

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/03/31	2022/12/31	2022/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,779,264	3,531,554	3,869,542
Current financial assets at fair value through profit or loss	2,485	8,746	0
Current contract assets	30,648	43,325	45,674
Notes receivable, net	82,010	85,444	77,253
Accounts receivable, net	7,639,149	8,692,416	6,744,001
Other receivables	305,409	1,167,768	412,112
Current inventories	11,341,393	11,808,413	11,698,003
Prepayments	955,863	925,837	929,728
Other current assets	128,893	155,938	101,068
Total current assets	23,265,114	26,419,441	23,877,381
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	7,417	7,444	9,979
Property, plant and equipment	4,439,952	4,494,351	4,298,791
Right-of-use assets	2,073,076	2,209,517	1,974,835
Investment property, net	37,674	38,200	39,099
Intangible assets	2,839,236	2,857,429	2,826,494
Deferred tax assets	2,226,088	2,139,856	1,959,327
Other non-current assets	771,574	699,706	1,335,710
Total non-current assets	12,395,017	12,446,503	12,444,235
Total assets	35,660,131	38,865,944	36,321,616
Current liabilities			
Current borrowings	7,568,962	12,277,783	8,692,273
Short-term notes and bills payable	299,730	849,648	4,247,917
Current financial liabilities at fair value through profit or loss	0	879	64,676
Current contract liabilities	737,748	830,872	795,228
Notes payable	324,362	466,946	387,467
Accounts payable	3,035,467	4,290,595	3,520,289
Other payables	2,527,036	3,567,656	2,612,378
Current tax liabilities	554,690	708,784	383,982
Current lease liabilities	538,777	607,062	530,835
Other current liabilities	253,196	1,199,365	1,223,197
Total current liabilities	15,839,968	24,799,590	22,458,242
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	6,797,711	446,964	268,395
Non-current provisions	292,921	263,069	338,652
Deferred tax liabilities	206,109	167,017	224,123
Non-current lease liabilities	1,187,871	1,245,219	1,055,049
Other non-current liabilities	496,411	461,805	280,302
Total non-current liabilities	10,981,023	4,584,074	4,166,521
Total liabilities	26,820,991	29,383,664	26,624,763
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	431,446	431,446	59,979
Retained earnings			
Legal reserve	1,512,422	1,512,422	1,509,898
Special reserve	1,942,009	1,942,009	1,385,492
Unappropriated retained earnings (accumulated deficit)	3,579,850	4,226,611	4,586,209
Total retained earnings	7,034,281	7,681,042	7,481,599
Other equity interest			
Total other equity interest	-1,616,225	-1,620,071	-1,671,905
Treasury shares	-53,612	-53,612	-73,872
Total equity attributable to owners of parent	8,832,056	9,474,971	8,831,967
Non-controlling interests	7,084	7,309	864,886
Total equity	8,839,140	9,482,280	9,696,853
Total liabilities and equity	35,660,131	38,865,944	36,321,616
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	695,000	695,000	1,028,000

Financial Statement – Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
Income Statement		
Total operating revenue	7,035,347	7,526,625
Total operating costs	3,764,938	4,386,460
Gross profit (loss) from operations	3,270,409	3,140,165
Gross profit (loss) from operations	3,270,409	3,140,165
Operating expenses		
Selling expenses	1,588,171	1,489,985
Administrative expenses	1,991,441	1,614,277
Research and development expenses	241,226	219,541
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	39,468	-8,554
Total operating expenses	3,860,306	3,315,249
Net operating income (loss)	-589,897	-175,084
Non-operating income and expenses		
Total interest income	42,786	42,384
Total other income	36,402	17,022
Other gains and losses, net	-96,527	260,194
Finance costs, net	109,227	43,366
Total non-operating income and expenses	-126,566	276,234
Profit (loss) from continuing operations before tax	-716,463	101,150
Total tax expense (income)	-69,509	10,253
Profit (loss) from continuing operations	-646,954	90,897
Profit (loss)	-646,954	90,897
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	34	-636
Components of other comprehensive income that will not be reclassified to profit or loss	34	-636
Exchange differences on translation	3,780	326,912
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	67,621
Components of other comprehensive income that will be reclassified to profit or loss	3,780	259,291
Other comprehensive income, net	3,814	258,655
Total comprehensive income	-643,140	349,552
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-646,761	82,026
Profit (loss), attributable to non-controlling interests	-193	8,871
Comprehensive income, attributable to owners of parent	-642,915	352,130
Comprehensive income, attributable to non-controlling interests	-225	-2,578
Basic earnings per share		
Total basic earnings per share	-2.14	0.27
Diluted earnings per share		
Total diluted earnings per share	-2.14	0.27

Provided by: Johnson Health Tech Co., Ltd.
Financial year: Yearly
Unit: NTS thousand

2023/03/31 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	Unrealized 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	1,512,422	1,942,009	4,226,611	7,681,042	-1,620,305	234	-1,620,071	-53,612	9,474,971	7,309	9,482,280
Profit (loss)	0	0	0	0	0	-646,761	-646,761	0	0	0	0	-646,761	-193	-646,954
Other comprehensive income	0	0	0	0	0	0	0	3,812	34	3,846	0	3,846	-32	3,814
Total comprehensive income	0	0	0	0	0	-646,761	-646,761	3,812	34	3,846	0	-642,915	-225	-643,140
Total increase (decrease) in equity	0	0	0	0	0	-646,761	-646,761	3,812	34	3,846	0	-642,915	-225	-643,140
Equity at end of period	3,036,166	3,036,166	431,446	1,512,422	1,942,009	3,579,850	7,034,281	-1,616,493	268	-1,616,225	-53,612	8,832,056	7,084	8,839,140

2022/03/31 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriate 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
Profit (loss)	0	0	0	0	0	82,026	82,026	0	0	0	0	82,026	8,671	90,697
Other comprehensive income	0	0	0	0	0	0	0	270,486	-382	270,104	0	270,104	-11,446	258,655
Total comprehensive income	0	0	0	0	0	82,026	82,026	270,486	-382	270,104	0	352,130	-2,575	349,555
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-33,883	-33,883
Total increase (decrease) in equity	0	0	0	0	0	82,026	82,026	270,486	-382	270,104	0	352,130	-36,461	315,669
Equity at end of period	3,036,166	3,036,166	59,979	1,509,898	1,385,492	4,586,209	7,481,599	-1,672,185	280	-1,671,905	-73,872	8,831,967	864,886	9,696,853

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-716,463	101,150
Profit (loss) before tax	-716,463	101,150
Depreciation expense	289,595	255,953
Amortization expense	22,333	20,254
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	39,468	-8,554
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	5,382	72,827
Interest expense	109,227	43,366
Interest income	-42,786	-42,384
Loss (gain) on disposal of property, plan and equipment	929	-3,256
Loss (gain) on disposal of intangible assets	0	1,348
Total adjustments to reconcile profit (loss)	424,148	339,554
Decrease (increase) in contract assets	12,677	11,278
Decrease (increase) in notes receivable	3,434	-794
Decrease (increase) in accounts receivable	1,015,305	777,694
Decrease (increase) in other receivable	862,359	81,187
Decrease (increase) in inventories	467,020	-23,770
Decrease (increase) in prepayments	-30,026	-21,717
Decrease (increase) in other current assets	27,045	-3,613
Decrease (increase) in other operating assets	-115,214	-41,336
Total changes in operating assets	2,242,600	778,929
Increase (decrease) in contract liabilities	-93,124	-8,407
Increase (decrease) in notes payable	-142,584	-12,990
Increase (decrease) in accounts payable	-1,255,128	-658,398
Increase (decrease) in other payable	-1,044,410	-453,295
Increase (decrease) in provisions	29,852	18,721
Increase (decrease) in other current liabilities	-149	-19,465
Increase (decrease) in net defined benefit liability	-10,000	-10,000
Increase (decrease) in other operating liabilities	44,606	32,759
Total changes in operating liabilities	-2,470,937	-1,111,075
Total changes in operating assets and liabilities	-228,337	-332,146
Total adjustments	195,811	7,408
Cash inflow (outflow) generated from operations	-520,652	108,558
Dividends received	42,786	42,384
Interest paid	-96,137	-29,821
Income taxes refund (paid)	-36,917	-48,345
Net cash flows from (used in) operating activities	-610,920	72,776
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-55,056	-166,483
Proceeds from disposal of property, plant and equipment	11,394	6,933
Acquisition of intangible assets	-14,812	-3,521
Proceeds from disposal of investment properties	139	146
Net cash flows from (used in) investing activities	-58,335	-162,925
Cash flows from (used in) financing activities		
Increase in short-term loans	12,626,596	8,335,478
Decrease in short-term loans	-17,334,341	-7,243,041
Decrease in short-term notes and bills payable	-559,218	192,109
Proceeds from long-term debt	6,360,666	1,379,568
Repayments of long-term debt	-962,453	-1,301,830
Payments of lease liabilities	-109,362	-144,515
Change in non-controlling interests	0	-33,883
Net cash flows from (used in) financing activities	21,888	1,183,886
Effect of exchange rate changes on cash and cash equivalents	-104,923	160,728
Net increase (decrease) in cash and cash equivalents	-752,290	1,254,465
Cash and cash equivalents at beginning of period	3,531,554	2,615,077
Cash and cash equivalents at end of period	2,779,264	3,869,542
Cash and cash equivalents reported in the statement of financial position	2,779,264	3,869,542