the workplace and have been reported in accordance with applicable regulations through occupational injury monthly reports or workers' compensation claims, excluding commuting incidents; for the Shanghai Factory, occupational injuries for which work-related injury compensation claims have been filed.
Note 6: In 2025, there are no occupational disease cases were reported, and no occupational injuries involving non-employee workers occurred. In addition, due to challenges in collecting working-hour data for non-employee workers, a comprehensive statistical mechanism has not yet been established, and therefore no working-hour data for non-employee workers are available for 2025. Johnson Health Tech will continue to evaluate and progressively improve the related data collection and reporting processes.
Note 7: There are one fatality caused by occupational injuries at the Vietnam Factory in 2025. The incident resulted from an employee entering an unauthorized passageway and being struck by equipment. Following the incident, the Company immediately implemented corrective actions, including a comprehensive review and improvement of traffic and access safety within the facility, installation of protective barriers in narrow passageways, and increased safety awareness communications. Also, daily safety reminders are now provided to production-line personnel during pre-shift meetings to prevent similar incidents from recurring.

GRI 403-3 GRI 403-6

2.4.4 Occupational Health and Safety Prevention and Mitigation Measures

Four Major Protection Plans

Johnson Health Tech, in response to the Ministry of Labor's four major labor health protection programs—including the Maternal Health Protection Plan, Ergonomic Hazard Prevention Plan, Abnormal Workload-Induced Disease Prevention Plan, and Workplace Harassment and Violence Prevention Plan—has established specific objectives and implementation plans for each program, conducts health risk identification and hazard assessments accordingly.



Project Title	Goal	Content	Effectiveness Evaluation
Maternal Health Protection Plan	In accordance with Article 31 of the Occupational Health and Safety Act, enterprises are advised to properly plan and implement necessary occupational health and safety measures to ensure the physical and mental well-being of female workers during pregnancy, postnatal recovery, and breastfeeding periods. These measures aim to fulfill the purpose of protecting the health and rights of maternity workers.	• Hazard Identification and Risk Assessment • Assessment of Protected Individuals • Medical Consultations and Health Guidance • Appropriate Job Placement	• A total of 405 female employees, with 305 of reproductive age (15–49 years) • In 2025, there were 4 pregnant employees, and 3 employees returned to work while breastfeeding • In 2025, 8 employees received medical consultations and health guidance • 0 employees required job reassignment based on suitability
Ergonomic Hazard Prevention Plan	In accordance with Article 6, Paragraph 2, Subparagraph 1 of the Occupational Health and Safety Act, employers shall properly plan and implement necessary measures to prevent ergonomic hazards. This includes taking appropriate actions to reduce the risk of musculoskeletal disorders caused by repetitive tasks, thereby minimizing ergonomic-related hazards and avoiding work- related musculoskeletal injuries.	• Revision of the Ergonomic Hazard Prevention Plan • Completion of Musculoskeletal Symptom Survey Forms • Analysis of Survey ResulHigh-Risk Groups	• A total of 936 ergonomic risk assessment questionnaires were completed, with a completion rate of 75% • Survey results indicated that 95.8% of respondents reported a pain score of ： 2, while 4.2% reported a pain score of ≥ 3. Relevant health education and guidance were provided, achieving a 100% coverage rate
Abnormal Workload-Induced Disease Prevention Plan	In accordance with Article 6, Paragraph 2, Subparagraph 2 of the Occupational Health and Safety Act, an Abnormal Workload Prevention Program has been implemented to identify health risks and assess related hazards. For employees identified as medium-to-high risk, appropriate health education and follow-up health management measures have been provided.	• Revision of the Abnormal Workload Prevention Program • Assessment through Work Capacity Evaluation Forms and 10-Year Cardiovascular Risk Assessment to Identify High-Risk Employees • Interviews with High-Risk Employees and Provision of Appropriate Resources • Timely Health Education for Medium-Risk Employees and Interviews When Necessary	• A total of 934 questionnaires were completed for the Personal and Work Overload Assessment, with a completion rate of 74.3% • Based on a comprehensive evaluation combining the overload assessment and the 10-year cardiovascular disease risk, the results showed:1.07% of employees were classified as high risk, 1.93% as medium risk, 97% as low-to-medium risk. All medium risk employees were arranged for consultations with the Company physician and providedwith appropriate health education and guidance, achieving a 100% implementation rate
Workplace Harassment and Violence Prevention Plan	In accordance with Article 6, Paragraph 2, Subparagraph 3 of the Occupational Safety and Health Act, an Unlawful Infringement Prevention Program has been implemented to foster a workplace culture that is safe, respectful, dignified, free from discrimination, inclusive, and based on equal opportunity for all employees.	• Signed a Written Statement Prohibiting Workplace Violence • Conducted Hazard Identification and Risk Assessment in the Workplace • Established Standard Operating Procedures (SOP) for Handling Unlawful Acts in the Work-place • Training and Education	• The Workplace Unlawful Infringement Prevention Plan and corresponding Standard Operating Procedures have been revised and finalized • A 2025 written statement prohibiting workplace violence was signed and publicly posted on the Company bulletin board • Hazard identification and risk assessment were completed for the Company's headquarters office

Occupational Health and Safety Training

In 2025, the Company conducted occupational health and safety training programs under three main categories: general occupational safety training, warehouse and logistics safety training, and fire safety and first aid training. Details are as follows:

- General Occupational Safety Training: A mandatory 3-hour course for new employees, focusing on introducing the Company's fundamental occupational health and safety policies and practices to ensure a basic understanding of workplace safety.
- Warehouse and Logistics Safety Training: This category includes safety training for electric pallet jack operations, occupational health and safety training for transportation and warehousing, and heat hazard prevention education.
- Fire Safety and First Aid Training: In addition to basic fire drills and emergency first aid courses, the Company also conducted fire prevention management training, aiming to enhance employees' ability to respond effectively to fire and emergency situations.

Through regular training, the Company fosters a strong culture of safety awareness and equips employees with the necessary knowledge and skills to improve professional competency and emergency response capabilities.

Item	Group Headquarters and Taiwan Factory			Shanghai Factory			Vietnam Factory		
	Number of Sessions Held	Average Training Hours per Session	Total Number of Participants	Number of Sessions Held	Average Training Hours per Session	Total Number of Participants	Number of Sessions Held	Average Training Hours per Session	Total Number of Participants
General Occupational Safety Training	44	Approximately 6.4 hours	Approximately 845 person-times	16	Approximately 5.8 hours	3,388 person-times	1	Approximately 16 hours	185 person-times
Warehouse and Logistics Safety Training	7	Approximately 0.6 hours	Approximately 204 person-times	2	Approximately 0.5 hours	2,138 person-times	5	Approximately 30.6 hours	91 person-times
Fire Safety and First Aid Training	11	Approximately 1.9 hours	Approximately 651 person-times	5	Approximately 4.4 hours	3,790 person-times	3	Approximately 12 hours	124 person-times
General Awareness Seminar on Occupational Health and Safety Issues	4	Approximately 1.1 hours	Approximately 454 person-times	12	Approximately 1.1 hours	183 person-times	-	-	-



Occupational Health Promotion Activities



Employee Meals

Johnson Health Tech places great emphasis on employee well-being, starting with ensuring balanced nutrition. In addition to offering healthy and diverse meal options in our employee dining services, we leverage our industry advantage to provide a complementary, state-of-the-art fitness center for employees to maintain physical fitness. In 2025, our Taiwan Factory served approximately 900 employee meals per day, while our Shanghai and Vietnam Factory provided 2,358 and 1,218 meals per day, respectively. We are committed to safeguarding employees' physical and mental health, fostering an environment where they feel supported and cared for, and jointly creating a positive and healthy workplace.

Health Examinations and Medical Care

Johnson Health Tech conducts annual health examinations for all full-time employees, with tailored check-up packages designed based on job level and age. Additionally, cancer screening is provided every two years. For mid- to senior-level managers aged 35 and above with at least one year of service, the Company subsidizes a comprehensive health examination valued at NT$21,000 every two years. We also organize on-site occupational health and medical services for three hours each month, in collaboration with physicians from the Department of Occupational Medicine at Taichung Veterans General Hospital. These services, available at the Group's headquarters, include professional medical consultations and referral services when necessary. In 2025, a total of 106 employees received medical consultations, 51 of whom were referred for further treatment, with total expenditures amounting to NT$150,000.

To further support employee health, the Group's headquarters employs a full-time occupational nurse during regular working hours to provide health consultations and health education. The nurse also evaluates employees' fitness for specific operations through physical condition assessments. In addition, we have implemented a shift system and installed ergonomic equipment at our facilities to reduce physical strain, ensuring the well-being and safety of our employees.

Unit: NT$

Item	Group Headquarters and Taiwan Factory		Shanghai Factory		Vietnam Factory	
	Number of Participants	Invested Funds	Number of Participants	Invested Funds	Number of Participants	Invested Funds
Health Examinations and Medical Care	985	583,820	1,058	189,428	893	66,210

Vaccination and Health Education

In 2025, Johnson Health Tech organized the ''Emerging Infectious Disease Prevention – Influenza'' campaign to actively promote essential knowledge about influenza, including virus characteristics, transmission routes, and key differences between influenza and the common cold. The initiative aimed to enhance employees' awareness of preventive measures and strengthen their self-health management. On October 31, we invited the Central Taiwan Science Park Employee Clinic to provide on-site paid influenza vaccination services, with 138 employees receiving the vaccine. Subsequently, on November 7, in collaboration with the Daya Health Center, we offered the government-funded influenza vaccination, with 65 local employees and 273 foreign employees vaccinated. To ensure timely and accurate health information, we reinforced the campaign through multiple communication channels, including email notifications and bulletin board postings, thereby safeguarding the health and well-being of all Johnson Health Tech employees.

Hearing Conservation Program

Johnson Health Tech implements a Hearing Conservation Program to ensure the protection of employees working in environments where noise levels exceed 85 dB or noise exposure exceeds 50% of the permissible dose. The program includes hearing protection education, health examinations, and ongoing management measures. In 2025, we conducted special occupational health examinations for noise exposure, screening a total of 117 employees. Among them, 4 employees were identified as having Level 4 noise exposure and were scheduled for consultations with on-site occupational physicians. These consultations provided professional health guidance and job fitness recommendations, achieving a 100% completion rate. Additionally, in October, our Occupational Health and Safety Manager delivered educational sessions to employees working in noise-prone environments, raising awareness of noise-related hazards and precautionary measures to enhance their self-protection capabilities.

Respiratory Protection Program

To prevent health risks associated with dust-exposed work environments, Johnson Health Tech implements a Respiratory Protection Program in accordance with the Occupational Health and Safety Act and the Regulations for Occupational Health and Safety Facilities. The program designates qualified personnel to conduct physiological evaluations and fit-testing of respiratory protective equipment, as well as provide on-site guidance for proper usage. In June 2025, we completed physiological assessments and fit-tests for 11 employees engaged in dust-related operations, achieving a 100% compliance rate. At the same time, our Occupational Health and Safety Manager conducted educational sessions on dust-related hazards and precautionary measures to enhance employees' awareness of personal protection, ensuring a safe and healthy work environment.

2.5 Social Health

2.5.1 Health Impact

Johnson Health Tech delivers fitness equipment worldwide, leveraging our brand influence to promote global health and well-being. In the short term, we plan to continue allocating sponsorship budgets to support various community engagement initiatives, such as sporting events, rural outreach programs, and local development projects. In the medium term, we aim to broaden the scope of our health impact by fostering opportunities for individuals to pursue and realize their aspirations. Through our two strategic pillars—"Sports for All" and "Social Care"—we are committed to advancing holistic health and wellness on a global scale.

Social Health Strategic Pillars	SDGs	Social Risks and Business Opportunities	Business Impact	Social Impact
Sports for All	3 GOOD HEALTH AND WELL-BEING	While promoting the development of domestic sports, we aim to increase brand visibility and enhance Johnson Health Tech's brand value. Each year, we continue to sponsor sporting events and collaborate with various partners to organize initiatives that encourage widespread participation in sports.	• Matrix partnered with the CTBC Brothers in 2025, generating NT$1.3 million in advertising value through game sponsorships and organizing 1 related in-store promotional event • Advertising exposure of the Rakuten Monkeys baseball games valued at NT$4 million, and organized 3 related in-store promotional events • Published 9 social media posts on the official Rakuten Monkeys Face book fan page featuring Johnson and Welltivity brands, achieving a total engagement of 7,578,086 interactions • Sponsored the Soochow International Ultra-Marathon and collaborat ed with the National Palace Museum, reaching approximately 4,564 people with an exposure value of 7.75 million • Sponsored the 2025 Taipei Tech Earth Day Charity Run, contributing NT$20,000 in support of the event	• Sponsored a baseball team for 120 regular season professional league games • Sponsored the Soochow International Ultra-Marathon, with a total participation of 800 runners, including 33 international athletes from seven countries • Sponsored the 2025 Taipei Tech Earth Day Charity Run, attracting approximately 10,000 participants
Social Care	4 QUALITY EDUCATION	Providing education in rural areas to support the development of local culture, addressing the prevalent issue of uneven resource distribution within the country. Effectively leveraging corporate resources to contribute greater social welfare, thereby strengthening the connection between Johnson Health Tech and the community.	• Procurement of hardware and software for the Siqin Garden Memorial Hall online courses • Charitable sponsorship of the Warm Breeze Foundation, providing academic tutoring and parental support programs, with over 480 sessionsconducted • Sponsored the 2025 International Conference on Lifestyle Medicine in Taiwan through the Welltivity platform, contributing approximately NT$180,000 as an event sponsor • Sponsored the Catholic Foundation for Senior Citizens with Dementia by providing on-site coaching services and access to Welltivity course accounts	• The Siqin Garden Memorial Hall online courses are projected to impact approximately 4, 368 participants • Charitable sponsorship by the Warm Breeze Foundation has reached over 10,000 beneficiaries

Social Engagement Goal

Short term
Continue allocating sponsorship budgets

Medium term
Consistently foster the growth of aspirations

Long term
Achieve comprehensive global health and well-being

2.5.2 Sports for All

Our mission is to become the leading enterprise in shaping human health. In addition to delivering world-class products to customers worldwide, we are committed to promoting the development of local sports initiatives. For over 12 consecutive years since 2013, we have continuously sponsored the Rakuten Monkeys baseball team, dedicating resources to advance Taiwan's national sport and provide it with a broader stage. These efforts have not only increased the visibility of baseball games but also showcased the vitality and health of both the team and its cheerleading squad across various platforms. At the same time, we actively advocate for nationwide sports participation. Beyond sponsoring school events, in 2023, we launched Welltivity, a brand-new digital fitness platform aimed at bringing professional fitness programs into every household, fostering a culture of regular exercise for all. In 2024, Johnson Health Tech further demonstrated its commitment to national sports development by supporting the establishment of the ''Taiwan Sports Center,'' enabling athletes to undergo professional and precise training in preparation for the Paris Olympics. This contribution was recognized with the Friend of Foreign Service Award presented by the Ministry of Foreign Affairs. In 2025, Johnson Health Tech continued to invest in community care and health promotion initiatives. Through sponsorship of the Catholic Foundation for Senior Citizens with Dementia, the Company provided on-site coaching services and access to Welltivity course accounts to support dementia care programs. We also sponsored the 2025 International Conference on Lifestyle Medicine in Taiwan, supporting the advancement of lifestyle medicine and healthy living concepts. These initiatives reflect Johnson's commitment to creating positive social impact through its expertise and resources while fostering healthier communities.

Kaohsiung Attackers Women's Football Team

Johnson Health Tech proudly sponsors the Kaohsiung Attackers F.C., Taiwan's first professional women's football team, by creating a dedicated training facility equipped with state-of-the-art fitness equipment to enhance players' athletic performance. Through concrete actions, the Company promotes gender equality and nurtures local sports talent, striving to build an inclusive and diverse sports environment. This initiative enables athletes to focus on their training without concerns and reflects our shared vision of showcasing Taiwan's athletic strength on the global stage.









Baseball Games

Johnson Health Tech has actively supported the development of local professional baseball in Taiwan by sponsoring the Rakuten Monkeys for nine consecutive years. In 2025, the Company allocated approximately NT$4 million to support the team, covering sports equipment and athletes' daily training needs, and sponsored a total of 60 games. Since initiating this partnership in 2015, Johnson Health Tech has also encouraged employee engagement by providing free tickets through the Welfare Committee for each sponsored game, with registration available upon game announcements. The Company's logo is prominently displayed on stadium billboards, jersey patches, and large screens, generating a total media value equivalent to approximately NT$27.68 million. In addition, Johnson launched sponsorship of the CTBC Brothers baseball team in 2025, investing NT$1.3 million across 60 games. Through Matrix brand visibility at game events and social media engagement campaigns, the sponsorship is estimated to have generated media exposure value totaling NT$18.39 million.

Rakuten Girls X Johnson Health Tech vs Passion Sisters X Johnson Health Tech

Johnson Health Tech organized a series of One-Day Store Manager events during weekends, public holidays, and special occasions, inviting players, baseball stars, and the Rakuten Girls cheerleading team to serve as guest managers at retail locations across Taiwan. These events provided opportunities for direct interaction with the public, promoting Johnson's products while simultaneously increasing the team's visibility and maximizing the impact of sports promotion. In addition to in-store engagement, the initiative leveraged the social media influence of the Rakuten Girls to host a series of online activities, creating interactive experiences and fostering stronger connections with the community.



October 25, 2025
Taoyuan SOGO



November 2, 2025
Shin Kong Mitsukoshi Taichung



October 19, 2025
Hsinchu Big City

Promoting Active Living

Johnson Health Tech has remained committed to promoting the concept of active and healthy living. In 2025, the Company sponsored sports-related activities at several universities, including Soochow University, to encourage young people to develop regular exercise habits. These initiatives aim to amplify the Company's positive impact in fostering public health and cultivating a strong sports culture within campuses. In October and November 2025, we hosted the ''Taipei 101 Tenant Wellness Program'' and the ''ITRI Muscle Gain and Fat Loss Fitness Party,'' engaging participants in health and fitness activities, where a renowned fitness coach was invited to lead on-site exercise sessions. The event provided ITRI employees and their families with the opportunity to experience aerobic fitness activities, promoting both physical and mental well-being and reinforcing Johnson's commitment to advancing nationwide health and wellness.



Support for Soochow University International Ultra-marathon



Taipei 101 Tenant Wellness Program



ITRI Muscle Gain and Fat Loss Fitness Party

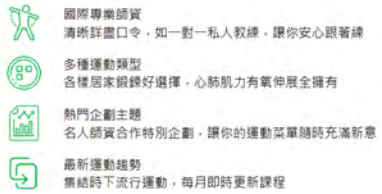
Leveraging Sports Technology to Promote Public Health

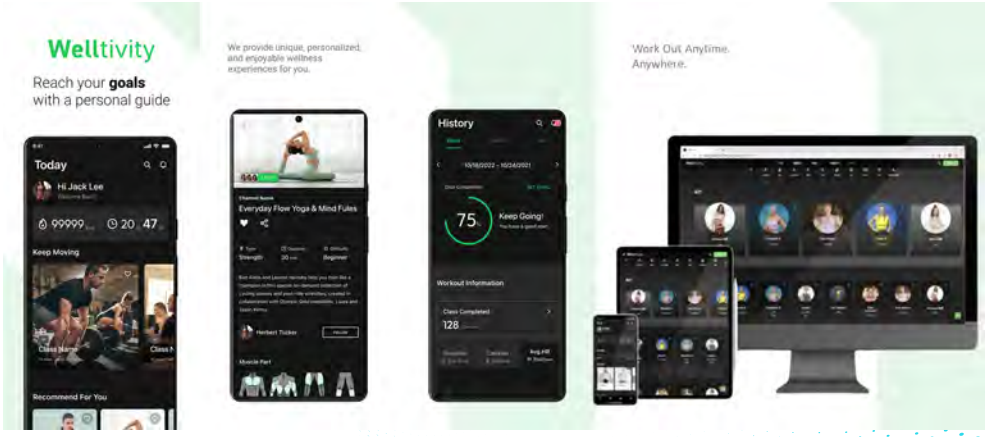
Johnson Health Tech has introduced Welltivity, a digital fitness brand designed to deliver personalized fitness-to-wellness programs for fitness enthusiasts. Welltivity offers internationally recognized fitness courses led by certified professional instructors, enabling users to exercise anytime with familiar fitness equipment and preferred content, making workouts both effective and enjoyable. By integrating advanced technology, Welltivity allows users to sync exercise data through Apple Watch and export it to health applications via HealthKit, providing real-time monitoring of heart rate and physiological indicators for comprehensive health management. In addition, Welltivity launched a dedicated fitness lifestyle magazine, featuring expert knowledge shared by medical doctors and nutritionists on topics such as ''healthy nutrition'' and effective dietary practices, helping users maximize health benefits by combining proper nutrition with regular exercise.

2025 Achievements

- **4,859** Classes Delivered: Featuring exclusive coaching teams from Taiwan and the U.S., as well as programs from renowned German fitness studios. Courses cover up to 15 different exercise categories.
- Approximately **18,000** Registered Members: Expanded membership base through collaboration with high-traffic retail locations and strategic **B2B2C** partners, including employee welfare programs, telecommunications providers, and fitness centers.
- Launch of a Fitness Lifestyle Magazine published **102** articles on topics related to wellness, nutrition, and fitness knowledge.
- In April, Johnson continued our support of ITRI's **HiGreen** Healthy Lifestyle Day, inviting Les Mills instructor Judy to lead an on-site aerobic workout session that attracted nearly 100 ITRI employees.
- In June, Johnson co-organized 12 online fitness livestream sessions for Cathay Group employees, enabling **2,123** employees to participate in yoga, aerobic, and strength-training workouts led by Welltivity instructors.
- In November, Johnson co-organized and participated in the Nan Shan Life Insurance Golden Expo, providing health challenge activities for more than **500** visitors at the exhibition booth.







2.5.3 Social Care

Founder Mr. Peter Lo rose from humble beginnings, building his success through perseverance and hard work. Despite achieving entrepreneurial success, he has remained deeply connected to his roots, returning to his hometown to create a beautiful cultural landmark that blends intellect with sentiment. The value of family remains a cornerstone of Johnson Health Tech's corporate philosophy. Through initiatives that provide educational and caregiving resources to children and families in rural communities, Johnson sincerely hopes to extend warmth and care to every corner of society.

Warm Breeze Caring Association

Johnson Health Tech has been committed to supporting and caring for underserved rural communities for many years. Since 2020, the Company has sponsored programs organized by the Warm Breeze Caring Association, which is dedicated to assisting families impacted by social transitions by providing educational and developmental resources as well as care services. One of its key initiatives is the establishment of Warm Breeze Taitung Binmao School in Jinfeng Township, Taitung County. Initially serving nearly 20 children from economically disadvantaged families, the school has now expanded to approximately 30 students. By 2025, Johnson's sponsorship of this program has entered its fifth consecutive year, and in 2023, the partnership was further extended through the joint planning of a three-year public welfare program.

Warm Breeze's 2025 service program continues to focus on academic tutoring and character education while adding initiatives to strengthen family support, foster community parent-child integration, and enhance parenting skills. Activities include community events, parenting workshops, and home visits, aiming to break the cycle of disadvantage among rural families. The year's services covered seven key areas: academic tutoring, arts and talent development, character education, meal provision, family support, community parent-child integration, and summer activities. These efforts benefited 23 elementary school children and 7 junior high school students, with more than 203 tutoring sessions conducted and over 10,000 total participations recorded.

In 2025, Johnson Health Tech contributed NT$2.46 million to support the program, covering personnel expenses (teachers and supervisors), administrative costs (utilities, stationery, and school operations), and program costs (student meals, exchange visits, etc.). Additionally, we maintain close engagement with the Taitung Binmao branch by providing regular check-ins, organizing cultural exchange trips to western Taiwan, and offering special care and festive gifts during holidays.

Every year, the Warm Breeze Taitung Binmao branch hosts a summer program sponsored by Johnson, which includes meals and accommodations for students. The program encourages children to explore beyond their tribal communities, visit western Taiwan for cultural experiences, and perform at public charity concerts. In 2025, this initiative reached approximately 300 participants, broadening children's horizons and providing valuable opportunities for self-expression.



Item	Number of Sessions	Number of Participants
Academic Tutoring	203	4,800 person-times
Character Education	42	956 person-times
Talent and Arts Development Programs	25	228 person-times
Meal Provision Services	203	4,800 person-times
Family Support Initiatives	2 Parent-Teacher Meetings 4 Parent-Child Activities	22 Home Visits
Community Parent-Child Engagement Activities	1 Community Events	94 person-times





Lo's Garden Memorial Hall

Chairman Peter Lo, founder of Johnson Health Tech, in gratitude for his parents' upbringing and the support and care from his predecessors, established a beautiful nearly one-thousand-ping (approx. 3,300 square meters) cultural park beside his ancestral home, a historic traditional residence in Zhongpu Township, Chiayi County. This park serves as both a library and a community activity center. The prose ''Longing,'' personally written by Chairman Lo, permeates the theme of the entire park, imbuing Lo's Garden Memorial Hall with an elegant and artistic atmosphere that leaves a lasting impression on all visitors.

The indoor space functions as a library where the public can freely browse and read the collection. To enhance sustainable resource use and create a smart reading environment, the park completed hardware and software upgrades in 2023, introducing a digital e-book system. Most visitors have adapted to using e-books, significantly improving resource utilization efficiency and reducing paper consumption, thereby supporting low-carbon transformation and digital inclusion. As of 2025, the collection comprises approximately 2,181 volumes, with around 1,033 registered visitors. The park welcomes local and regional residents to enjoy reading and leisure activities, jointly promoting physical and mental well-being in modern society.

Additionally, in 2025, the space was made available to the Zhongpu Qicheng Cultural and Arts Foundation to conduct calligraphy classes. This initiative not only optimizes space utilization but also promotes community cultural engagement and intergenerational education, deepening the social value and sustainable impact of the public space.







Community Co-prosperity

To promote harmonious development within local neighborhoods, Johnson Health Tech supports community well-being through donations of fitness equipment, aiding firefighters in their daily training and upgrading facilities at community sports centers. Additionally, we sponsor local arts and cultural events. In 2025, Johnson contributed a total of NT$60,000 to these initiatives, hoping to play a modest role in fostering mutual growth and prosperity alongside the communities we serve.

Item	Sponsorship Amount (NT$)	Number of Beneficiaries
Sponsorship of Qingquan Village Neighborhood Watch Team	30,000	1,043 persons
Sponsorship of Zhongyi Village Neighborhood Watch Team	30,000	1,937 persons

3 Trust

Integrity and Reliable Governance

Our Commitment

Johnson Health Tech operates and sells its products worldwide. In response to the varying regula tory requirements across different countries, we recognize the need for robust governance to ensure compliance and adaptability. Anchored in the principles of integrity and ethical governance, we strictly adhere to national laws and regulations and have established a comprehensive governance framework. Through a commitment to transparen cy and full disclosure, we continuously enhance our corporate governance practices to meet the expectations of our stakeholders. We are dedicated to acting with accountability and responsibility, maintaining close collaboration with all management units to assess risks and formulate respon sive strategies, thereby ensuring our agility in addressing diverse challenges and reinforcing our position as a trusted leader in fitness technology.



3.1 Corporate Governance
3.2 Ethical Management
3.3 Regulatory Compliance
3.4 Tax Policy
3.5 Risk Management
3.6 Information Security
3.7 Supplier Management



3.1 Corporate Governance

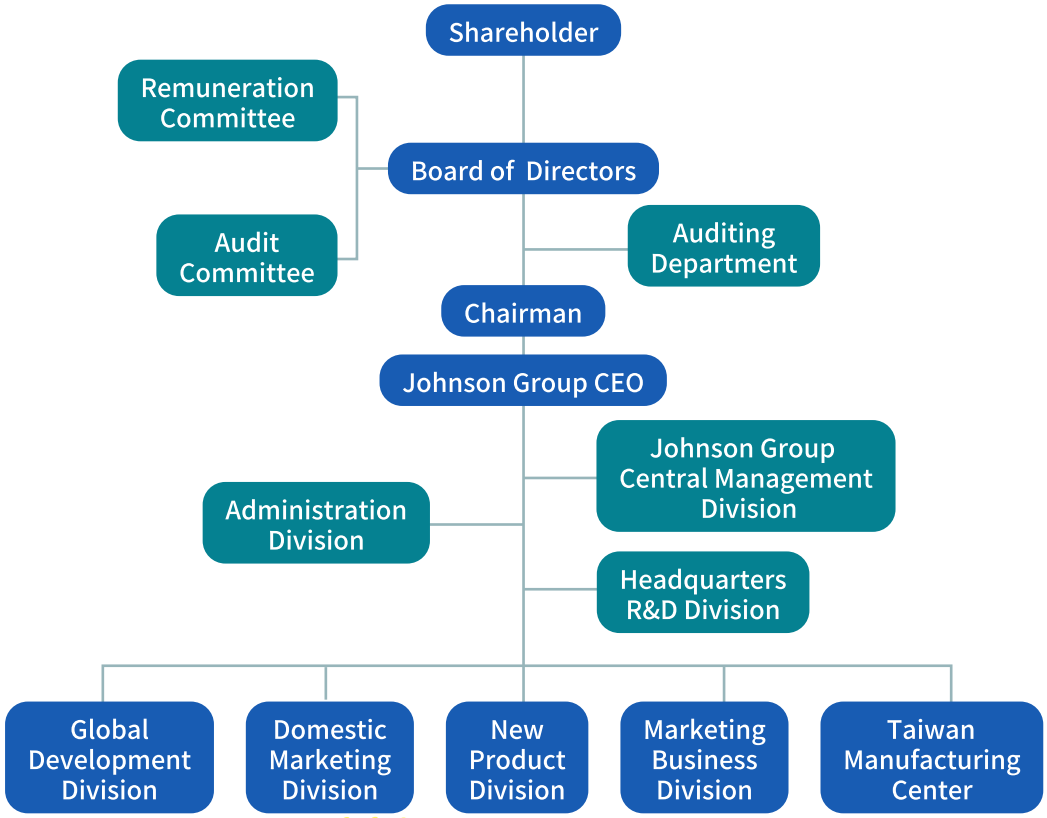
Material Topics	Corporate Governance
Impact Explanation	To establish an effective corporate governance framework, the Company ensures the efficient functioning of the Board of Directors and its functional committees. This is achieved by enhancing the professionalism and diversity of board members and implementing performance evaluation mechanisms. Such measures strengthen corporate governance and safeguard shareholder rights. Conversely, failure to do so may compromise the interests of shareholders and other stakeholders, ultimately weakening the Company's competitiveness.
Existing Policies	Johnson Health Tech has established a comprehensive set of regulations to strengthen corporate governance. These include the "Articles of Incorporation," "Corporate Governance Best Practice Principles," "Rules of Procedure for Shareholders' Meetings," "Board of Directors Meeting Rules," "Procedures for the Election of Directors and Supervisors," "Audit Committee Charter," "Compensation Committee Charter," and "Regulations for Board Performance Evaluation." These measures serve to strengthen corporate governance.
Management Approach	• Establish company regulations and codes for the Board of Directors and functional committees, with regular internal audits conducted to ensure compliance and effective implementation. • Convene Board meetings on a quarterly basis, hold at least 4 Audit Committee meetings and at least 2 Compensation Committee meetings annually. • Formulate a Board Diversity Policy, including targets for the proportion of female and independent directors. • Establish a Sustainable Development Committee.
Sustainability Execution Team	Operational Governance Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✓ The proportion of female directors and independent directors each exceeded 25% ✓ Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics ✓ The attendance rate of the Board of Directors and functional committees reached 100% ✓ Zero major internal audit deficiencies and zero incidents of corruption ✓ Risk identification and management performance is continuously enhanced ✓ Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements ✓ Included sustainability information management in the annual audit plan, covering 10 key audit items
Short-term Goals (2026-2027)	• The proportion of female directors and independent directors is maintained at over 25% • Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics • The attendance rate of the Board of Directors and functional committees reaches 100% • Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements • Risk identification and management performance is continuously enhanced • At least 2-4 new audit items are incorporated based on common deficiency cases
Medium- to Long-term Goals (2028-)	• The proportion of female directors and independent directors is maintained at over 25% • Directors are supported in participating in competency development programs, receiving at least 6 hours of training annually, including a minimum of 2 hours on sustainability-related topics • The attendance rate of the Board of Directors and functional committees reaches 100% Green Operation Team Social Care • Corporate website disclosures are continuously improved in line with corporate governance evaluation requirements • Risk identification and management performance is continuously enhanced • 16-20 sustainability-related audit items are reviewed annually, with audit topics rotated each year to cover different operational focuses

3.1.1 Governance Organization Structure

GRI 2-9 GRI 2-10 GRI 2-11 GRI 2-15

The Board of Directors, as the highest governance body of Johnson Health Tech, holds the ultimate responsibility for overseeing and managing the Company's operations. Under the Board, functional committees have been established, including the Audit Committee and the Remuneration Committee. To safeguard shareholders' rights and strengthen the effectiveness of the Board, we have adopted the "Corporate Governance Best Practice Principles." The Associate Vice President of Finance serves as the Chief Officer responsible for corporate governance matters, supported by appropriately qualified corporate governance personnel. Their responsibilities include organizing meetings of the Board of Directors and Shareholders' Meetings, preparing minutes of such meetings, assisting directors with onboarding and ongoing professional development, providing necessary information for the execution of directors' duties, supporting directors in complying with relevant laws and regulations, issuing meeting notices, managing meeting proceedings, and assisting in the amendment of corporate bylaws.

Johnson's Organization Structure



Corporate Governance Executive

Implementation Status of Corporate Governance Executive Training in 2025

Training Institution	Course Title	Training Hours	Total Training Hours for the Year
Accounting Research and Development Foundation	Advanced Continuing Education Program for Issuers, Securities Firms, and Stock Exchange Accounting Officers	12	12

Board Selection

Upholding the principle of integrity in governance, Johnson Health Tech has established the "Rules for Election of Directors" and "Rules of Procedure for Board of Directors Meetings" to ensure that directors exercise their rights independently. Directors are elected through a cumulative voting system with identified ballots. Shareholders may cast their votes either electronically or in person. The election of independent and non-independent directors is conducted concurrently; however, the number of elected seats is calculated separately for independent and general directors.

To promote board independence, the Company stipulates that more than half of the board seats must not be held by individuals who are spouses or relatives within the second degree of kinship. Directors who have a conflict of interest in any matter discussed at a board meeting—whether on their own behalf or on behalf of a legal entity they represent—must disclose the material details of such conflict during the meeting. If the conflict is deemed detrimental to the Company's interest, the director must recuse themselves from both discussion and voting on the matter and is not permitted to act as a proxy for other directors.

Johnson Health Tech is committed to strengthening board independence. In accordance with the "Corporate Governance Best Practice Principles," the Company appoints at least two independent directors, who shall comprise no less than one-fifth of the total number of board members. As of 2025, the Audit Committee is composed entirely of independent directors, while the Remuneration Committee consists of a majority of independent directors and one external member with expertise in business, law, finance, accounting, or other fields relevant to the Company's operations.

Functional Committees

Johnson Health Tech has established the Audit Committee and the Remuneration Committee under the Board of Directors, each with distinct authorities and functions. To ensure effective internal oversight and governance, the Company has adopted the "Audit Committee Charter" and the "Remuneration Committee Charter." These committees are responsible for supervising the implementation of internal control systems and reviewing performance evaluation criteria for directors and managerial officers. The convening status of the Audit Committee and the Remuneration Committee in 2025 is as follows:

Committee	Meeting Frequency	Responsibilities	Members	Title	Attendance Rate	Governing Regulations
Audit Committee	Meetings convened at least once per quarter (4 meetings held in 2025)	• Assist the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls • Ensure the fair presentation of the Company's financial statements • Appointment, dismissal, independence, and performance of the CPA • Appointment or dismissal of the Company's chief officers of finance, accounting, or internal audit • Oversee the effective implementation of the Company's internal control systems • Ensure the Company's compliance with applicable laws and regulations	Hank Lin	Convener Independent director	100%	Audit Committee Chapter
			Jui-Lin Liu	Independent director	100%	
			Chung-Hsian Liu	Independent director	100%	
			Wen-Ren Chung	Independent director	100%	
Remuneration Committee	Meetings convened at least twice per year (2 meetings held in 2025)	• Assist the Board of Directors in implementing and evaluating the Company's compensation policies, systems, standards, and structures to enhance corporate governance and establish a sound remuneration framework for directors and managerial officers • Assist the Board in formulating and periodically reviewing the performance evaluation and compensation policies, systems, standards, and structures for directors and managerial officers • Regularly assess and determine the remuneration of directors and managerial officers	Chung-Hsian Liu	Convener Independent director	100%	Remuneration Committee Chapter
			Hank Lin	Independent director	100%	
			Shu-Wen, Lin	Committee	100%	



3.1.2 Operation of the Board of Directors

GRI 2-10 GRI 2-11 GRI 2-15 GRI 2-17 GRI 2-18 GRI 2-19 GRI 2-20 GRI 2-21 GRI 405-1

Johnson Health Tech's Board of Directors is established in accordance with applicable laws and the Company's Articles of Incorporation. The Board convenes on a quarterly basis and exercises its powers pursuant to resolutions adopted at the Shareholders' Meeting. In alignment with the ''Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies'' issued by the competent authority, the Company has adopted its own ''Corporate Governance Best Practice Principles'' to strengthen its governance framework. These principles are designed to safeguard shareholders' rights, enhance the effectiveness of the Board, increase transparency, optimize the functions of Board committees, and uphold the rights and interests of stakeholders.

Articles of Incorporation

Corporate Governance Best Practice Principles

Members of the Board of Directors

Title	Name	Nationality	Gender	Executive/ Non-executive director	Industry experience (Note 1)	Professional background and competence						
						Business Judgment	Accounting and Finance	Operation Management	Crisis Management	Industry Knowledge	International Perspective	Leadership Decision Making
Chairman	Peter Lo	Taiwan	Male	Executive	Materials, Non-Essential Consumable, Finance	●		●	●	●	●	●
Vice Chairman	Cindy Lo	Taiwan	Female	Executive	Non-Essential Consumable	●		●	●	●	●	●
Director and General Manager	Jason Lo	Taiwan	Male	Executive	Non-Essential Consumable	●	●	●	●	●	●	●
Director	Spencer Hsieh	Taiwan	Male	Non-Executive	Non-Essential Consumable	●		●	●	●	●	●
Director and Vice President of Sales	May Lo	Taiwan	Female	Executive	Non-Essential Consumable	●	●	●	●	●	●	●
Director	Teresa Lo	Taiwan	Female	Non-Executive	Non-Essential Consumable	●		●	●	●	●	●
Director and Associate	Crista Lin	Taiwan	Female	Executive	Non-Essential Consumable	●	●	●	●	●	●	●
Director	Vincent Chen	Taiwan	Male	Non-Executive	Industry	●	●	●	●	●	●	●
Director	Yih-Horng Lin	Taiwan	Male	Non-Executive	Healthcare	●		●	●	●	●	●
Independent director	Hank Lin	Taiwan	Male	Non-Executive	Industry	●	●	●	●	●	●	●
Independent director	Chung-Hsian Liu	Taiwan	Male	Non-Executive	Industry, Real Estate	●	●	●	●	●	●	●
Independent director	Jui-Lin Liu	Taiwan	Male	Non-Executive	Finance, Industry	●		●	●	●	●	●
Independent director	Wen-Ren Chung	Taiwan	Male	Non-Executive	Information Technology	●		●	●	●	●	●

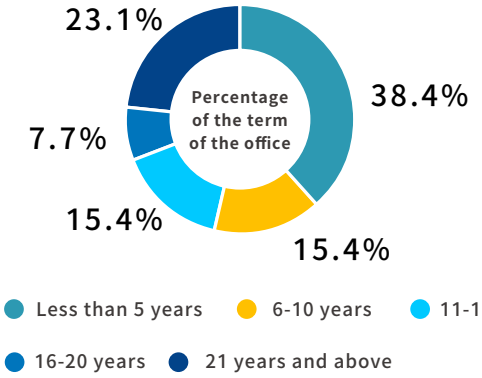
Note 1: Classified according to the first-level sector definitions under the Global Industry Classification Standard (GICS).
Note 2: The current term of the Board of Directors is from June 28, 2023 to June 27, 2026.
Note 3: For additional information on the directors of Johnson Health Tech, including age, term of office, other significant positions held, concurrent roles, controlling shareholders, and cross-shareholding arrangements, please refer to the 2025 Annual Report and the 2025 Financial Statements.
Note 4: To respect the privacy of governance body members and protect personal data, Johnson currently does not disclose information regarding governance body members' membership in underrepresented social groups.

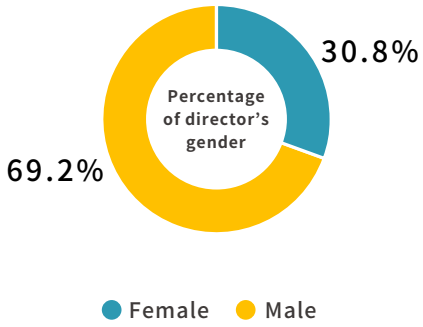
Independence of Directors

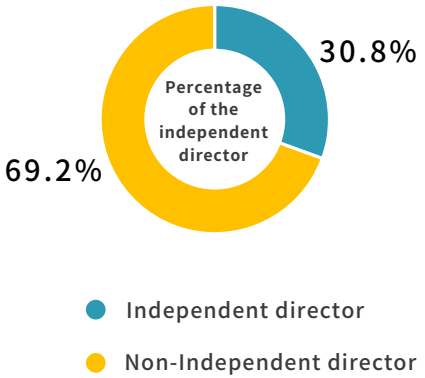
Johnson Health Tech values the independence of its board members. To uphold the principle of board independence, in 2025, more than half of Johnson's board seats are held by directors without spousal or second-degree kinship relationships, demonstrating the board's independence. Furthermore, to ensure that independent directors can exercise objective judgment and fulfill their oversight function regarding the board and corporate operations, Johnson has appointed 4 independent directors out of a total of 13 board members (accounting for 30.8%). All independent directors possess professional expertise and do not concurrently serve as directors (including independent directors) for more than 5 listed or OTC companies, thereby maintaining their independence within the scope of their duties.

Board Diversity

Johnson Health Tech places great importance on board diversity. In forming its Board of Directors, the Company takes diversity into consideration and establishes appropriate diversity policies based on its operations, business model, and development strategy. Johnson has set specific diversity objectives for the Board, including ensuring that the proportion of female directors or independent directors reaches at least 25% by 2025. The diversity criteria encompass fundamental attributes and values as well as professional knowledge and skills.
In 2025, Johnson's Board of Directors comprises 13 members, with an average tenure of approximately 12 years. The overall attendance rate of all directors in 2025 was 100%. The 13 directors collectively possess extensive expertise and academic backgrounds across various fields, including finance, accounting, business management, and medicine. Among them, there are 4 female directors (30.8%) and 4 independent directors (30.8%). In terms of professional expertise and skills, overall board composition, and the proportion of female and independent directors, Johnson's Board fully meets its diversity policy and objectives.







Board Members' Continuing Education

Johnson Health Tech adheres to the principles of integrity in business operations and is committed to enhancing the professional competencies of its directors. The Corporate Governance Officer occasionally informs directors of relevant professional training programs organized by external institutions. In 2025, all directors completed at least 6 hours of continuing education, with the entire Board accumulating a total of 101 training hours, averaging 7.8 hours per director. The training topics covered during the year included corporate governance, corporate sustainability management, anti-money laundering, information security, domestic and cross-strait economic trends, securities regulations, and insider trading prevention. Furthermore, directors' professional development and training achievements are incorporated into performance evaluations. Johnson remains dedicated to continuously strengthening directors' expertise to optimize and enhance the Board's supervisory functions.

Board Performance Evaluation

Johnson Health Tech conducts annual Board performance evaluations to enhance operational efficiency and improve overall corporate performance. The Remuneration Committee regularly reviews the performance evaluation indicators for the Board. The results of these evaluations serve as a reference for the selection and nomination of directors, while individual director evaluation results are used as a reference for determining individual remuneration. The Board performance evaluation encompasses assessments of the overall Board of Directors, individual Board members, and functional committees. Each evaluation item is rated on a scale of up to 5 points. In 2025, the results of the Board performance evaluation were as follows: the self-assessment of the Board's operational performance averaged 4.98 points, the self-assessment of Board members averaged 6 points, the self-assessment of the Audit Committee's operational performance averaged 4.99 points, and the self-assessment of the Remuneration Committee's operational performance averaged 5 points. For further details, please refer to our 2025 Annual Report.

I. Self-Assessment of Board Operational Performance

The evaluation assesses whether the Board of Directors has effectively fulfilled its responsibilities in guiding and overseeing the Company's strategies, major business operations, and risk management, as well as establishing an appropriate internal control system to ensure sound overall operations in compliance with corporate governance requirements.

Five Dimensions of Self-Assessment

- Level of Participation in Company Operations
- Enhancement of Board Decision-Making Quality
- Board Composition and Structure
- Appointment and Continuing Education of Directors
- Internal Control

II. Self-Assessment of Board Member Performance

The evaluation assesses whether each Director effectively understands and monitors the efficiency and effectiveness of various operational indicators.

Six Dimensions of Self-Assessment

- Understanding of Corporate Goals and Objectives
- Awareness of Directors' Duties and Responsibilities
- Level of Participation in Company Operations
- Management of Internal Relationships and Communication
- Professional Expertise and Continuing Education of Directors
- Internal Control

III. Self-Assessment of Audit Committee Operational Performance

The evaluation assesses whether the Audit Committee has effectively fulfilled its responsibilities in guiding and overseeing the Company's strategies, major business operations, and risk management, as well as establishing an appropriate internal control system to ensure sound overall operations in compliance with corporate governance requirements.

Five Dimensions of Self-Assessment

- Level of Participation in Company Operations
- Awareness of Audit Committee Responsibilities
- Enhancement of Audit Committee Decision-Making Quality
- Composition of the Audit Committee and Selection of Its Members
- Internal Control

Compensation Policy for Directors and Managerial Officers

In accordance with the ''Remuneration Committee Charter,'' the Remuneration Committee of Johnson Health Tech is responsible for formulating and periodically reviewing the compensation policies for directors and managerial officers, performance evaluation criteria, and both annual and long-term performance objectives. In determining remuneration, the Committee considers factors such as individual performance evaluation results, time commitment, scope of responsibilities, achievement of objectives, alignment with the Company's short- and long-term business goals, financial condition, as well as directors' professional expertise and participation in continuing education (including ESG sustainability awareness). The Committee evaluates the reasonableness of the correlation between individual performance, the Company's operational performance, and future risks. Based on the comprehensive assessment results, the remuneration for directors and managerial officers is determined and subsequently reported to and approved by the Shareholders' Meeting. Under the Company's compensation structure, managerial officers and senior executives may receive signing bonuses, recruitment incentives, and involuntary termination payments; however, no clawback mechanism is currently in place. Directors are not entitled to such arrangements. In 2025, the ratio of the total annual compensation of the highest-paid individual to the median total annual compensation of all other employees was 16.91 times, while the ratio of the percentage increase in the highest-paid individual's annual total compensation to the percentage increase in the median annual total compensation of other employees was 10.12 times. For details regarding directors' remuneration in 2025, please refer to the 2025 Annual Report.

3.2 Ethical Management

Material Topics	Ethical Management
Impact Explanation	This includes organizing various ethical management training sessions, as well as formulating and supervising the implementation of ethical management policies and preventive measures, with regular reporting to the Board of Directors. Furthermore, directors and senior executives are required to sign declarations affirming compliance with ethical management. They assist the Board in upholding commitments to integrity, overseeing internal controls, and ensuring that business activities comply with ethical standards. Conversely, any violations of ethical management may cause significant damage to the Company's reputation.
Existing Policies	To strengthen oversight and control effectiveness, Johnson Health Tech has implemented the "Insider Trading Prevention Procedures" and "Work Regulations" (including whistleblowing and reward-punishment mechanisms) to uphold ethical management.
Management Approach	• Establish ethical management requirements, including dedicated reporting channels and reward punishment mechanisms, to encourage employees to proactively report unlawful activities. • Provide all new employees with ethical management training. Additionally, to strengthen insider trading prevention, conduct both internal and external training courses on insider trading for employees.
Sustainability Execution Team	Operational Governance Team, Green Operation Team, Social Care Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ The completion rate of integrity and ethics training for key department employees was 84% this year ✔ The completion rate of supplier integrity advocacy reached 100% (via the Supplier SRM system)
Short-term Goals (2026-2027)	• The completion rate of integrity and ethics training for key department employees exceed 80% • The completion rate of supplier integrity advocacy reaches 100% (through the supplier conference)
Medium- to Long-term Goals(2028-)	• The completion rate of integrity and ethics training for key department employees exceed 90% • The completion rate of supplier integrity advocacy reaches 100% (through the supplier conference)

3.2.1 Ethical System

GRI 2-16 GRI 2-25 GRI 2-26 GRI 205-1 GRI 205-2 GRI 205-3 GRI 206-1

Ethical Engagement Regulations

Johnson Health Tech upholds the corporate culture values of ''Integrity, Professionalism, and Ambition,'' taking integrity management as the cornerstone of its corporate governance. To implement ethical standards and establish a robust governance and risk control framework for sustainable development, the Company has formulated the ''Code of Ethical Conduct for Directors, Supervisors, and Managerial Officers'', which all directors and managerial officers are required to observe. The Code strictly prohibits directors and employees from disclosing any material non-public information obtained through their positions that may significantly impact futures or securities prices prior to public disclosure, and strictly forbids insider trading. In addition, Johnson Health Tech disseminated information related to compliance with insider trading regulations to all directors and managerial officers on January and October, 2025, and occasionally provides guidance on common violations of securities regulations to managerial officers and employees to strengthen their commitment to integrity.

In accordance with the ''Regulations Governing Establishment of Internal Control Systems by Public Companies,'' Johnson Health Tech has established the ''Procedures for Preventing Insider Trading'' and implemented a whistleblowing mechanism managed by the Audit and Legal Departments. These departments are responsible for handling whistleblower reports and provide annual updates to the Board of Directors on implementation status. To ensure that employees do not engage in improper conduct such as corruption, misconduct, disclosure of confidential information, or falsification, and to prohibit employees from accepting hospitality or gifts from suppliers, the Company has established ''Work Rules'' that mandate all supervisors and employees adhere to professional ethics and the principles of corporate integrity. The Work Rules include a reward and penalty mechanism for internal whistleblowing of unlawful behavior, granting commendations of merit or higher for reporting violations, thereby encouraging employees to report integrity breaches. In 2025, Johnson Health Tech conducted inspections across all operational sites of its headquarters, and no incidents of corruption, bribery, conflicts of interest, fraud, insider trading, anti-competitive behavior, antitrust violations, monopolistic practices, market manipulation, or related legal proceedings or penalties occurred during the reporting year. The Company's assessment concluded that there were no significant corruption risks in 2025.

Integrity and Anti-Corruption Communication and Training

Johnson Health Tech incorporates integrity and ethics awareness into training programs for directors and new employees to strengthen understanding of anti-corruption practices and ethical business conduct. In 2025, all 13 members of the Board of Directors received integrity and anti-corruption communication and training, achieving a participation rate of 100%. In addition, 569 employees at the Group Headquarters and Taiwan Factory participated in integrity and ethics training and communication programs, representing 42% of all employees in Taiwan; at the Shanghai Factory, 1,160 employees received integrity-related training, representing 100% of all employees at the site; and 1,435 employees at the Vietnam Factory received integrity-related training, also representing 100% of all employees at the site. The implementation status for 2025 is summarized below:

Integrity and Anti-Corruption Communication and Training in 2025	Headquarters and Taiwan Factory				Shanghai Factory			Vietnam Factory			Total
	Board Directors	Employees			Employees			Employees			
		Managers	Non-Managers	Subtotal	Managers	Non-Managers	Subtotal	Managers	Non-Managers	Subtotal	
Number of Individuals Trained	13	81	488	569	59	1,085	1,144	72	1,363	1,435	3,148
Number of Individuals Receiving Communication	13	81	488	569	59	1,085	1,144	72	1,363	1,435	3,148
Total Number of Employees in the Category	13	109	1,250	1,359	59	1,085	1,144	72	1,363	1,435	3,938
Training Coverage Rate	100%	74%	39%	42%	100%	100%	100%	100%	100%	100%	80%
Communication Coverage Rate	100%	74%	39%	42%	100%	100%	100%	100%	100%	100%	80%

Note: Managers refers to employees at the Assistant Manager level and above

Internal Control and Audit Training

To strengthen the implementation of the Company's internal control and audit systems and enhance employees' understanding of insider trading prevention and related regulations, Johnson Health Tech conducts annual internal control and audit training programs for employees and audit personnel. Training content is tailored to different audiences to further strengthen corporate governance and regulatory compliance awareness. The implementation status of related training programs in 2025 is summarized below:

Course Category	Target Audience	Course Topic	Average Training Hours	Number of Participants
Internal Training	All Employees	Introduction to Internal Control System Requirements	0.65	37
		Insider Trading Prevention Awareness Training	0.22	28
External Training	Internal Audit Department	Courses Organized by the Institute of Internal Auditors (IIA)	12	2

Whistleblowing System

To uphold ethical business conduct and strengthen corporate governance, Johnson Health Tech has established a whistleblowing mechanism and reporting channels for internal and external stakeholders to report violations of ethical business conduct, laws, regulations, Company policies, or other misconduct that may harm the interests of the Company.
Upon receiving a report, the Internal Audit Department carefully reviews, evaluates, and handles the case in accordance with relevant Company procedures. Depending on the nature and circumstances of the case, investigations may be conducted in coordination with the responsible departments. Where allegations are substantiated, appropriate disciplinary actions will be taken based on the severity of the violation and applicable regulations, including but not limited to warnings, demerits, demotions, transfers, termination of employment, or other necessary legal actions.
Reportable matters may include, but are not limited to, the following:

1.Misappropriation of funds, embezzlement, unlawful possession or unauthorized disposal of Company property.
2.Forgery, falsification of documents, or provision of false information that causes harm to the Company or employees.
3.Unauthorized disclosure of internal confidential information, trade secrets, customer information, or other sensitive data.
4.Bribery, improper personal gain, fraud, collusion with third parties, or other misconduct detrimental to the Company's interests.
5.Violations of the Company's financial control systems that affect the accuracy or completeness of financial reporting.
6.Violations of applicable laws, regulations, internal rules, or the Company's principles of ethical business conduct.
7.Other inappropriate conduct that may damage the Company's reputation, interests, or the reputation of individuals.

Whistleblowing System

Procedures for Preventing Insider Trading

Upon confirmation of a reported case, appropriate disciplinary or corrective actions will be taken in accordance with relevant procedures. In addition, the Internal Audit Department, together with the responsible departments, will review the root causes of the incident, assess whether deficiencies exist in internal controls or management processes, and implement necessary corrective and preventive measures. The Company also strengthens employee awareness of relevant risks and requirements through training programs and internal communications to reduce the likelihood of similar incidents recurring.

Reporting Channels

• Report Handling Process

The Auditing Office receives a whistleblower report. → An investigation peocedure is initiated. → If the circumstances are true, the judgment will be based on materiality. For the definition of materiality, refer to the Material Information Assessment Checklist.

If the case involves a director or senior executive, or constitutes a serious violation or poses potential significant harm to the Compaty, it shall be classified as material.
A report shall be prepared and submitted to the Group CEO for directive action. The independent directors shall be notified in writing.

For all other cases, a report shall be prepared and submitted to the Group CEO for directive action after approval.

• Reporting Channel - Audit Office

Tel: +886-4-25667100 #1165
Email: audit@johnsonfitness.com
Mailing Address: No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City
Reporting Platform: https://ReportSystem.johnsonfitness.com

Reporting Platform

3.3 Regulatory Compliance

Material Topics	Regulatory Compliance
Impact Explanation	By complying with applicable laws and regulations and strengthening compliance awareness among employees and business partners through regulatory compliance management procedures, the Company aims to ensure that all business activities are conducted in accordance with legal and regulatory requirements. This helps enhance operational stability and stakeholder trust. Conversely, non-compliance may result in regulatory penalties, civil or administrative disputes, and reputational damage.
Management Approach	• Each business and functional unit is responsible for compliance with laws and regulations relevant to its operations, as well as continuously monitoring regulatory developments to ensure business activities remain aligned with applicable requirements. • Strengthen compliance awareness through onboarding programs and periodic legal and regulatory training. • An Internal Audit Department reporting directly to the Board of Directors conducts annual reviews of regulatory compliance across the organization. • Established whistleblowing and grievance mechanisms, providing channels for stakeholders to report suspected violations or misconduct , while ensuring independent investigations and the confidentiality of reported cases.
Sustainability Execution Team	Operational Governance Team
2025 Goals and Achievement Status	✓ Regulatory compliance awareness was promoted ✓ Launched the "Business Integrity: Anti-Corruption and Anti-Bribery" course on the e-Learning platform for self-directed learning, achieving a training completion rate of 90.5% △ The number of legal violations during the year was three, primarily related to labor regulations, environmental impact assessment requirements, and Vietnam's Occupational Safety and Health Law. The incidents highlighted opportunities for further enhancement in regulatory compliance, internal management processes, and occupational safety and health practices at certain operating sites. Corrective actions have been completed, and the Company has strengthened its compliance management framework, employee training programs, and risk control measures to prevent recurrence (Improvement ongoing)
Short-term Goals (2026-2027)	• Regulatory compliance awareness is promoted • The number of legal violations remains at zero • Anti-corruption law training will be provided to 70% of relevant department personnel
Medium- to Long-term Goals (2028-)	• Regulatory compliance awareness is promoted • The number of legal violations remains at zero • Anti-corruption law training will be provided to 80% of relevant department personnel

3.3.1 Regulatory Compliance Management GRI 2-16 GRI 2-17

Responsible Unit

Johnson Health Tech strictly complies with all regulatory requirements. The Legal Affairs Department, as the designated authority for regulatory compliance, closely monitors policies and regulations that may have a significant impact on the Company's business operations and financial performance. Upon receiving regulatory notifications, the department screens information relevant to business units, assesses potential non-compliance risks, and communicates regulatory requirements and key considerations to the appropriate personnel. Furthermore, to ensure that all departments effectively comply with regulatory requirements, we have established an Internal Audit Department under the Board of Directors, dedicated to internal audit functions. The audit department formulates an annual audit plan to review each unit's compliance with legal and regulatory obligations. In the event of any deficiencies or irregularities, corrective actions and improvement plans are implemented, followed by reviews of the remediation status to ensure the soundness and integrity of the internal control system.

Policy Regulations

Johnson Health Tech formulates and implements government policies and internal company regulations in accordance with legal requirements. When necessary, the responsible departments propose policy development requests, which are then approved according to the appropriate authority levels and formally announced for implementation.

Execution Methods

Johnson Health Tech provides all new employees with an onboarding course titled ''New Employee Essentials'' on their first day of employment to ensure they understand the Company's daily regulations and relevant procedures. In addition, the Company occasionally conducts general legal compliance training based on government regulations and company policy requirements, ensuring employees are aware of and adhere to applicable legal obligations.

In 2025, we reported no major violations (definition provided below), no incidents of non-compliance with health and safety regulations related to products and services, no cases of non-compliance with regulations on product and service information and labeling, no non-compliance incidents involving marketing communications, and no verified complaints regarding breaches of customer privacy or loss of customer data. However, 3 non- major violation occurred in 2025, resulting in total penalties of NT$360,000 (excluding the administrative penalty related to Vietnam's Occupational Safety and Health Law, as the amount has not yet been determined). The cases included a NT$300,000 fine for non-compliance with the Environmental Impact Assessment Act due to discrepancies between actual pollutant emissions and approved EIA documentation, and a NT$60,000 fine for violations of the Labor Standards Act related to overtime management. Corrective actions were completed, including amendments to EIA documentation and strengthened working-hour management procedures. In addition, one fatal occupational accident occurred at the Vietnam Factory in 2025 and was determined by the competent authority to be a labor accident under Vietnam's Occupational Safety and Health Law. The Company completed all required corrective actions, provided compensation exceeding statutory requirements for the employee's family, and will continue to strengthen its occupational health and safety management practices.

Note: A major violation is defined as an incident involving a breach of the Criminal Code of the Republic of China or administrative regulations (including mandatory norms issued by competent authorities) that: (1) Results in or is likely to result in the Company being fined NT$ 3 million or more; (2) Involves unlawful conduct by senior management (e.g., directors, general managers); or (3) Results in or is likely to result in significant adverse impacts such as loss of business qualifications or suspension of operations.



3.4 Tax Policy

Material Topics	Tax Policy
Impact Explanation	The Company establishes tax policies and management strategies, and transparently discloses tax payments and their allocation in accordance with local tax regulations and international tax standards. Failure to appropriately govern, comply with, or disclose tax matters may expose the Company to legal and regulatory risks and adversely affect reputation.
Existing Policies	We place great importance on tax governance and compliance. Guided by the principles of integrity and sustainable governance, we have established tax management and internal control mechanisms to ensure that all operating locations fulfill their tax filing and payment obligations in accordance with tax laws and regulations.
Management Approach	・Comply with the tax laws and regulations of each jurisdiction in which the Company operates, properly fulfill tax obligations, and ensure transparency in tax-related disclosures. ・The Chief Accounting Officer is responsible for the execution and management of day-to-day tax matters, with support from external tax professionals providing specialized tax advice.
Sustainability Execution Team	Operational Governance Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ Tax information for each country (including subsidiaries) was disclosed, including disclosures for the top five subsidiaries by sales (Taiwan, Shanghai, Vietnam, North America Commercial, and North America Household)
Short-term Goals (2026-2027)	・Tax information for each country (including subsidiaries) is disclosed, with plans to include additional countries (subsidiaries): the top ten subsidiaries by sales
Medium- to Long-term Goals (2028-)	・Tax information for each country (including subsidiaries) is disclosed, with plans to expand the scope to cover all subsidiaries

3.4.1 Tax Policy GRI 207-4

Tax Governance Policy

To implement sound tax governance, Johnson Health Tech appoints the Chief Executive Officer (CEO) as the person responsible for tax management, overseeing the assessment of tax implications and the approval of major corporate decisions monthly. The Chief Financial Officer (CFO) is responsible for daily tax execution and management, supported by experienced personnel to ensure proper handling of tax-related matters. Additionally, we engage external firms to provide professional tax advisory services to ensure compliance with tax policies and regulations in all jurisdictions.
With subsidiaries and distributors located worldwide, Johnson Health Tech adheres to global anti-tax avoidance trends and complies with the respective tax laws of each subsidiary and operational location. The Company is committed to not establishing entities in tax havens or low-tax jurisdictions for the purpose of avoiding tax obligations. Furthermore, Johnson Health Tech requires all subsidiaries to follow these tax principles:

- Comply with tax policies applicable to all operating locations and ensure accurate payment of taxes in accordance with the law.
- Refrain from engaging in tax avoidance schemes and do not shift profits to tax havens or low-tax jurisdictions.
- Maintain transparency in tax-related information, adhere to financial reporting standards and annual disclosure requirements, and foster an open and appropriate relationship with tax authorities.
- Incorporate tax implications into major corporate decision-making processes to safeguard the best interests of the Company and create shareholder value.
- Ensure that related-party transactions comply with internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD) and are conducted under the arm's length principle.



Tax Information

Johnson Health Tech's 2025 Tax Information is as follows:

Unit: Person; NT$ thousands

Company Name	Tax Jurisdiction	Main Operating Activities	Number of Employees	Net Interest Income	Operating Revenue	Profit Before Tax	Current Income Tax	Income Tax Paid
Johnson Health Tech Co., Ltd.	Taiwan	Production of Cardio Training Equipment Series	1,359	(135,559)	22,379,128	3,108,312	(358,843)	582,443
Johnson Industries (Shanghai) Co., Ltd. Johnson Health Tech (Shanghai) Co., Ltd.	China		1,144	2,072	11,384,027	532,434	(24,808)	0
Johnson Health Industry (Viet Nam) Company Limited	Vietnam		1,435	2,678	4,897,464	320,070	(53,946)	0
Johnson Health Tech North America, Inc.	United States	Production of Cardio Training Equipment Product Series Sale of Cardio Fitness Equipment, Strength Training Equipment, and Related Products	473	(19,754)	13,186,182	168,843	(48,192)	15,729
Johnson Health Tech Retail, Inc.	United States	Sale of Cardio Fitness Equipment, Strength Training Equipment, and Related Products	385	(32,736)	10,191,096	47,434	(43,161)	0

Note 1: For detailed tax information, please refer to Johnson's 2025 Annual Report.
Note 2: In 2025, the Shanghai Factory, Vietnam Factory, and Johnson Health Tech Retail, Inc.utilized loss carryforwards; therefore, no income tax were paid for the year.

3.5 Risk Management

3.5.1 Risk Management Culture

Risk Management Organization

Johnson Health Tech's departments regularly hold discussion meetings to maintain close communication on international and industry trends, as well as associated risks. The Company actively manages these risks internally and formulates corresponding response strategies.

Internal Control System

Johnson Health Tech has established its internal control system in accordance with the ''Regulations Governing Establishment of Internal Control Systems by Public Companies.'' The system was approved by the Board of Directors and is subject to periodic audits based on annual audit plans developed by the Internal Audit Department. For details on the implementation status of internal control in 2025, please refer to the Internal Control Statement disclosed on the Market Observation Post System (MOPS).

Internal Audit System

We have established an Internal Audit Department under the Board of Directors, dedicated exclusively to internal audit functions. In accordance with the Company's scale, business operations, management requirements, and relevant regulatory provisions, Johnson allocates an adequate number of qualified full-time internal auditors, consisting of one Chief Audit Executive and two internal audit staff members.

Internal auditors perform their duties with independence, objectivity, and impartiality. In addition to providing regular reports on audit activities to each Independent Director, the Chief Audit Executive also attends Board meetings to deliver reports.

The internal audit function is carried out in accordance with an annual audit plan developed based on risk assessment results. The plan specifies audit items, schedules, procedures, and methodologies. Internal auditors conduct audits on a regular or ad-hoc basis, prepare audit reports supported by working papers and relevant documentation, and follow up on improvements to ensure the continuous and effective implementation of Johnson's internal control system.

To ensure the effectiveness of internal controls, each department is required to perform annual self-assessments of the internal control system. These assessments serve as the primary basis for the Board of Directors and the General Manager in evaluating the overall effectiveness of internal controls and in issuing the Internal Control System Statement. The Statement, approved by the Board, is disclosed on the designated website of the Financial Supervisory Commission (FSC) and published in the annual report within three months after the fiscal year end. In addition, Johnson established the ''Sustainability Information Management Guidelines'' in 2024, covering the identification of sustainability disclosure topics and risk assessments, as well as the collection, documentation, monitoring, and control of sustainability-related information. To comply with regulatory requirements, the Company also incorporated ''Sustainability Information Management'' into the 2025 audit plan as a newly established audit item.

Appointment and Dismissal of Chief Audit Executive and Internal Auditors

The appointment and dismissal of the Chief Audit Officer of Johnson Health Tech are subject to the approval of the Audit Committee and resolution by the Board of Directors, in accordance with the provisions of the following procedures: ''Headquarters Employment and Appointment Procedures,'' “Headquarters Termination of Employment Procedures,'' ''Headquarters Performance Evaluation Procedures,'' ''Headquarters Compensation Management Procedures,'' ''Headquarters Performance Bonus Distribution Procedures,'' and ''Headquarters Year-End Bonus Distribution Procedures.'' On an annual basis, the appointment, performance evaluation, and remuneration of the Chief Audit Officer and internal auditors are carried out in accordance with these procedures. In addition, in 2025, Johnson Health Tech employed two internal auditors, both of whom participated in training programs organized by the Internal Audit Association, the Fair-Trade Commission, and other relevant institutions, completing a total of 24 hours of continuing education during the year.

3.5.2 Risk Management Mechanism GRI 2-12

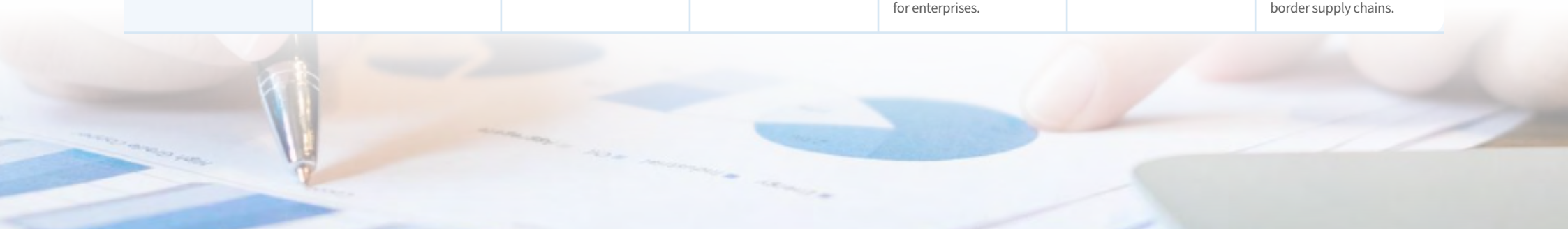
Risk Identification and Management

In response to the Group's operational development and global sustainability trends, Johnson Health Tech identifies potential and actual risks across all aspects of its business operations and sustainability development. Each department occasionally evaluates the significance and potential impact of these risks on Johnson Health Tech based on the latest trends and developments. Internal discussions are held to formulate appropriate risk mitigation strategies, and, when necessary, relevant departments are convened for further deliberation and strategic planning.

Risk Identification Results and Response Strategies

The various types of risks identified by Johnson Health Tech in 2025 are as follows:

Sustainability Topic Aspects	Environment	Society	Corporate Governance			
Risk Categories	Global Climate Change	Cargo Delay Risk	Geopolitical Risk	Cybercrime and Information Security	Inflation and War Risk	Tariff Risk
Risk Description	The intensification of global climate change has led to an increase in extreme weather events (such as droughts and heavy rainfall), resulting in heightened physical climate risks. Additionally, governments worldwide are progressively imposing stricter carbon reduction requirements on enterprises, thereby increasing policy and regulatory risks.	In 2025, the prolonged Russia–Ukraine war and escalating geopolitical tensions in the Middle East have created a highly uncertain international environment, affecting energy supplies and global trade dynamics. Many cargo vessels were forced to change routes, extending shipping schedules by up to two weeks and causing freight rates on Euro Asia routes to surge significantly.	In recent years, China has continued to conduct military exercises, coast guard patrols, and maritime law enforcement activities around the Taiwan Strait, increasing cross-strait tensions and geopolitical risks in the region. These developments may affect regional stability and pose challenges to logistics and supply chain operations.	Ransomware attacks remain a major threat to information security. The impacted industries are no longer limited to high-tech and electronics manufacturing; traditional manufacturing and service sectors such as pharmaceuticals, automotive, electrical engineering, tourism, plastics, chemicals, and biotechnology have also come under severe threat. No industry is immune, which has consequently driven stricter cybersecurity management requirements for enterprises.	Although global inflation has eased from previous peak levels, geopolitical tensions and regional conflicts continue to create uncertainties surrounding energy prices, transportation costs, and supply chain stability. Accordingly, the risk of renewed inflationary pressure remains a key area for ongoing monitoring.	Against the backdrop of global geopolitical tensions and the resurgence of trade protectionism, major economies such as the United States, China, and the European Union have successively adjusted their import and export tariff policies, resulting in frequent trade frictions and heightened volatility in import and export costs. The uncertainty surrounding global tariff policies poses substantial operational risks for enterprises that are export-oriented or heavily reliant on cross border supply chains.



Sustainability Topic Aspects	Environment	Society	Corporate Governance			
Risk Categories	**Global Climate Change**	**Cargo Delay Risk**	**Geopolitical Risk**	**Cybercrime and Information Security**	**Inflation and War Risk**	**Tariff Risk**
Impact on Johnson Health Tech	If Johnson Health Tech fails to proactively prepare and respond promptly to the impacts of climate change, it will face heightened market, technological, reputational, regulatory, and physical risks.	Extended transportation lead times may lengthen delivery schedules between the Company and its customers, increasing the risk of contract breaches and reputational damage. Rising logistics costs also exert downward pressure on the Company's gross profit margin.	Geopolitical conflicts may result in operational disruptions to the Group's headquarters and Taiwan Factory.	Cyberattacks could lead to leakage of confidential company information; moreover, compliance with the General Data Protection Regulation (GDPR) requirements imposes additional regulatory compliance risks on the Company.	The global surge in raw material prices may increase product material and transportation costs, while inflationary pressures negatively impact the Company's financial returns.	1.Escalating cost pressures: Increased tariffs will directly raise the import costs of raw materials and finished products, further affecting profit margins. 2.Supply chain constraints: Multi-location production and procurement plans may require restructuring due to tariff policy adjustments, resulting in higher transition costs.
Countermeasures	Since 2022, Johnson Health Tech has convened cross functional teams to assess the materiality and likelihood of various climate-related risks in response to climate change. The Company has developed response strategies and management objectives for each identified significant climate risk, regularly reviewing progress and making rolling adjustments as necessary. In 2025, Johnson conducted scenario analysis on both physical and transition risks associated with climate change. For the analysis results and corresponding mitigation measures, please refer to Section 1-4: Climate Action.	Johnson Health Tech proactively engages in advanced communication with customers along impacted shipping routes, encouraging early order placements to build up inventory and mitigate the impact of extended transportation lead times.	To address the operational disruption risks that may arise from geopolitical tensions, Johnson Health Tech convened a group wide risk management and contingency planning meeting. The discussion encompassed various mitigation strategies, including increasing inventory levels across Taiwan and China, ensuring uninterrupted production capacity in other countries, evaluating the feasibility of establishing manufacturing operations in new locations, enhancing the setup and redundancy of information systems, preparing financial liquidity reserves, and implementing delegated management authority to regional leadership teams when necessary.	In response to the threat of cyberattacks, Johnson Health Tech conducts regular and enhanced drills, testing, and awareness campaigns annually to ensure that all employees proactively mitigate cybersecurity risks. In compliance with the GDPR, the Company has engaged a third-party organization to conduct a Data Protection Impact Assessment (DPIA). A Data Protection Officer (DPO) has been appointed at the Group's headquarters, and a dedicated SAP hardware backup data center has been established in Germany to serve the EU region. The Company plans to gradually expand similar infrastructure across other EU countries to meet local data protection and information security requirements.	Johnson Health Tech maintains close communication with its suppliers to ensure sufficient inventory is prepared in advance, enabling timely responses to risks related to materials and delivery schedules. To manage financial risks, the Company holds internal discussions on an ad-hoc basis to formulate appropriate countermeasures. In addition, financial impacts are mitigated and managed through the use of derivative instruments to maintain financial stability.	1.Supply Chain Diversification and Flexible Adjustment: To reduce reliance on high-risk regions, Johnson Health Tech established a second manufacturing facility in Vietnam by 2025 as part of its supply base diversification strategy. 2.Enhanced Localization Strategy: The Company is building local manufacturing or operational sites in key markets to mitigate tariff-related risks. 3.Strengthening Customs Compliance andForecasting Capabilities: Johnson is enhancing its monitoring and early warning systems for changes in tax policies across various countries. 4.Enhancing Product Value-Addition: The Company is shifting its competitive advantage from price-based to quality-and innovation- driven, thereby reducing the impact of tariffs.

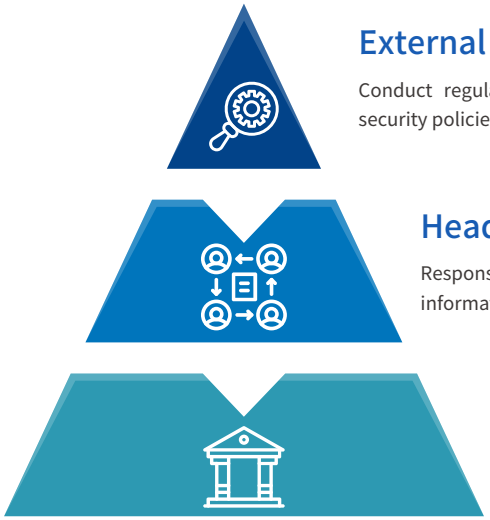
3.6 Information Security

Material Topics	Information Security
Impact Explanation	The Company enhances information security and safeguards trade secrets while strengthening customer privacy protection mechanisms. This includes establishing dedicated units responsible for maintaining internal information security, conducting cybersecurity audits, and managing security equipment. By implementing robust information security systems and enforcing comprehensive information security management, the Company aims to mitigate risks related to system failures or loss of customer data.
Existing Policies	Johnson Health Tech has established an "Information Security Management Policy" that applies to the Group headquarters, subsidiaries, contracted maintenance vendors, and other authorized users. This policy is designed to prevent improper use or intentional damage to information and communication systems. In the event of misuse, malicious damage, or other emergencies, rapid response and remediation procedures are in place to restore normal operations as quickly as possible, minimizing potential economic losses and operational disruptions.
Management Approach	• In response to the European Union's General Data Protection Regulation (GDPR) requirements, engage third-party organizations to conduct Data Protection Impact Assessments (DPIA). • Appoint a Data Protection Officer (DPO) and establish dedicated SAP hardware data centers in the EU region to comply with information security standards. • Implement personnel cybersecurity awareness and training, information system security management, information center operation and maintenance, information system and data protection, etc.
Sustainability Execution Team	Operational Governance Team
2025 Goals and Achievement Status	✓ At least two information security drills were conducted during the year ✓ External network security testing was performed, reviewed and continuous improved ✓ DR (Disaster Recovery) Site planning ▲ One information security breach incident occurred during the year, involving attempted unauthorized access and cyberattacks on the internal networks of the Group headquarters and certain overseas subsidiaries. Following investigation and remediation by an internationally recognized cybersecurity firm, no critical data loss was identified and no material impact on the Company's operations was observed. Cybersecurity controls and protective measures have since been further enhanced (Improvement ongoing)
Short-term Goals (2026-2027)	• Zero incidents of information security or personal data breaches • At least two information security drills are conducted annually • External network security testing is performed, reviews and continuous improvement • DR (Disaster Recovery) Site planning
Medium- to Long-term Goals (2028-)	• Zero incidents of information security or personal data breaches • At least two information security drills are conducted annually • External network security testing is performed, reviews and continuous improvement • DR (Disaster Recovery) Site planning

3.6.1 Information Security Management Framework

Information Security Management Structure

Johnson Health Tech has established a comprehensive division of responsibilities for information security management. At the internal level, the Group's headquarters is responsible for formulating the Group's information and communication security policies, planning and executing information security operations, and promoting the implementation of these policies. The Audit and Legal departments regularly oversee the execution of information security measures across the organization. In the event that deficiencies are identified, the audited unit is immediately required to propose and implement corrective action plans, with follow-up reviews conducted to assess the effectiveness of improvements, thereby reducing internal information security risks. To further ensure the effectiveness of information security management, the Company engages third-party external auditors to conduct regular audits of its information security policies, management procedures, and implementation. Any identified deficiencies are addressed through corrective action plans submitted by the relevant units, and the results are regularly monitored to mitigate corporate information security risks.



External Audit Organizations

Conduct regular external audits of the Company's information security policies, management procedures, and implementation.

Headquarters Audit and Legal Departments

Responsible for establishing internal control procedures related to information security and conducting regular internal audits.

Headquarters IT Department

Responsible for planning, executing, and managing all matters related to information security.

Information Security Policy Guidelines

Johnson Health Tech places great importance on information and communication security. To ensure that all information and communication systems remain free from interference, damage, intrusion, or any improper activities, the Company implements appropriate system planning, procedural standards, and administrative controls to prevent internal and external threats. These measures are aimed at safeguarding system security and maintaining business continuity. We have established an "Information Security Management Policy" that applies to the Group headquarters, subsidiaries, contracted maintenance vendors, and other authorized users. This policy is designed to prevent improper use or intentional damage to information and communication systems. In the event of misuse, malicious damage, or other emergencies, rapid response and remediation procedures are in place to restore normal operations as quickly as possible, minimizing potential economic losses and operational disruptions. Furthermore, in response to the European Union's General Data Protection Regulation (GDPR) requirements, engage third-party organizations to conduct Data Protection Impact Assessments (DPIA), appointed a Data Protection Officer (DPO), and established a dedicated SAP data center within the EU to meet information security requirements.

Information Security Management Policy

3.6.2 Implementation of Information Security Protection GRI 418-1

In accordance with the Information Security Management Policy, Johnson Health Tech has implemented multiple information security management programs to ensure the protection of software, equipment, and internet security, thereby maintaining uninterrupted business operations.

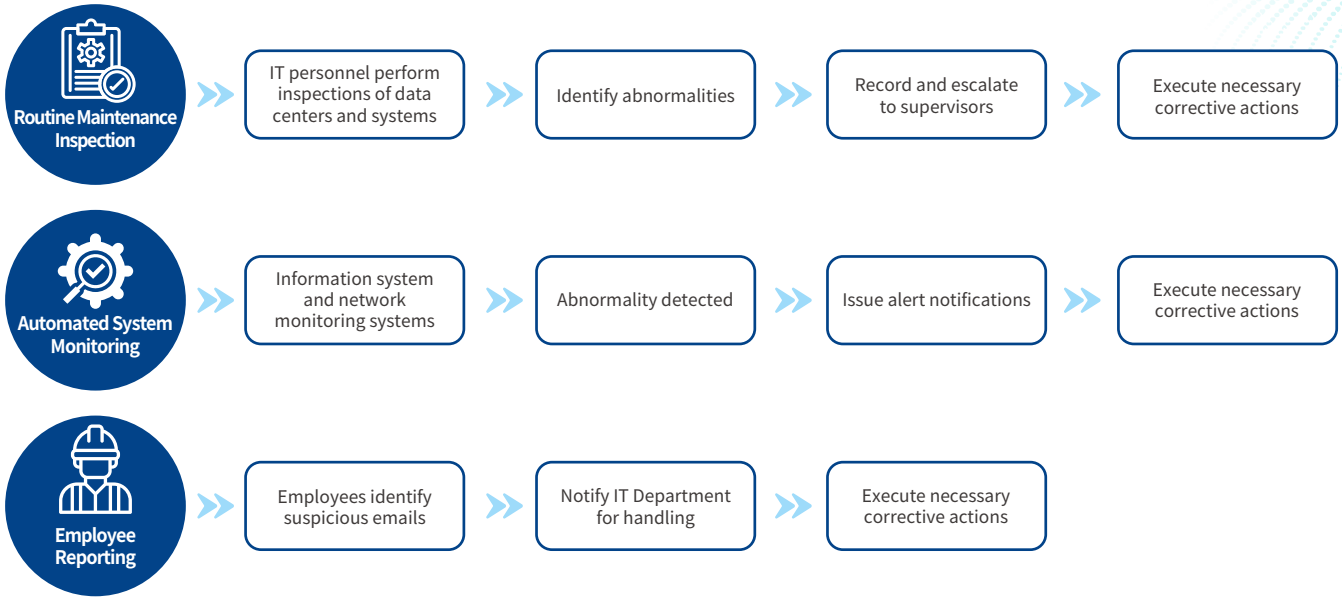
Information Security Protection Implementation Measures

Johnson Health Tech has established a series of information security protection measures, managed by the Information Technology Department and subject to annual supervision by the Audit Department to ensure effective implementation. The information security protection measures include:

Cybersecurity Measures	Cybersecurity Implementation Descriptions
Employee Information Security Awareness and Promotion	• Conduct regular information security awareness campaigns for employees to enhance understanding and awareness of information security, reducing the impact of internal human factors on system security.
Information System Security Management	• Computer hosts and servers are housed in dedicated data centers under the management of the IT Department. Unauthorized access is strictly prohibited; maintenance-related access requires IT staff accompaniment and registration in the access control log.
Data Center Operations and Maintenance	• Assign personnel to perform daily checks using the network maintenance inspection checklist. Any abnormalities are documented and reported according to the escalation process to notify supervisors at all levels.
Information Systems and Data Protection	• Daily verification of system backups by designated personnel; anomalies are recorded and corrected before re-executing the backup. • Backup copies of systems and data are stored off-site with strict confidentiality management. • Annual backup restoration drills and documentation, with subsequent updates to restoration procedures based on test results. • In 2025, completed 2 ERP restoration drills, 24 restoration tests for various systems, and 2 phishing simulation drills with review meetings.
Information System and Network Monitoring	• Implement system monitoring to track system operations and resource usage, ensuring normal performance. • Deploy network monitoring systems to monitor network status and bandwidth utilization across locations to maintain performance and reliability. • In case of system or network anomalies, the monitoring system issues alerts for immediate troubleshooting and remediation to ensure uninterrupted business operations.

Cybersecurity Incident Reporting

Johnson Health Tech has implemented information systems and network monitoring systems to automatically detect anomalies and issue alerts to relevant personnel, ensuring timely troubleshooting and remediation. For suspicious external emails, the Company promotes cybersecurity awareness and enforces the ''Three No Principles'': do not take the bait, do not open, and do not click. Employees are required to report such emails to the IT Department for proper handling.



Cybersecurity Incident Communication and Response

Johnson Health Tech assigns the IT Department to manage and respond to information security incidents, ensuring effective communication with responsible supervisors and relevant departments. Corrective actions and improvement measures are proposed and implemented, while enhanced information security awareness campaigns are conducted to educate employees and prevent recurrence of similar incidents. In March 2025, the Company experienced one information security incident involving an attempted external intrusion into the internal networks of the Group headquarters and certain overseas subsidiaries. Upon detection, the IT team immediately activated the incident response mechanism, including disconnecting external network access, isolating affected devices, and conducting system inspections and remediation activities. Based on a comprehensive assessment, no leakage of personal data, confidential information, or critical documents was identified, and the incident did not have a material impact on the Company's operations.

In response to the incident, we engaged an international cybersecurity service provider and implemented several enhanced security measures. These included deploying a Web Application Firewall (WAF), strengthening the east-west firewall architecture, and implementing Endpoint Detection and Response (EDR) solutions across the organization to improve real-time monitoring and containment capabilities. The Company also reviewed user account and access privilege management and reinforced both internal and external network access controls. All affected systems were fully restored to normal operation in early April 2025. In addition, Johnson Health Tech plans to further strengthen its cybersecurity framework in 2026 through the implementation of web attack protection tools, server and website vulnerability scanning mechanisms, and certification of the ISO 27001 Information Security Management System (ISMS). These initiatives are intended to enhance information security governance and monitoring capabilities, address evolving cyber threats, and reduce the risk of similar incidents in the future.

2025	Group Headquarters and Taiwan Factory	Shanghai Factory	Vietnam Factory
Information Security Breach Incidents	1	0	0
Incidents Involving Customer Privacy Violations or Loss of Customer Data	0	0	0

3.7 Supplier Management

Material Topics	Supplier Management
Impact Explanation	Establish supplier and procurement policies and mechanisms, including supplier qualification management, new supplier selection, existing supplier evaluation and audit systems, as well as delivery and quality control. A comprehensive supply chain policy effectively safeguards product quality. Conversely, inadequate management may compromise product quality and the Company's reputation, potentially resulting in financial losses.
Existing Policies	Johnson Health Tech has established the "Supplier Management Policy" and conducts supplier screening and evaluation in accordance with the "Supplier Selection and Management Procedures," "Supplier Evaluation Guidelines," and the "Supplier Sustainability Code of Practice." Suppliers are required to sign commitment letters to ensure compliance with sustainability management.
Management Approach	・Establish a Supplier Relationship Management (SRM) system to enhance communication with suppliers. ・Formulate the ''Johnson Health Tech Sustainability Commitment Letter.'' ・Referencing the Responsible Business Alliance (RBA) standards, implement a ''Conflict-Free Minerals Commitment'' specifically for electronic suppliers. ・Screen new suppliers based on environmental and social criteria, and conduct annual evaluations and audits of existing suppliers.
Sustainability Execution Team	Green Operation Team
2025 Goals and Achievement Status	**All annual goals were achieved.** ✔ Monthly and year-end supplier evaluations were completed with a 100% completion rate ✔ Achieved a Sustainable Development Commitment signing rate of over 50% among key suppliers ✔ Achieved a 100% completion rate for self-assessment questionnaire among key suppliers ✔ Achieved a Conflict-Free Minerals Commitment signing rate of over 50% among key electronic suppliers ✔ ESG performance continued to be enhanced collaboratively with suppliers
Short-term Goals (2026-2027)	・The supplier evaluation completion rate at 100% ・Over 50% of key suppliers will have signed the Sustainable Development Commitment ・Existing suppliers will be required to complete the ESG self-assessment questionnaire, with a 100% completion rate among key suppliers ・ESG performance will continue to be enhanced collaboratively with suppliers
Medium- to Long-term Goals (2028-)	・The supplier evaluation completion rate at 100% ・Over 75% of key suppliers will have signed the Sustainable Development Commitment ・Existing suppliers will be required to complete the ESG self-assessment questionnaire, with a 100% completion rate among key suppliers ・ESG performance will continue to be enhanced collaboratively with suppliers

3.7.1 Supplier Management

GRI 2-6 GRI 2-23 GRI 2-24 GRI 205-2

As a global leader in fitness and exercise equipment manufacturing, Johnson Health Tech takes pride in its products and upholds the highest standards of quality. We recognize that materials sourced from our suppliers ultimately become part of our products; therefore, we impose on our suppliers the same stringent standards and requirements that we set for ourselves.

Johnson Health Tech places great emphasis on supplier sustainability management. The Materials Department is responsible for the selection of new suppliers and the periodic evaluation of existing suppliers. Through performance assessments and guidance for non-compliant suppliers, we continuously monitor and reduce overall supplier risk. Our sustainability requirements encompass environmental, social, and governance dimensions, ensuring alignment with responsible business practices. To strengthen supplier sustainability management, we have established a Supplier Management Committee, which conducts regular evaluations, provides guidance, and monitors corrective actions by suppliers. In 2025, supplier management initiatives were primarily focused on the Group headquarters and the Shanghai Factory. As our Vietnam Factory is still in its initial development stage, management systems are being progressively optimized; therefore, disclosure of supplier-related data in this section does not include information from the Vietnam Factory.

Supplier Management Policy

To enhance supplier performance across economic, social, and environmental dimensions and achieve sustainable development goals, Johnson Health Tech has established a Supplier Management Policy, publicly disclosed on the Company's website. We conduct regular evaluations, management reviews, and engagements with suppliers, striving to foster long-term partnerships for shared sustainability success.

Beyond compliance with regional regulatory requirements, we mandate that our suppliers fully adhere to Johnson Health Tech's management principles in the areas of labor practices, health and safety, environmental responsibility, business ethics, and management systems, including the following commitments:

- Suppliers must pledge integrity and anti-corruption, strictly prohibiting any form of bribery or kickbacks.
- Protection of trade secrets is essential; suppliers are prohibited from disclosing confidential information or engaging in any infringement activities.
- Joint efforts with suppliers to advance environmental protection, focusing on improvements in energy efficiency, waste management, water conservation, and greenhouse gas emissions reduction.
- Compliance with international environmental standards, suppliers must ensure that all materials provided meet relevant environmental regulations and sustainability criteria.
- Prevention of occupational injuries and incidents, suppliers are required to comply with health and safety regulations to ensure safe working conditions when entering Johnson Health Tech factories.



Our Management Strengths

Johnson Health Tech recognizes that its supplier partners are a critical asset in achieving corporate sustainability. To jointly realize our ESG vision and goals, we maintain a transparent and collaborative relationship with suppliers. Through the establishment of a Supplier Relationship Management (SRM) platform, we communicate key standard documents and policies to suppliers and disclose supplier evaluation results, enabling them to stay informed of our latest announcements, improvement actions, and compliance requirements. This ensures open and efficient communication between Johnson Health Tech and its supply chain partners. Additionally, we organize an annual Supplier Conference, providing a platform for two-way dialogue, sharing best practices, and gathering supplier feedback. This continuous engagement drives progress and strengthens our supplier management practices.



Refined Management

Supplier Relationship Management (SRM) System

1.Real-Time Responsiveness

Designed to ensure no missed messages or alert notifications.

2.Operational Efficiency

Simple, user-friendly interface with strong compatibility for ease of use.

3.Visualization

Highlighted key indicators presented in report format for improved oversight and decision-making.

4.Security

Enhanced security measures to safeguard against cybersecurity threats, with individualized access control settings, ensuring a higher level of protection and secure operations.

Internal Training and Education

To strengthen sustainable procurement practices, Johnson Health Tech continues to enhance the professional competencies of its internal procurement team. In 2025, we organized training programs focused on greenwashing and the ESG audit process and evaluation mechanisms.

Course Title	Course Content	Training Hours	Number of Participants
ESG Sustainability Supplier Evaluation Training Program	Overview of ESG Review Report Procedures and Case Study Sharing & Discussion	1	14
Greenwashing	As sustainability and carbon reduction become increasingly important business priorities, many companies promote their products and initiatives with claims such as ''environmentally friendly,'' ''green energy,'' and ''carbon neutrality.'' But how reliable are these claims? This course provides an in-depth exploration of greenwashing, including its definition, common tactics, and notable international case studies. Participants will gain practical insights into how to distinguish genuine sustainability efforts from misleading environmental claims and identify the potential risks hidden behind corporate sustainability marketing.	1	15

Establishing a Sustainable Supply Chain

Johnson Health Tech leverages the Supplier Relationship Management (SRM) system to build an effective communication bridge with suppliers, actively engaging in two-way communication. Through three key management approaches—sustainability commitments, due diligence, and training programs — we ensure that our supplier partners align with Johnson Health Tech's sustainability principles. In 2025, Johnson Health Tech further strengthened sustainable supply chain management practices by introducing a supplier employee feedback mechanism, incorporating ESG criteria into supplier evaluation and selection processes, and conducting supply chain diversity assessments. In addition, the Company completed the design of an ESG risk-tiering management framework for suppliers, which is scheduled for implementation in 2026. These initiatives have gradually established a sustainable supply chain management framework built upon 4 key pillars: Sustainability Commitment, Training and Education, Due Diligence, and Human Rights Partnership:

Sustainability Commitment

Incorporated ESG-related assessment criteria into the new supplier selection process and developed sustainability commitments addressing topics including ethics, labor and human rights, environmental sustainability, product safety, and the prohibition of conflict minerals, requiring suppliers to pledge their compliance and jointly support sustainable development.

Training and Education

Consensus with suppliers is achieved through the signing of commitment statements, reinforced by the publication of awareness videos within the SRM system to strengthen communication and supplier understanding. Key messages are further emphasized during the annual Supplier Conference to promote effective two-way communication.

Due Diligence

Consensus with suppliers is achieved through the signing of commitment statements, reinforced by the publication of awareness videos within the SRM system to strengthen communication and supplier understanding. Key messages are further emphasized during the annual Supplier Conference to promote effective two-way communication, while an ESG risk classification mechanism is being introduced to enhance supplier risk management.

Human Rights Partnership

Established a supplier employee feedback mechanism within the SRM system as a supplementary tool for supplier management and assessment, helping to safeguard labor rights and interests throughout the supply chain. Also conducted a survey of female representatives among active suppliers and increased engagement with suppliers led by female, gradually promoting a fair, diverse, and inclusive supply chain.

Supplier Communication

Johnson Health Tech's upstream supply chain primarily consists of raw material manufacturers and suppliers. In 2025, our Taiwan factories partnered with a total of 234 suppliers, including 209 domestic suppliers (accounting for 89%) and 25 international suppliers (accounting for 11%). Through the Supplier Relationship Management (SRM) system, Johnson Health Tech implemented integrity and anti-corruption awareness programs. In 2025, we launched four distinct training modules on topics such as anti-bribery and confidentiality, in collaboration with government resources, to reinforce our corporate values of integrity among suppliers. The total viewing time of these training videos reached 2.4 hours, with participation from 219 suppliers. By requiring suppliers to sign integrity commitments and conducting regular assessments, we ensured that no corruption incidents occurred among suppliers in 2025. The communication efforts related to anti-corruption topics are outlined as follows:

Supplier Communication on Anti Corruption Issues	Taiwan	Foreign	Total
Number of Suppliers Engaged	209	25	234
Total Number of Suppliers	209	25	234
Percentage of Suppliers Engaged	100%	100%	100%

Supplier Sustainability Commitment

Ensuring product safety is Johnson Health Tech's most fundamental and unwavering commitment to our customers. We take pride in delivering superior and reliable products, recognizing that achieving this goal requires the collaboration and support of our suppliers. Therefore, when establishing partnerships with suppliers, Johnson requires them to sign multiple commitment statements to uphold our high standards for product responsibility and sustainable development from the very source.

To enhance the systematic approach and consistency of supply chain management, Johnson Health Tech officially launched the ''Johnson Sustainability Commitment'' in 2024. This initiative consolidates the existing ''Supplier Integrity Management Statement,'' ''Supplier Occupational Health and Safety Management Commitment,'' ''REACH Commitment,'' and ''RoHS Commitment'' while incorporating the ''Supplier Sustainability Practice Guidelines'' introduced the previous year. The Code encompasses four core pillars: protection of labor rights and human rights, workplace health and safety, environmental sustainability, and business ethics, providing a clearer and more concrete foundation for sustainable collaboration with our suppliers.

These five commitment statements collectively establish Johnson's supplier responsibility management framework: The ''Supplier Integrity Management Statement'' emphasizes ethical business practices and anti-corruption measures; The ''Supplier Occupational Health and Safety Commitment'' ensures the protection of health and safety within operational environments; The ''REACH Commitment'' and ''RoHS Commitment'' mandate compliance with EU environmental regulations, explicitly requiring that supplied materials do not contain Substances of Very High Concern (SVHC), hazardous heavy metals, or other restricted chemicals.Furthermore, we require suppliers to provide certifications such as ISO 9001 Quality Management System and Safety Data Sheets (SDS) for chemicals to mitigate potential risks associated with raw materials, thereby ensuring overall product quality and safety.

To reinforce ongoing compliance among existing suppliers, we conduct regulatory briefings and documentation updates every two years to ensure alignment between commitments and practical implementation. The integrated system now applies comprehensively to suppliers of Johnson's Taiwan, Shanghai, and Vietnam Factory, significantly improving management efficiency and execution consistency. In 2025, all newly engaged suppliers completed the signing of the ''Johnson Sustainability Commitment,'' resulting in an overall signing rate of 67%. Moving forward, we will continue advancing through supplier self-commitment and collaborative efforts, jointly building a more resilient, transparent, and sustainable supply chain that generates positive value for both the environment and society.



Taiwan Factory

Status of Supplier Commitment Signing	Number of Contracted Suppliers Who Signed	Signing Rate of Contracted Suppliers	Number of New Suppliers Who Signed	Signing Rate of New Suppliers	Number of Key Suppliers Who Signed	Signing Rate of Key Suppliers
Supplier Sustainability Commitment	157	67%	17	100%	92	92%

Note: Key suppliers refer to the top 100 suppliers by transaction value in 2025.

Shanghai Factory

Status of Supplier Commitment Signing	Number of Contracted Suppliers Who Signed	Signing Rate of Contracted Suppliers
Supplier Sustainability Commitment	216	80.3%

Vietnam Factory

Status of Supplier Commitment Signing	Number of Contracted Suppliers Who Signed	Signing Rate of Contracted Suppliers
Supplier Sustainability Commitment	117	61.3%

AEO Security Certification – Advanced Certified Enterprise

In 2025, the Johnson Health Tech Shanghai Factory pursued the AEO Advanced Certified Enterprise accreditation. In accordance with the certification requirements, designated suppliers were requested to provide a Trade Security Agreement for Business Partners and complete the Supply Chain Security Assessment Form. The status of supplier signoffs in 2025 is as follows:

Status of Supplier Commitment Signing	Number of Contracted Suppliers Who Signed	Signing Rate of Contracted Suppliers
Trade Security Agreement for Business Partners	216	80.3%
Supply Chain Security Assessment Form	216	80.3%

Conflict Minerals Due Diligence

Johnson Health Tech is committed to promoting supply chain risk management and mitigating potential human rights risks associated with the materials used in its products. For electronic component suppliers, we have voluntarily adopted the standards of the Responsible Business Alliance (RBA) and established a Conflict Minerals Commitment Letter, requiring suppliers of designated electronic materials to pledge not to procure minerals originating from conflict-affected areas or from sources linked to human rights abuses. To strengthen the effectiveness of this management approach, Johnson also follows the Conflict Minerals Reporting Template (CMRT) developed by the Responsible Minerals Initiative (RMI) to conduct due diligence on suppliers, ensuring that raw material sourcing aligns with principles of social justice and the protection of labor and human rights.

In addition to 3TG minerals (tin, tungsten, tantalum, and gold) from high-risk areas, Johnson also applies strict management protocols to other minerals associated with potential human rights and environmental controversies—such as mica and cobalt. We require suppliers to fully comply with relevant international standards, including the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and frameworks established by the RMI, thereby continually enhancing supply chain transparency and responsible sourcing practices.

As of 2025, Johnson's Taiwan Factory had 48 existing electronic component suppliers. Among them, 33 suppliers (69%) signed the Declaration of Minerals Conflict-Free, while 3 suppliers (6%) did not sign the letter but disclosed conflict-free mineral sourcing in their own sustainability reports. In addition, all 4 newly added electronic component suppliers in 2025 signed the Declaration of Minerals Conflict Free.

3.7.2 Supplier Evaluation GRI 308-1 GRI 414-1

New Supplier Selection

To strengthen sustainable supply chain management, Johnson Health Tech has established the Supplier Evaluation Procedure for onboarding new suppliers and revised the Supplier and Contractor Management Procedure applicable to existing suppliers. The evaluation process is jointly conducted by relevant departments, including technical, quality assurance, and procurement teams. A comprehensive assessment is carried out based on multiple criteria, including environmental management performance, and the final decision is approved by the General Manager. Suppliers that pass the evaluation are required to sign the Johnson Sustainability Commitment Letter, confirming their compliance with the Company's sustainability requirements in areas such as labor rights, health and safety, environmental management, business ethics, and management systems.

In 2024, Johnson Health Tech further integrated ESG criteria into its supplier selection standards by adding new assessment dimensions such as Environmental, Health and Safety (EHS) and ethical business practices, to promote the sustainable development of its supplier base. During the same year, the Company launched a Supplier ESG Self-Assessment Questionnaire to evaluate suppliers' sustainability performance. The questionnaire covers the three core ESG pillars: Environmental assesses whether suppliers have established carbon reduction transition plans and concrete energy-saving targets; Social focuses on EHS management and internal assessment mechanisms; Governance examines the presence of anti-corruption systems and measures to protect customer information, aiming to enhance their ability to identify and monitor ESG risks. Completion of the questionnaire became mandatory for all new suppliers starting in 2024. From 2025 onward, Johnson gradually extend the requirement to existing suppliers, aiming for 100% coverage among key suppliers. To ensure the effectiveness and real-world impact of these efforts, we also conduct supplier evaluations and performance tracking through on-site visits and telephone interviews, thereby driving continuous improvement in supply chain sustainability.

Selection Process for New Supplier

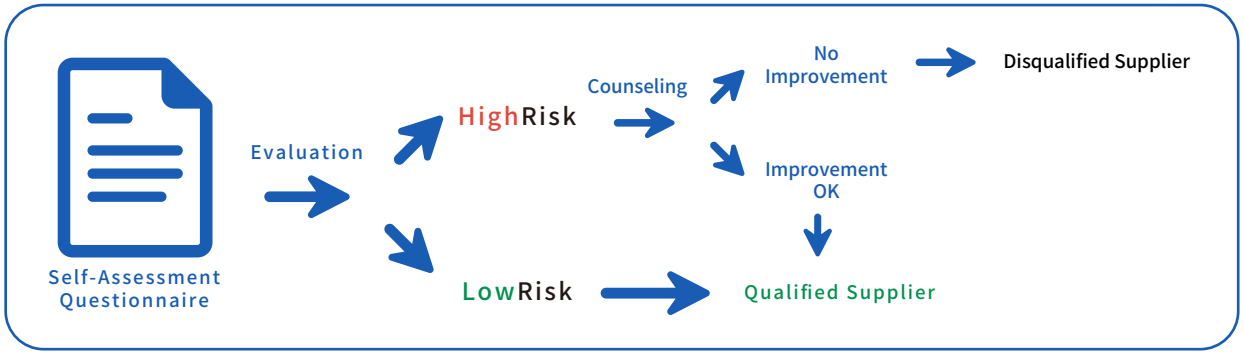


Screening of New Suppliers Based on Environmental and Social Criteria in 2025

Supplier selection standard	Taiwan Factory		Shanghai Factory		Vietnam Factory		Total	
	Number of Suppliers	Proportion	Number of Suppliers	Proportion	Number of Suppliers	Proportion	Number of Suppliers	Proportion
New Suppliers Screened Using Environmental Criteria	17	100%	13	100%	22	100%	52	100%
New Suppliers Screened Using Social Criteria	17	100%	13	100%	22	100%	52	100%
Total Number of New Suppliers	17		13		22		52	

Supplier Risk Assessment and Response

To further strengthen sustainable supply chain management, Johnson Health Tech formally incorporated supplier ESG risk assessments into annual supplier evaluation process in 2025. Based on the assessment results, suppliers are classified into 4 risk levels: High, Medium-High, Medium, and Low, with corresponding management and response measures established for each category. High-risk suppliers will be subject to on-site assessments and improvement guidance to gain a better understanding of their operational and management practices, while low-risk suppliers will be managed through the execution of sustainability commitment documents. The Supplier ESG Risk Classification Management Program was completed in 2025 and is scheduled to be implemented on a trial basis beginning in 2026, with the aim of further enhancing the Company's supply chain risk identification and management capabilities. In addition, Johnson Health Tech has established an ESG on-site assessment program to evaluate suppliers' ESG performance and implementation practices. A total of 16 suppliers were selected for on-site ESG assessments in 2025.



Supplier Audit Overview

Johnson Health Tech conducts annual document-based audits for all suppliers with transactions during the year. In addition, on-site audits are selectively conducted for new suppliers each year. The supplier audit activities in 2025 are summarized as follows:

Audit Category	Taiwan Factory		Shanghai Factory		Vietnam Factory		Total	
	Number of Suppliers	Proportion	Number of Suppliers	Proportion	Number of Suppliers	Proportion	Number of Suppliers	Proportion
Number of Existing Suppliers Audited via Documentation	210	90%	269	100%	191	100%	670	97%
Number of New Suppliers Audited via Documentation	17	100%	13	100%	22	100%	52	100%
Number of New Suppliers Audited On-site	17	100%	13	100%	0	0%	30	58%

Note 1: Proportion of Existing Suppliers Audited via Documentation = Number of Existing Suppliers Audited via Documentation in 2025 ÷ Number of Active Suppliers in 2025.
Note 2: Proportion of New Suppliers Audited via Documentation / On-site = Number of New Suppliers Audited via Documentation / On-site in 2025 ÷ Total Number of New Suppliers in 2025.

Johnson Health Tech has established a deficiency correction management mechanism for supplier audits. Taking supplier evaluation results into consideration, suppliers are notified upon detection of any abnormalities. The audit unit serves as the auditor and, depending on the situation, conducts individual audits, on-site spot checks, and helps with corrective actions. Continuous follow-up is performed to monitor the improvement process. Upon completion of the supplier's deficiency correction report, a co-signature is required, and the record is documented in the supplier connection system.

Supplier Evaluation Result

Johnson Health Tech adopts a rigorous approach to supplier evaluation, involving departments such as Materials, Quality Assurance, and Production Planning. Each month, these departments assess suppliers based on multiple factors from different perspectives, comprehensively evaluating supplier performance. The results are categorized into five grades: A, B, C, D, and E, which are published in the supplier connection system. Furthermore, for suppliers with transactions during the year, an annual comprehensive evaluation is conducted at year-end by the R&D, Quality Assurance, Production Planning, and Materials departments. This assessment considers the suppliers' average monthly evaluation scores. A deficiency correction management mechanism is established for the annual supplier evaluation results. Suppliers receiving an overall annual grade of E are placed on a watchlist. Materials requests these suppliers to formulate improvement plans and provides assistance in their implementation. If no improvement is observed after the guidance, Johnson Health Tech will engage in serious communication with the supplier and consider their replacement.

Through regular supplier evaluations, supplier conferences, and transparent information dissemination and communication, Johnson Health Tech continuously supports suppliers in enhancing their management systems. The summary of supplier annual evaluations for 2025 is as follows:

Taiwan Factory

Grade A	Grade B	Grade C	Grade D	Grade E
Number of Suppliers Evaluated: 105	Number of Suppliers Evaluated: 79	Number of Suppliers Evaluated: 11	Number of Suppliers Evaluated: 1	Number of Suppliers Evaluated: 0
Proportion: 53.6%	Proportion: 40.3%	Proportion: 5.6%	Proportion: 0.5%	Proportion: 0.0%

Total Number of Suppliers Evaluated 196 Proportion 100%

Note: The total number of suppliers included in the annual comprehensive evaluation excludes suppliers that are foreign, internal to the Group, mold suppliers, those acting solely as purchasing agents with designated status, and suppliers with whom transactions have ceased.

3.7.3 Supplier Conference

Johnson Health Tech continuously strives for excellence in the quality and design of its products. We aim to foster a sustainable and healthy management system through proactive guidance and training, consistently delivering superior products and services to our customers. For supplier partners who fail to meet standards in regular audits or present high risks in assessments, Johnson actively provides coaching and training to enhance their awareness and improve product technical capabilities. Moreover, to build a sustainable supply chain, we conduct ESG education and training for suppliers through various channels, including promotional videos, announcements via the Supplier Relationship Management (SRM) system, supplier conferences, as well as ad-hoc physical courses and seminars. In 2025, we communicated Johnson's sustainability strategy and supplier-related sustainability goals through the supplier conference, with the expectation of advancing together with our suppliers, fostering mutual growth, and promoting corporate sustainability while contributing to environmental and social responsibility.



Taiwan Factory — **March 2025**

- Communicated new product development schedules, annual supplier quality review priorities, and improvement initiatives.
- Promoted ESG and sustainability strategy initiatives.
- Presented supplier awards, including the special ''50 Years of Shared Prosperity Award'' to 8 suppliers in celebration of Johnson's 50th anniversary.
- A total of 65 suppliers participated.

Shanghai Factory — **December 2025**

- Discussed annual cost-reduction targets and communicated quality management, technology enhancement, and global sourcing policies.
- Hosted a keynote presentation on ''AI-Empowered High-Quality Development.''
- Promoted integrity in business partnerships and sustainable development.
- Presented supplier awards.
- A total of 63 suppliers participated.

Vietnam Factory — **December 2025**

- Conducted discussions and exchanges on supplier management topics, including cost improvement initiatives and payment-term projects.
- Promoted ESG and sustainable development practices
- A total of 89 suppliers participated.

3.7.4 Responsible Procurement GRI 204-1

Procurement Regulations

Johnson Health Tech has established a Domestic and International Procurement Operating Procedure, with procurement processes recorded through the SAP system. Purchase requisitions are initiated by the Production Planning Department. After suppliers are jointly evaluated and approved by the Materials Department and the Technical Unit, procurement is conducted by the Materials Department. The Production Planning Department monitors and follows up on the status of materials, identifying and resolving issues as they arise.

Regarding supplier procurement, we have also developed a comprehensive risk management procedure that includes monitoring the status of preliminary materials and international market trends, as well as tracking and assessing the quality of incoming materials. Potential risks associated with materials are managed and mitigated through regular meetings held by the Materials and Quality Assurance Departments.

Green Procurement

In response to sustainability and environmental protection, we have implemented rational planning for product packaging. This includes reducing packaging materials and replacing materials such as polystyrene foam and plastics with paper-based packaging to facilitate recycling and reuse. Facing global climate change, we have progressively upgraded equipment and conducted energy-saving and green energy performance assessments. Energy-efficient air conditioning systems have been installed in offices, and priority is given to purchasing equipment with the highest energy efficiency rating (Level 1) when acquiring new devices. The status of green procurement in 2025 is as follows:

Currency: NT$ in million

Item	Taiwan Factory	Shanghai Factory	Total
Amount of Green Procurement	81.7	193.3	275
Total Procurement Amount	2,215.5	5,720.4	7,935.9
Proportion of Green Procurement	3.7%	3.4%	3.5%

Note 1: Procurement amounts for overseas factories are calculated using the exchange rate as of the end of December 2025.

Note 2:The definition of green procurement refers to internationally recognized standards or definitions that promote environmentally beneficial purchases, such as eco-labels and green product certifications.

Manufacturing and Outsourcing

Johnson Health Tech's products are sold globally. To respond to seasonal fluctuations in the fitness market, we proactively prepare production capacity and engage outsourced suppliers based on demand to handle contract manufacturing. In 2025, based on the number of manufacturing sites, the analysis of manufacturing and outsourcing is as follows:

Number of Manufacturing Sites	Manufacturing Sites Owned and Operated by Johnson Health Tech	Outsourced Manufacturing Partners
Quantity	11	12
Proportion	48%	52%

Local Procurement

Johnson Health Tech aims to build trust and strong connections with local suppliers through local procurement. By sourcing locally, we support domestic supplier partners and help reduce greenhouse gas emissions associated with international transportation, contributing to global sustainability. The status of local procurement in 2025 is as follows:

Currency: NT$ in million

Item	Taiwan Factory	Shanghai Factory	Vietnam Factory	Total
Amount of Local Procurement	1,574.2	5,525.0	931.7	8,030.9
Total Procurement Amount	2,215.5	5,720.4	2,701.7	10,637.6
Proportion of Local Procurement	71.1%	96.6%	75.5%	34.5%

Note 1: Procurement amounts for overseas factories are calculated using the exchange rate as of the end of December 2025.

Note 2: Local procurement refers to purchases made within the country or region where the manufacturing site is located (Taiwan, China, and Vietnam).

Appendix

GHG Emissions of the Consolidated Group

Compliance with Sustainability Disclosure standards

Independent Third-Party Verification Statement



Greenhouse Gas Emissions of the Consolidated Group

Johnson Health Tech completed its Scope 1 and Scope 2 greenhouse gas (GHG) inventory for the consolidated group in 2025. Detailed information is presented below:

Company Name	Scope 1 GHG Emissions (t CO_2e)	Scope 2 GHG Emissions (t CO_2e)	Total GHG Emissions (t CO_2e)
Johnson Health Tech. Co., Ltd*	1,121.3726	2,629.7876	3,751.1602
Johnson Industries (Shanghai) Co., Ltd.* Johnson Health Tech (Shanghai) Co., Ltd	3,637.1573	10,952.6584	14,589.8157
Johnson Health Industry (Viet Nam) Company Limited	1,344.7156	9,445.9582	10,790.6738
Johnson Health Tech. Australia Pty., Ltd.	110.3054	46.2964	156.6018
Johnson Industrial do Brasil Ltda.	11.0037	52.6402	63.6439
Johnson Health Technologies Canada Commercial Inc.	71.7929	24.6050	96.3979
Johnson Health Tech Digital Shanghai Limited	-	1.6941	1.6941
Johnson Health Tech CZ & SK a.s.	29.2423	1.4575	30.6998
Johnson Health Tech Denmark Aps	32.5120	-	32.5120
Johnson Health Tech France	363.6753	14.3515	378.0268
Fuji Wellness (Shanghai) Co., Ltd.*	0.4580	28.1591	28.6171
Fuji Medical Instruments Mfg. Co., Ltd.	1,362.8039	339.4017	1,702.2056
Fujiiryoki, Inc.	4.9846	9.3582	14.3428
Johnson Health Tech. GmbH	429.9099	68.5192	498.4291
Johnson Health Tech Hellas SA*	33.6632	71.4515	105.1147

Company Name	Scope 1 GHG Emissions (t CO_2e)	Scope 2 GHG Emissions (t CO_2e)	Total GHG Emissions (t CO_2e)
Johnson Health Tech (Hong Kong) Limited	0.0869	21.3101	21.3970
Johnson Health Tech Hungary KFT.	1.0967	-	1.0967
PT Johnson Health Tech Indonesia	0.3768	37.1698	37.5466
Johnson Health Tech India Pvt Ltd.	3.5038	37.8209	41.3247
Johnson Health Tech Italia S.P.A.	85.7883	50.6760	136.4643
Johnson Health Tech Retail Inc.	1,433.2844	3,482.6330	4,915.9174
Johnson Health Tech Trading, Inc.	38.3386	32.2800	70.6186
Johnson Health Tech Japan Co., Ltd.	98.3391	35.3603	133.6994
Johnson Health Tech Korea Co., Ltd.	28.6795	4.4733	33.1528
Johnson Health Technologies, S.A. de C.V.	108.8547	38.9917	147.8464
Johnson Fitness (Malaysia) Sdn. Bhd.	46.2365	108.4222	154.6587
Johnson Health Tech. North America, Inc.	271.1656	1,123.6349	1,394.8005
Johnson Health Tech NA Manufacturing LLC	346.2220	546.0992	892.3212
Johnson Health Tech. Netherland B.V.	368.0920	356.0096	724.1016
Johnson Health Tech Philippines, Inc.	10.0707	42.9626	53.0333
Johnson Health Tech. Poland Sp. z o.o.	75.7045	60.5797	136.2842
Johnson Health Tech Romania SA	74.3089	6.3887	80.6976

Company Name	Scope 1 GHG Emissions (t CO_2e)	Scope 2 GHG Emissions (t CO_2e)	Total GHG Emissions (t CO_2e)
Johnson Health Tech Rus Limited Liability Company	59.6812	27.4886	87.1698
Johnson Health Tech SA (PTY) Ltd.	34.4411	26.9541	61.3952
Johnson Health Technologies Ibérica, SL	223.7833	53.2479	277.0312
Johnson Health Tech. (Schweiz) GmbH	138.1775	-	138.1775
Johnson Health Tech. (Thailand) Co., Ltd.	365.5035	109.5748	475.0783
Johnson Health Tech Turkey Spor Ve Saglik Malzemeleri Ticaret Anonim Sirketi	19.8913	11.5142	31.4055
Johnson Health Tech UAE LLC*	189.6317	134.7036	324.3353
Johnson Health Tech. UK Ltd.	553.5187	29.9329	583.4516
Johnson Health Tech Digital UK Limited	0.9990	6.3528	7.3518
Johnson Health Tech (Vietnam) Company Limited	0.0005	32.5348	32.5353
World of Leasing GmbH	10.9479	0.3167	11.2646
Johnson (Shanghai) Culture Co., Ltd.	3.1224	75.9702	79.0926
Johnson F&B Management (Shanghai) Co., Ltd.*	2.5426	40.7151	43.2577
DAYA Corporation	0.0217	-	0.0217

Note 1: Subsidiaries not included in the table were either newly established entities or non-operating holding companies.
Note 2: Figures marked with a "*" indicates that the corresponding emission source includes greenhouse gas (GHG) emissions from branch offices.
Note 3: A "-" indicates that the corresponding emission source is not applicable to the entity concerned (primarily Scope 3 emissions, which are outside the scope of this inventory).

Compliance with Sustainability Disclosure Standards

GRI Standards Content Index

Statement of Use	Johnson Health Tech has reported the content for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	No applicable GRI Sector Standards were published during the reporting period covered by this report.

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
		GRI 2: General Disclosures 2021		
		Organization and Reporting Practices		
2-1	Organizational details	Company Profile		13
2-2	Entities included in the organization's sustainability Reporting	About This Report Company Profile		3 13
2-3	Reporting period, frequency and contact point for Sustainability Reporting	About This Report		3
2-4	Restatements of information	About This Report	Compared with the 2024 Sustainability Report, certain disclosures have been revised because of error corrections. These restatements do not impair the comparability of the information that was reported in the previous year.	3
2-5	External assurance	Appendix		157
		Activities and Workers		
2-6	Activities, value chain and other business relationships	Company Profile 3.7.1 Supplier Management		13 148
2-7	Employee	2.1.2 Workforce Composition		83
2-8	Workers who are not employees	2.1.2 Workforce Composition		83
		Governance		
2-9	Governance structure and composition	3.1.1 Governance Organization Structure		127
2-10	Nomination and selection of the highest governance body	3.1.1 Governance Organization Structure 3.1.2 Operation of the Board of Directors		127 129

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
2-11	Chair of the highest governance body	Sustainable Development Framework 3.1.1 Governance Organization Structure 3.1.2 Operation of the Board of Directors		19 127 129
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Framework Stakeholder Engagement 3.5.2 Risk Management Mechanism		19 29 141
2-13	Delegation of responsibility for managing impacts	Sustainable Development Framework		19
2-14	Role of the highest governance body in sustainability reporting	Sustainable Development Framework		19
2-15	Conflicts of interest	3.1.1 Governance Organization Structure 3.1.2 Operation of the Board of Directors		127 129
2-16	Communication of critical concerns	3.2.1 Ethical System 3.3.1 Regulatory Compliance Management	In 2025, Johnson Health Tech published a total of 38 material announcements, primarily related to financial matters and governance or personnel changes. For details regarding the disclosure of material events, please refer to the Market Observation Post System (MOPS).	133 136
2-17	Collective knowledge of the highest governance body	3.1.2 Operation of the Board of Directors		129
2-18	Evaluation of the performance of the highest governance body	Sustainable Development Framework 3.1.2 Operation of the Board of Directors		19 129
2-19	Remuneration policies	2.1.4 Employee Benefits 3.1.2 Operation of the Board of Directors		87 129
2-20	Process to determine remuneration	2.1.3 Compensation and Performance Evaluation 3.1.2 Operation of the Board of Directors		85 129
2-21	Annual total compensation ratio	3.1.2 Operation of the Board of Directors		129

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
		Strategy, Policies, and Practices		
2-22	Statement on sustainable development strategy	Message from the CEO Sustainable Development Framework		5 19
2-23	Policy commitments	2.3.1 Human Rights Policy and Management 2.3.2 Human Rights Due Diligence 3.7.1 Supplier Management		98 100 148
2-24	Embedding policy commitments	Sustainable Development Framework 2.3.1 Human Rights Policy and Management 2.3.2 Human Rights Due Diligence 3.7.1 Supplier Management		19 98 100 148
2-25	Processes to remediate negative impacts	2.3.1 Human Rights Policy and Management 2.3.2 Human Rights Due Diligence 3.2.1 Ethical System		98 100 133
2-26	Mechanisms for seeking advice and raising concerns	2.3.1 Human Rights Policy and Management 2.3.2 Human Rights Due Diligence 3.2.1 Ethical System		98 100 133
2-27	Legal compliance	3.3.1 Regulatory Compliance Management		136
2-28	Membership associations	Public Association		18
		Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Stakeholder Engagement		29
2-30	Collective bargaining agreements	2.3.3 Employee Communication and Engagement		107

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Materiality Analysis		32
3-2	List of material topics	Materiality Analysis		32
3-3	Management of material topics	Sustainable Development Goals Materiality Analysis		21 32
Economic Performance				
201-1	Direct economic value generated and distributed	Financial Performance		17
201-4	Financial assistance received from government	Government Subsidy		18
Market Presence				
202-2	Proportion of senior management hired from the local community	2.1.2 Workforce Composition		83
Procurement Practices				
204-1	Proportion of spending on local suppliers	3.7.4 Responsible Procurement		156
Anti-corruption				
205-1	Operations assessed for risks related to corruption	3.2.1 Ethical System		133
205-2	Communication and training about anti-corruption policies and procedures	3.2.1 Ethical System 3.7.1 Supplier Management		133 148
205-3	Confirmed incidents of corruption and actions taken	3.2.1 Ethical System		133
Anti-competitive behavior				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2.1 Ethical System		133
207-4	Approach to tax	3.4.1 Tax Policy		138

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
		Energy		
302-1	Energy consumption within the organization	1.5 Energy Management		69
302-3	Energy intensity	1.5 Energy Management		69
		Emissions		
305-1	Direct (Scope 1) GHG emissions	1.4.2 Greenhouse Gas Emissions Management		66
305-2	Energy indirect (Scope 2) GHG emissions	1.4.2 Greenhouse Gas Emissions Management		66
305-3	Other indirect (Scope 3) GHG emissions	1.4.2 Greenhouse Gas Emissions Management		66
305-4	GHG emissions intensity	1.4.2 Greenhouse Gas Emissions Management		66
		Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	3.7.2 Supplier Evaluation		153
		Occupational Health and Safety		
403-1	Occupational health and safety management system	2.4.1 Occupational Health and Safety Management		110
403-2	Hazard identification, risk assessment, and incident investigation	2.4.1 Occupational Health and Safety Management 2.4.2 Occupational Health and Safety Hazard Identification and Risk Assessment 2.4.3 Occupational Injuries and Occupational Diseases		110 112 114
403-3	Occupational health services	2.4.4 Occupational Health and Safety Prevention and Mitigation Measures		116
403-4	Worker participation, consultation, and communication on occupational health and safety	2.4.1 Occupational Health and Safety Management		110
403-5	Worker training on occupational health and safety	2.4.1 Occupational Health and Safety Management		110
403-6	Promotion of worker health	2.4.4 Occupational Health and Safety Prevention and Mitigation Measures		116
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2.4.1 Occupational Health and Safety Management 2.4.2 Occupational Health and Safety Hazard Identification and Risk Assessment		110 112

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
403-8	Workers covered by an occupational health and safety management system	2.4.1 Occupational Health and Safety Management		110
403-9	Work-related injuries	2.4.3 Occupational Injuries and Occupational Diseases		114
403-10	Work-related ill health	2.4.3 Occupational Injuries and Occupational Diseases		114
		Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	2.1.2 Workforce Composition 3.1.2 Operation of the Board of Directors		83 129
405-2	Ratio of basic salary and remuneration of women to men	2.1.3 Compensation and Performance Evaluation		85
		Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	2.3.1 Human Rights Policy and Management	No such incident occurred in 2025.	-
		Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	3.7.2 Supplier Evaluation		153
		Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product and service categories	1.2.1 Product Quality Management		50
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.3.1 Regulatory Compliance Management	No such incident occurred in 2025.	-
		Marketing and Labeling		
417-2	Incidents of non-compliance concerning product and service information and labeling	3.3.1 Regulatory Compliance Management	No such incident occurred in 2025.	-
417-3	Incidents of non-compliance concerning marketing communications	3.3.1 Regulatory Compliance Management	No such incident occurred in 2025.	-
		Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.1 Regulatory Compliance Management 3.6.2 Implementation of Information Security Protection	In 2025, Johnson Health Tech experienced one information security breach incident. Following an assessment, no personal data, confidential information, or critical documents were found to have been compromised. The incident did not have a material impact on the Company's operations, and corrective actions have also been implemented accordingly.	136 145

Indicator	Disclosure Requirement	Report Section	Explanation	Page Number
General Topics				
Environmental Aspect				
GRI 303: Water and Effluents 2018				
303-3	Water withdrawal	1.6 Water Resources Management		72
GRI 306: Waste 2020				
306-3	Waste generated	1.7 Waste Management		75
306-5	Waste directed to disposal	1.7 Waste Management		75
Social and Human Rights Aspects				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	2.1.1 Talent Recruitment		81
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2.1.4 Employee Benefits		87
401-3	Parental leave	2.1.4 Employee Benefits		87
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	2.3.3 Employee Communication and Engagement		107
GRI 404: Training and Education 2016				
404-3	Percentage of employees receiving regular performance and career development reviews	2.1.3 Compensation and Performance Evaluation		85

SASB Standards Content Index

Based on the SASB Materiality Map, which outlines 11 sectors and 77 industries, Johnson Health Tech has identified and disclosed applicable metrics by considering its own operational activities and referencing the recommendations of regulatory authorities:

- Sector : Consumer Goods
- Industry : Toys & Sporting Goods

Topics	Indicator Code	Accounting Metric	2025 Data	Report Section	Page Number
Activity metrics	CG-TS-000.A	Annual Production	723,778	Annual Production	17
	CG-TS-000.B	Manufacturing Volume and Outsourcing Percentage	52%	3.7.4 Responsible Procurement	156
Product Quality and Safety	CG-TS-250a.1	Number of Product Recalls	0	1.2.1 Product Quality Management	50
		Total Number of Units Recalled	0	1.2.1 Product Quality Management	50
	CG-TS-250a.3	Total amount of monetary losses as a result of legal proceedings associated with product safety	0	1.2.1 Product Quality Management	50
	CG-TS-250a.4	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	-	1.2.2 Hazardous Substance Management	52
Supply Chain Management	CG-TS-430a.1	Social Responsibility Audit of Direct Suppliers (1) Non conformance Rate; (2) Corrective Action Rate for (a) Priority Non-conformances and (b) Other Non-conformances.	(1)0% (2)(a) None (b) 0%	3.7.1 Supplier Management	148
	CG-TS-430a.2	Non-conformance Rate of Direct Suppliers in Social Responsibility Audits and Corrective Action Implementation Rate	-	3.7.1 Supplier Management	148

Comparison table of Task Force on Climate-Related Financial Disclosures (TCFD) framework

Aspect	Disclosure Item	Report Section	Explanation	Page Number
Governance	Supervision of climate-related risks and opportunities by the Board of Directors	Sustainable Development Framework 1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		19 56
	Description of the role of management in assessing and managing climate-related risks and opportunities	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
Strategy	Climate-related risks and opportunities identified by the organization over the short, medium, and long term	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	Impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario and physical climate risks	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
Risk Management	The organization's process for identifying and assessing climate-related risks	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	The organization's process for managing climate-related risks	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	How the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
Indicators and Objectives	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	Disclose scope 1, scope 2, and scope 3 (if applicable) greenhouse gas emissions and associated risks	1.4.2 Greenhouse Gas Emissions Management		66
	Description of the targets the organization uses to manage climate-related risks and opportunities, and its performance in achieving those targets	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)		56
	If internal carbon pricing is used as a planning tool, the basis for price setting should be explained	-	Johnson has not yet implemented internal carbon pricing.	-

Taiwan Stock Exchange Corporation ''Rules Governing the Preparation and Filing Of Sustainability Reports By TWSE Listed Companies'' Index

Articles			Report Section	Page Number
2	Where a listed company is under one of the following circumstances, it shall prepare and file a sustainability report in Chinese according to these Rules.		About This Report	3
3	A listed company shall prepare an annual sustainability report for the preceding year by referring to the Universal Standards, Sector Standards, and Topic Standards published by the Global Reporting Initiatives (GRI). In the report, the company shall disclose its identified material economic, environmental and social topics and impacts, topic-specific disclosure, and its reporting requirements. The company may refer to the Sustainability Accounting Standards Board (SASB) Standards and index for sector-specific disclosure. The sustainability report mentioned in the preceding paragraph shall include relevant environmental, social and corporate governance risk assessments and lay out the performance indicators to manage the material topics identified. In the sustainability report, a listed company shall disclose what Content Index of the GRI Standards corresponds to the contents of the report and specify in the report whether the topic-specific disclosures have been assured or verified by a third party. The topic-specific disclosure referred to in Paragraph 1 shall be evaluated and disclosed by adopting the standards in compliance with the rules of the competent authorities. If the competent authorities have not promulgated the applicable standards, the company shall adopt the approach of evaluation commonly used in practice or the universally applicable international approach.		About This Report Stakeholder Engagement Materiality Analysis 3.5 Risk Management Appendix—GRI Standards Content Index Appendix—SASB Standards Content Index Appendix—Independent Third-Party Verification Statement	3 29 32 140 161 168 172
4-1	Table 2	1. Describe the supervision and governance of the Board of Directors and management on climate related risks and opportunities.	Sustainable Development Framework 1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	19 56
		2. Describe how the climate risks and opportunities identified affect the business, strategy and finance (short-term, medium-term, long-term).	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
		3. Describe the impact of extreme climate event and transformation action on the finance.	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
		4. Explain how to integrate the climate risk identification, assessment and management process in the overall risk management system.	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56

Articles			Report Section	Page Number
4-1	Table 2	5. If scenario analysis is used to assess the resilience against the climate change risk, it is necessary to describe the scenario, parameters, assumptions, analysis factors used and key financial impacts.	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
		6. If there is transformation plan for managing climate-related risks, describe the plan content, and the indicators and goals for identifying and managing physical risks and transformation risks.	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
		7. If the internal carbon pricing is used as the planning tool, it is necessary to describe the price establishment basis.	Johnson has not yet implemented internal carbon pricing.	-
		8. If climate-related goal is established, it is necessary to describe the information of activities covered, greenhouse gas emission scope, plan schedule, annual achievement progress, etc. If carbon offset or renewable energy certificates (RECs) is used to achieve relevant goal, it is necessary to describe the source or quantity for offsetting carbon reduction or the quantity of renewable energy certificates (RECs).	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
		9. Greenhouse Gas Inventory Inspection and Assurance Status, Reduction Targets, Strategies, and Specific Action Plans.	1.4.1 Task Force on Climate-related Financial Disclosures (TCFD)	56
4-2	The average and median salaries of full-time non-managerial employees, as well as changes in the two aforementioned statistics compared to the previous year, shall be disclosed in the sustainability report of domestic listed companies. The aforementioned information may be disclosed through the indexing method on the information reporting website designated by the Company.		2.1.3 Compensation and Performance Evaluation	85

Independent Third-Party Verification Statement

INDEPENDENT ASSURANCE OPINION STATEMENT

Johnson Health Tech. Co., Ltd. 2025 Sustainability Report

The British Standards Institution is independent to Johnson Health Tech. Co., Ltd. (hereafter referred to as JHT in this statement) and has no financial interest in the operation of JHT other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of JHT only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by JHT. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to JHT only.

Scope

The scope of engagement agreed upon with JHT includes the followings:

1. The assurance scope is consistent with the description of Johnson Health Tech. Co., Ltd. 2025 Sustainability Report.
2. The evaluation of the nature and extent of the JHT's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Johnson Health Tech. Co., Ltd. 2025 Sustainability Report provides a fair view of the JHT sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the JHT and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate JHT's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that JHT's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to JHT's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 4 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that JHT has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the JHT's inclusivity issues.

Materiality

JHT publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of JHT and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the JHT's management and performance. In our professional opinion the report covers the JHT's material issues.

Responsiveness

JHT has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for JHT is developed and continually provides the opportunity to further enhance JHT's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the JHT's responsiveness issues.

Impact

JHT has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. JHT has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the JHT's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

JHT provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the JHT's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the JHT's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

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JOHNSON

TEL 886-4-25667100
ADD No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City 428314
FAX 886-4-25667534
https://www.johnsonfitness.com.tw

