

Financial Statement – Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,000,901	2,341,417	2,216,806
Current financial assets at fair value through profit or loss	0	14,162	11,088
Current financial assets at amortised cost	26,563	16,597	0
Current contract assets	47,765	27,259	88,189
Notes receivable, net	88,514	80,421	82,502
Accounts receivable, net	10,842,968	10,482,219	8,664,348
Other receivables	342,561	434,611	343,001
Current inventories	12,857,171	9,039,224	10,998,685
Prepayments	1,079,712	1,066,366	1,087,910
Other current assets	79,636	107,588	101,770
Total current assets	27,365,791	23,609,864	23,594,299
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	9,927	8,707	8,386
Property, plant and equipment	4,652,466	4,580,639	4,488,827
Right-of-use assets	2,980,204	2,871,402	2,322,360
Investment property, net	35,816	35,290	35,179
Intangible assets	2,805,932	2,823,009	2,873,086
Deferred tax assets	1,689,457	1,656,533	2,244,402
Other non-current assets	1,141,171	836,396	760,260
Total non-current assets	13,314,973	12,811,976	12,732,500
Total assets	40,680,764	36,421,840	36,326,799
Current liabilities			
Current borrowings	6,318,878	5,029,244	7,030,206
Short-term notes and bills payable	498,572	449,633	299,834
Current financial liabilities at fair value through profit or loss	13,033	19,050	21,919
Current contract liabilities	914,301	920,701	851,415
Notes payable	314,012	245,234	205,755
Accounts payable	5,999,739	4,088,101	4,376,194
Other payables	3,600,788	3,762,873	2,873,239
Current tax liabilities	477,512	628,999	367,637
Current lease liabilities	665,104	690,843	651,174
Other current liabilities	428,489	2,289,643	2,245,822
Total current liabilities	19,230,428	18,124,321	18,923,195
Non-current liabilities			
Bonds payable	3,000,000	0	0
Non-current portion of non-current borrowings	5,055,678	5,959,452	5,579,998
Non-current provisions	423,223	311,003	360,154
Deferred tax liabilities	219,503	147,583	336,506
Non-current lease liabilities	2,098,736	1,908,383	1,343,799
Other non-current liabilities	297,602	321,655	301,020
Total non-current liabilities	11,094,742	8,648,076	7,921,477
Total liabilities	30,325,170	26,772,397	26,844,672
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,033,946	3,036,166	3,036,166
Total Share Capital	3,033,946	3,036,166	3,036,166
Capital surplus			
Total capital surplus	436,067	431,446	431,446
Retained earnings			
Legal reserve	1,626,536	1,555,699	1,555,699
Special reserve	1,979,083	1,620,071	1,620,071
Unappropriated retained earnings (accumulated deficit)	4,912,584	5,031,884	4,379,634
Total retained earnings	8,518,203	8,207,654	7,555,404
Other equity interest			
Total other equity interest	-1,633,417	-1,979,082	-1,493,918
Treasury shares	-5,780	-53,612	-53,612
Total equity attributable to owners of parent	10,349,019	9,642,572	9,475,486
Non-controlling interests	6,575	6,871	6,641
Total equity	10,355,594	9,649,443	9,482,127
Total liabilities and equity	40,680,764	36,421,840	36,326,799
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	695,000	695,000

Financial Statement – Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Income Statement				
Total operating revenue	12,075,058	9,675,946	30,409,044	25,347,585
Total operating costs	5,850,857	4,954,903	14,926,458	13,264,551
Gross profit (loss) from operations	6,224,201	4,721,043	15,482,586	12,083,034
Gross profit (loss) from operations	6,224,201	4,721,043	15,482,586	12,083,034
Operating expenses				
Selling expenses	2,686,534	2,169,321	7,102,926	5,542,315
Administrative expenses	2,285,974	1,816,150	6,497,162	5,725,827
Research and development expenses	284,631	235,032	828,518	741,073
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	133	39,600	11,180	94,767
Total operating expenses	5,257,272	4,260,103	14,439,786	12,103,982
Net operating income (loss)	966,929	460,940	1,042,800	-20,948
Non-operating income and expenses				
Total interest income	68,810	50,681	233,714	142,956
Total other income	2,251	3,078	28,654	38,021
Other gains and losses, net	-186,091	142,597	160,856	472,942
Finance costs, net	104,728	95,889	296,705	304,376
Total non-operating income and expenses	-219,758	100,467	126,519	349,543
Profit (loss) from continuing operations before tax	747,171	561,407	1,169,319	328,595
Total tax expense (income)	272,355	191,988	540,764	272,943
Profit (loss) from continuing operations	474,816	369,419	628,555	55,652
Profit (loss)	474,816	369,419	628,555	55,652
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-8,755	1,111	-940	1,096
Components of other comprehensive income that will not be reclassified to profit or loss	-8,755	1,111	-940	1,096
Exchange differences on translation	150,242	196,531	346,671	124,852
Components of other comprehensive income that will be reclassified to profit or loss	150,242	196,531	346,671	124,852
Other comprehensive income, net	141,487	197,642	345,731	125,948
Total comprehensive income	616,303	567,061	974,286	181,600
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	474,728	369,542	628,917	56,115
Profit (loss), attributable to non-controlling interests	88	-123	-362	-463
Comprehensive income, attributable to owners of parent	615,694	567,216	974,582	182,268
Comprehensive income, attributable to non-controlling interests	609	-155	-296	-668
Basic earnings per share				
Total basic earnings per share	1.57	1.22	2.08	0.19
Diluted earnings per share				
Total diluted earnings per share	1.57	1.22	2.08	0.19

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

2024/09/30 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	3,036,166	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
Legal reserve appropriated	0	0	0	70,837	0	-70,837	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	359,012	-359,012	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-302,922	-302,922	0	0	0	0	-302,922	0	-302,922
Profit (loss)	0	0	0	0	0	628,917	628,917	0	0	0	0	628,917	-362	628,555
Other comprehensive income	0	0	0	0	0	0	0	346,605	-940	345,665	0	345,665	66	345,731
Total comprehensive income	0	0	0	0	0	628,917	628,917	346,605	-940	345,665	0	974,582	-296	974,286
Retirement of treasury share	-2,220	-2,220	-46	0	0	-15,446	-15,446	0	0	0	17,708	0	0	0
Share-based payments	0	0	4,661	0	0	0	0	0	0	0	30,128	34,787	0	34,787
Total increase (decrease) in equity	-2,220	-2,220	4,621	70,837	359,012	-119,300	310,549	346,605	-940	345,665	47,832	706,447	-296	706,151
Equity at end of period	3,033,946	3,033,946	436,067	1,626,536	1,979,083	4,912,584	8,518,203	-1,632,735	-682	-1,633,417	-5,780	10,349,019	6,575	10,355,594

2023/09/30 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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	3,036,166	3,036,166	431,446	1,512,422	1,942,009	4,226,611	7,681,042	-1,620,305	234	-1,620,071	-53,612	9,474,971	7,309	9,482,280
Legal reserve appropriated	0	0	0	43,277	0	-43,277	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	-321,938	321,938	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-181,753	-181,753	0	0	0	0	-181,753	0	-181,753
Profit (loss)	0	0	0	0	0	56,115	56,115	0	0	0	0	56,115	-463	55,652
Other comprehensive income	0	0	0	0	0	0	0	125,057	1,096	126,153	0	126,153	-205	125,948
Total comprehensive income	0	0	0	0	0	56,115	56,115	125,057	1,096	126,153	0	182,268	-668	181,600
Total increase (decrease) in equity	0	0	0	43,277	-321,938	153,023	-125,638	125,057	1,096	126,153	0	515	-668	-153
Equity at end of period	3,036,166	3,036,166	431,446	1,555,699	1,620,071	4,379,634	7,555,404	-1,495,248	1,330	-1,493,918	-53,612	9,475,486	6,641	9,482,127

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	1,169,319	328,595
Profit (loss) before tax	1,169,319	328,595
Depreciation expense	1,076,602	961,751
Amortization expense	78,867	77,385
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	11,180	94,767
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	8,145	18,698
Interest expense	296,705	304,376
Interest income	-233,714	-142,956
Share-based payments	4,661	0
Loss (gain) on disposal of property, plan and equipment	-829	8,604
Loss (gain) on disposal of intangible assets	278	0
Total adjustments to reconcile profit (loss)	1,241,895	1,322,625
Decrease (increase) in contract assets	-20,506	-44,864
Decrease (increase) in notes receivable	-8,093	2,942
Decrease (increase) in accounts receivable	-402,857	-43,681
Decrease (increase) in other receivable	92,050	824,767
Decrease (increase) in inventories	-3,817,947	809,728
Decrease (increase) in prepayments	-13,346	-162,073
Decrease (increase) in other current assets	27,952	54,168
Decrease (increase) in other operating assets	-284,191	-84,925
Total changes in operating assets	-4,426,938	1,356,062
Increase (decrease) in contract liabilities	-6,400	20,543
Increase (decrease) in notes payable	68,778	-261,191
Increase (decrease) in accounts payable	1,911,638	85,599
Increase (decrease) in other payable	-166,592	-1,087,366
Increase (decrease) in provisions	112,220	97,085
Increase (decrease) in other current liabilities	-10,280	-12,123
Increase (decrease) in net defined benefit liability	-10,000	-10,000
Increase (decrease) in other operating liabilities	-14,053	-150,785
Total changes in operating liabilities	1,885,311	-1,318,238
Total changes in operating assets and liabilities	-2,541,627	37,824
Total adjustments	-1,299,732	1,360,449
Cash inflow (outflow) generated from operations	-130,413	1,689,044
Interest received	233,714	142,956
Interest paid	-293,259	-298,520
Income taxes refund (paid)	-331,757	-289,030
Net cash flows from (used in) operating activities	-521,715	1,244,450
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-9,966	0
Acquisition of property, plant and equipment	-485,025	-391,604
Proceeds from disposal of property, plant and equipment	40,462	22,061
Acquisition of intangible assets	-42,189	-42,230
Proceeds from disposal of investment properties	0	258
Net cash flows from (used in) investing activities	-496,718	-411,515
Cash flows from (used in) financing activities		
Increase in short-term loans	35,840,000	37,457,209
Decrease in short-term loans	-34,700,000	-42,604,360
Increase in short-term notes and bills payable	3,650,000	889,964
Decrease in short-term notes and bills payable	-3,600,000	-1,450,000
Proceeds from issuing bonds	3,000,000	0
Repayments of bonds	-2,000,000	0
Proceeds from long-term debt	13,976,693	13,145,803
Repayments of long-term debt	-14,751,840	-8,963,997
Payments of lease liabilities	-565,549	-540,637
Cash dividends paid	-302,922	0
Exercise of employee share options	30,126	0
Net cash flows from (used in) financing activities	576,508	-2,066,018
Effect of exchange rate changes on cash and cash equivalents	101,409	-81,665
Net increase (decrease) in cash and cash equivalents	-340,516	-1,314,748
Cash and cash equivalents at beginning of period	2,341,417	3,531,554
Cash and cash equivalents at end of period	2,000,901	2,216,806
Cash and cash equivalents reported in the statement of financial position	2,000,901	2,216,806