

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,577,702	3,292,801	3,397,702
Current financial assets at fair value through profit or loss	0	15,709	11,236
Current financial assets at amortised cost	0	0	16,446
Current contract assets	63,074	16,832	79,567
Notes receivable, net	44,518	65,266	72,312
Accounts receivable, net	6,668,759	6,996,248	6,760,928
Other receivables	393,143	364,569	321,302
Current inventories	10,731,891	7,945,820	7,373,009
Prepayments	1,122,686	823,053	661,021
Other current assets	151,056	54,047	79,015
Total current assets	21,752,829	19,574,345	18,772,538
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	10,390	12,423	0
Property, plant and equipment	3,902,020	3,997,692	4,077,248
Right-of-use assets	1,719,332	2,031,985	2,092,237
Investment property, net	41,692	46,779	58,666
Intangible assets	2,808,178	2,855,047	2,326,877
Deferred tax assets	1,717,177	1,445,275	1,563,434
Other non-current assets	1,363,271	1,223,543	1,200,935
Total non-current assets	11,562,060	11,612,744	11,319,397
Total assets	33,314,889	31,187,089	30,091,935
Current liabilities			
Current borrowings	7,976,690	6,011,150	6,282,522
Short-term notes and bills payable	3,048,420	349,721	149,743
Current financial liabilities at fair value through profit or loss	910	1,657	542
Current contract liabilities	811,150	803,407	402,918
Notes payable	344,893	447,465	333,283
Accounts payable	3,701,051	4,324,359	3,403,681
Other payables	2,609,823	2,701,405	2,825,808
Current tax liabilities	301,457	436,573	447,434
Current lease liabilities	462,633	431,107	445,222
Other current liabilities	195,895	269,656	921,275
Total current liabilities	19,452,922	15,776,500	15,212,428
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	1,214,019	1,237,150	1,800,986
Non-current provisions	363,835	233,661	208,459
Deferred tax liabilities	126,827	179,387	117,869
Non-current lease liabilities	897,038	1,183,418	1,269,723
Other non-current liabilities	249,683	295,248	260,294
Total non-current liabilities	4,851,402	5,128,864	5,657,331
Total liabilities	24,304,324	20,905,364	20,869,759
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	55,630	55,630
Retained earnings			
Legal reserve	1,509,898	1,441,895	1,441,895
Special reserve	1,385,492	1,370,838	1,370,838
Unappropriated retained earnings (accumulated deficit)	4,042,586	4,900,499	4,410,877
Total retained earnings	6,937,976	7,713,232	7,223,610
Other equity interest			
Total other equity interest	-1,844,953	-1,385,492	-1,524,782
Treasury shares	-73,872	-73,872	-73,872
Total equity attributable to owners of parent	8,115,296	9,345,664	8,716,752
Non-controlling interests	895,269	936,061	505,424
Total equity	9,010,565	10,281,725	9,222,176
Total liabilities and equity	33,314,889	31,187,089	30,091,935
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	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	7,217,094	7,476,843	21,038,392	
Total operating costs	4,300,515	3,867,410	11,475,917	
Gross profit (loss) from operations	2,916,579	3,609,433	9,562,475	
Gross profit (loss) from operations	2,916,579	3,609,433	9,562,475	
Operating expenses				
Selling expenses	1,316,395	1,110,549	4,394,737	
Administrative expenses	1,584,041	1,738,762	4,655,371	
Research and development expenses	202,980	178,601	588,935	
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	368,488	25,842	401,389	
Total operating expenses	3,471,904	3,053,754	10,040,432	
Net operating income (loss)	-555,325	555,679	-477,957	
Non-operating income and expenses				
Total interest income	34,602	55,667	113,100	
Total other income	18,108	111,491	83,819	
Other gains and losses, net	-60,623	-113,614	-10,917	
Finance costs, net	42,611	38,217	112,339	
Total non-operating income and expenses	-50,524	15,327	73,663	
Profit (loss) from continuing operations before tax	-605,849	571,006	-404,294	
Total tax expense (income)	-107,182	81,982	-4,582	
Profit (loss) from continuing operations	-498,667	489,024	-399,712	
Profit (loss)	-498,667	489,024	-399,712	
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-452	0	-545	
Components of other comprehensive income that will not be reclassified to profit or loss	-452	0	-545	
Exchange differences on translation	-153,076	142,767	-627,656	
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-29,350	28,487	-114,784	
Components of other comprehensive income that will be reclassified to profit or loss	-123,726	114,280	-512,872	
Other comprehensive income, net	-124,178	114,280	-513,417	
Total comprehensive income	-622,845	603,304	-913,129	
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-507,310	451,260	-436,357	
Profit (loss), attributable to non-controlling interests	8,643	37,764	36,645	
Comprehensive income, attributable to owners of parent	-624,979	565,210	-895,818	
Comprehensive income, attributable to non-controlling interests	2,134	38,094	-17,311	
Basic earnings per share				
Total basic earnings per share	-1.67	1.49	-1.44	
Diluted earnings per share				
Total diluted earnings per share	-1.67	1.49	-1.44	