

## Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title                                                   | 2020/09/30        | 2019/12/31        | 2019/09/30        |
|--------------------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Balance Sheet</b>                                               |                   |                   |                   |
| <b>Current assets</b>                                              |                   |                   |                   |
| Cash and cash equivalents                                          | 3,397,702         | 3,280,481         | 3,444,732         |
| Current financial assets at fair value through profit or loss      | 11,236            | 5,216             | 4,109             |
| Current financial assets at amortised cost                         | 16,446            | 0                 | 0                 |
| Current contract assets                                            | 79,567            | 75,211            | 116,763           |
| Notes receivable, net                                              | 72,312            | 53,896            | 63,240            |
| Accounts receivable, net                                           | 6,760,928         | 7,411,001         | 6,001,826         |
| Other receivables                                                  | 321,302           | 403,635           | 464,957           |
| Current inventories                                                | 7,373,009         | 6,544,891         | 7,433,761         |
| Prepayments                                                        | 661,021           | 521,680           | 680,170           |
| Other current assets                                               | 79,015            | 65,392            | 52,506            |
| <b>Total current assets</b>                                        | <b>18,772,538</b> | <b>18,361,403</b> | <b>18,262,064</b> |
| <b>Non-current assets</b>                                          |                   |                   |                   |
| Property, plant and equipment                                      | 4,077,248         | 3,261,000         | 3,290,000         |
| Right-of-use assets                                                | 2,092,237         | 2,133,724         | 2,074,184         |
| Investment property, net                                           | 58,666            | 0                 | 0                 |
| Intangible assets                                                  | 2,326,877         | 1,234,304         | 1,217,845         |
| Deferred tax assets                                                | 1,563,434         | 1,471,574         | 1,350,911         |
| Other non-current assets                                           | 1,200,935         | 473,306           | 417,312           |
| <b>Total non-current assets</b>                                    | <b>11,319,397</b> | <b>8,573,908</b>  | <b>8,350,252</b>  |
| <b>Total assets</b>                                                | <b>30,091,935</b> | <b>26,935,311</b> | <b>26,612,316</b> |
| <b>Current liabilities</b>                                         |                   |                   |                   |
| Current borrowings                                                 | 6,282,522         | 5,207,681         | 5,791,667         |
| Short-term notes and bills payable                                 | 149,743           | 149,917           | 149,910           |
| Current financial liabilities at fair value through profit or loss | 542               | 17,129            | 26,636            |
| Current contract liabilities                                       | 402,918           | 303,032           | 335,382           |
| Notes payable                                                      | 333,283           | 416,929           | 435,863           |
| Accounts payable                                                   | 3,403,681         | 3,335,362         | 3,288,182         |
| Other payables                                                     | 2,825,808         | 2,393,089         | 2,170,286         |
| Current tax liabilities                                            | 447,434           | 358,841           | 262,475           |
| Current lease liabilities                                          | 445,222           | 388,677           | 453,051           |
| Other current liabilities                                          | 921,275           | 579,991           | 518,752           |
| <b>Total current liabilities</b>                                   | <b>15,212,428</b> | <b>13,150,648</b> | <b>13,432,204</b> |
| <b>Non-current liabilities</b>                                     |                   |                   |                   |
| Bonds payable                                                      | 2,000,000         | 2,000,000         | 2,000,000         |
| Non-current portion of non-current borrowings                      | 1,800,986         | 669,032           | 752,385           |
| Non-current provisions                                             | 208,459           | 181,763           | 160,313           |
| Deferred tax liabilities                                           | 117,869           | 212,538           | 140,672           |
| Non-current lease liabilities                                      | 1,269,723         | 1,324,614         | 1,340,777         |
| Other non-current liabilities                                      | 260,294           | 259,490           | 168,659           |
| <b>Total non-current liabilities</b>                               | <b>5,657,331</b>  | <b>4,647,437</b>  | <b>4,562,806</b>  |
| <b>Total liabilities</b>                                           | <b>20,869,759</b> | <b>17,798,085</b> | <b>17,995,010</b> |
| <b>Equity attributable to owners of parent</b>                     |                   |                   |                   |
| <b>Share capital</b>                                               |                   |                   |                   |
| Ordinary share                                                     | 3,036,166         | 3,036,166         | 3,036,166         |
| <b>Total Share Capital</b>                                         | <b>3,036,166</b>  | <b>3,036,166</b>  | <b>3,036,166</b>  |
| <b>Capital surplus</b>                                             |                   |                   |                   |
| Total capital surplus                                              | 55,630            | 54,924            | 54,924            |
| <b>Retained earnings</b>                                           |                   |                   |                   |
| Legal reserve                                                      | 1,441,895         | 1,312,641         | 1,312,641         |
| Special reserve                                                    | 1,370,838         | 1,016,542         | 1,016,542         |
| Unappropriated retained earnings (accumulated deficit)             | 4,410,877         | 5,128,174         | 4,432,632         |
| <b>Total retained earnings</b>                                     | <b>7,223,610</b>  | <b>7,457,357</b>  | <b>6,761,815</b>  |
| <b>Other equity interest</b>                                       |                   |                   |                   |
| Total other equity interest                                        | -1,524,782        | -1,370,839        | -1,194,594        |
| Treasury shares                                                    | -73,872           | -47,832           | -47,832           |
| <b>Total equity attributable to owners of parent</b>               | <b>8,716,752</b>  | <b>9,129,776</b>  | <b>8,610,479</b>  |
| <b>Non-controlling interests</b>                                   | <b>505,424</b>    | <b>7,450</b>      | <b>6,827</b>      |
| <b>Total equity</b>                                                | <b>9,222,176</b>  | <b>9,137,226</b>  | <b>8,617,306</b>  |
| <b>Total liabilities and equity</b>                                | <b>30,091,935</b> | <b>26,935,311</b> | <b>26,612,316</b> |
| 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         | 600,000           | 600,000           |

## Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title                                                                                           | 2020/3rd  | 2019/3rd  | 2020/01/01To2020/09/30 | 2019/01/01To2019/09/30 |
|------------------------------------------------------------------------------------------------------------|-----------|-----------|------------------------|------------------------|
| <b>Income Statement</b>                                                                                    |           |           |                        |                        |
| Total operating revenue                                                                                    | 7,476,843 | 6,159,762 | 18,640,554             | 17,111,791             |
| Total operating costs                                                                                      | 3,867,410 | 3,073,408 | 9,790,455              | 8,579,554              |
| Gross profit (loss) from operations                                                                        | 3,609,433 | 3,086,354 | 8,850,099              | 8,532,237              |
| Gross profit (loss) from operations                                                                        | 3,609,433 | 3,086,354 | 8,850,099              | 8,532,237              |
| Operating expenses                                                                                         |           |           |                        |                        |
| Selling expenses                                                                                           | 1,110,549 | 1,106,969 | 3,237,460              | 3,221,066              |
| Administrative expenses                                                                                    | 1,738,762 | 1,352,252 | 4,826,304              | 4,242,565              |
| Research and development expenses                                                                          | 178,601   | 161,851   | 528,731                | 444,757                |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9     | 25,842    | 31,473    | 26,801                 | 25,131                 |
| Total operating expenses                                                                                   | 3,053,754 | 2,652,545 | 8,619,296              | 7,933,519              |
| Net operating income (loss)                                                                                | 555,679   | 433,809   | 230,803                | 598,718                |
| Non-operating income and expenses                                                                          |           |           |                        |                        |
| Total interest income                                                                                      | 55,667    | 64,200    | 151,676                | 215,313                |
| Total other income                                                                                         | 111,491   | 16,751    | 270,016                | 81,606                 |
| Other gains and losses, net                                                                                | -113,614  | -37,849   | -228,724               | 7,156                  |
| Finance costs, net                                                                                         | 38,217    | 38,379    | 117,686                | 111,181                |
| Total non-operating income and expenses                                                                    | 15,327    | 4,723     | 75,282                 | 192,894                |
| Profit (loss) from continuing operations before tax                                                        | 571,006   | 438,532   | 306,085                | 791,612                |
| Total tax expense (income)                                                                                 | 81,982    | 97,448    | 63,755                 | 202,338                |
| Profit (loss) from continuing operations                                                                   | 489,024   | 341,084   | 242,330                | 589,274                |
| Profit (loss)                                                                                              | 489,024   | 341,084   | 242,330                | 589,274                |
| Other comprehensive income                                                                                 |           |           |                        |                        |
| Exchange differences on translation                                                                        | 142,767   | -356,408  | -217,301               | -222,565               |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | 28,487    | -71,281   | -38,487                | -44,513                |
| Components of other comprehensive income that will be reclassified to profit or loss                       | 114,280   | -285,127  | -178,814               | -178,052               |
| Other comprehensive income, net                                                                            | 114,280   | -285,127  | -178,814               | -178,052               |
| Total comprehensive income                                                                                 | 603,304   | 55,957    | 63,516                 | 411,222                |
| Profit (loss), attributable to:                                                                            |           |           |                        |                        |
| Profit (loss), attributable to owners of parent                                                            | 451,260   | 341,011   | 190,417                | 588,504                |
| Profit (loss), attributable to non-controlling interests                                                   | 37,764    | 73        | 51,913                 | 770                    |
| Comprehensive income, attributable to owners of parent                                                     | 565,210   | 55,884    | 36,474                 | 410,452                |
| Comprehensive income, attributable to non-controlling interests                                            | 38,094    | 73        | 27,042                 | 770                    |
| Basic earnings per share                                                                                   |           |           |                        |                        |
| Total basic earnings per share                                                                             | 1.49      | 1.12      | 0.63                   | 1.94                   |
| Diluted earnings per share                                                                                 |           |           |                        |                        |
| Total diluted earnings per share                                                                           | 1.49      | 1.12      | 0.63                   | 1.94                   |