Financial Statement — Balance Sheet

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

Accounting Title	2025/09/30	2024/12/31	2024/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,859,383	2,686,730	2,000,901
Current financial assets at fair value through profit or loss	2,634	8,686	0
Current financial assets at amortised cost	17,524	11,133	26,563
Current contract assets	88,028	34,891	47,765
Notes receivable, net	72,794	44,152	88,514
Accounts receivable, net	11,483,485	13,098,043	10,842,968
Other receivables	297,120	434,733	342,561
Current inventories	13,611,365	11,800,428	12,857,171
Prepayments	1,734,289	2,077,241	1,079,712
Other current assets	249,960	111,654	79,636
Total current assets	30,416,582	30,307,691	27,365,791
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	8,736	7,912	9,927
Property, plant and equipment	5,099,629	4,661,018	4,652,466
Right-of-use assets	3,555,994	3,134,068	2,980,204
Investment property, net	32,758	33,717	35,816
Intangible assets	2,697,139	2,825,764	2,805,932
Deferred tax assets	1,508,983	1,570,740	1,689,457
Other non-current assets	1,227,343	1,074,508	1,141,171
Total non-current assets	14,130,582	13,307,727	13,314,973
Total assets	44,547,164	43,615,418	40,680,764
Current liabilities			
Current borrowings	8,249,012	6,166,733	6,318,878
Short-term notes and bills payable	899,172	499,572	498,572
Current financial liabilities at fair value through profit or loss	108	0	13,033
Current contract liabilities	1,265,719	1,293,573	914,301
Notes payable	226,112	277,775	314,012
Accounts payable	5,557,884	5,750,443	5,999,739
Other payables	3,913,611	4,706,524	3,600,788
Current tax liabilities	676,591	751,859	477,512
Current lease liabilities	734,686	786,705	665,104
Other current liabilities	327,300	555,972	428,489
Total current liabilities	21,850,195	20,789,156	19,230,428
Non-current liabilities			
Bonds payable	3,000,000	3,000,000	3,000,000
Non-current portion of non-current borrowings	4,730,513	4,359,051	5,055,678
Non-current provisions	800,405	551,052	423,223
Deferred tax liabilities	324,304	143,723	219,503
Non-current lease liabilities	2,027,926	2,148,544	2,098,736
Other non-current liabilities	494,437	579,342	297,602
Total non-current liabilities	11,377,585	10,781,712	11,094,742
Total liabilities	33,227,780	31,570,868	30,325,170
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,033,946	3,033,946	3,033,946
Total Share Capital	3,033,946	3,033,946	3,033,946
Capital surplus			
Total capital surplus	449,131	436,067	436,067
Retained earnings			
Legal reserve	1,868,406	1,626,536	1,626,536
Special reserve	1,750,325	1,979,083	1,979,083
Unappropriated retained earnings (accumulated deficit)	6,527,107	6,717,817	4,912,584
Total retained earnings	10,145,838	10,323,436	8,518,203
Other equity interest			
Total other equity interest	-2,317,145	-1,750,325	-1,633,417
Treasury shares	0	-5,780	-5,780
Total equity attributable to owners of parent	11,311,770	12,037,344	10,349,019
Non-controlling interests	7,614	7,206	6,575
Total equity	11,319,384	12,044,550	10,355,594
Total liabilities and equity	44,547,164	43,615,418	40,680,764
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	95,000	95,000

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Financial Statement ─ Income Statement

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

Accounting Title	2025/3rd	2024/3rd	2025/01/01To2025/09/30	2024/01/01To2024/09/30
Income Statement				
Total operating revenue	12,041,830	12,075,058	34,957,006	30,409,044
Total operating costs	5,821,369	5,850,857	16,897,233	14,926,458
Gross profit (loss) from operations	6,220,461	6,224,201	18,059,773	15,482,586
Gross profit (loss) from operations	6,220,461	6,224,201	18,059,773	15,482,586
Operating expenses				
Selling expenses	3,013,666	2,686,534	8,608,268	7,102,926
Administrative expenses	2,147,394	2,285,974	6,904,774	6,497,162
Research and development expenses	267,972	284,631	810,307	828,518
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	15,625	133	38,758	11,180
Total operating expenses	5,444,657	5,257,272	16,362,107	14,439,786
Net operating income (loss)	775,804	966,929	1,697,666	1,042,800
Non-operating income and expenses				
Total interest income	81,892	68,810	252,205	233,714
Total other income	8,981	2,251	30,529	28,654
Other gains and losses, net	239,640	-186,091	25,764	160,856
Finance costs, net	112,512	104,728	297,724	296,705
Total non-operating income and expenses	218,001	-219,758	10,774	126,519
Profit (loss) from continuing operations before tax	993,805	747,171	1,708,440	1,169,319
Total tax expense (income)	345,862	272,355	672,179	540,764
Profit (loss) from continuing operations	647,943	474,816	1,036,261	628,555
Profit (loss)	647,943	474,816	1,036,261	628,555
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	3,007	-8,755	-10,424	-940
Components of other comprehensive income that will not be reclassified to profit or loss	3,007	-8,755	-10,424	-940
Exchange differences on translation	346,890	150,242	-556,269	346,671
Components of other comprehensive income that will be reclassified to profit or loss	346,890	150,242	-556,269	346,671
Other comprehensive income, net	349,897	141,487	-566,693	345,731
Total comprehensive income	997,840	616,303	469,568	974,286
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	647,776	474,728	1,035,980	628,917
Profit (loss), attributable to non-controlling interests	167	88	281	-362
Comprehensive income, attributable to owners of parent	993,737	615,694	469,160	974,582
Comprehensive income, attributable to non-controlling interests	4,103	609	408	-296
Basic earnings per share				
Total basic earnings per share	2.14	1.57	3.41	2.08
Diluted earnings per share				
Total diluted earnings per share	2.13	1.57	3.41	2.08

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Financial Statement ─ Statements of Changes in Stockholders' Equity

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

2025/09/30 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	3,033,946	3,033,946	436,067	1,626,536	1,979,083	6,717,817	10,323,436	-1,764,787	14,462	-1,750,325	-5,780	12,037,344	7,206	12,044,550
Legal reserve appropriated	0	0	0	241,870	0	-241,870	0	0	0	0	0	0	0	0
Reversal of special reserve	0	0	0	0	-228,758	228,758	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-1,213,578	-1,213,578	0	0	0	0	-1,213,578	0	-1,213,578
Other changes in capital surplus	0	0	366	0	0	0	0	0	0	0	0	366	0	366
Profit (loss)	0	0	0	0	0	1,035,980	1,035,980	0	0	0	0	1,035,980	281	1,036,261
Other comprehensive income	0	0	0	0	0	0	0	-556,396	-10,424	-566,820	0	-566,820	127	-566,693
Total comprehensive income	0	0	0	0	0	1,035,980	1,035,980	-556,396	-10,424	-566,820	0	469,160	408	469,568
Share-based payments	0	0	12,698	0	0	0	0	0	0	0	5,780	18,478	0	18,478
Total increase (decrease) in equity	0	0	13,064	241,870	-228,758	-190,710	-177,598	-556,396	-10,424	-566,820	5,780	-725,574	408	-725,166
Equity at end of period	3,033,946	3,033,946	449,131	1,868,406	1,750,325	6,527,107	10,145,838	-2,321,183	4,038	-2,317,145	0	11,311,770	7,614	11,319,384

2024/09/30 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	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	-40	0	0	-15,446	-15,446	0	0	0	17,706	0	0	0
Share-based payments	0	0	4,661	0	0	0	0	0	0	0	30,126	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

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Financial Statement — Statements of Cash Flows

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

Accounting Title	2025/01/01To2025/09/30	2024/01/01To2024/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	1,708,440	1,169,319
Profit (loss) before tax	1,708,440	1,169,319
Depreciation expense	1,140,051	1,076,602
Amortization expense	92,976	78,867
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	38,758	11,180
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6,160	8,145
Interest expense	297,724	296,705
Interest income	-252,205	-233,714
Share-based payments	12,698	4,661
Loss (gain) on disposal of property, plan and equipment	3,536	-829
Loss (gain) on disposal of intangible assets	322	278
Total adjustments to reconcile profit (loss)	1,340,020	1,241,895
Decrease (increase) in contract assets	-53,137	-20,506
Decrease (increase) in notes receivable	-28,642	-8,093
Decrease (increase) in accounts receivable	1,611,334	-402,857
Decrease (increase) in other receivable	134,573	92,050
Decrease (increase) in inventories	-1,810,937	-3,817,947
Decrease (increase) in prepayments	-350,778	-13,346
Decrease (increase) in other current assets	-11,172	27,952
Decrease (increase) in other operating assets	-199,408	-284,191
Total changes in operating assets	-708,167	-4,426,938
Increase (decrease) in contract liabilities	-27,854	-6,400
Increase (decrease) in notes payable	-51,663	68,778
Increase (decrease) in accounts payable	-192,559	1,911,638
Increase (decrease) in other payable	-780,742	-166,592
Increase (decrease) in provisions	249,353	112,220
Increase (decrease) in other current liabilities	-23,515	-10,280
Increase (decrease) in net defined benefit liability	1,150	-10,000
Increase (decrease) in other operating liabilities	-86,055	-14,053
Total changes in operating liabilities	-911,885	1,885,311
Total changes in operating assets and liabilities	-1,620,052	-2,541,627
Total adjustments	-280,032	-1,299,732
Cash inflow (outflow) generated from operations	1,428,408	-130,413
Dividends received	252,205	233,714
Interest paid	-310,295	-293,259
Income taxes refund (paid)	-402,212	-331,757
Net cash flows from (used in) operating activities	968,106	-521,715
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-6,391	-9,966
Acquisition of property, plant and equipment	-981,818	-485,025
Proceeds from disposal of property, plant and equipment	14,045	40,462
Acquisition of intangible assets	-39,383	-42,189
Net cash flows from (used in) investing activities	-1,013,547	-496,718
Cash flows from (used in) financing activities		
Increase in short-term loans	29,025,726	35,840,000
Decrease in short-term loans	-26,945,843	-34,700,000
Increase in short-term notes and bills payable	5,700,000	3,650,000
Decrease in short-term notes and bills payable	-5,300,000	-3,600,000
Proceeds from issuing bonds	0	3,000,000
Repayments of bonds	0	-2,000,000
Proceeds from long-term debt	10,741,645	13,976,693
Repayments of long-term debt	-10,284,657	-14,751,840
Payments of lease liabilities	-626,259	-565,549
Cash dividends paid	-1,213,578	-302,922
Exercise of employee share options	5,780	30,126
Other financing activities	366	0
Net cash flows from (used in) financing activities	1,103,180	576,508
Effect of exchange rate changes on cash and cash equivalents	-885,086	101,409
Net increase (decrease) in cash and cash equivalents	172,653	-340,516
Cash and cash equivalents at beginning of period	2,686,730	2,341,417
Cash and cash equivalents at end of period	2,859,383	2,000,901
Cash and cash equivalents reported in the statement of financial position	2,859,383	2,000,901