

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,891,669	3,292,801	3,117,597
Current financial assets at fair value through profit or loss	302	15,709	6,357
Current financial assets at amortised cost	0	0	3,824
Current contract assets	48,716	16,832	26,612
Notes receivable, net	63,794	65,266	65,694
Accounts receivable, net	6,191,775	6,996,248	6,550,265
Other receivables	299,369	364,569	368,816
Current inventories	9,118,078	7,945,820	6,949,052
Prepayments	763,927	823,053	594,719
Other current assets	59,349	54,047	67,624
Total current assets	19,436,979	19,574,345	17,750,560
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	13,433	12,423	0
Property, plant and equipment	3,887,597	3,997,692	3,980,765
Right-of-use assets	1,898,898	2,031,985	2,361,374
Investment property, net	43,433	46,779	47,563
Intangible assets	2,846,659	2,855,047	2,354,950
Deferred tax assets	1,467,633	1,445,275	1,593,638
Other non-current assets	1,296,681	1,223,543	1,146,355
Total non-current assets	11,454,334	11,612,744	11,484,645
Total assets	30,891,313	31,187,089	29,235,205
Current liabilities			
Current borrowings	6,147,924	6,011,150	6,629,639
Short-term notes and bills payable	949,465	349,721	149,921
Current financial liabilities at fair value through profit or loss	0	1,657	29,382
Current contract liabilities	875,522	803,407	287,657
Notes payable	402,986	447,465	432,770
Accounts payable	4,001,203	4,324,359	2,767,188
Other payables	2,215,379	2,701,405	2,304,796
Current tax liabilities	447,333	436,573	342,384
Current lease liabilities	473,005	431,107	508,609
Other current liabilities	221,460	269,656	674,720
Total current liabilities	15,734,277	15,776,500	14,127,066
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	1,259,366	1,237,150	1,846,356
Non-current provisions	337,656	233,661	163,711
Deferred tax liabilities	153,676	179,387	112,175
Non-current lease liabilities	1,046,479	1,183,418	1,437,886
Other non-current liabilities	258,111	295,248	351,348
Total non-current liabilities	5,055,288	5,128,864	5,911,476
Total liabilities	20,789,565	20,905,364	20,038,542
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	55,630	55,630	54,924
Retained earnings			
Legal reserve	1,441,895	1,441,895	1,312,641
Special reserve	1,370,838	1,370,838	1,016,542
Unappropriated retained earnings (accumulated deficit)	4,968,032	4,900,499	4,876,161
Total retained earnings	7,780,765	7,713,232	7,205,344
Other equity interest			
Total other equity interest	-1,596,488	-1,385,492	-1,528,360
Treasury shares	-73,872	-73,872	-47,915
Total equity attributable to owners of parent	9,202,201	9,345,664	8,720,159
Non-controlling interests	899,547	936,061	476,504
Total equity	10,101,748	10,281,725	9,196,663
Total liabilities and equity	30,891,313	31,187,089	29,235,205
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,028,000	1,028,000	642,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Total operating revenue	7,269,513	5,534,518
Total operating costs	3,715,773	2,926,043
Gross profit (loss) from operations	3,553,740	2,608,475
Gross profit (loss) from operations	3,553,740	2,608,475
Operating expenses		
Selling expenses	1,725,057	1,265,227
Administrative expenses	1,542,251	1,366,113
Research and development expenses	203,733	177,138
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	4,214	5,777
Total operating expenses	3,475,255	2,814,255
Net operating income (loss)	78,485	-205,780
Non-operating income and expenses		
Total interest income	39,574	45,434
Total other income	28,391	14,671
Other gains and losses, net	34,628	-95,429
Finance costs, net	35,512	42,126
Total non-operating income and expenses	67,081	-77,450
Profit (loss) from continuing operations before tax	145,566	-283,230
Total tax expense (income)	54,636	-49,205
Profit (loss) from continuing operations	90,930	-234,025
Profit (loss)	90,930	-234,025
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,189	0
Components of other comprehensive income that will not be reclassified to profit or loss	1,189	0
Exchange differences on translation	-301,543	-216,768
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-52,928	-39,381
Components of other comprehensive income that will be reclassified to profit or loss	-248,615	-177,387
Other comprehensive income, net	-247,426	-177,387
Total comprehensive income	-156,496	-411,412
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	67,533	-252,013
Profit (loss), attributable to non-controlling interests	23,397	17,988
Comprehensive income, attributable to owners of parent	-143,463	-409,534
Comprehensive income, attributable to non-controlling interests	-13,033	-1,878
Basic earnings per share		
Total basic earnings per share	0.22	-0.83
Diluted earnings per share		
Total diluted earnings per share	0.22	-0.83