

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,605,043	3,292,801	3,309,249
Current financial assets at fair value through profit or loss	0	15,709	224
Current financial assets at amortised cost	0	0	3,774
Current contract assets	33,215	16,832	50,654
Notes receivable, net	45,758	65,266	71,633
Accounts receivable, net	6,379,839	6,996,248	6,014,240
Other receivables	273,421	364,569	285,874
Current inventories	9,788,427	7,945,820	6,859,899
Prepayments	981,028	823,053	582,046
Other current assets	122,135	54,047	66,290
Total current assets	20,228,866	19,574,345	17,243,883
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	11,191	12,423	0
Property, plant and equipment	3,893,840	3,997,692	3,983,323
Right-of-use assets	1,851,315	2,031,985	2,334,357
Investment property, net	42,352	46,779	46,840
Intangible assets	2,810,371	2,855,047	2,348,485
Deferred tax assets	1,544,502	1,445,275	1,590,503
Other non-current assets	1,311,293	1,223,543	1,142,994
Total non-current assets	11,464,864	11,612,744	11,446,502
Total assets	31,693,730	31,187,089	28,690,385
Current liabilities			
Current borrowings	6,808,880	6,011,150	6,380,748
Short-term notes and bills payable	2,348,789	349,721	149,720
Current financial liabilities at fair value through profit or loss	141	1,657	10,397
Current contract liabilities	804,324	803,407	333,198
Notes payable	347,891	447,465	384,616
Accounts payable	3,320,445	4,324,359	2,634,809
Other payables	2,515,610	2,701,405	2,764,428
Current tax liabilities	261,046	436,573	338,882
Current lease liabilities	464,552	431,107	490,673
Other current liabilities	169,603	269,656	739,370
Total current liabilities	17,041,281	15,776,500	14,226,841
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	1,232,038	1,237,150	1,837,885
Non-current provisions	353,605	233,661	147,903
Deferred tax liabilities	151,562	179,387	133,554
Non-current lease liabilities	1,042,460	1,183,418	1,474,296
Other non-current liabilities	239,374	295,248	257,988
Total non-current liabilities	5,019,039	5,128,864	5,851,626
Total liabilities	22,060,320	20,905,364	20,078,467
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	54,924
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)	4,549,896	4,900,499	3,959,617
Total retained earnings	7,445,286	7,713,232	6,772,350
Other equity interest			
Total other equity interest	-1,727,284	-1,385,492	-1,638,732
Treasury shares	-73,872	-73,872	-80,120
Total equity attributable to owners of parent	8,740,275	9,345,664	8,144,588
Non-controlling interests	893,135	936,061	467,330
Total equity	9,633,410	10,281,725	8,611,918
Total liabilities and equity	31,693,730	31,187,089	28,690,385
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	1,131,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2
Income Statement				
Total operating revenue	6,551,785	5,629,193	13,821,298	
Total operating costs	3,459,629	2,997,002	7,175,402	
Gross profit (loss) from operations	3,092,156	2,632,191	6,645,896	
Gross profit (loss) from operations	3,092,156	2,632,191	6,645,896	
Operating expenses				
Selling expenses	1,353,285	852,681	3,078,342	
Administrative expenses	1,529,079	1,721,429	3,071,330	
Research and development expenses	182,222	172,992	385,955	
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	28,687	-4,818	32,901	
Total operating expenses	3,093,273	2,742,284	6,568,528	
Net operating income (loss)	-1,117	-110,093	77,368	
Non-operating income and expenses				
Total interest income	38,924	46,873	78,498	
Total other income	37,320	143,854	65,711	
Other gains and losses, net	15,078	-19,681	49,706	
Finance costs, net	34,216	42,644	69,728	
Total non-operating income and expenses	57,106	128,402	124,187	
Profit (loss) from continuing operations before tax	55,989	18,309	201,555	
Total tax expense (income)	47,964	30,978	102,600	
Profit (loss) from continuing operations	8,025	-12,669	98,955	
Profit (loss)	8,025	-12,669	98,955	
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-1,282	0	-93	
Components of other comprehensive income that will not be reclassified to profit or loss	-1,282	0	-93	
Exchange differences on translation	-173,037	-143,300	-474,580	
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-32,506	-27,593	-85,434	
Components of other comprehensive income that will be reclassified to profit or loss	-140,531	-115,707	-389,146	
Other comprehensive income, net	-141,813	-115,707	-389,239	
Total comprehensive income	-133,788	-128,376	-290,284	
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,420	-8,830	70,953	
Profit (loss), attributable to non-controlling interests	4,605	-3,839	28,002	
Comprehensive income, attributable to owners of parent	-127,376	-119,202	-270,839	
Comprehensive income, attributable to non-controlling interests	-6,412	-9,174	-19,445	
Basic earnings per share				
Total basic earnings per share	0.01	-0.95	0.23	
Diluted earnings per share				
Total diluted earnings per share	0.01	-0.95	0.23	