

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,216,806	3,531,554	2,650,629
Current financial assets at fair value through profit or loss	11,088	8,746	0
Current contract assets	88,189	43,325	47,786
Notes receivable, net	82,502	85,444	90,163
Accounts receivable, net	8,664,348	8,692,416	7,222,037
Other receivables	343,001	1,167,768	803,245
Current inventories	10,998,685	11,808,413	12,994,705
Prepayments	1,087,910	925,837	987,562
Other current assets	101,770	155,938	73,997
Total current assets	23,594,299	26,419,441	24,870,124
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	8,386	7,444	9,340
Property, plant and equipment	4,488,827	4,494,351	4,478,933
Right-of-use assets	2,322,360	2,209,517	2,158,085
Investment property, net	35,179	38,200	36,283
Intangible assets	2,873,086	2,857,429	2,890,932
Deferred tax assets	2,244,402	2,139,856	2,536,681
Other non-current assets	760,260	699,706	1,355,883
Total non-current assets	12,732,500	12,446,503	13,466,137
Total assets	36,326,799	38,865,944	38,336,261
Current liabilities			
Current borrowings	7,030,206	12,277,783	9,172,632
Short-term notes and bills payable	299,834	849,648	4,196,268
Current financial liabilities at fair value through profit or loss	21,919	879	18,046
Current contract liabilities	851,415	830,872	791,286
Notes payable	205,755	466,946	388,605
Accounts payable	4,376,194	4,290,595	4,893,486
Other payables	2,873,239	3,567,656	2,878,865
Current tax liabilities	367,637	708,784	490,580
Current lease liabilities	651,174	607,062	591,066
Other current liabilities	2,245,822	1,199,365	1,219,831
Total current liabilities	18,923,195	24,799,590	24,640,665
Non-current liabilities			
Bonds payable	0	2,000,000	2,000,000
Non-current portion of non-current borrowings	5,579,998	446,964	419,238
Non-current provisions	360,154	263,069	282,793
Deferred tax liabilities	336,506	167,017	433,011
Non-current lease liabilities	1,343,799	1,245,219	1,190,616
Other non-current liabilities	301,020	461,805	299,822
Total non-current liabilities	7,921,477	4,584,074	4,625,480
Total liabilities	26,844,672	29,383,664	29,266,145
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	431,446	431,446	59,979
Retained earnings			
Legal reserve	1,555,699	1,512,422	1,512,423
Special reserve	1,620,071	1,942,009	1,942,009
Unappropriated retained earnings (accumulated deficit)	4,379,634	4,226,611	3,688,768
Total retained earnings	7,555,404	7,681,042	7,143,200
Other equity interest			
Total other equity interest	-1,493,918	-1,620,071	-1,732,343
Treasury shares	-53,612	-53,612	-73,872
Total equity attributable to owners of parent	9,475,486	9,474,971	8,433,130
Non-controlling interests	6,641	7,309	636,986
Total equity	9,482,127	9,482,280	9,070,116
Total liabilities and equity	36,326,799	38,865,944	38,336,261
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	695,000	1,028,000	1,028,000

Financial Statement – Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/3rd	2022/3rd	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Income Statement				
Total operating revenue	9,675,946	8,028,788	25,347,585	22,122,519
Total operating costs	4,954,903	4,531,453	13,264,551	12,849,273
Gross profit (loss) from operations	4,721,043	3,497,335	12,083,034	9,273,246
Gross profit (loss) from operations	4,721,043	3,497,335	12,083,034	9,273,246
Operating expenses				
Selling expenses	2,169,321	1,715,614	5,542,315	4,582,556
Administrative expenses	1,816,150	1,645,839	5,725,827	5,047,348
Research and development expenses	235,032	234,905	741,073	664,071
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	39,600	16,476	94,767	20,505
Total operating expenses	4,260,103	3,612,834	12,103,982	10,314,480
Net operating income (loss)	460,940	-115,499	-20,948	-1,041,234
Non-operating income and expenses				
Total interest income	50,681	43,159	142,956	119,746
Total other income	3,078	443,873	38,021	482,446
Other gains and losses, net	142,597	-282,855	472,942	185,040
Finance costs, net	95,889	78,385	304,376	172,640
Total non-operating income and expenses	100,467	125,792	349,543	614,592
Profit (loss) from continuing operations before tax	561,407	10,293	328,595	-426,642
Total tax expense (income)	191,988	-6,581	272,943	-125,534
Profit (loss) from continuing operations	369,419	16,874	55,652	-301,108
Profit (loss)	369,419	16,874	55,652	-301,108
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,111	-106	1,096	-667
Components of other comprehensive income that will not be reclassified to profit or loss	1,111	-106	1,096	-667
Exchange differences on translation	196,531	152,328	124,852	228,400
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	28,119	0	52,516
Components of other comprehensive income that will be reclassified to profit or loss	196,531	124,209	124,852	175,884
Other comprehensive income, net	197,642	124,103	125,948	175,217
Total comprehensive income	567,061	140,977	181,600	-125,891
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	369,542	223,175	56,115	-105,079
Profit (loss), attributable to non-controlling interests	-123	-206,301	-463	-196,029
Comprehensive income, attributable to owners of parent	567,216	335,615	182,268	104,587
Comprehensive income, attributable to non-controlling interests	-155	-194,638	-668	-230,478
Basic earnings per share				
Total basic earnings per share	1.22	0.74	0.19	-0.35
Diluted earnings per share				
Total diluted earnings per share	1.22	0.74	0.19	-0.35

Provided by: Johnson Health Tech Co., Ltd.
Financial year: Yearly
Unit: NT\$ thousand

2023/09/30 Statement of Stockholders' Equity

Unit: NT\$ 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	1,512,422	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	-468	181,800
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	-1,493,918	1,330	-1,493,918	-53,612	9,475,486	6,641	9,482,127

2022/09/30 Statement of Stockholders' Equity

Unit: NT\$ 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	59,079	1,509,898	1,385,492	4,504,183	7,399,573	-1,942,671	662	-1,942,009	-73,872	8,479,837	901,347	9,381,184
Legal reserve appropriated	0	0	0	2,525	0	-2,525	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	556,517	-556,517	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-151,294	-151,294	0	0	0	0	-151,294	0	-151,294
Profit (loss)	0	0	0	0	0	-105,079	-105,079	0	0	0	0	-105,079	-198,029	-301,108
Other comprehensive income	0	0	0	0	0	0	0	210,066	-400	209,666	0	209,666	-34,449	175,217
Total comprehensive income	0	0	0	0	0	-105,079	-105,079	210,066	-400	209,666	0	104,587	-230,478	-125,891
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-33,883	-33,883
Total increase (decrease) in equity	0	0	0	2,525	556,517	-815,415	-256,373	210,066	-400	209,666	0	-46,707	-264,361	-311,068
Equity at end of period	3,036,166	3,036,166	59,079	1,512,423	1,942,009	3,688,768	7,143,200	-1,732,605	262	-1,732,343	-73,872	8,433,130	636,966	9,070,116

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	328,595	-426,642
Profit (loss) before tax	328,595	-426,642
Depreciation expense	961,751	846,121
Amortization expense	77,385	60,950
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	94,767	20,505
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	18,698	26,197
Interest expense	304,376	172,640
Interest income	-142,956	-119,746
Loss (gain) on disposal of property, plan and equipment	8,604	-2,797
Loss (gain) on disposal of intangible assets	0	1,383
Total adjustments to reconcile profit (loss)	1,322,625	1,005,253
Decrease (increase) in contract assets	-44,864	9,166
Decrease (increase) in notes receivable	2,942	-13,704
Decrease (increase) in accounts receivable	-43,681	273,492
Decrease (increase) in other receivable	824,767	-309,946
Decrease (increase) in inventories	809,728	-1,320,472
Decrease (increase) in prepayments	-162,073	-79,551
Decrease (increase) in other current assets	54,168	23,458
Decrease (increase) in other operating assets	-84,925	-160,977
Total changes in operating assets	1,356,062	-1,578,534
Increase (decrease) in contract liabilities	20,543	-12,349
Increase (decrease) in notes payable	-261,191	-11,852
Increase (decrease) in accounts payable	85,599	714,799
Increase (decrease) in other payable	-1,087,366	-329,809
Increase (decrease) in provisions	97,085	-37,138
Increase (decrease) in other current liabilities	-12,123	25,361
Increase (decrease) in net defined benefit liability	-10,000	-10,000
Increase (decrease) in other operating liabilities	-150,785	52,279
Total changes in operating liabilities	-1,318,238	391,291
Total changes in operating assets and liabilities	37,824	-1,187,243
Total adjustments	1,360,449	-181,990
Cash inflow (outflow) generated from operations	1,689,044	-608,632
Interest received	142,956	119,746
Interest paid	-298,520	-150,263
Income taxes refund (paid)	-289,030	-127,506
Net cash flows from (used in) operating activities	1,244,450	-766,655
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-391,604	-447,341
Proceeds from disposal of property, plant and equipment	22,061	18,617
Acquisition of intangible assets	-42,230	-12,481
Proceeds from disposal of investment properties	258	414
Net cash flows from (used in) investing activities	-411,515	-440,791
Cash flows from (used in) financing activities		
Increase in short-term loans	37,457,209	28,582,454
Decrease in short-term loans	-42,604,360	-27,001,295
Increase in short-term notes and bills payable	889,964	123,335
Decrease in short-term notes and bills payable	-1,450,000	0
Proceeds from long-term debt	13,145,803	1,568,180
Repayments of long-term debt	-8,963,997	-1,385,334
Payments of lease liabilities	-540,637	-434,711
Change in non-controlling interests	0	-33,883
Net cash flows from (used in) financing activities	-2,066,018	1,418,746
Effect of exchange rate changes on cash and cash equivalents	-81,665	-175,748
Net increase (decrease) in cash and cash equivalents	-1,314,748	35,552
Cash and cash equivalents at beginning of period	3,531,554	2,615,077
Cash and cash equivalents at end of period	2,216,806	2,650,629
Cash and cash equivalents reported in the statement of financial position	2,216,806	2,650,629