

Financial Statement — Balance Sheet

Provided by: Johnson Health Tech. Co., Ltd.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,903,587	2,686,730	2,438,908
Current financial assets at fair value through profit or loss	9,449	8,686	9,060
Current financial assets at amortised cost	0	11,133	20,033
Current contract assets	22,885	34,891	50,654
Notes receivable, net	41,430	44,152	96,132
Accounts receivable, net	10,844,486	13,098,043	8,714,197
Other receivables	474,613	434,733	406,690
Current inventories	12,609,878	11,800,428	9,658,728
Prepayments	2,240,947	2,077,241	1,015,977
Other current assets	132,418	111,654	138,954
Total current assets	29,279,693	30,307,691	22,549,333
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	7,830	7,912	8,119
Property, plant and equipment	4,948,329	4,661,018	4,620,420
Right-of-use assets	3,231,325	3,134,068	2,838,795
Investment property, net	35,638	33,717	34,231
Intangible assets	2,836,841	2,825,764	2,846,157
Deferred tax assets	1,538,694	1,570,740	1,686,728
Other non-current assets	1,167,275	1,074,508	879,315
Total non-current assets	13,765,932	13,307,727	12,913,765
Total assets	43,045,625	43,615,418	35,463,098
Current liabilities			
Current borrowings	6,782,023	6,166,733	5,217,254
Short-term notes and bills payable	498,921	499,572	299,719
Current financial liabilities at fair value through profit or loss	0	0	10,247
Current contract liabilities	1,514,538	1,293,573	1,011,663
Notes payable	255,787	277,775	183,383
Accounts payable	4,562,323	5,750,443	3,794,564
Other payables	3,552,176	4,706,524	3,481,065
Current tax liabilities	768,537	751,859	537,947
Current lease liabilities	841,731	786,705	653,437
Other current liabilities	459,345	555,972	2,199,216
Total current liabilities	19,235,381	20,789,156	17,388,495
Non-current liabilities			
Bonds payable	3,000,000	3,000,000	0
Non-current portion of non-current borrowings	4,368,944	4,359,051	5,893,479
Non-current provisions	729,037	551,052	307,200
Deferred tax liabilities	157,739	143,723	192,042
Non-current lease liabilities	2,219,180	2,148,544	1,905,120
Other non-current liabilities	515,155	579,342	351,970
Total non-current liabilities	10,990,055	10,781,712	8,649,811
Total liabilities	30,225,436	31,570,868	26,038,306
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,033,946	3,033,946	3,036,166
Total Share Capital	3,033,946	3,033,946	3,036,166
Capital surplus			
Total capital surplus	448,765	436,067	431,446
Retained earnings			
Legal reserve	1,626,536	1,626,536	1,555,699
Special reserve	1,979,083	1,979,083	1,620,071
Unappropriated retained earnings (accumulated deficit)	6,994,098	6,717,817	4,591,062
Total retained earnings	10,599,717	10,323,436	7,766,832
Other equity interest			
Total other equity interest	-1,260,015	-1,750,325	-1,762,199
Treasury shares	-5,780	-5,780	-53,612
Total equity attributable to owners of parent	12,816,633	12,037,344	9,418,633
Non-controlling interests	3,556	7,206	6,159
Total equity	12,820,189	12,044,550	9,424,792
Total liabilities and equity	43,045,625	43,615,418	35,463,098
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	95,000	95,000	695,000

Financial Statement — Income Statement

Provided by: Johnson Health Tech. Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Income Statement		
Total operating revenue	10,609,508	8,026,174
Total operating costs	5,018,198	4,008,417
Gross profit (loss) from operations	5,591,310	4,017,757
Gross profit (loss) from operations	5,591,310	4,017,757
Operating expenses		
Selling expenses	2,803,861	1,851,723
Administrative expenses	2,418,045	2,229,696
Research and development expenses	270,308	267,087
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12,205	1,038
Total operating expenses	5,504,419	4,349,544
Net operating income (loss)	86,891	-331,787
Non-operating income and expenses		
Total interest income	86,737	79,387
Total other income	12,642	24,003
Other gains and losses, net	388,597	258,446
Finance costs, net	97,584	80,107
Total non-operating income and expenses	390,392	281,729
Profit (loss) from continuing operations before tax	477,283	-50,058
Total tax expense (income)	200,913	88,123
Profit (loss) from continuing operations	276,370	-138,181
Profit (loss)	276,370	-138,181
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-7,886	1,923
Components of other comprehensive income that will not be reclassified to profit or loss	-7,886	1,923
Exchange differences on translation	494,457	214,529
Components of other comprehensive income that will be reclassified to profit or loss	494,457	214,529
Other comprehensive income, net	486,571	216,452
Total comprehensive income	762,941	78,271
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	276,281	-137,900
Profit (loss), attributable to non-controlling interests	89	-281
Comprehensive income, attributable to owners of parent	766,591	78,983
Comprehensive income, attributable to non-controlling interests	-3,650	-712
Basic earnings per share		
Total basic earnings per share	0.91	-0.46
Diluted earnings per share		
Total diluted earnings per share	0.91	-0.46

Provided by: Johnson Health Tech. Co., Ltd.
Fiscal year: Yearly
Unit: NTS thousand

2025/03/31 Statement of Stockholders' Equity														
Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,033,946	3,033,946	436,067	1,626,536	1,979,083	6,717,817	10,323,436	-1,764,787	14,462	-1,750,325	-5,780	12,037,344	7,208	12,044,550
Profit (loss)	0	0	0	0	0	276,281	276,281	0	0	0	0	276,281	89	276,370
Other comprehensive income	0	0	0	0	0	0	0	498,196	-7,888	490,310	0	490,310	-3,739	486,571
Total comprehensive income	0	0	0	0	0	276,281	276,281	498,196	-7,888	490,310	0	768,591	-3,650	762,941
Share-based payments	0	0	12,698	0	0	0	0	0	0	0	0	12,698	0	12,698
Total increase (decrease) in equity	0	0	12,698	0	0	276,281	276,281	498,196	-7,888	490,310	0	779,289	-3,650	775,639
Equity at end of period	3,033,946	3,033,946	448,765	1,626,536	1,979,083	6,994,098	10,599,717	-1,266,591	6,576	-1,260,015	-5,780	12,816,633	3,556	12,820,189

2024/03/31 Statement of Stockholders' Equity														
Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,036,166	3,036,166	431,446	1,555,699	1,620,071	5,031,884	8,207,654	-1,979,340	258	-1,979,082	-53,612	9,642,572	6,871	9,649,443
Cash dividends of ordinary share	0	0	0	0	0	-302,922	-302,922	0	0	-302,922	0	-302,922	0	-302,922
Profit (loss)	0	0	0	0	0	-137,900	-137,900	0	0	0	0	-137,900	-281	-138,181
Other comprehensive income	0	0	0	0	0	0	0	0	214,960	1,923	216,883	216,883	-431	215,452
Total comprehensive income	0	0	0	0	0	-137,900	-137,900	0	214,960	1,923	216,883	79,983	-712	76,271
Total increase (decrease) in equity	0	0	0	0	0	-440,822	-440,822	0	214,960	1,923	216,883	-223,939	-712	-224,651
Equity at end of period	3,036,166	3,036,166	431,446	1,555,699	1,620,071	4,591,062	7,766,832	-1,764,380	2,181	-1,762,199	-53,612	9,418,633	6,159	9,424,792

Financial Statement — Statements of Cash Flows

Provided by: Johnson Health Tech. Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	477,283	-50,058
Profit (loss) before tax	477,283	-50,058
Depreciation expense	392,140	380,063
Amortization expense	27,026	29,561
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	28,325	1,038
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-763	-7,137
Interest expense	97,584	80,107
Interest income	-86,737	-79,387
Share-based payments	12,698	0
Loss (gain) on disposal of property, plan and equipment	5,545	-829
Loss (gain) on disposal of intangible assets	102	0
Total adjustments to reconcile profit (loss)	475,920	403,416
Decrease (increase) in contract assets	12,006	-23,395
Decrease (increase) in notes receivable	2,722	-15,711
Decrease (increase) in accounts receivable	2,219,571	1,763,951
Decrease (increase) in other receivable	-39,880	27,921
Decrease (increase) in inventories	-809,450	-619,504
Decrease (increase) in prepayments	-163,706	50,389
Decrease (increase) in other current assets	-20,764	-31,366
Decrease (increase) in other operating assets	-110,700	-41,820
Total changes in operating assets	1,089,799	1,110,465
Increase (decrease) in contract liabilities	220,965	90,962
Increase (decrease) in notes payable	-21,988	-61,851
Increase (decrease) in accounts payable	-1,188,120	-293,537
Increase (decrease) in other payable	-1,169,815	-589,359
Increase (decrease) in provisions	177,985	-3,803
Increase (decrease) in other current liabilities	-43,455	-69,966
Increase (decrease) in net defined benefit liability	1,948	-10,000
Increase (decrease) in other operating liabilities	-66,135	40,315
Total changes in operating liabilities	-2,088,615	-897,239
Total changes in operating assets and liabilities	-998,816	213,226
Total adjustments	-522,896	616,642
Cash inflow (outflow) generated from operations	-45,613	566,584
Dividends received	86,737	79,387
Interest paid	-82,768	-74,787
Income taxes refund (paid)	-67,653	-76,899
Net cash flows from (used in) operating activities	-109,297	494,285
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	11,133	0
Acquisition of property, plant and equipment	-298,467	-165,264
Proceeds from disposal of property, plant and equipment	347	31,757
Acquisition of intangible assets	-20,627	-28,025
Proceeds from disposal of investment properties	107	90
Net cash flows from (used in) investing activities	-307,507	-161,442
Cash flows from (used in) financing activities		
Increase in short-term loans	11,190,263	10,192,321
Decrease in short-term loans	-10,636,129	-10,000,046
Increase in short-term notes and bills payable	1,300,000	299,395
Decrease in short-term notes and bills payable	-1,300,000	-450,000
Proceeds from long-term debt	0	4,206,171
Repayments of long-term debt	-88,172	-4,408,845
Payments of lease liabilities	-204,912	-195,685
Net cash flows from (used in) financing activities	261,050	-356,689
Effect of exchange rate changes on cash and cash equivalents	372,611	121,337
Net increase (decrease) in cash and cash equivalents	216,857	97,491
Cash and cash equivalents at beginning of period	2,686,730	2,341,417
Cash and cash equivalents at end of period	2,903,587	2,438,908
Cash and cash equivalents reported in the statement of financial position	2,903,587	2,438,908