

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/06/30	2018/12/31	2018/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,801,701	3,252,486	3,247,758
Current financial assets at fair value through profit or loss	2,040	5,132	15,353
Current contract assets	99,457	38,922	44,311
Notes receivable, net	53,486	89,523	99,348
Accounts receivable, net	5,970,754	7,451,332	5,727,224
Other receivables	440,333	426,701	239,875
Current inventories	6,836,786	5,511,113	5,034,730
Prepayments	620,707	504,803	658,152
Other current assets	113,668	132,987	106,509
Total current assets	17,938,932	17,412,999	15,173,260
Non-current assets			
Property, plant and equipment	3,251,155	3,217,478	2,981,190
Right-of-use assets	1,928,369	0	0
Intangible assets	1,224,583	1,220,388	1,222,228
Deferred tax assets	1,211,433	1,237,428	1,107,687
Other non-current assets	386,644	654,905	732,013
Total non-current assets	8,002,184	6,330,199	6,043,118
Total assets	25,941,116	23,743,198	21,216,378
Current liabilities			
Current borrowings	6,317,819	5,165,260	5,215,382
Short-term notes and bills payable	149,903	0	149,675
Current financial liabilities at fair value through profit or loss	2,265	15,570	4,332
Current contract liabilities	300,892	281,428	346,379
Notes payable	395,189	386,893	215,851
Accounts payable	3,049,488	3,480,474	1,839,277
Other payables	2,282,744	2,466,559	2,079,246
Current tax liabilities	210,404	359,793	303,953
Current lease liabilities	508,519	0	0
Other current liabilities	881,218	800,724	543,041
Total current liabilities	14,098,441	12,956,701	10,697,136
Non-current liabilities			
Non-current portion of non-current borrowings	1,617,502	1,864,530	2,060,509
Non-current provisions	186,258	178,504	173,139
Deferred tax liabilities	137,886	137,323	265,295
Non-current lease liabilities	1,118,895	0	0
Other non-current liabilities	172,883	175,539	162,544
Total non-current liabilities	3,233,424	2,355,896	2,661,487
Total liabilities	17,331,865	15,312,597	13,358,623
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,036,166	3,040,166	3,040,166
Total share capital	3,036,166	3,040,166	3,040,166
Capital surplus			
Total capital surplus	54,924	54,996	54,996
Retained earnings			
Legal reserve	1,312,641	1,273,663	1,273,663
Special reserve	1,016,542	987,409	987,409
Unappropriated retained earnings (accumulated deficit)	4,091,621	4,133,966	3,410,665
Total retained earnings	6,420,804	6,395,038	5,671,737
Other equity interest			
Total other equity interest	-909,467	-1,016,542	-865,573
Treasury shares	0	-48,948	-48,948
Total equity attributable to owners of parent	8,602,427	8,424,710	7,852,378
Non-controlling interests	6,824	5,891	5,377
Total equity	8,609,251	8,430,601	7,857,755
Total liabilities and equity	25,941,116	23,743,198	21,216,378
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	900,000	900,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Income Statement				
Total operating revenue	5,615,217	4,515,643	10,952,029	9,000,858
Total operating costs	2,810,843	2,446,531	5,506,146	4,730,694
Gross profit (loss) from operations	2,804,374	2,069,112	5,445,883	4,270,164
Gross profit (loss) from operations	2,804,374	2,069,112	5,445,883	4,270,164
Operating expenses				
Selling expenses	987,444	1,078,772	2,097,079	2,050,644
Administrative expenses	1,538,126	1,177,198	2,890,313	2,450,798
Research and development expenses	123,747	127,723	282,906	259,009
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	5,112	7,026	-6,342	2,438
Total operating expenses	2,654,429	2,390,719	5,263,956	4,762,889
Net operating income (loss)	149,945	-321,607	181,927	-492,725
Non-operating income and expenses				
Total other income	115,215	107,158	215,968	192,032
Other gains and losses, net	72,024	83,118	45,005	13,843
Finance costs, net	49,448	33,698	89,820	67,965
Total non-operating income and expenses	137,791	156,578	171,153	137,910
Profit (loss) from continuing operations before tax	287,736	-165,029	353,080	-354,815
Total tax expense (income)	65,897	-18,820	104,890	-13,167
Profit (loss) from continuing operations	221,839	-146,209	248,190	-341,648
Profit (loss)	221,839	-146,209	248,190	-341,648
Other comprehensive income				
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	-929
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	929
Exchange differences on translation	24,154	929	133,843	118,987
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	4,830	186	26,768	-2,849
Components of other comprehensive income that will be reclassified to profit or loss	19,324	743	107,075	121,836
Other comprehensive income, net	19,324	743	107,075	122,765
Total comprehensive income	241,163	-145,466	355,265	-218,883
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	221,556	-145,912	247,493	-341,757
Profit (loss), attributable to non-controlling interests	283	-297	697	109
Comprehensive income, attributable to owners of parent	240,880	-145,169	354,568	-218,992
Comprehensive income, attributable to non-controlling interests	283	-297	697	109
Basic earnings per share				
Total basic earnings per share	0.73	-0.48	0.82	-1.13
Diluted earnings per share				
Total diluted earnings per share	0.73	-0.48	0.82	-1.13