

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/06/30	2019/12/31	2019/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,309,249	3,280,481	3,801,701
Current financial assets at fair value through profit or loss	224	5,216	2,040
Current financial assets at amortised cost	3,774	0	0
Current contract assets	50,654	75,211	99,457
Notes receivable, net	71,633	53,896	53,486
Accounts receivable, net	6,014,240	7,411,001	5,970,754
Other receivables	285,874	403,635	440,333
Current inventories	6,859,899	6,544,891	6,836,786
Prepayments	582,046	521,680	620,707
Other current assets	66,290	65,392	113,668
Total current assets	17,243,883	18,361,403	17,938,932
Non-current assets			
Property, plant and equipment	3,983,323	3,261,000	3,251,155
Right-of-use assets	2,334,357	2,133,724	1,928,369
Investment property, net	46,840	0	0
Intangible assets	2,348,485	1,234,304	1,224,583
Deferred tax assets	1,590,503	1,471,574	1,211,433
Other non-current assets	1,142,994	473,306	386,644
Total non-current assets	11,446,502	8,573,908	8,002,184
Total assets	28,690,385	26,935,311	25,941,116
Current liabilities			
Current borrowings	6,380,748	5,207,681	6,317,819
Short-term notes and bills payable	149,720	149,917	149,903
Current financial liabilities at fair value through profit or loss	10,397	17,129	2,265
Current contract liabilities	333,198	303,032	300,892
Notes payable	384,616	416,929	395,189
Accounts payable	2,634,809	3,335,362	3,049,488
Other payables	2,764,428	2,393,089	2,282,744
Current tax liabilities	338,882	358,841	210,404
Current lease liabilities	490,673	388,677	508,519
Other current liabilities	739,370	579,991	881,218
Total current liabilities	14,226,841	13,150,648	14,098,441
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	0
Non-current portion of non-current borrowings	1,837,885	669,032	1,617,502
Non-current provisions	147,903	181,763	186,258
Deferred tax liabilities	133,554	212,538	137,886
Non-current lease liabilities	1,474,296	1,324,614	1,118,895
Other non-current liabilities	257,988	259,490	172,883
Total non-current liabilities	5,851,626	4,647,437	3,233,424
Total liabilities	20,078,467	17,798,085	17,331,865
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,036,166	3,036,166	3,036,166
Total Share Capital	3,036,166	3,036,166	3,036,166
Capital surplus			
Total capital surplus	54,924	54,924	54,924
Retained earnings			
Legal reserve	1,441,895	1,312,641	1,312,641
Special reserve	1,370,838	1,016,542	1,016,542
Unappropriated retained earnings (accumulated deficit)	3,959,617	5,128,174	4,091,621
Total retained earnings	6,772,350	7,457,357	6,420,804
Other equity interest			
Total other equity interest	-1,638,732	-1,370,839	-909,467
Treasury shares	-80,120	-47,832	0
Total equity attributable to owners of parent	8,144,588	9,129,776	8,602,427
Non-controlling interests	467,330	7,450	6,824
Total equity	8,611,918	9,137,226	8,609,251
Total liabilities and equity	28,690,385	26,935,311	25,941,116
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,131,000	600,000	0

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/2nd	2019/2nd	2020/01/01To2020/06/30	2019/01/01To2019/06/30
Income Statement				
Total operating revenue	5,629,193	5,615,217	11,163,711	10,952,029
Total operating costs	2,997,002	2,810,843	5,923,045	5,506,146
Gross profit (loss) from operations	2,632,191	2,804,374	5,240,666	5,445,883
Gross profit (loss) from operations	2,632,191	2,804,374	5,240,666	5,445,883
Operating expenses				
Selling expenses	852,681	1,004,462	2,126,911	2,114,097
Administrative expenses	1,721,429	1,538,126	3,087,542	2,890,313
Research and development expenses	172,992	123,747	350,130	282,906
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-4,818	5,112	959	-6,342
Total operating expenses	2,742,284	2,671,447	5,565,542	5,280,974
Net operating income (loss)	-110,093	132,927	-324,876	164,909
Non-operating income and expenses				
Total interest income	46,873	85,078	96,009	151,113
Total other income	143,854	30,137	158,525	64,855
Other gains and losses, net	-19,681	72,024	-115,110	45,005
Finance costs, net	42,644	32,430	79,469	72,802
Total non-operating income and expenses	128,402	154,809	59,955	188,171
Profit (loss) from continuing operations before tax	18,309	287,736	-264,921	353,080
Total tax expense (income)	30,978	65,897	-18,227	104,890
Profit (loss) from continuing operations	-12,669	221,839	-246,694	248,190
Profit (loss)	-12,669	221,839	-246,694	248,190
Other comprehensive income				
Exchange differences on translation	-143,300	24,154	-360,068	133,843
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-27,593	4,830	-66,974	26,768
Components of other comprehensive income that will be reclassified to profit or loss	-115,707	19,324	-293,094	107,075
Other comprehensive income, net	-115,707	19,324	-293,094	107,075
Total comprehensive income	-128,376	241,163	-539,788	355,265
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-8,830	221,556	-260,843	247,493
Profit (loss), attributable to non-controlling interests	-3,839	283	14,149	697
Comprehensive income, attributable to owners of parent	-119,202	240,880	-528,736	354,568
Comprehensive income, attributable to non-controlling interests	-9,174	283	-11,052	697
Basic earnings per share				
Total basic earnings per share	-0.03	0.73	-0.86	0.82
Diluted earnings per share				
Total diluted earnings per share	-0.03	0.73	-0.86	0.82