

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/09/30	2021/12/31	2021/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,650,629	2,615,077	2,577,702
Current financial assets at fair value through profit or loss	0	8,151	0
Current contract assets	47,786	56,952	63,074
Notes receivable, net	90,163	76,459	44,518
Accounts receivable, net	7,222,037	7,532,245	6,668,759
Other receivables	803,245	493,299	393,143
Current inventories	12,994,705	11,674,233	10,731,891
Prepayments	987,562	908,011	1,122,686
Other current assets	73,997	97,455	151,056
Total current assets	24,870,124	23,461,882	21,752,829
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	9,340	8,494	10,390
Property, plant and equipment	4,478,933	4,138,726	3,902,020
Right-of-use assets	2,158,085	1,614,593	1,719,332
Investment property, net	36,283	40,117	41,692
Intangible assets	2,890,932	2,807,002	2,808,178
Deferred tax assets	2,536,681	1,893,408	1,717,177
Other non-current assets	1,355,883	1,298,354	1,363,271
Total non-current assets	13,466,137	11,800,694	11,562,060
Total assets	38,336,261	35,262,576	33,314,889
Current liabilities			
Current borrowings	9,172,632	7,544,264	7,976,690
Short-term notes and bills payable	4,196,268	4,045,492	3,048,420
Current financial liabilities at fair value through profit or loss	18,046	0	910
Current contract liabilities	791,286	803,635	811,150
Notes payable	388,605	400,457	344,893
Accounts payable	4,893,486	4,178,687	3,701,051
Other payables	2,878,865	3,062,444	2,609,823
Current tax liabilities	490,580	396,582	301,457
Current lease liabilities	591,066	375,873	462,633
Other current liabilities	1,219,831	265,042	195,895
Total current liabilities	24,640,665	21,072,476	19,452,922
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	419,238	1,167,433	1,214,019
Non-current provisions	282,793	319,931	363,835
Deferred tax liabilities	433,011	202,221	126,827
Non-current lease liabilities	1,190,616	861,788	897,038
Other non-current liabilities	299,822	257,543	249,683
Total non-current liabilities	4,625,480	4,808,916	4,851,402
Total liabilities	29,266,145	25,881,392	24,304,324
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	59,979	59,979	59,979
Retained earnings			
Legal reserve	1,512,423	1,509,898	1,509,898
Special reserve	1,942,009	1,385,492	1,385,492
Unappropriated retained earnings (accumulated deficit)	3,688,768	4,504,183	4,042,586
Total retained earnings	7,143,200	7,399,573	6,937,976
Other equity interest			
Total other equity interest	-1,732,343	-1,942,009	-1,844,953
Treasury shares	-73,872	-73,872	-73,872
Total equity attributable to owners of parent	8,433,130	8,479,837	8,115,296
Non-controlling interests	636,986	901,347	895,269
Total equity	9,070,116	9,381,184	9,010,565
Total liabilities and equity	38,336,261	35,262,576	33,314,889
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	1,028,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Income Statement				
Total operating revenue	8,028,788	7,217,094	22,122,519	20,122,519
Total operating costs	4,531,453	4,300,515	12,849,273	12,849,273
Gross profit (loss) from operations	3,497,335	2,916,579	9,273,246	7,273,246
Gross profit (loss) from operations	3,497,335	2,916,579	9,273,246	7,273,246
Operating expenses				
Selling expenses	1,715,614	1,316,395	4,582,556	4,582,556
Administrative expenses	1,645,839	1,584,041	5,047,348	5,047,348
Research and development expenses	234,905	202,980	664,071	664,071
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	16,476	368,488	20,505	20,505
Total operating expenses	3,612,834	3,471,904	10,314,480	10,314,480
Net operating income (loss)	-115,499	-555,325	-1,041,234	-1,041,234
Non-operating income and expenses				
Total interest income	43,159	34,602	119,746	119,746
Total other income	443,873	18,108	482,446	482,446
Other gains and losses, net	-282,855	-60,623	185,040	185,040
Finance costs, net	78,385	42,611	172,640	172,640
Total non-operating income and expenses	125,792	-50,524	614,592	614,592
Profit (loss) from continuing operations before tax	10,293	-605,849	-426,642	-426,642
Total tax expense (income)	-6,581	-107,182	-125,534	-125,534
Profit (loss) from continuing operations	16,874	-498,667	-301,108	-301,108
Profit (loss)	16,874	-498,667	-301,108	-301,108
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-106	-452	-667	-667
Components of other comprehensive income that will not be reclassified to profit or loss	-106	-452	-667	-667
Exchange differences on translation	152,328	-153,076	228,400	228,400
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	28,119	-29,350	52,516	52,516
Components of other comprehensive income that will be reclassified to profit or loss	124,209	-123,726	175,884	175,884
Other comprehensive income, net	124,103	-124,178	175,217	175,217
Total comprehensive income	140,977	-622,845	-125,891	-125,891
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	223,175	-507,310	-105,079	-105,079
Profit (loss), attributable to non-controlling interests	-206,301	8,643	-196,029	-196,029
Comprehensive income, attributable to owners of parent	335,615	-624,979	104,587	104,587
Comprehensive income, attributable to non-controlling interests	-194,638	2,134	-230,478	-230,478
Basic earnings per share				
Total basic earnings per share	0.74	-1.67	-0.35	-0.35
Diluted earnings per share				
Total diluted earnings per share	0.74	-1.67	-0.35	-0.35

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

2022/09/30 Statement of Stockholders' Equity

Unit: NT\$ 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	59,979	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	-196,029	-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	-33,953	-33,953
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	59,979	1,512,423	1,942,009	3,688,768	7,143,200	-1,732,605	262	-1,732,343	-73,872	8,433,130	636,986	9,070,116

2021/09/30 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	55,630	1,441,895	1,370,838	4,900,499	7,713,232	-1,387,118	1,626	-1,385,492	-73,872	9,345,664	936,061	10,281,725
Legal reserve appropriated	0	0	0	68,003	0	-68,003	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	14,654	-14,654	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-338,899	-338,899	0	0	0	0	-338,899	0	-338,899
Profit (loss)	0	0	0	0	0	-436,357	-436,357	0	0	0	0	-436,357	36,645	-399,712
Other comprehensive income	0	0	0	0	0	0	0	-459,134	-327	-459,461	0	-459,461	-53,956	-513,417
Total comprehensive income	0	0	0	0	0	-436,357	-436,357	-459,134	-327	-459,461	0	-895,818	-17,311	-913,129
Share-based payments	0	0	4,349	0	0	0	0	0	0	0	0	4,349	0	4,349
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-23,481	-23,481
Total increase (decrease) in equity	0	0	4,349	68,003	14,654	-857,813	-775,256	-459,134	-327	-459,461	0	-1,230,368	-40,792	-1,271,160
Equity at end of period	3,036,166	3,036,166	59,979	1,509,898	1,385,492	4,042,586	6,937,976	-1,846,252	1,299	-1,844,953	-73,872	8,115,296	895,269	9,010,565

Financial Statement – Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-426,642	-404,294
Profit (loss) before tax	-426,642	-404,294
Depreciation expense	846,121	701,516
Amortization expense	60,950	61,062
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	20,505	401,389
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	26,197	14,962
Interest expense	172,640	112,339
Interest income	-119,746	-113,100
Share-based payments	0	4,349
Loss (gain) on disposal of property, plan and equipment	-2,797	-2,475
Loss (gain) on disposal of intangible assets	1,383	1,402
Total adjustments to reconcile profit (loss)	1,005,253	1,181,444
Decrease (increase) in contract assets	9,166	-46,242
Decrease (increase) in notes receivable	-13,704	20,748
Decrease (increase) in accounts receivable	273,492	-63,085
Decrease (increase) in other receivable	-309,946	-28,574
Decrease (increase) in inventories	-1,320,472	-2,786,071
Decrease (increase) in prepayments	-79,551	-299,633
Decrease (increase) in other current assets	23,458	-97,009
Decrease (increase) in other operating assets	-160,977	-186,749
Total changes in operating assets	-1,578,534	-3,486,615
Increase (decrease) in contract liabilities	-12,349	7,743
Increase (decrease) in notes payable	-11,852	-102,572
Increase (decrease) in accounts payable	714,799	-623,308
Increase (decrease) in other payable	-329,809	-435,603
Increase (decrease) in provisions	-37,138	130,174
Increase (decrease) in other current liabilities	25,361	-14,102
Increase (decrease) in net defined benefit liability	-10,000	0
Increase (decrease) in other operating liabilities	52,279	-45,565
Total changes in operating liabilities	391,291	-1,083,233
Total changes in operating assets and liabilities	-1,187,243	-4,569,848
Total adjustments	-181,990	-3,388,404
Cash inflow (outflow) generated from operations	-608,632	-3,792,698
Interest received	119,746	113,100
Interest paid	-150,263	-69,206
Income taxes refund (paid)	-127,506	-317,281
Net cash flows from (used in) operating activities	-766,655	-4,066,085
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-447,341	-341,961
Proceeds from disposal of property, plant and equipment	18,617	34,028
Acquisition of intangible assets	-12,481	-42,385
Proceeds from disposal of investment properties	414	469
Net cash flows from (used in) investing activities	-440,791	-349,849
Cash flows from (used in) financing activities		
Increase in short-term loans	28,582,454	8,319,769
Decrease in short-term loans	-27,001,295	-6,287,309
Increase in short-term notes and bills payable	123,335	2,691,987
Proceeds from long-term debt	1,568,180	628,135
Repayments of long-term debt	-1,385,334	-707,717
Payments of lease liabilities	-434,711	-426,094
Change in non-controlling interests	-33,883	-23,481
Net cash flows from (used in) financing activities	1,418,746	4,195,290
Effect of exchange rate changes on cash and cash equivalents	-175,748	-494,455
Net increase (decrease) in cash and cash equivalents	35,552	-715,099
Cash and cash equivalents at beginning of period	2,615,077	3,292,801
Cash and cash equivalents at end of period	2,650,629	2,577,702
Cash and cash equivalents reported in the statement of financial position	2,650,629	2,577,702