

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/03/31	2018/12/31	2018/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	4,030,827	3,252,486	3,636,149
Current financial assets at fair value through profit or loss	7,394	5,132	561
Current contract assets	71,380	38,922	26,396
Notes receivable, net	75,811	89,523	84,903
Accounts receivable, net	5,965,990	7,451,332	5,789,709
Other receivables	459,764	426,701	221,419
Current inventories	6,320,833	5,511,113	4,933,606
Prepayments	609,402	504,803	843,964
Other current assets	66,140	132,987	99,941
Total current assets	17,607,541	17,412,999	15,636,648
Non-current assets			
Property, plant and equipment	3,097,574	3,217,478	2,916,956
Right-of-use assets	1,961,581	0	0
Intangible assets	1,219,960	1,220,388	1,179,472
Deferred tax assets	1,255,568	1,237,428	975,796
Other non-current assets	346,805	654,905	720,810
Total non-current assets	7,881,488	6,330,199	5,793,034
Total assets	25,489,029	23,743,198	21,429,682
Current liabilities			
Current borrowings	5,525,961	5,165,260	5,423,083
Short-term notes and bills payable	149,891	0	149,651
Current financial liabilities at fair value through profit or loss	3,394	15,570	32,871
Current contract liabilities	246,986	281,428	309,767
Notes payable	454,250	386,893	163,506
Accounts payable	3,275,151	3,480,474	1,811,108
Other payables	2,064,455	2,466,559	1,847,413
Current tax liabilities	387,998	359,793	325,856
Current lease liabilities	405,205	0	0
Other current liabilities	745,666	800,724	434,989
Total current liabilities	13,258,957	12,956,701	10,498,244
Non-current liabilities			
Non-current portion of non-current borrowings	1,861,273	1,864,530	2,276,800
Non-current provisions	244,469	178,504	160,573
Deferred tax liabilities	139,294	137,323	263,646
Non-current lease liabilities	1,265,264	0	0
Other non-current liabilities	165,055	175,539	136,258
Total non-current liabilities	3,675,355	2,355,896	2,837,277
Total liabilities	16,934,312	15,312,597	13,335,521
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,040,166	3,040,166	3,040,166
Total share capital	3,040,166	3,040,166	3,040,166
Capital surplus			
Total capital surplus	64,971	54,996	54,921
Retained earnings			
Legal reserve	1,273,663	1,273,663	1,260,646
Special reserve	987,409	987,409	772,054
Unappropriated retained earnings (accumulated deficit)	4,159,903	4,133,966	3,875,884
Total retained earnings	6,420,975	6,395,038	5,908,584
Other equity interest			
Total other equity interest	-928,791	-1,016,542	-866,316
Treasury shares	-48,948	-48,948	-48,948
Total equity attributable to owners of parent	8,548,373	8,424,710	8,088,407
Non-controlling interests	6,344	5,891	5,754
Total equity	8,554,717	8,430,601	8,094,161
Total liabilities and equity	25,489,029	23,743,198	21,429,682
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	900,000	900,000	900,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Income Statement				
Total operating revenue	6,159,762	5,408,260	17,111,791	14,409,118
Total operating costs	3,073,408	2,814,933	8,579,554	7,545,627
Gross profit (loss) from operations	3,086,354	2,593,327	8,532,237	6,863,491
Gross profit (loss) from operations	3,086,354	2,593,327	8,532,237	6,863,491
Operating expenses				
Selling expenses	1,098,040	935,776	3,195,119	2,986,420
Administrative expenses	1,352,252	1,441,529	4,242,565	3,892,327
Research and development expenses	161,851	89,760	444,757	348,769
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	31,473	16,177	25,131	18,615
Total operating expenses	2,643,616	2,483,242	7,907,572	7,246,131
Net operating income (loss)	442,738	110,085	624,665	-382,640
Non-operating income and expenses				
Total other income	80,951	77,314	296,919	269,346
Other gains and losses, net	-37,849	87,859	7,156	101,702
Finance costs, net	47,308	28,204	137,128	96,169
Total non-operating income and expenses	-4,206	136,969	166,947	274,879
Profit (loss) from continuing operations before tax	438,532	247,054	791,612	-107,761
Total tax expense (income)	97,448	55,785	202,338	42,618
Profit (loss) from continuing operations	341,084	191,269	589,274	-150,379
Profit (loss)	341,084	191,269	589,274	-150,379
Other comprehensive income				
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	-929
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	929
Exchange differences on translation	-356,408	-223,379	-222,565	-104,392
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-71,281	-44,676	-44,513	-47,525
Components of other comprehensive income that will be reclassified to profit or loss	-285,127	-178,703	-178,052	-56,867
Other comprehensive income, net	-285,127	-178,703	-178,052	-55,938
Total comprehensive income	55,957	12,566	411,222	-206,317
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	341,011	190,806	588,504	-150,951
Profit (loss), attributable to non-controlling interests	73	463	770	572
Comprehensive income, attributable to owners of parent	55,884	12,103	410,452	-206,889
Comprehensive income, attributable to non-controlling interests	73	463	770	572
Basic earnings per share				
Total basic earnings per share	1.12	0.63	1.94	-0.50
Diluted earnings per share				
Total diluted earnings per share	1.12	0.63	1.94	-0.50