Stock Code：1736

喬山健康科技股份有限公司
Johnson Health Tech. Co., Ltd.

Handbook for the 2022 General Shareholders' Meeting

Date & Time： June 27, 2022 (Monday) 09:00 AM

Location：No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City 428, Taiwan (R.O.C.)
(B1 Audio-Visual Classroom of Johnson Health Tech Co., Ltd.)

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Johnson Health Tech Co., Ltd.
2022 General Shareholders' Meeting Agenda

Date & Time: June 27, 2022 (Monday) at 09:00 a.m.

Location: No. 999, Sec. 2, Dongda Rd., Daya District, Taichung City, Taiwan (R.O.C.)
(B1 Audio-Visual Classroom of Johnson Health Tech Co., Ltd.)

Convening Way : Physical Shareholders' Meeting

I. Call Meeting to Order (Report the total share number representing attendance)

II Chair's Statement

III Report Items

(1) 2021 Annual Business Report.
(2) 2021 Audit Committee's Review Report.
(3) Report on the Distribution of Compensation for Employees and Directors in 2021.
(4) Report on the Distribution of Cash Dividend from Earnings in 2021.
(5) Report on the Subsequent Ratification of Endorsements and Guarantees for the Subsidiaries.
(6) Amend Part of the Articles of this Company's "Regulations Governing Share Repurchase for Transfer to Employees".

IV. Matters for Ratification

(1) 2021 Annual Business Report and Financial Statements.
(2) 2021 Earnings Distribution Case.

V. Matters for Discussion

(1) Amend Part of the Articles of this Company's "Procedures for Acquisition or Disposal of Assets".
(2) Amend Part of the Articles of this Company's "Regulations Governing Making of Endorsements and Guarantees"
(3) Amend Part of the Articles of this Company's "Articles of Incorporation".
(4) Amend Part of the Articles of this Company's "Rules of Procedure for Shareholders' Meetings".
(5) Amend Part of the Articles of this Company's "Regulations Governing Operational Procedure of Loaning of Funds to Others".

VI. Provisional Motion

VII. Meeting Adjourned

Report Items

I. 2021 Annual Business Report.

Explanatory Notes: Please refer to Pages 10~12 – Attachment 1 of this Handbook for 2021Annual Business Report.

II. 2021 Audit Committee's Review Report.

Explanatory Notes: Please refer to Page 13 – Attachment 2 of this Handbook for 2021 Audit Committee's Review Report.

III. Report on Distribution of Compensation for Employees and Directors in 2021

Explanatory Notes:
(1) The compensation for this Company's employees in 2021 and directors has beenpassed by the resolution of the Board of Directors' meeting on March 22, 2022, which will be all distributed in cash.
(2) The compensation for this Company's employees in 2021 is NT$3,000,000 (1.2%).
(3) The compensation for this Company's directors in 2021 is NT$7,200,000 (2.8%).

IV. Report on the Distribution of Cash Dividend from Earnings in 2021.

Explanatory Notes:
(1) In accordance with Article 30-1 of the Articles of Incorporation, the Board of Directors is authorized to resolve whether whole or part of the bonus for the shareholders' shall be distributed in cash and a report thereof shall been submitted during the shareholders' meeting.
(2) The dividend for the shareholders' in the amount of NT$151,294,309 will be allocated in the form of cash dividend at NT$0.5 distributed per share. The cash dividend shall be distributed in up to NT$1 with below NT$1 rounded up; for those total fractional amount of less than NT$1, the amount below the decimal point shall be adjusted in the sequence of the amount and the shareholders'' account number till the total distributed cash dividend amount is matched.
(3) This case has been passed by the Board of Directors, which authorizes the chairman to set up such related matters as the base date of dividend distribution and the date of distribution, etc. If the number of the outstanding ordinary shares of this Company should vary subsequently and hence the rate of dividend distribution changes, the Board of Directors shall fully authorize the chairman to make the adjustment.

V. Report on the Subsequent Ratification of Endorsements and Guarantees for the Subsidiaries:

Explanatory Notes:
(1) In accordance with Subparagraph 1, Paragraph 2 of Article 7 of this Company's "Regulations Governing Making of Endorsements and Guarantees", when the matter of endorsements and guarantees is proceeded, its risks shall be evaluated and it can be carried out with the consent of the Board of Directors via the resolution. If necessary, the Board of Directors shall authorize the chairman to implement it and he then shall subsequently report with the Board of Directors for ratification. Besides, the conditions of implementation and the related matters should be reported at the shareholders' meeting for further check.
(2) The endorsements and guarantees of this company for the subsidiary in Brazil are implemented within the authorization of the chairman by the Board of Directors, which had ratified and approved them on March 22, 2022.

VI. Amend Part of the Articles of this Company's "Regulations Governing Share Repurchase for Transfer to Employees".

Explanatory Notes:

(1) In order to comply with the renewal of the statutory regulations and the practical need of the company, we amend the company's part of articles of "Regulations Governing Share Repurchase for Transfer to Employees (The 2nd Repurchase)" and "Regulations Governing Share Repurchase for Transfer to Employees (The 3rd Repurchase)"

(2) For the cross reference table of articles of "Regulations Governing Share Repurchase for Transfer to Employees" before and after amendment, please refer to Page 33 of Attachment 6.

Matters for Ratification

Case 1 (Proposed by the Board of Directors)

Cause of Case: The 2021 Annual Business Report and Financial Statements.

Explanatory Notes:

(1) The preparation of this Company's 2021 parent company only financial statements and consolidated financial statements (balance sheet, consolidated income statement, equity variation list and cash flow chart) have been completed, which had been submitted, along with the business report, with the Audit Committee for review, after audited and certified by CPA Chen, Ming-Hung and CPA Huang, Yu-Ting of Ernst & Young Global Limited and a written audit report has been prepared and filed.

(2) For the business report, CPAs' audit report and 2021 parent company only financial statements and consolidated financial statements, etc., please see Pages 10~12 & Pages 14~31 – Attachment 1, Attachment 3 & Attachment 4 of this Handbook.

(3) Please ratify the case.

Resolution:

Case 2 (Proposed by the Board of Directors)

Cause of Case: 2021 Earnings Distribution Case.

Explanatory Notes:

(1) For this Company's 2021 earnings distribution statement, please refer to Page 32 – Attachment 5 of this Handbook.

(2) Please ratify the case.

Resolution:

Matters for Discussion

Case 1 (Proposed by the Board of Directors)

Cause of Case: Amend Part of the Articles of this Company's "Procedures for Acquisition or Disposal of Assets".

Explanatory Notes:
(1) Intend to amend part of the articles of this Company's "Procedures for Acquisition or Disposal of Assets" in order to be consistent with the amendment of the statutory regulations and meet the operational need of the company.
(2) For the cross reference table of the "Procedures for Acquisition or Disposal of Assets", please refer to Pages 34~37 – Attachment 7 of this Handbook.
(3) Please discuss the case.

Resolution:

Case 2 (Proposed by the Board of Directors)

Cause of Case: Amend Part of the Articles of this Company's "Regulations Governing Making of Endorsements and Guarantees".

Explanatory Notes:
(1) Intend to amend part of the articles of this Company's "Regulations Governing Making of Endorsements and Guarantees" in order to be consistent with the amendment of the statutory regulations and meet the operational need of the company.
(2) For the cross reference table of the "Regulations Governing Making of Endorsements and Guarantees", please refer to Pages 38~40 – Attachment 8 of this Handbook.
(3) Please discuss the case.

Resolution:

Case 3 (Proposed by the Board of Directors)

Cause of Case: Amend Part of the Articles of this Company's "Articles of Incorporation".

Explanatory Notes:
(1) Intend to amend part of the articles of this Company's "Articles of Incorporation" in order to be consistent with the amendment of the Company Act and meet the operational need of the company.
(2) For the cross reference table of the "Articles of Incorporation", please refer to Pages 41~43 – Attachment 9 of this Handbook.
(3) Please discuss the case.

Resolution:

Case 4 (Proposed by the Board of Directors)

Cause of Case: Amend Part of the Articles of this Company's "Rules of Procedure for Shareholders' Meetings".

Explanatory Notes:
(1) Intend to amend part of the articles of this Company's "Rules of Procedure for Shareholders' Meetings" in order to be consistent with the renewal of the statutory regulations.
(2) For the cross reference table of the "Rules of Procedure for General Shareholders' Meetings", please refer to Pages 44~51 – Attachment 10 of this Handbook.
(3) Please discuss the case.

Resolution:

Case 5 (Proposed by the Board of Directors)

Cause of Case: Amend Part of the Articles of this Company's "Regulations Governing Operational Procedure of Loaning of Funds to Others".

Explanatory Notes:

(1) Intend to amend part of the articles of this Company's the "Regulations Governing Operational Procedure of Loaning of Funds to Others" in order to meet the operational need of the company.

(2) For the cross reference table of the "Regulations Governing Operational Procedure of Loaning of Funds to Others", please refer to Pages 52~53 – Attachment 11 of this Handbook.

(3) Please discuss the case.

Resolution:

Provisional Motion

Meeting Adjourned

ATTACHMENT

【Attachment 1】

Johnson Health Tech Co., Ltd.

2021 Annual Business Report

1. 2021 Business Results

I. Operation Profile:

Johnson Health Tech's 2021 consolidated revenue reached NTD 30.8 bn., hitting a new record high, which increased by 8.5% from last year. The net profit after tax in 2021 amounted to NTD 0.1 bn., with the earnings per share of NTD 0.13.

In 2020, the COVID-19 pandemic broke out. Due to the strict border control and the whole citizens' anti-pandemic efforts, which reduced the pandemic impact in that year to the minimum level, Taiwan won the recognition from the world. In 2020, the performance of the Johnson Health Tech's commercial gyms dropped under the influence of the global public policy, but the operation strategy of the dual focus of commercial and household use fermented by way of actively grasping the home business opportunities. In the same year, we created a brilliant record via the boost of the home revenue.

In 2021, the global pandemic still went ups and downs and moreover the logistics supply chain was delayed, so in addition to a need to preempt the containers for shipment for three to five months ahead, the unreasonable freight rate even made the serious impact on the facility supplier's operational costs. In such a disadvantageous environment, Johnson Health Tech adjusted the operation strategy by keeping a breakthrough of the front-line customers in the commercial market. The top ten gyms in the world are all Johnson Health Tech's clients and it is even the main supplier of eight among them. Because of the support from the excellent and strong customers, Johnson Health Tech's commercial performance in 2021 warmed up and the group's revenue continued to hit the record high. In 2022, the order transparency from the large customers can be expected. In respect of the household market, the popular trend of the extreme home business opportunity in the year before last gradually cooled off. Besides solidly reinforcing such basic channels as retail, online shopping, etc., Johnson Health Tech developed a new business of "content" in response to the digital product trend; Johnson Health Tech is also aggressively trying a diversity of business models to develop towards the direction of combining the commercial customers and the cross-industry alliance in anticipation of exploiting a new blue ocean in the household market.

(2) Financial Performance

Johnson Health Tech's 2021 consolidated revenue reached NTD 30.8 bn., which increased by 8.5% from last year's NTD 28.4 bn. The net profit after tax in 2021 amounted to NTD 0.1 bn., with the earnings per share of NTD 0.13.

The 2021 profit margin was 45%, decreasing by 2% from the previous year. The operating profit rate in 2021was 0.5%, while the previous year's was 3%. The 2021 net profit rate after-tax was 0.3%, declining by 2.3% from the immediately preceding period's 2.6%.

The Consolidated Financial Statements (Unit: NTD in thousand)

Item / Year	2021	2020	Increase/ Decrease Rate
Operating Revenue	30,779,328	28,366,756	8.50%
Operating costs	16,873,072	14,969,269	12.72%
Operating margin	13,906,256	13,397,487	3.80%
Operating expenses	13,752,068	12,467,398	10.30%
Operating Profit (Loss)	154,188	930,089	-83.42%
Non-operating income and expenses	9,512	45,243	-78.98%
Profit before tax (Loss)	163,700	975,332	-83.22%
Total income tax expense (Gains)	64,331	227,978	-71.78%
Net income of continuing operation of the period (net loss)	99,369	747,354	-86.70%
Net income (net loss) attributed to the owners of the parent	38,148	679,293	-94.38%
Net income (net loss) attributed to the non-controlling interests	61,221	68,061	-10.05%
Total comprehensive income attributable to stockholders of the parent	-531,277	665,386	-179.84%
Total comprehensive income attributable to non-controlling interests	-11,233	46,152	-124.34%
Basic earnings per share (NTD)	0.13	2.24	-94.20%

(3) Future Research and Development Strategies:

Main points for new product research and development:

Commercial products: Matrix 2020 the promotion of the aerobic product: continued supply of the high quality and innovative commercial products.

Household products:

(1) promoting Matrix retail high-end household products

(2) developing e-commerce/digital contents/app software subscription products.

II. Overview of 2022 business plan, future development and the impacts of the external competitive environment, regulatory environment, and overall business environment

i. 2022 Business plan summary

(1) Sale Division

1. Business Market:
   - a. Matrix: promotion of new aerobic products
   - b. Expansion of key international clients, or of significant national businesses
   - c. Building rental resources
2. Household Market:
   - a. Strengthening product's competitive edges, or e-commerce/content products
   - b. Advancing digital content business, strengthening digital marketing and new business model of B2B2C
   - c. Expanding new retail sales channel
   - d. Merger opportunities
3. Massage chair market:
   - a. Increasing Japan's market share
   - b. Increasing global market share
   - c. Escalating Fuji Corporation's profitability

(2) Product development strategy

1. Establishing external strategic partners
2. Reinforcing products and the R&D Division

(3) Manufacturing

1. Strengthening each production base's competition advantages
2. Raising the self-manufacturing ratio
3. Increasing key component unit development and production

(4) Management

1. Reducing operating costs
2. Accelerating cash turnover rate
3. Strengthening the operating team

ii. Impact of the external competitive environment, regulatory environment, and overall business environment

As a part of the external competitive environment, the fitness equipment market can be divided into the household products and the commercial products. The commercial market is currently occupied by a few larger-scale international companies, including Life, Technology, Precor, etc. They take up the majority market share. Although Johnson Health Tech had ranked the top of the commercial market, it is still required to actively grasp the supply ratio of the VIP customers, develop the medium-end market with a view to keeping the customers' needs and maintaining the competitive advantages. Currently, for the household products, numerous small- to medium-sized manufacturers have joined the market. The situation has made the market of household fitness equipment become disperse and highly competitive. To deal with this situation, Johnson Health Tech has planned and will launch the integrated software hardware equipment platform and the new business model, which will make a breakthrough by changing the consumption patterns while maintaining its lead in the household market.

For the regulatory environment, our indoor fitness equipment have met international inspection standards, including EU's EN957, US's ASTM F1250, Japan's JIS T1214, AS4092, etc. Among these, EU's EN957 is the most comprehensive and rigorous standard, which contains specific regulations for the safety of the fitness facility. However, all these regulations have the similar meeting criteria. Consequently, EU has released a set of standard called the EN957 series standard, which contains three criteria classification: machine type, functional type (such as H for Household, S for Special or Commercial), and precision type (A class-high precision and extra enduring ability; B class-medium precision and extra enduring ability; C class-low precision and non-functional display device or braking force). This classification stipulates a detailed method for product compliance. The relevant equipment includes all kinds of main products such as strength training equipment, running machine, rowing machine, and treadmill, and so on. The company's products have all adhere to the standard of EN957 Ordinance, which can guarantee consumers' safety.

In respect of the impact of the overall business environment, the outbreak of the COVID-19 pandemic not only alters people’s original life manner, but brings the irreversible changes for the global economy and the industry pattern. Fortunately, after the mass vaccination, it will not be far from returning to the normal life style. Taking exercises is still the most effective and only antidote to strengthen the people’s physical and mental health. Being one link of the great heath industry, Johnson Health Tech, experiencing the longstanding layout and operation, owns the best quality commercial clientele, the broadest retail household channels as well as the product R&D team, which understand the market best. We ensure that Johnson Health Tech can retain the competitive edge and obtain the excellent development chance in such an environment where people put high emphasis on heath. Perhaps the overall operation environment and risks are still extraordinarily severe this year, such as the ongoing pandemic, the rising cost of raw materials and manpower, the increase of the exchange rate and the interest rate, which are all the known challenges that we must face. Furthermore, the shipping cost and the logistic delay are the key factors which hit the operational profit of the company. We have drawn up a variety of countermeasures to face the challenges. We anticipate that the influence of the various unfavorable factors can be reduced to a minimum level.

The company will uphold its business mission: "To build the best enterprise for people's welling being and health." We'll endeavor to improve our business. We sincerely appreciate the warm care of our stockholders, and hope that you'll continue to support and guide the Johnson Group. Thank you!

Chairman: Peter Lo Manager: Jason Lo Chief Accounting Officer: Jacky Lee

【Attachment 2】

Johnson Health Tech Co., Ltd.

Audit Committee's Review Report

The Board of Directors of this Company has prepared the 2021 Annual Business Report, Financial Statements & Earnings Distribution Statement, etc., among which the Financial Statements have been audited and certified by CPA Chen, Ming-Hung and CPA Huang, Yu-Ting of Ernst of Young Global Limited and an audit report has been prepared by them in this regard. The aforesaid Business Report, Financial Statements & Earnings Distribution Statement have been audited and determined to be correct and accurate by this Audit Committee. According to Article 14-4, the Securities and Exchange Act & Article 219, the Company Act, we hereby submit this report for your review.

For the 2022 General Shareholders' Meeting of this Company

Johnson Health Tech Co., Ltd.

Convener of Audit Committee: Yih-Horng, Lin

Dated this 10th Day of May 2022

【Attachment 3】

AUDIT REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Johnson Health Tech. Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Johnson Health Tech. Co., Ltd. and subsidiaries (the "Group") as at 31 December 2021 and 2020, the related consolidated statements of comprehensive income, statements of changes in equity and cash flows for the years ended 31 December 2021 and 2020, and notes to the consolidated financial statements, including the summary of significant accounting policies (collectively referred to as "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2021 and 2020, and their consolidated financial performance and cash flows for the years ended 31 December 2021 and 2020, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2021 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Impairment of accounts receivable

As at 31 December 2021, gross accounts receivable and allowance for bad debts by the Group amounted to NTD8,058,539 thousand and NTD526,294 thousand, respectively. Net accounts receivable represented 22% of total consolidates assets which was material to the Group. Since the amount of allowance for receivables is measured by the lifetime expected credit loss, the measurement process includes grouping the receivables and judging the use of the related assumptions in the analysis, including the appropriate accounting aging and the loss rate of each aging interval. As the measurement of expected credit losses involved judgment, analysis and estimation. we therefore determined this a key audit mater.

Our audit procedures included, but not limited to: assessing the effectiveness of internal controls around accounts receivable management, including performing simple tests by sampling and understanding management's assessment for expected credit losses of accounts receivable; dividing the expected loss rate of risk group and each group; selecting samples to perform the accounts receivable confirmation, analyzing trends of changes in account receivable of prior and subsequent periods and turnover rates; and reviewing the collection in subsequent period to assess their recoverability; performing assessment of the reasonableness of impairment for individual long term accounts receivable.

We also assessed the adequacy of the disclosures related to accounts receivable in Notes 5 and 6.

Inventory valuation

As at 31 December 2021, the net inventories amounted to NTD11,674,233 thousand, accounting for 33% of the total consolidated assets. As products are vulnerable to fluctuating market demands and fast technological changes which may cause obsolete and slow-moving inventory losses, the determination of the provisions for obsolete inventories involved a high level of management judgment. As such, we determined this to be a key audit matter.

Our audit procedures included, but were not limited to: assessing the effectiveness of inventory internal control established by management, including performing simple test by sampling and understanding management's assessment for inventory valuation; evaluating the adequacy of accounting policy around obsolete and slow-moving inventories; obtaining inventory aging intervals to test whether the aging reports were reasonable; selecting important storage locations to observe inventory counts; in addition, we obtained inventory movement report, sampled related certificates of purchases and sales to verify the unit cost and access the net realizable value of inventories valuation.

We also assessed the adequacy of the disclosures related to inventories in Notes 5 and 6.

Goodwill impairment

As at 31 December 2021, the goodwill was carried at NTD2,148,469 thousand which represented 6% of total consolidates assets. The Company performed impairment testing on the cash-generating units according to the International Financial Reporting Standards. The recoverable amount of the cash-generating units has been determined based on the value in use because their fair value cannot be reliably measured. We determined goodwill assessment to be a key audit matter because the carrying amounts of goodwill were material to the Group, the determination of value in use was complex, and high level of management judgment was involved when making assumptions about cash flow forecasts.

Our audit procedures included, but were not limited to: evaluating the management's assessment of value in use; involving internal expert to assist us in evaluating the reasonableness of key assumptions used by management such as growth rates, discount rates, and gross margin; involving internal expert to assist us in evaluating the reasonableness of key components of discount rates such as cost of capital, company-specific risk premium and market risk premium by comparing them to other companies of similar size with the cash-generating units; interviewing with management and assessing the reasonableness of assumptions used in their model such as gross margin, growth rates, and the expected future market and economic conditions; challenging management's budgeting process by comparing the actual financials to date versus previously forecasted financials and management's forecasting process by comparing the assumptions to historic performance of the Company.

We also assessed the adequacy of the disclosures related to goodwill assessment in Notes 5 and 6.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by the Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the ability to continue as a going concern of the Company and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2021 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company as at and for the years ended 31 December 2021 and 2020.

Chen, Ming Hong

Huang, Yu Ting

Ernst & Young, Taiwan

22 March 2022

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
31 December 2021 and 31 December 2020
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	31 December 2021	31 December 2020
		Amount	Amount
Current Assets			
Cash and cash equivalents	4&6(1)	$2,615,077	$3,292,801
Financial assets at fair value through profit or loss, current	4&6(2)	8,151	15,709
Contract asset, current	4,6(18)&(19)	56,952	16,832
Notes receivable, net	4&6(19)	76,459	65,266
Trade receivables, net	4,6(3)&(19)	7,532,245	6,996,248
Other accounts receivable, net	4&8	493,299	364,569
Inventories, net	4&6(4)	11,674,233	7,945,820
Prepayments	4	908,011	823,053
Other current assets		97,455	54,047
Total Current Assets		23,461,882	19,574,345
Non-current assets			
Investments in equity instruments measured at fair value through other comprehenive income	4&12	8,494	12,423
Property, Plant and Equipment	4,6(5)&8	4,138,726	3,997,692
Right-of-use assets	4&6(20)	1,614,593	2,031,985
Investment property	4	40,117	46,779
Intangible assets	4,6(6)&(7)	2,807,002	2,855,047
Deferred tax assets	4&6(24)	1,893,408	1,445,275
Other non-current assets	6(8)	1,298,354	1,223,543
Total non-current assets		11,800,694	11,612,744
Total Assets		$35,262,576	$31,187,089

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Continued)
31 December 2021 and 31 December 2020
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	31 December 2021	31 December 2020
		Amount	Amount
Current Liabilities			
Short-term borrowings	4&6(9)	$7,544,264	$6,011,150
Commercial paper payable	4&6(11)	4,045,492	349,721
Financial liabilities at fair value through profit or loss, current	4&6(12)	-	1,657
Contract liabilities, current	4&6(18)	803,635	803,407
Notes payable		400,457	447,465
Accounts payable		4,178,687	4,324,359
Other payables	6(13)	3,062,444	2,701,405
Current tax liabilities	4&6(24)	396,582	436,573
Lease liabilities, current	4&6(20)	375,873	431,107
Current portion of long-term loans	4&6(14)	32,340	89,367
Other current liabilities		232,702	180,289
Total Current Liabilities		21,072,476	15,776,500
Non-current liabilities			
Bonds payable	4&6(10)	2,000,000	2,000,000
Long-term loans	4&6(14)	1,167,433	1,237,150
Provisions, non-current	4&6(13)	319,931	233,661
Deferred tax liabilities	4&6(24)	202,221	179,387
Lease liabilities, non-current	4&6(20)	861,788	1,183,418
Net defined benefit obligation, non-current	5&6(15)	99,297	84,691
Other non-current liabilities	4	158,246	210,557
Total non-current liabilities		4,808,916	5,128,864
Total Liabilities		25,881,392	20,905,364
Equity			
Capital			
Common stock	4&6(16)	3,036,166	3,036,166
Additional paid-in capital	4&6(16)	59,979	55,630
Retained earnings	4&6(16)		
Legal reserve		1,509,898	1,441,895
Special reserve		1,385,492	1,370,838
Unappropriated earnings		4,504,183	4,900,499
Subtotal		7,399,573	7,713,232
Other components of equity		(1,942,009)	(1,385,492)
Treasury stock	4&6(16)	(73,872)	(73,872)
Equity attributable to owners of the parent		8,479,837	9,345,664
Non-controlling interests	6(17)	901,347	936,061
Total equity		9,381,184	10,281,725
Total liabilities and equity		$ 35,262,576	$ 31,187,089

(The accompanying notes form an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended 31 December 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended December 31	
		2021	2020
		Amount	Amount
Operating revenues	4,6(18)&7	$30,779,328	$28,366,756
Operating costs	4,6(4)&(21)	(16,873,072)	(14,969,269)
Gross Profit		13,906,256	13,397,487
Operating Expenses			
Selling and distribution	6(21)	(6,417,337)	(6,186,531)
General and administrative	6(21)	(6,141,835)	(5,443,733)
Research and development	6(21)	(808,652)	(785,536)
Expected credit (loss)gain	5&6(19)	(384,244)	(51,598)
Total Operating Expenses		(13,752,068)	(12,467,398)
Operating Income		154,188	930,089
Non-operating income and expenses			
Interset income	4&6(22)	152,413	180,441
Other income	4&6(22)	121,116	346,209
Other gains and losses	6(22)	(100,535)	(318,179)
Finance costs	6(22)	(163,482)	(163,228)
Total non-operating income and expenses		9,512	45,243
Income from continuing operations before income tax		163,700	975,332
Income tax expense	4,5&6(24)	(64,331)	(227,978)
Net income		99,369	747,354
Other comprehensive income			
Items that may not to be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans	4&6(23)	(16,135)	932
Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	4&6(23)	(2,458)	4,214
Income tax relating to items that may not be reclassified subsequently	4&6(23)	4,077	(1,690)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	4&6(23)	(766,251)	(43,342)
Income tax relating to items that may be reclassified subsequently	4&6(23)	138,888	4,070
Total other comprehensive loss , net of tax		(641,879)	(35,816)
Total comprehensive (loss) income		$(542,510)	$711,538
Net income attributable to:			
Stockholders of the parent		$38,148	$679,293
Non-controlling interests		61,221	68,061
		$99,369	$747,354
Comprehensive income attributable to:			
Stockholder of the parent		$(531,277)	$665,386
Non-controlling interests		(11,233)	46,152
		$(542,510)	$711,538
Earnings per share (NTD)	4&6(25)		
Earnings per share-basic		$0.13	$2.24
Earnings per share-diluted		$0.13	$2.24

The accompanying notes are an integral part of the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2021 and 2020
(Expressed in Thousands of New Taiwan Dollars)

			Retained Earnings			Other equity interest					
Description	Common Stock	Additional Paid-in Capital	Legal Reserve	Special reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury stock	Total	Non-Controlling Interests	Total Equity
Balance as at 1 January 2020	$3,036,166	$54,924	$1,312,641	$1,016,542	$5,128,174	$(1,370,839)		$(47,832)	$9,129,776	$7,450	$9,137,226
Distribution of 2019 retained earnings											
Legal reserve			129,254		(129,254)				0		
Special reserve				354,296	(354,296)				0		
Cash dividends					(424,164)				(424,164)		(424,164)
Additions through business combinations									0	882,459	882,459
Net income in 2020					679,293				679,293	68,061	747,354
Other comprehensive loss, net of tax in 2020					746	(16,279)	1,626		(13,907)	(21,909)	(35,816)
Total comprehensive income	-	-	-	-	680,039	(16,279)	1,626	-	665,386	46,152	711,538
Treasury stock buyback								(32,306)	(32,306)		(32,306)
Share-based payment awards		706							706		706
Exercise employee stock option to purchase treasury stock								6,266	6,266		6,266
Balance as at 31 December 2020	$3,036,166	$55,630	$1,441,895	$1,370,838	$4,900,499	$(1,387,118)	$1,626	$(73,872)	$9,345,664	$936,061	$10,281,725
Balance as at 1 January 2021	$3,036,166	$55,630	$1,441,895	$1,370,838	$4,900,499	$(1,387,118)	$1,626	$(73,872)	$9,345,664	$936,061	$10,281,725
Distribution of 2020 retained earnings											
Legal reserve			68,003		(68,003)				-		-
Special reserve				14,654	(14,654)				-		-
Cash dividends					(338,899)				(338,899)		(338,899)
									-		-
Net income in 2021					38,148				38,148	61,221	99,369
Other comprehensive loss, net of tax in 2021					(12,908)	(555,553)	(964)		(569,425)	(72,454)	(641,879)
Total comprehensive income	-	-	-	-	25,240	(555,553)	(964)	-	(531,277)	(11,233)	(542,510)
Share-based payment awards		4,349							4,349		4,349
Increase in non-controlling interests									-	(23,481)	(23,481)
Balance as at 31 December 2021	$3,036,166	$59,979	$1,509,898	$1,385,492	$4,504,183	$(1,942,671)	$662	$(73,872)	$8,479,837	$901,347	$9,381,184

(The accompanying notes are an integral part of the consolidated financial statements.)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2021	2020
Cash flows from operating activities:		
Net income before income tax	$163,700	$975,332
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation	959,825	912,549
Amortisation	80,400	71,458
Expected credit losses	384,243	51,598
Net loss (gain) of financial assets/liabilities at fair value through profit or loss	5,901	(25,965)
Finance costs	163,482	163,228
Interest income	(152,413)	(180,441)
Share-based payment awards	4,349	706
(Gain) Loss on disposal of property, plant and equipment	(3,439)	7,944
(Gain)Loss on disposal of intangible assets	(1,082)	84
Changes in operating assets and liabilities:		
(Increase) Decrease in contract asset	(40,120)	58,379
(Increase) Decrease in notes receivable	(11,193)	36,499
(Increase) Decrease in trade receivables	(897,045)	802,270
(Increase) Decrease in other receivables	(128,730)	39,066
Increase in inventories, net	(3,728,413)	(666,891)
Increase in prepayments	(84,958)	(283,927)
(Increase) Decrease in other current assets	(43,408)	21,788
(Increase) Decrease in other non-current assets	(156,319)	52,682
Increase in contract liabilities	228	355,550
Decrease in notes payable	(47,008)	(126,664)
(Decrease) Increase in accounts payable	(145,672)	803,701
Increase in other payables	357,825	134,848
Increase in provision	86,270	51,898
Increase (Decrease) in other current liabilities	52,413	(188,431)
Increase (Decrease) in accrued pension liabilities	1,698	(1,225)
(Decrease) Increase in other non-current liabilities	(52,311)	27,277
Cash generated from operations	(3,231,777)	3,093,313
Interest received	152,413	180,441
Interest paid	(115,353)	(109,195)
Income tax paid	(342,309)	(222,769)
Net cash (used in) generated from operating activities	(3,537,026)	2,941,790

	For the years ended December 31	
	2021	2020
Cash flows from investing activities:		
Acquisition of subsidiaries (Deduct the cash obtained)	-	$(1,781,626)
Disposal of investment property	617	570
Acquisition of property, plant and equipment	(692,042)	(781,490)
Disposal of property, plant and equipment	35,290	10,069
Acquisition of intangible assets	(68,126)	(58,438)
Disposal of intangible assets	2,485	5,365
Cash inflow from business combination	-	22,068
Net cash used in investing activities	(721,776)	(2,583,482)
Cash flows from financing activities:		
Increase in short-term loans	11,916,719	17,012,751
Decrease in short-term loans	(10,574,071)	(16,442,202)
Increase in commercial paper payable	3,689,358	198,716
Increase in long-term loans	593,965	1,268,346
Decrease in long-term loans	(716,018)	(783,480)
Cash dividends	(338,899)	(424,164)
Repayment of lease capital	(564,411)	(567,928)
Increase in treasury stock	-	(32,306)
Exercise of employee stock option	-	6,266
Decrease in non-controlling interests	(23,481)	-
Increase in other non-current assets	-	(653,853)
Net cash generated (used in) from financing activities	3,983,162	(417,854)
Effect of changes in exchange rate on cash and cash equivalents	(402,084)	71,866
Net (decrease) increase in cash and cash equivalents	(677,724)	12,320
Cash and cash equivalents at beginning of period	3,292,801	3,280,481
Cash and cash equivalents at end of period	$2,615,077	$3,292,801

(The accompanying notes are an integral part of the consolidated financial statements.)

【Attachment 4】

AUDIT REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Johnson Health Tech. Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Johnson Health Tech. Co., Ltd. (the "Company") as of 31 December 2021 and 2020, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2021 and 2020, and notes to the parent company only financial statements, including the summary of significant accounting policies.

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of the Company as of 31 December 2021 and 2020, and their parent company only financial performance and cash flows for the years ended December 31 2021 and 2020, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent company only Financial Statements section of our report. We are independent of the Company and in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2021 the parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Impairment of accounts receivable (including subsidiaries' accounts receivable through equity method investment)

Accounts receivables of the Company and its subsidiaries through equity method are material for the financial statements. Since the allowance for receivables is measured by the lifetime expected credit loss, the measurement process includes grouping the receivables and determining the use of the related assumptions in the analysis, including the appropriate accounting aging interval and the loss rate of each aging interval. As the measurement of expected credit losses involved judgment, analysis and estimation, we therefore considered this a key audit mater.

Our audit procedures included, but not limited to: assessing the effectiveness of internal controls around accounts receivable management, including performing simple tests by sampling and understanding management's assessment for expected credit losses of accounts receivable; dividing the expected loss rate of risk group and each group; selecting samples to perform the accounts receivable confirmation, analyzing trends of changes in account receivable of prior and subsequent periods and turnover rates; reviewing the collection in subsequent period to assess their recoverability; performing assessment of the reasonableness of impairment for individual long term accounts receivable.

We also assessed the adequacy of disclosures related to accounts receivable in Notes 5 and 6.

Inventory valuation (including investment accounted for using the equity method – the subsidiaries' inventory)

Inventories of the Company are material for financial report. The determination of the provisions for obsolete inventories involve a high level of management judgment, and were subject to uncertainty due to product diversity. As such, we determined this to be a key audit matter.

Our audit procedures included, but were not limited to: assessing the effectiveness of inventory internal control established by management, including performing simple test by sampling and understanding management's assessment for inventory valuation; evaluating the adequacy of accounting policy around obsolete and slow-moving inventories; obtaining inventory aging intervals to test whether the aging reports were reasonable; selecting important storage locations to observe inventory counts; in addition, we obtained inventory movement report, sampled related certificates of purchases and sales to verify the unit cost and access the net realizable value of inventories valuation.

We also assessed the adequacy of the disclosures related to inventory valuation in Notes 5 and 6.

Goodwill impairment

The Company performed impairment testing on the cash-generating units according to the International Financial Reporting Standards. The recoverable amount of the cash-generating units has been determined based on the value in use because their fair value cannot be reliably measured. We determined goodwill assessment to be a key audit matter because the carrying amounts of goodwill were material to the Company and subsidiaries, the determination of value in use was complex, and high level of management judgment was involved when making assumptions about cash flow forecasts.

Our audit procedures included, but were not limited to: evaluating the management's assessment of value in use; involving internal expert to assist us in evaluating the reasonableness of key assumptions used by management such as growth rates, discount rates, and gross margin; involving internal expert to assist us in evaluating the reasonableness of key components of discount rates such as cost of capital, company-specific risk premium and market risk premium by comparing them to other companies of similar size with the cash-generating units; interviewing with management and assessing the reasonableness of assumptions used in their model such as gross margin, growth rates, and the expected future market and economic conditions; challenging management's budgeting process by comparing the actual financials to date versus previously forecasted financials and management's forecasting process by comparing the assumptions to historic performance of the Company.

We also assessed the adequacy of the disclosures related to goodwill assessment in Notes 5 and 6.

Responsibilities of Management and Those Charged with Governance for the parent company only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing going concern of the Company, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the parent company only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2021 the parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chen, Ming Hong

Huang, Yu Ting

Ernst & Young, Taiwan

22 March 2022

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

JOHNSON HEALTH TECH CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

31 December 2021 and 31 December 2020

(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of 31 December 2021 Amount	As of 31 December 2020 Amount
Current assets			
Cash and cash equivalents	4&6(1)	$607,623	$758,174
Financial assets at fair value through profit or loss, current	4,6(2)&12	8,151	15,569
Contract asset, current	4&6(16)	30,732	11,295
Notes receivable, net	4&6(17)	11,653	3,841
Trade receivables, net	4,6(3)&(17)	715,562	644,631
Trade receivables-related parties, net	4,6(3),(17)&7	7,332,806	4,260,762
Other accounts receivable, net	4&8	99,478	47,341
Other accounts receivable-related parties, net	4&7	1,395,800	1,064,890
Inventories, net	4&6(4)	1,559,501	986,291
Prepayments	6(5)	1,290,844	110,873
Other current assets		34,788	8,198
Total current assets		13,086,938	7,911,865
Non-current assets			
Investments accounted for under the equity method	4&6(6)	13,343,987	14,705,356
Property, plant and equipment	4,6(7)&8	1,134,461	1,051,111
Right-of-use assets	4&6(18)	51,336	47,371
Intangible assets	4	9,296	7,543
Deferred tax assets	4&6(22)	458,709	326,938
Other non-current assets		76,143	50,185
Total non-current assets		15,073,932	16,188,504
Total assets		$28,160,870	$24,100,369

(continued)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

JOHNSON HEALTH TECH CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

31 December 2021 and 31 December 2020

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of 31 December 2021 Amount	As of 31 December 2020 Amount
Current liabilities			
Short-term borrowings	6(8)	$6,055,143	$5,372,000
Commercial paper payable	6(10)	4,045,492	349,721
Financial liabilities at fair value through profit or loss, current	4,6(11)&12	-	1,657
Contract liabilities, current	4&6(16)	447,395	494,850
Notes payable		152,468	113,613
Accounts payable		756,121	538,254
Accounts payable-related parties	7	3,510,953	3,232,937
Other payables	6(12)	660,868	437,758
Other payables-related parties	7	326,475	328,636
Current tax liabilities	4&6(22)	238,697	299,180
Lease liabilities, current	4&6(18)	31,851	27,946
Current portion of long-term loans	6(13)	25,982	82,950
Other current liabilities		8,477	9,038
Total current liabilities		16,259,922	11,288,540
Non-current liabilities			
Bonds payable	6(9)	2,000,000	2,000,000
Long-term loans	6(13)	1,123,363	1,218,777
Provisions, non-current	4&6(12)	37,050	34,080
Deferred tax liabilities	4&6(22)	49,059	50,211
Lease liabilities, non-current	4&6(18)	21,128	20,411
Net defined benefit obligation, non-current	4&6(14)	99,297	84,691
Credit balance in investment accounted for using equity method	4&6(6)	91,214	57,995
Total non-current liabilities		3,421,111	3,466,165
Total liabilities		19,681,033	14,754,705
Equity	4&6(15)		
Capital			
Common stock		3,036,166	3,036,166
Additional paid-in capital		59,979	55,630
Retained earnings			
Legal reserve		1,509,898	1,441,895
Special reserve		1,385,492	1,370,838
Unappropriated earnings		4,504,183	4,900,499
Subtotal		7,399,573	7,713,232
Other components of equity			
Exchange differences on translation of foreign operations		(1,942,009)	(1,385,492)
Treasury stock		(73,872)	(73,872)
Total equity		8,479,837	9,345,664
Total liabilities and equity		$28,160,870	$24,100,369

(The accompanying notes are an integral part of the parent company only financial statements)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2021 and 2020
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

		For the years ended 31 December	
	Notes	2021	2020
		Amount	Amount
Operating revenues	4,6(16)&7	$13,245,990	$10,800,470
Operating costs	6(4)&(19)	(10,384,961)	(8,500,333)
Gross profit		2,861,029	2,300,137
Unrealized intercompany profit		82,025	237,459
Gross profit-net		2,943,054	2,537,596
Operating expenses			
Selling and distribution	6(19)	(1,116,488)	(1,124,629)
General and administrative	6(19)	(297,917)	(302,633)
Research and development	6(19)	(556,289)	(566,059)
Expected credit loss	6(17)	(42)	-
Total operating expenses		(1,970,736)	(1,993,321)
Operating income		972,318	544,275
Non-operating income and expenses			
Interest income	4&6(20)	57,235	50,694
Other income	4&6(20)	66,260	138,236
Other gains and losses	6(20)	94,230	2,814
Finance costs	6(20)	(107,105)	(103,762)
Share of profit or loss of subsidiaries,associates and joint ventures	4&6(6)	(835,797)	123,072
Total non-operating income and expenses		(725,177)	211,054
Income from continuing operations before income tax		247,141	755,329
Income tax expense	4&6(22)	(208,993)	(76,036)
Net income		38,148	679,293
Other comprehensive income(loss)	6(21)		
Items that may not to be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans		(16,135)	932
Share of profit or loss of associates & joint ventures accounted for using equity method	6(6)	(964)	1,626
Income tax relating to items that may not be reclassified subsequently		3,227	(186)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	6(6)	(694,441)	(20,349)
Income tax relating to items that may be reclassified subsequently		138,888	4,070
Total other comprehensive (loss)income, net of tax		(569,425)	(13,907)
Total comprehensive (loss)income		$(531,277)	$665,386
Earnings per share(NTD)	6(23)		
Earnings per share-basic		$0.13	$2.24
Earnings per share-diluted		$0.13	$2.24

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2021 and 2020
(Expressed in Thousands of New Taiwan Dollars)

			Retained Earnings			Other components of equity			
	Common stock	Additional paid-in capital	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury stock	Total
Balance as of 1 January 2020	$3,036,166	$54,924	$1,312,641	$1,016,542	$5,128,174	$(1,370,839)	$ -	$(47,832)	$9,129,776
Distribution of 2019 retained earnings									
Legal reserve			129,254		(129,254)				-
Special reserve				354,296	(354,296)				-
Cash dividends					(424,164)				(424,164)
Net income in 2020					679,293				679,293
Other comprehensive income(loss), net of tax in 2020					746	(16,279)	1,626		(13,907)
Total comprehensive income(loss)	-	-	-	-	680,039	(16,279)	1,626	-	665,386
Treasury stock buyback								(32,306)	(32,306)
Share-based payment awards		706							706
Exercise employee stock option to purchase treasury stock								6,266	6,266
Balance as of 31 December 2020	$3,036,166	$55,630	$1,441,895	$1,370,838	$4,900,499	$(1,387,118)	$1,626	($73,872)	$9,345,664
Balance as of 1 January 2021	$3,036,166	$55,630	$1,441,895	$1,370,838	$4,900,499	$(1,387,118)	$1,626	$(73,872)	$9,345,664
Distribution of 2020 retained earnings									
Legal reserve			68,003		(68,003)				-
Special reserve				14,654	(14,654)				-
Cash dividends					(338,899)				(338,899)
Net income in 2021					38,148				38,148
Other comprehensive loss, net of tax in 2021					(12,908)	(555,553)	(964)		(569,425)
Total comprehensive income	-	-	-	-	25,240	(555,553)	(964)	-	(531,277)
Share-based payment awards		4,349							4,349
Balance as of 31 December 2021	$3,036,166	$59,979	$1,509,898	$1,385,492	$4,504,183	$(1,942,671)	$662	$(73,872)	$8,479,837

(The accompanying notes are an integral part of the financial statements)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended 31 December 2021 and 2020
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2021	2020
Cash flows from operating activities:		
Net income before tax	$247,141	$755,329
Adjustments to reconcile net income(loss) to net cash provided by operating activities:		
Income and expense:		
Depreciation	102,085	85,043
Amortisation	5,345	6,292
Expected credit losses	42	-
Net loss (gain) of financial assets/liabilities at fair value through profit or loss	5,761	(25,825)
Finance costs	107,105	103,762
Interest income	(50,694)	(50,694)
Share-based payment awards	4,349	706
Share of gain of subsidiaries,associates and joint ventures	835,797	(123,072)
Gain on disposal of property,plant and equipment	(632)	(23)
Gain on disposal of intangible assets	(1,103)	-
Gain of realized intercompany profit	(82,025)	(237,459)
Other	1,251	-
Changes in operating assets and liabilities:		
(Increase)Decrease in contract asset	(19,437)	2,531
(Increase)Decrease in notes receivable, net	(7,812)	3,225
Increase in trade receivables, net	(70,973)	(60,146)
(Increase)Decrease in trade receivables- related parties, net	(3,072,044)	584,324
Increase in other receivable, net	(52,137)	(30,870)
Increase in other receivable- related parties, net	(330,910)	(25,110)
(Increase)Deacrese in inventories, net	(573,210)	259,538
Increase in prepayments	(1,179,971)	(67,052)
(Increase)Decrease in other current assets	(26,590)	789
Increase in other non-current assets	(90,324)	(37,376)
(Decrease)Increase in contract liabilities	(47,455)	180,452
Increase(Decrease) in notes payable	38,855	(103,239)
Increase(Decrease) in accounts payable	217,867	(545,688)
Increase in accounts payable-related parties	278,016	583,185
Increase in other payables	219,911	11,903
Decrease in other payables-related parties	(2,161)	(243,867)
Increase in provisions	2,970	4,081
Decrease in other current liabilities	(561)	(984)
Decrease in accrued pension liabilities	(1,529)	(1,039)
Cash (uses in) generated from operations	(3,543,073)	1,028,716
Interest received	50,694	50,694
Interest paid	(97,493)	(105,474)
Income tax paid	(260,284)	(5,280)
Net cash (used in) generated from operating activities	(3,850,156)	968,656

	For the years ended 31 December	
	2021	2020
Cash flows from investing activities:		
Acquisition of investments accounted for under the equity method	(89,811)	(3,483,010)
Disposal of investments accounted for under the equity method	-	1,673,486
Acquisition of property, plant and equipment	(89,256)	(125,304)
Disposal of property,plant and equipment	632	98
Acquisition of intangible assets	(8,480)	(7,705)
Received Cash dividend	35,222	
Disposal of intangible assets	2,485	-
Net cash used in investing activities	(149,208)	(1,942,435)
Cash flows from financing activities:		
Increase in short-term loans	9,528,796	14,863,549
Decrease in short-term loans	(8,845,653)	(14,077,825)
Increase in commercial paper payable	3,689,358	198,716
Increase in long-term loans	551,131	1,184,137
Decrease in long-term loans	(703,513)	(675,000)
Cash dividends	(338,899)	(424,164)
Repayment of lease capital	(32,407)	(33,783)
Exercise of employee stock option	-	6,266
Increase in treasury stock	-	(32,306)
Net cash generated from financing activities	3,848,813	1,009,590
Net (decrease)increase in cash and cash equivalents	(150,551)	35,811
Cash and cash equivalents at beginning of period	758,174	722,363
Cash and cash equivalents at end of period	$607,623	$758,174

(The accompanying notes are an integral part of the financial statements)

【Attachment 5】

Johnson Health Tech Co., Ltd.

Earnings Distribution Statement

2021

(Unit: NT$)

	ITEM	
	Unappropriated earnings at the beginning of the period	4,478,941,990
+:	Other comprehensive loss, net of tax (Re-measurements of defined benefit plan)	(12,908,472)
+:	Net income after tax in 2021	38,148,358
-:	Account legal surplus reserve (Note 1)	(2,523,989)
-:	Account special surplus reserve	(556,517,378)
	Distributable earnings for this period	3,945,140,509
-:	Distribution Items:	
	Bonus for shareholders – Cash dividend (NT$0.5 per share)	(151,294,309)
	Accumulated unappropriated earnings at the end of the period	3,793,846,200

Chairman: Peter Lo Manager: Jason Lo Chief Accounting Officer: Jacky Lee

Note 1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis; in case of any balance still left, it shall be used for the distribution of earnings, altogether with the undistributed earnings accumulated in the previous year; at the time of distribution, part of earnings shall be retained, depending on the business status and then the Board of Directors shall prepare the earnings distribution proposal for the rest of earnings and submit it with the shareholders' meeting for a resolution on the distribution of bonus for the shareholders.

Note 2: Share number for this distribution = 303,616,617 issued shares – 1,028,000 treasury shares = 302,588,617 shares; if subsequently the rate of dividend distribution for the shareholders should vary due to the transfer of the company's repurchased shares and treasury shares or other reasons so that it is necessary to make the amendment, we intend to propose the amendment with the shareholders' meeting to fully authorize the Board of Directors to deal with it.

Note 3: The earnings in 2021 shall be distributed on a top priority.

Note 4: The cash dividend shall be distributed in up to NT$1 with below NT$1 rounded up; for those total fractional amount of less than NT$1, the amount below the decimal point shall be adjusted in the sequence of the amount and the shareholders' account number till the total distributed cash dividend amount is matched.

【Attachment 6】

Johnson Health Tech Co., Ld.

Cross Reference Table on the Articles of "Regulations Governing Share Repurchase for Transfer to Employees" (The 2nd Repurchase)

Article after Amendment	Current Article	Reason for Amendment
Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weight of the employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for those managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee. For those who are not managers, it shall be submitted to the Audit Committee for approval and the actual concrete subscription qualification and the subscription amount will be resolved by the Board of Directors.	Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weight of the employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for those managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee; its approval is subject to the Board of Directors, while the rest will be approved by the chairman.	The subscription qualification and amount should be resolved by the Board of Directors and cannot be decided by the chairman via authorization.

Johnson Health Tech Co., Ld.

Cross Reference Table on the Articles of "Regulations Governing Share Repurchase for Transfer to Employees" (The 3rd Repurchase)

Article after Amendment	Current Article	Reason for Amendment
Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weight of the employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for those managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee. For those who are not managers, it shall be submitted to the Audit Committee for approval and the actual concrete subscription qualification and the subscription amount will be resolved by the Board of Directors.	Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weight of the employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for those managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee; its approval is subject to the Board of Directors, while the rest will be approved by the chairman.	The subscription qualification and amount should be resolved by the Board of Directors and cannot be decided by the chairman via authorization.

【Attachment 7】

Johnson Health Tech Co., Ld.

Cross Reference Table on Articles of the "Procedures for Acquisition or Disposal of Assets"

Article after Amendment	Current Article	Reason for Amendment
Article 4 Disposition Procedure for Acquisition and Disposal of Real Estate, Equipment or Right-of-Use Assets thereof and other Important Assets 1. (Omitted) 2. Operation Procedures The company … (Omitted) (1)-(2) (Omitted) (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (1) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. (2) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. (4) (Omitted) 3. (Omitted)	Article 4 Disposition Procedure for Acquisition and Disposal of Real Estate, Equipment or Right-of-Use Assets thereof and other Important Assets 1. (Omitted) 2. Operation Procedures The company … (Omitted) (1)-(2) (Omitted) (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to <u>deal with the issue in compliance with the provision of Auditing Standard No. 20, as published by the Accounting Research and Development Foundation (hereinafter referred to as ARDF) and</u> render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (1) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. (2) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. (4) (Omitted) 3. (Omitted)	Amended pursuant to Article 9 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".
Article 5 Disposition Procedures for Acquisition and Disposal of Securities 1. Evaluation Procedures The Company acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reach 20% of the Company's paid-in capital or NT$300 million, opinions in respect of a rational transaction price have to be sought from a certified public accountant prior to the Date of the Event. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Taiwan Financial Supervisory Commission. 2-4. (Omitted)	Article 5 Disposition Procedures for Acquisition and Disposal of Securities 1. Evaluation Procedures The Company acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reach 20% of the Company's paid-in capital or NT$300 million, opinions in respect of a rational transaction price have to be sought from a certified public accountant prior to the Date of the Event. <u>If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</u> These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Taiwan Financial Supervisory Commission. 2-4. (Omitted)	Amended pursuant to Article 10 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".

Article 6 Disposition Procedure for Acquisition and Disposal of Intangible Assets 1. (Omitted) 2. Operation Procedure In acquiring or disposing of the intangible assets, its right-to-use assets or memberships where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the company, unless transacting with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. 3. (Omitted)	Article 6 Disposition Procedure for Acquisition and Disposal of Intangible Assets 1. (Omitted) 2. Operation Procedure In acquiring or disposing of the intangible assets, its right-to-use assets or memberships where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the company, unless transacting with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. The CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. 3. (Omitted)	Amended pursuant to Article 11 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".
Article 8 Disposition Procedure for Transaction with Related Party 1. (Omitted) 2. Operation Procedure When the Company … (Omitted) (1)-(7) (Omitted) If the company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10% or more of the company's total assets, the company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders' meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the company and subsidiaries or between its subsidiaries. The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be made in accordance with Paragraphs 2 & 3, Article 11 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders' meeting, the Audit Committee and by the Board of Directors need not be counted toward the transaction amount. 3-4. (Omitted)	Article 8 Disposition Procedure for Transaction with Related Party 1. (Omitted) 2. Operation Procedure When the Company … (Omitted) (1)-(7) (Omitted) The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Paragraphs 2 & 3, Article 11 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Audit Committee and by the Board of Directors need not be counted toward the transaction amount. 3-4. (Omitted)	Amended pursuant to Article 15 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies"; in Article 15, a new regulation is set out to the effect that when the transaction amount of the related party reaches a certain threshold, the consent of the shareholders' meeting shall be obtained.
Article 11 Standards for Making Announcement and Report The company … (Omitted) 1-5. (Omitted) 6. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (1) Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. (2) Where done by professional investors - domestic and overseas securities trading on securities exchanges or OTC markets, or subscription of foreign	Article 11 Standards for Making Announcement and Report The company … (Omitted) 1-5. (Omitted) 6. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (1) Trading of domestic government bonds. (2) Where done by professional investors - domestic and overseas securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics	Amended pursuant to Article 31 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies"; in Article 31, a new regulation is set out to relax the requirement of information disclosure of partial transactions.

government bonds, or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the domestic primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (3) (Omitted) Above … (Omitted) (Omitted)	(excluding subordinated debt) that are offered and issued in the domestic primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (3) (Omitted) Above … (Omitted)	
Article 12 Matters to be Handled by the Company's Subsidiaries 1. The subsidiaries shall stipulate the "Procedure for Acquisition or Disposal of Assets" in accordance with the foregoing regulations, which shall be reported to the mutual shareholders' meetings after the Board of Directors' approval. The same shall apply to any amendments to the Procedure. If the subsidiaries do not stipulate by themselves the "Procedure for Acquisition or Disposal of Assets", this Procedure shall apply. 2-3. (Omitted)	Article 12 Matters to be Handled by the Company's Subsidiaries 1. The subsidiaries shall stipulate the "Procedure for Acquisition or Disposal of Assets" in accordance with the foregoing regulations, which shall be reported to the mutual shareholders' meetings after the Board of Directors' approval. The same shall apply to any amendments to the Procedure. 2-3. (Omitted)	An article is appended to the effect that if the subsidiaries do not stipulate by themselves the "Procedure for Acquisition or Disposal of Assets", this Procedure will apply.
Article 13 Appraisal Report or Letter of Opinions 1-2. (Omitted) 3. The company … (Omitted) (1)-(2) (Omitted) (3) If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions: (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. (2) When examining a case, they shall appropriately plan and execute adequate working procedure, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedure, data collected, and conclusion shall be fully and accurately specified in the case working papers. (3) They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. (4) They shall issue a statement attesting	Article 13 Appraisal Report or Letter of Opinions 1-2. (Omitted) 3. The company … (Omitted) (1)-(2) (Omitted) (3) If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.	In accordance with Article 5 of the newest edition of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", a regulation is appended to the effect that when the personnel prepares the appraisal report or the letter of opinions, he/she shall handle the matter in consistence with the self-regulatory rules of the industry associations to which they belong to, in addition to complying with the current related provisions.

to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.		

【Attachment 8】

Johnson Health Tech Co., Ld.

Cross Reference Table on Articles of the "Regulations Governing the Making of Endorsements and Guarantees"

Article after Amendment	Current Article	Reason for Amendment
Article 5 Standards of Announcement and Reporting 3. The balance of endorsements/ guarantees by the company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/ guarantees for, the book amount of investment adopting the equity method, and balance of loans to such enterprise reaches 30% or more of the net worth as stated in the latest-term financial statements of the company.	Article 5 Standards of Announcement and Reporting 3. The balance of endorsements/ guarantees by the company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/ guarantees for, long-term investment in, and balance of loans to such enterprise reaches 30% or more of the net worth as stated in the latest-term financial statements of the company..	In keeping with the wording of the regulation change and amendment of the current authority concerned.
Article 6 Notices for Endorsements and Guarantees: 1. When the company proceeds with the endorsements and guarantees, a credit check shall be conducted against the endorsed and guaranteed companies by the financial department of the headquarters, which shall evaluate the risks of the endorsements and guarantees with the evaluation records in hands. If necessary, the collateral shall be obtained in order to ensure the company's own security. 2. The financial department of the headquarters shall use the corporate chop with which the registration is filed with the Ministry of Economic Affairs as the dedicated chop. The official chop and the checks of the company shall be separately kept in the custody of a designated person and the chop shall be used to seal or issue the negotiable instruments in compliance with the seal management procedure. When providing endorsements/guarantees to a foreign company, the endorsement / guarantee letter should be executed and signed by the person delegated by the Board of Directors. 3. When the company proceeds with the matter of endorsements and guarantees, the financial department of the headquarters shall establish the memorandum book wherein such information shall be completely entered into for reference as the letter of undertaking, the name of the endorsed and guaranteed companies, the amount of endorsement and guarantee, the risk evaluation results, the contents of the obtained collateral, the conditions and dates for the removal of the endorsement and guarantee liability, etc. 4. The financial department of the headquarters shall properly disclose the endorsement and guarantee information in the financial report and provide the CPAs with the audit information required for the endorsement and guarantee related matters, so that they can evaluate item by item the risks and the necessity of the endorsements and	Article 6 Notices for Endorsements and Guarantees: 1. When the company proceeds with the endorsements and guarantees, a credit check shall be conducted against the endorsed and guaranteed companies by the management department, which shall evaluate the risks of the endorsements and guarantees with the evaluation records in hands. If necessary, the collateral shall be obtained in order to ensure the company's own security. 2. The management department of the company shall use the corporate chop with which the registration is filed with the Ministry of Economic Affairs as the dedicated chop. The official chop and the checks of the company shall be separately kept in the custody of a designated person and the chop shall be used to seal or issue the negotiable instruments in compliance with the seal management procedure. When providing endorsements/guarantees to a foreign company, the endorsement / guarantee letter should be executed and signed by the person delegated by the Board of Directors. 3. When the company proceeds with the matter of endorsements and guarantees, the management department shall establish the memorandum book wherein such information shall be completely entered into for reference as the letter of undertaking, the name of the endorsed and guaranteed companies, the amount of endorsement and guarantee, the risk evaluation results, the contents of the obtained collateral, the conditions and dates for the removal of the endorsement and guarantee liability, etc. 4. The management department of the company shall properly disclose the endorsement and guarantee information in the financial report and provide the CPAs with the audit information required for the endorsement and guarantee related matters, so that they can evaluate item by item the risks and the necessity of the endorsements and guarantees. 5. The subjects for whom the company	Conform to the wording of changes and amendment of the current execution authority.

guarantees. 5. The subjects for whom the company or its subsidiaries make the endorsements/guarantees are the subsidiaries of which the net worth is lower than half of the paid-in capital, the applicant shall in the meantime specify the follow-up risk control measures and plans related to the said endorsements/guarantees, so that the financial department of the headquarters can conduct the review together in accordance with Article 7 of these Regulations. And the financial department of the headquarters shall regularly track the implementation status of the said risk control measures and plans.	or its subsidiaries make the endorsements/guarantees are the subsidiaries of which the net worth is lower than half of the paid-in capital, the applicant shall in the meantime specify the follow-up risk control measures and plans related to the said endorsements/guarantees, so that the management department of the company can conduct the review together in accordance with Article 7 of these Regulations. And the management department of the company shall regularly track the implementation status of the said risk control measures and plans.	
Article 7 Operational Procedures of Endorsements/Guarantees 2. Decision-making and Level of Authorization: When the company proceeds with the matter of endorsements/guarantees, its risks shall be evaluated and it can be carried out after the approval of the Board of Directors via a resolution. If necessary, the Board of Directors shall authorize the chairman to execute them and such endorsement /guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. Besides, the disposition conditions and the related particulars shall be reported to the shareholders' meeting for review. (1) The aggregate amount of endorsements/guarantees is within 80% of the net worth, as stated in the financial statements. (2) The amount of endorsements/ guarantees for a single enterprise is within 40% of the net worth, as stated in the financial statements. In case the limits, as set forth in the Operational Procedures of Endorsements and Guarantees, have to be exceeded to accommodate business needs after the company is listed, it shall be first approved by the Audit Committee and then a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders'' Meeting. If the revised Procedures are not ratified at the Shareholders'' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion. (3) If the company intends to provide the endorsements/guarantees for others, it shall establish the operational procedures pursuant to these Regulations. After passed by the Audit Committee, it shall be submitted to the Board of Directors and reported at the shareholders' meeting for approval. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee and report it at the shareholders' meeting for discussion.	Article 7 Operational Procedures of Endorsements/Guarantees 2. Decision-making and Level of Authorization: When the company proceeds with the matter of endorsements/guarantees, its risks shall be evaluated and it can be carried out after the approval of the Board of Directors via a resolution. If necessary, the Board of Directors shall authorize the chairman to execute them and such endorsement /guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. Besides, the disposition conditions and the related particulars shall be reported to the shareholders' meeting for review. (1) The aggregate amount of endorsements/guarantees is within 50% of the net worth, as stated in the financial statements. (2) The amount of endorsements/ guarantees for a single enterprise is within 40% of the net worth, as stated in the financial statements. In case the limits, as set forth in the Operational Procedures of Endorsements and Guarantees, have to be exceeded to accommodate business needs after the company is listed, it shall be first approved by the Audit Committee and then a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders'' Meeting. If the revised Procedures are not ratified at the Shareholders'' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion. 3. Subjects for Endorsements/ Guarantees: (2) When the company's subsidiaries provide endorsements/guarantees to others, they shall establish the operational procedures of endorsements/guarantees, pursuant to the "Regulations Governing Loaning of Fund and Making of Endorsements/Guarantees by Public Companies" and the related endorsement/guarantee information shall be provided to the management department of the company, which shall	Raise the aggregate amount of guarantees in the subsequent ratification in response to the company's operation needs. Append the article in keeping with the competent authority's amendment of the regulations. Conform to the wording of changes and amendment of the current execution authority.

The same shall apply to any amendments to the Procedures. When the company submits the operational procedures of endorsements/ guarantees to the Board of Directors for discussion pursuant to the foregoing regulations, each independent director's opinions shall be fully taken into consideration. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. The establishment or amendment of the operational procedures of endorsements and guarantees of the company shall comply with Subparagraphs 4-6 of Article 8, the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies. 3. Subjects for Endorsements/ Guarantees: (2) When the company's subsidiaries provide endorsements/guarantees to others, they shall establish the operational procedures of endorsements/guarantees, pursuant to the "Regulations Governing Loaning of Fund and Making of Endorsements/Guarantees by Public Companies" and the related endorsement/guarantee information shall be provided to the financial department of the headquarters, which shall then proceed with the announcement, reporting and transcription in accordance with Article 5.	then proceed with the announcement, reporting and transcription in accordance with Article 5.	
Article 8 The internal auditors of the company shall perform auditing on the operational procedures of the endorsements/guarantees and the implementation status and produce the written records every quarter. Should there be any material violation found, a written report is needed to notify the Audit If, due to changes of circumstances of the company, the party to whom the company provides endorsement and/or guarantee no longer satisfies the criteria of these regulations or the amount exceeds the limit, a related corrective plan shall be provided to the Audit Committee and the proposed correction actions should be implemented within the period specified in the plan. Committee.	None	Append the article in keeping with the competent authority's amendment of the regulations.
Article 9 The term "date of occurrence of the fact" as used in these Regulations refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the endorsements/guarantees, whichever date is earlier.	Article 8 The term "date of occurrence of the fact" as used in these Regulations refers to the date of contract signing for the transaction, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier.	Amend the article number and revise the words according to the competent authority. 。
Article 10 Both this Operational Procedures and its amendments shall take effect after being agreed by the Audit Committee, passed by the resolution of the meeting of the Board of Directors and submitted with the shareholders' meeting for acceptance.	Article 9 Both this Operational Procedures and its amendments shall take effect after being agreed by the Audit Committee, passed by the resolution of the meeting of the Board of Directors and submitted with the shareholders' meeting for acceptance.	Amend the article number.

【Attachment 9】

Johnson Health Tech Co., Ld.

Cross Reference Table on Articles of the "Articles of Incorporation"

Article after Amendment	Current Article	Reason for Amendment
Article 1: This Company is incorporated, as a company limited by shares, under the Company Law of the Republic of China, and its name is 喬山健康科技股份有限公司 in the Chinese language, and Johnson Health Tech. Co., Ltd. in the English language.	Article 1: This Company is incorporated, as a company limited by shares, under the Company Law of the Republic of China, and its name is 喬山健康科技股份有限公司 in the Chinese language, and Johnson Health Tech Co., Ltd. in the English language.	Revise the company's English name.
Article 4: The public announcement of the company shall be made <u>in accordance with Article 28 of the Company Act.</u>	Article 4: The public announcement of the company shall be made ~~by being published in the remarkable parts of the daily newspapers in the county or province where this Company is located as well as the circular letter.~~	To be amended in keeping with the Company Act.
Article 12: The shareholders' meetings are divided into the general meeting and the extraordinary meeting. The general meeting is convened once a year within 6 months at the close of each fiscal year, while the extraordinary meeting shall be summoned, if necessary, according to the law. The shareholders' meeting of the preferred shares shall be called, when necessary, in accordance with the relevant acts. <u>The shareholders' meeting of the Company shall be convened in the form of video conference or other ways announced by the central authority concerned.</u>	Article 12: The shareholders' meetings are divided into the general meeting and the extraordinary meeting. The general meeting is convened once a year within 6 months at the close of each fiscal year, while the extraordinary meeting shall be summoned, if necessary, according to the law. The shareholders' meeting of the preferred shares shall be called, when necessary, in accordance with the relevant acts.	Supplement the convening way of the shareholders' meeting.
Article 18: This Company appoints 7~<u>15</u> directors, whose appointment adopts the candidates nomination system by selecting from the candidates list in the shareholders' meeting; the directors' term of office is 3 years; they shall be reelected. In the above-mentioned quota of directors, 2~5 independent directors shall be included. The total share number that the entire directors of this Company hold shall not be less than the minimum proportion, as set forth by the competent authority. During the directors' tenure of office, this Company shall effect a liability insurance for them against the liability compensation which is incurred due to their business execution. This Company establishes the Audit Committee in accordance with Article 14-4, the Securities and Exchange Act. The Audit Committee is composed of the whole independent directors; the exercise of their authority and related matters shall be managed pursuant to the relevant statutory regulations.	Article 18: This Company appoints 7~<u>11</u> directors, whose appointment adopts the candidates nomination system by selecting from the candidates list in the shareholders' meeting; the directors' term of office is 3 years; they shall be reelected. In the above-mentioned quota of directors, 2~5 independent directors shall be included. The total share number that the entire directors of this Company hold shall not be less than the minimum proportion, as set forth by the competent authority. During the directors' tenure of office, this Company shall effect a liability insurance for them against the liability compensation which is incurred due to their business execution. This Company establishes the Audit Committee in accordance with Article 14-4, the Securities and Exchange Act. The Audit Committee is composed of the whole independent directors; the exercise of their authority and related matters shall be managed pursuant to the relevant statutory regulations.	Meets the practical needs of the company.
Article 18-1: <u>Deleted.</u>	Article 18-1: Among the foregoing quota of directors, this Company shall appoint 2~5 independent directors. The candidates' nomination system is adopted for the directors and the independent directors, who shall be elected by the shareholders'	To be deleted due to overlap in Article 18.

	from the director candidates list. The nomination way shall be dealt with in accordance with Article 192-1 of the Company Act.	
Article 22: This Company's operation policy and other important matters shall be resolved by the board of directors. Except for the 1st meeting of the board of directors of each term, which shall be convened in accordance with Article 203, the Company Act and by the majority or more of the directors themselves who shall appoint one person from among themselves to serve as chair in accordance with Article 203-1 of the Company Act, other meetings shall be called and chaired by the chairperson. When the chairperson of the board is unable to exercise the powers, it shall be handled in accordance with Article 208, the Company Act.	Article 22: This Company's operation policy and other important matters shall be resolved by the board of directors. Except for the 1st meeting of the board of directors of each term, which shall be convened in accordance with Article 203, the Company Act, other meetings shall be called and chaired by the chairperson. When the chairperson of the board is unable to exercise the powers, the vice chairperson shall act in place of the chairperson; if the vice chairperson is also for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the directors to act by proxy; if no appointment is made in that regard, the directors shall select one person from among themselves to serve as chair.	Make proper revision on the contents of words.
Article 30-1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is still left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis; as for the balance, altogether with the undistributed earnings in the initial corresponding term, the Board of Directors shall prepare the earnings distribution proposal; in case of the issuance of new shares, the distribution shall be made after the resolution of the shareholders' meeting. With respect to the distribution of bonus for the shareholders in the preceding paragraph, if all or part of it is distributed in cash, the Board of Directors shall be authorized to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend and a report shall be filed with the shareholders' meeting. The company is just situated at the growing stage. Considering the capital expenditure, business expansion need and sound financial planning for the sake of sustainable development, only after the earnings satisfy the cash need of the company's capital planning shall the remaining earnings be sufficient for the distribution of cash dividend; in this point, the distributed amount of cash dividend shall be more than 10% of total bonus amount for the shareholders and its ratio shall be subject to the stock dividend ratio adjusted by the Board of Directors to 50%~100%, depending on the actual profits and capital status or on the basis of the capital expenditure and the business expansion needs; such an adjustment shall be submitted with the	Article 30-1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis; ~~in case of any balance still left, it shall be used for the distribution of earnings, altogether with the undistributed earnings accumulated in the previous year; at the time of distribution, part of earnings shall be retained, depending on the business status~~ and then the Board of Directors shall prepare the earnings distribution proposal for the rest of earnings and submit it with the shareholders' meeting for a resolution on the distribution of bonus for the shareholders. With respect to the distribution of bonus for the shareholders in the preceding paragraph, if all or part of it is distributed in cash, the Board of Directors shall be authorized to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend and a report shall be filed with the shareholders' meeting. The company is just situated at the growing stage. Considering the capital expenditure, business expansion need and sound financial planning for the sake of sustainable development, only after the earnings satisfy the cash need of the company's capital planning shall the remaining earnings be sufficient for the distribution of cash dividend; in this point, the distributed amount of cash dividend shall be more than 10% of total bonus amount for the shareholders and its ratio shall be subject to the stock dividend ratio adjusted by the Board of Directors to 50%~100%, depending on	Make proper revision on the contents of words.

shareholders' meeting for a resolution.	the actual profits and capital status or on the basis of the capital expenditure and the business expansion needs; such an adjustment shall be submitted with the shareholders' meeting for a resolution.	
Article 35: This Articles of Incorporation was established on September 19, 1975. The 1st amendment was made on August 12, 1978. …… The 28th amendment was made on June 18, 2019. The 29th amendment was made on June 10, 2020. The 30th amendment was made on June 27, 2022.	Article 35: This Articles of Incorporation was established on September 19, 1975. The 1st amendment was made on August 12, 1978. …… The 28th amendment was made on June 18, 2019. The 29th amendment was made on June 10, 2020.	Supplement the date of amendment.

【Attachment 10】

Johnson Health Tech Co., Ltd.

Cross Reference Table on the Articles of "Rules of Procedure for Shareholders' Meetings"

Article after Amendment	Current Article	Reason for Amendment
Article 2: Unless otherwise provided by law or regulation, the company's shareholders' meetings shall be convened by the board of directors. Changes to how this Corporation convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice. The company shall prepare … (Omitted) … and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and the professional shareholder services agent designated thereby. This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting: 1. For physical shareholders' meetings, to be distributed on-site at the meeting. 2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform. 3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform. The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. (Omitted)	Article 2: Unless otherwise provided by law or regulation, the company's shareholders' meetings shall be convened by the board of directors. The company shall prepare … (Omitted) … and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place. The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. (Omitted)	1. To be amended in accordance with Article 3 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022 to the effect that changes to how the shareholders' meeting is convened shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice. 2. The meeting agenda and supplemental meeting materials shall be available to shareholders for review on the date of the shareholders' meeting regardless of the different convening manner.
Article 3: (Omitted) After a proxy form has been delivered to the company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail. Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares. If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.	Article 3: (Omitted) After a proxy form has been delivered to the company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail. Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares.	To be amended in accordance with Article 4 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, regarding the matter of cancellation and proxy matters, if, after a proxy form is delivered to the company, a shareholder wishes to attend the Shareholders' meeting online.

Article 4: The company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person. Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date. In the event of a virtual shareholders' meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.	Article 4: The company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. Shareholders and their proxies (collectively, "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.	To be amended in accordance with Article 6 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, regarding the virtual meeting registration, enrollment time and procedure.
Article 4-1: To convene a virtual shareholders' meeting, this Corporation shall include the following particulars in the shareholders' meeting notice: 1. How shareholders' attend the virtual meeting and exercise their rights. 2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars: A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume. B. Shareholders' not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session. C. In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders' attending the virtual	None	1. This article is appended. 2. This article is established in accordance with Article 6-1 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, regarding the establishment of the virtual shareholders' meeting and the particulars to be included in the convening notice.

shareholders' meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders' attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders' present at the meeting, and the shareholders' attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting. D. Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out. 3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders' with difficulties in attending a virtual shareholders' meeting online shall be specified.		
Article 5: The company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book, or sign-in cards handed in and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or in the form of virtual meeting, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.	Article 5: The company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.	To be amended in accordance with Articles 9 & 13 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that the calculation of shares should include the shares, based on the enrollment of the virtual meeting.
Article 7: The venue for a shareholders' meeting shall be the premises of the company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors	Article 7: The venue for a shareholders' meeting shall be the premises of the company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors	To be amended in accordance with Article 5 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that the restrictions on the place of the meeting shall not apply when the company

with respect to the place and time of the meeting. The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders' meeting.	with respect to the place and time of the meeting.	convenes a virtual-only shareholders' meeting.
Article 10: The company shall make an audio and video recording of the full meeting and the recorded materials shall be retained for at least one year. Where a shareholders' meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting. In case of a virtual shareholders' meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.	Article 10: The company shall make an audio and video recording of the full meeting and the recorded materials shall be retained for at least one year.	1. To be amended in accordance with Article 8 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that the information during the virtual shareholders' meeting shall be recorded, retained with the continuous audio and video recording without interruption. 2. The company is advised to audio and video record the back-end operation interface of the virtual meeting platform.
Article 11: The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform. A tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholder meeting, shareholders intending to attend the meeting online shall re-register to this Corporation. (Omitted)	Article 11: The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. A tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. (Omitted)	1. To be amended in accordance with Article 9 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that in the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform. 2. If a tentative resolution is made to convene another shareholders' meeting, the Shareholder intending to attend the meeting online shall register to this corporation.
Article 16: After an attending shareholder has spoken, the chair may respond in person or direct a relevant personnel to respond. Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same	Article 16: After an attending shareholder has spoken, the chair may respond in person or direct a relevant personnel to respond.	To be amended in accordance with Article 11 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to concerning the regulations of the shareholder's speech, which shall be advisably disclosed at the virtual shareholders' meeting platform.

proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.		
Article 18: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the company. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote. When this Corporation convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting. In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately. When this Corporation convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.	Article 18: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the company. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.	1. To be amended in accordance with Article 13 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, concerning the shareholder's voting regulations, the announcement of vote and the election results. 2. Regulations of the cancellation time and way for the shareholders who have completed the procedure to attend the shareholders meeting in the virtual manner, if they intend to attend the physical shareholders' meeting instead. 3. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.
Article 23: The shareholders' meeting … (Omitted) … shall be retained for the duration of the existence of the company. Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting	Article 23: The shareholders' meeting … (Omitted) … shall be retained for the duration of the existence of the company.	1. To be amended in accordance with Article 15 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, regarding the particulars to be included in the meeting minutes at the virtual shareholders' meeting and including the actions in the

is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes. When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.		event of disruption to the virtual meeting platform or obstacles in participation in the meeting and how issues are dealt with. 2. The meeting minutes should specify the alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.
Article 24: On the day of a shareholders' meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. During this Corporation's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting. If matters put to a resolution at a shareholders' meeting … (Omitted)	Article 24: On the day of a shareholders' meeting, the company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting. If matters put to a resolution at a shareholders' meeting … (Omitted)	1. To be amended in accordance with Article 16 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that the company shall expressly disclose the shares, including those shareholders who attend the meeting by correspondence or electronic means. 2. When the company convenes the virtual shareholders' meeting, the total number of shares and the tally of votes for the attending shareholders shall be disclosed on the virtual meeting platform.
Article 26: In the event of a virtual shareholders' meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.	None	1. Insert in the added contents of Article 26. 2. This article is established in accordance with Article 19 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that In the event of a virtual shareholders' meeting, the company shall disclose real-time results of votes and election.
Article 27: When this Corporation convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.	None	1. This article is appended. 2. This article is established in accordance with Article 20 of "Sample Temple of Rules of Procedure for Shareholders' Meetings", published by the Taiwan Stock Exchange on March 8, 2022, regarding the location of the chair and secretary at the virtual shareholders' meeting.

Article 28: In the event of a virtual shareholders' meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues. In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session. For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session. During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors. When this Corporation convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the second paragraph is required. Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be	None	1. This article is appended. 2. This article is established in accordance with Article 21 of "Sample Temple of Rules of Procedure for Shareholders Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that when the company convenes the virtual shareholders' meeting, it shall provide the shareholder with the online connection test before the meeting and it shall separately establish the related actions to be taken when disconnection occurs.

counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting. When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies. For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.		
Article 29: When this Corporation convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.	None	1. This article is appended. 2. This article is established in accordance with Article 22 of "Sample Temple of Rules of Procedure for Shareholders Meetings", published by the Taiwan Stock Exchange on March 8, 2022, to the effect that the company shall provide the alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.
Article 30: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.	Article 26: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.	Revise the order of articles in keeping with this amendment of articles.
This amendment is made on June 27, 2022.	This amendment is made on August 27, 2021.	The date of amendment is revised.

【Attachment 11】

Johnson Health Tech Co., Ltd.

Cross Reference Table on the Articles of "Regulations Governing Operational Procedure of Loaning of Funds to Others"

Article after Amendment	Current Article	Reason for Amendment
Article 4 Aggregate Amount of Loans and Maximum Amount Permitted to a Single Borrower 1. The aggregate amount of loans made by this Company to others (1) The companies or firms which have the business transactions with this Company: 1. For the overseas subsidiaries, in which this Company holds, directly or indirectly, 100% of the voting shares, the loan amount shall not exceed no more than the net worth of this Company. 2. For the companies or firms other than those in the preceding item, the amount shall not exceed no more than 40% of the net worth of this Company. (2) For those companies or firms which have the need for the short-term fund financing, the loan amount shall not exceed 40% of this Company's net worth. 2. Maximum Amount Permitted to a Single Borrower: (1) For those companies or firms, which have business transactions with this Company: 1. For the overseas subsidiaries, in which this Company holds, directly or indirectly, 100% of the voting shares, the loan amount shall not exceed no more than 50% of the net worth of this Company. 2. For the companies or firms other than those in the preceding item, the individual loan amount shall not exceed 20% of this Company's net worth or the balance of the mutual business transactions, whichever is lower. The balance of business transactions as mentioned above refers to the mutual purchase or sale amount within one year, whichever is higher. (2) For those companies or firms which have the need for the short-term fund financing, the loan amount shall not exceed 20% of this Company's net worth. 3. The inter-company loans of funds between overseas companies in which this Company holds, directly or indirectly, 100% of the voting shares, or the loans, made by the overseas subsidiary companies with this Company, as required by the fund financing, shall not be restricted to 40% of the lending company's net worth. However, the said subsidiary companies shall specify in their prescribed operational Procedure the loan duration, limit of amount and authorization limit.	Article 4 Aggregate Amount of Loans and Maximum Amount Permitted to a Single Borrower 1. The aggregate amount of loans made by this Company to others (including the companies or firms which have the business transactions with this Company and those companies or firms which have the need for the short-term fund financing shall not exceed 40% of this Company's net worth. 2. Maximum Amount Permitted to a Single Borrower: (1) For those companies or firms, which have business transactions with this Company, the individual loan amount shall not exceed 20% of this Company's net worth or the balance of the mutual business transactions, whichever is lower. The balance of business transactions as mentioned above refers to the mutual purchase or sale amount within one year, whichever is higher. (2) For those companies or firms which have the need for the short-term fund financing, the individual loan amount shall not exceed 20% of this Company's net worth. 3. The inter-company loans of funds between overseas companies in which this Company holds, directly or indirectly, 100% of the voting shares, or the loans, made by the overseas subsidiary companies with this Company, as required by the fund financing, shall not be restricted to 40% of the lending company's net worth. However, the said subsidiary companies shall specify in their prescribed operational Procedure the loan duration, limit of amount and authorization limit.	1. Separately amend the aggregate amount of the fund loan in terms of the companies or firms which have the business transactions with this Company, and the companies or firms which have the need for the short-term fund financing. 2. Amend the maximum amount permitted to a single borrower depending on the type of borrower in terms of the companies or firms which have the business transactions with this Company 3. Delete the superfluous words.

Article 5 Loaning Duration of Funds and Calculation of Interest 1. Duration: (1) Loaning to the companies or firms which have the business transactions with this Company: 1. For the overseas subsidiaries in which this Company holds, directly or indirectly, 100% of the voting shares, each loan duration of the company will not exceed one year or one operating cycle at most (whichever is longer). If necessary, the extension Procedures shall be handled via the consent of the Board of Directors before the loan case expires. 2. For the companies or firms other than those in the preceding paragraph, each loan duration of the company will not exceed one year or one operating cycle at most (whichever is longer) and no extension is allowed. (2) For those companies or firms which have the need for the short-term fund financing, each loan duration of the company will not exceed one year or one operating cycle at most (whichever is longer) and no extension is allowed. (3) In terms of engagement in the loans between the overseas companies, the deadline shall be specified by itself in the regulations of authorization of the subsidiaries. 2. Omitted.	Article 5 Financing Duration of Funds and Calculation of Interest 2. Duration: (1) In terms of loan of funds to others, each loan duration of the company will not exceed one year or one operating cycle at most (whichever is longer) in accordance with Paragraph 1, Article 3 and no extension is allowed. (2) In terms of engagement in the loans between the overseas companies, the deadline shall be specified by itself in the regulations of authorization of the subsidiaries. If necessary, the extension Procedures shall be handled via the consent of the Board of Directors before the loan case expires, in accordance with Paragraph 3 of Article 3. 2. Omitted.	1. Separately stipulate the duration for the nature of the business transaction and the short-term fund financing. 2. Revise issue number.

APPENDIX

【Appendix 1】

Articles of Incorporation of Johnson Health Tech Co., Ltd.

Chapter I General Provisions

Article 1 : This Company is incorporated, as a company limited by shares, under the Company Law of the Republic of China, and its name is 喬山健康科技股份有限公司 in the Chinese language, and Johnson Health Tech Co., Ltd. in the English language.

Article 2 : The scope of business of this Company is as follows:

1. CF01011 Manufacturing of medical facilities.
2. F108031 Wholesale of medical facilities.
3. F208031 Retail of medical facilities.
4. CH01010 Manufacturing of sporting goods.
5. F109070 Wholesale of cultural & educational goods, musical instrument & recreational supplies.
6. F209060 Retail of cultural & educational goods, musical instrument & recreational supplies.
7. CQ01010 Manufacturing of molds.
8. F106030 Wholesale of molds.
9. F206030 Retail of molds.
10. CC01990 Manufacturing of other electrical & electronic machinery & devices.
11. CC01080 Manufacturing of electronic components.
12. F119010 Wholesale of electronic materials.
13. F219010 Retail of electronic materials.
14. J801030 Athletics & creational sports stadium.
15. JE01010 Lease business.
16. CC01101 Manufacturing of controlled telecommunications radio-frequency devices.
17. F401021 Import of controlled telecommunication radio-frequency devices.
18. F113070 Wholesale of telecommunications devices.
19. F213060 Retail of telecommunication devices.
20. C104020 Manufacturing of baked & steamed food.
21. F101130 Wholesale of vegetable & fruit.
22. F102020 Whole of edible fat.
23. F102040 Whole of drink.
24. F102050 Whole of tea.
25. F102170 Whole of groceries.
26. F106020 Whole of daily necessities.
27. F108040 Whole of cosmetic.
28. F201010 Retail of farming products.
29. F203010 Retail of groceries & drink.
30. F206020 Retail of daily necessities.
31. F208040 Retail of cosmetic.
32. F399040 Retail without storefront.
33. F401010 International trade.
34. F501060 Restaurant.

35. F118010 Whole of information software.
36. F218010 Retail of information software.
37. F204110 Retail of fabrics, clothes, shoes, hat, umbrella & clothing accessories.
38. F104110 Whole of fabrics, clothes, shoes, hat, umbrella & clothing accessories.
39. I102010 Investment consultation.
40. I103060 Management consultation.
41. I301010 Information software servicing.
42. I301020 Data processing servicing.
43. I301030 Electronic information provision servicing.
44. I401010 General advertisement servicing.
45. I502010 Costume design.
46. I501010 Product design.
47. J305010 Audio publishing.
48. J602010 Performing art.
49. J701070 Information recreation.
50. J802010 Sports training.
51. ZZ99999 Except for the licensed business, it is permitted to operate the businesses, which are not prohibited or limited by the law.

Article 3 : This Company sets up its head office in Taichung City, Taiwan and if necessary, the domestic and overseas branches shall be established via the resolution of the Board of Directors according to the law.

Article 4 : Public announcement shall be made by being published in the remarkable parts of the daily newspapers in the county or province where this Company is located as well as the circular letter.

Chapter II Shares

Article 5: The total capital stock of this Company shall be in the amount of 4,500,000,000 New Taiwan Dollars, divided into 450,000,000 shares, at ten New Taiwan Dollars each, and may be issued in installments by authority of the Board of Directors, in which part of preferred shares shall be issued; therein 20,000,000 shares shall be retained for use of stock option exercise of the stock option certificates, including the employee stock option certificate and the corporate bond with warrant.

Article 5-1: The rights and obligations of this Company’s preferred shares and other important issuance conditions are as follows:

1. In case that this Company gains earnings in the annual final accounts, in addition to the income tax withheld according to the law, the earnings should first make up the losses in the past years, next account the legal earnings reserve according to the law and finally account or reverse the special surplus reserve pursuant to the articles of incorporation; if the balance is left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis.
2. The dividend of the preferred shares is 8% at most per annum, which shall be calculated based on the issue price per share and distributed in cash once a year; after the financial report is accepted, the Board of Directors shall set up the base date to pay the distributable dividend for the previous year. The distribution of dividend for the year of issue and the year of recovery shall be based on the calculation of the actual days accounted for issuance in the said year.
3. The distribution of preferred stock dividend is at this Company’s discretion. If there are no earnings or the earnings are not enough for the distribution of the preferred stock dividend, this Company shall resolve that no preferred stock dividend will be distributed in this regard and the preferred stock shareholders’ shall not make any objection. If the issued preferred shares are of non-cumulative type, the undistributed dividend or deficiently-distributed dividend shall not be accumulated into the year when the earnings is gained for the deferred payment.
4. In addition, the shareholders’ of preferred shares shall receive the dividend as mentioned in Subparagraph 2 of this Paragraph; in case that the issued preferred

shares are of non-participation type, they shall not participate in the distribution of earnings, capital surplus in cash as well as capital appropriation.

5. When this Company issues new shares in cash, the shareholders' of preferred shares and ordinary shares have the same priority subscription right.
6. In terms of the priority for the distribution of this Company's residual property, the preferred stock shareholders' rank ahead of the ordinary stock shareholders' and they enjoy the same compensation order as the shareholders' of each special stock, issued by this Company, but they are both second to the general creditors and they can be only distributed with quota no more than that calculated as per issue price of the issued special shares outstanding at that time.
7. The preferred stock shareholders have no voting and election rights, but they shall be elected as directors, who are endowed with the voting rights at the shareholders' meetings of preferred stock or those shareholders' meetings which involve such matters as the rights and obligations of the special stock shareholders.
8. The preferred shares cannot be converted into the ordinary shares.
9. There is no mature date for the preferred shares, so the shareholders' thereof shall not ask this Company to recover the preferred shares they hold. However, this Company shall reclaim, wholly or partially, the preferred shares on the basis of the original issue price at any time effective the date following the expiration of five-year issue. Those preferred shares which are not recovered shall continue to be bound by the rights and obligations of each foregoing issue requirement. In the event that this Company resolves to distribute dividend in the year when the shares are recovered, the distributable dividend as of the date recovered shall be calculated on the basis of the actual days accounted for the issuance in the said year.

The Board of Directors shall be authorized to determine the name, issue date and concrete issue requirements of the preferred shares, depending on the capital market status and the investors' intention in accordance with the company's Articles of Incorporation and related acts and regulations.

Article 6: This Company's stock shall be signed or sealed by the directors representing the company, certified by the competent authority or the approved issue registration institution and finally be issued according to the law.
The stock for the shares, issued by this Company, is exempted from being printed, but it should be registered with the Centralized Securities Depository Enterprises Institution.

Article 7: When the company issues new shares, the stocks shall be printed in combination with the aggregate shares in the said issue or shall be exempted from being printed. The shares issued pursuant to the preceding regulation shall be safeguarded by or registered with the Centralized Securities Depository Enterprises Institution; they can be collectively replaced by the large-denomination securities upon the request of the Centralized Securities Depository Institution.

Article 8: The company's stock affairs dealing rules shall be subject to the "Regulations Governing the Administration of Shareholders' Service of Public Companied" and the related stipulation, published by the competent authority.

Article 9: Pursuant to Article 56-1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" and Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies", this Company shall issue the employee stock option certificate in a price lower than the closing stock price of this Company's ordinary shares on the issue date and transfer it to the employees in a price lower than the average price of actually-repurchased shares, on condition that over half of the attending directors in the meeting wherein over two thirds of directors attend consent.

Article 10: Deleted.

Article 11: Within 60 days before the general shareholders' meeting of each term, 30 days before the extraordinary meeting or 5 days before the base date when the company decides to distribute dividend & bonus or other benefits, the stock transfer shall be suspended.

Chapter III Shareholders' Meeting

Article 12: The shareholders' meetings are divided into the general meeting and the extraordinary meeting. The general meeting is convened once a year within 6 months at the close of each fiscal year, while the extraordinary meeting shall be summoned, if necessary, according to the law. The shareholders' meeting of the preferred shares shall be called, when necessary, in accordance with the relevant acts.

Article 13: When a shareholder is unable to attend the shareholders' meeting for some reason, he/she shall prepare the power of attorney to authorize the proxy to attend the meeting.

Article 14: Unless otherwise provided in the Company Act, the shareholders' meeting shall be convened by the board of directors and the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chair on his/her behalf; if the chairperson fails to appoint one proxy, one of the directors shall be appointed to act as chair.

If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the chairperson in this instance shall be appointed pursuant to Article 182-1 of the Company Act.

Article 15: Except as provided in the acts, this Company's shareholder has one voting right per share.

Article 16: Unless otherwise provided in the Company Act, the resolution of the shareholders' meeting shall be made upon consent by over half of the attending directors in the meeting wherein over two thirds of directors attend.

This Company's shareholders can also exercise their voting rights by electronic means. Those shareholders who electronically exercise their voting rights shall be deemed to attend the shareholders' meeting in person; the related matters shall be all handled in accordance with the acts.

Article 17: The resolution matters in the shareholders' meeting, for which the proceedings shall be made and handled in accordance with Article 183 of the Company Act.

Chapter IV Directors

Article 18: This Company appoints 7~11 directors, whose appointment adopts the candidates nomination system by selecting from the candidates list in the shareholders' meeting; the directors' term of office is 3 years; they shall be reelected. In the above-mentioned quota of directors, 2~5 independent directors shall be included. The total share number that the entire directors of this Company hold shall not be less than the minimum proportion, as set forth by the competent authority. During the directors' tenure of office, this Company shall effect a liability insurance for them against the liability compensation which is incurred due to their business execution.

This Company establishes the Audit Committee in accordance with Article 14-4, the Securities and Exchange Act. The Audit Committee is composed of the whole independent directors; the exercise of their authority and related matters shall be managed pursuant to the relevant statutory regulations.

Article 18-1: Among the foregoing quota of directors, this Company shall appoint 2~5 independent directors. The candidates nomination system is adopted for the directors and the independent directors, who shall be elected by the shareholders' from the director candidates list. The nomination way shall be dealt with in accordance with Article 192-1 of the Company Act.

Article 19: When the number of directors falls short by one-third of the total number, the company shall convene a shareholders' meeting for the by-election within the required period as prescribed in Article 201 of the Company Act and the term of office for the by-elected directors is only to make up the term of the original director.

Article 20: When the term of office for the directors expires and it is too late to proceed with the reelection, extension shall be allowed for them to execute their duties till the reelected directors take their office. However, if the competent authority orders by their authority the company to carry out reelection in the prescribed period, but the company fails in reelection when the time is due, the directors shall be definitely dismissed at the expiry date.

Article 21: The directors shall organize the board of directors; one chairperson shall be elected among the directors with consent by over half of the attending directors in the meeting of the Board of Directors, which two thirds of directors attend, so shall one vice chairperson be elected in the same manner; both of them shall perform all affairs of this Company in compliance with the resolutions of the acts, the articles, the shareholders' meetings and the board of directors meetings.

Article 21-1: The Board of Directors shall meet quarterly. The reasons for calling the meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called at any time by the means, such as telephone, facsimile, e-mail, etc., instead of the written notice.

Article 22: This Company's operation policy and other important matters shall be resolved by the board of directors. Except for the 1st meeting of the board of directors of each term, which shall be convened in accordance with Article 203, the Company Act, other meetings shall be called and chaired by the chairperson. When the chairperson of the board is unable to exercise the powers, the vice chairperson shall act in place of the chairperson; if the vice chairperson is also for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the directors to act by proxy; if no appointment is made in that regard, the directors shall select one person from among themselves to serve as chair.

Article 23: Except as provided in the Company Act, the meetings of the board of directors shall be attended by over half of the directors with consent by over half of the attending directors. When a director is unable to attend the meeting for some reason, he/she shall issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting to authorize other directors to attend the meetings of the board of directors on his/her behalf, but the proxy shall be the appointed proxy of only one person.

If the meeting of the board of directors is conducted in a form of videoconference, those directors who attend the videoconference by the webcam shall be deemed attendance in person.

Article 24: The minutes shall be taken for the discussions in the meeting of the board of directors, which shall bear the signature or seal of the chair, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall specify the date (year/month/day) & venue of the meeting, name of chairperson, resolution method, key points and the results of the proceedings; it shall be permanently preserved during the existence of the company.

Article 25: Regardless of profit or loss, the compensation of this Company's directors shall be determined by the Board of Directors via authorization subject to the general level in the same industry.

Chapter V Managers and Employees

Article 26: This Company shall appoint one general manager, whose appointment, dismissal and remuneration shall obtain the consent by over half of the attending directors in the meeting of the Board of Directors, which over half of directors attend.

Article 27: This Company shall retain the consultant and important employees via the resolution of the Board of Directors.

Article 28: Deleted.

Chapter VI Final Accounts

Article 29: At the end of each fiscal year, the Board of Directors of this Company shall prepare the following statements and submit it with the general shareholders' meeting for being accepted:

1. Business Report
2. Financial Statements
3. Earnings Distribution or Loss Compensation Proposals.

Article 30: In case that this Company gains profit in the year, no less than 1% of the profit shall be allocated as the compensation for employees and no more than 5% as the compensation for directors. However, if the company still has the accumulated loss, the profit shall be reserved beforehand to make up with the figures.

The compensation for employees shall be made in cash and its subjects shall include the employees of the domestic and overseas subordinate companies, who meet certain requirements.

Article 30-1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis; in case of any balance still left, it shall be used for the distribution of earnings, altogether with the undistributed earnings accumulated in the previous year; at the time of distribution, part of earnings shall be retained, depending on the business status and then the Board of Directors shall prepare the earnings distribution proposal for the rest of earnings and submit it with the shareholders' meeting for a resolution on the distribution of bonus for the shareholders.

With respect to the distribution of bonus for the shareholders in the preceding paragraph, if all or part of it is distributed in cash, the Board of Directors shall be authorized to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend and a report shall be filed with the shareholders' meeting.

The company is just situated at the growing stage. Considering the capital expenditure, business expansion need and sound financial planning for the sake of sustainable development, only after the earnings satisfy the cash need of the company's capital planning shall the remaining earnings be sufficient for the distribution of cash dividend; in this point, the distributed amount of cash dividend shall be more than 10% of total bonus amount for the shareholders and its ratio shall be subject to the stock dividend ratio adjusted by the Board of Directors to 50%~100%, depending on the actual profits and capital status or on the basis of the capital expenditure and the business expansion needs; such an adjustment shall be submitted with the shareholders' meeting for a resolution.

Article 30-2: When this Company has not incurred loss, it shall authorize the Board of Directors to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend in order to distribute the legal surplus reserve (part of the said surplus exceeding 25% of the paid-in stock capital) as well as the whole or part of the capital reserve which complies with the Company Act in cash and thereof submit a report with the shareholders' meeting.

Article 30-3: The subjects for the transfer of the shares this Company repurchases shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the transfer method shall be determined by the Board of Directors via authorization.
The subjects for the issuance of new restricted employee shares of this Company shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the distribution method shall be determined by the Board of Directors via authorization.
When this Company issues new shares, those employees who purchase the shares shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the purchase method shall be determined by the Board of Directors via authorization.

Chapter VII Supplementary Articles

Article 31: This Company's reinvestment amount shall not exceed 40% of the paid-in stock capital.

Article 32: This Company shall offer guarantee to other companies in the same industry.

Article 33: The organizational regulations and the operational bylaws of this Company shall be separately established by the Board of Directors.

Article 34: Any matters not covered in this Articles of Incorporation shall be handled in accordance with the regulations of the Company Act and other relevant laws and regulations.

Article 35: This Articles of Incorporation was established on September 19, 1975.
The 1st amendment was made on August 12, 1978.
The 2nd amendment was made on July 3, 1979.
The 3rd amendment was made on September 26, 1979.
The 4th amendment was made on February 10, 1981.
The 5th amendment was made on September 18, 1984.
The 6th amendment was made on August 29, 1986.
The 7th amendment was made on October 15, 1986.
The 8th amendment was made on August 29, 1998.
The 9th amendment was made on November 16, 1998.
The 10th amendment was made on November 30, 1998.
The 11th amendment was made on May 20, 2000.
The 12th amendment was made on June 20, 2001. (The 1st time)
The 13th amendment was made on June 20, 2001. (The 2nd time)
The 14th amendment was made on May 11, 2002. (The 1st time)
The 15th amendment was made on May 11, 2002. (The 2nd time)
The 16th amendment was made on June 23, 2003.
The 17th amendment was made on June 24, 2005.
The 18th amendment was made on June 27, 2006.
The 19th amendment was made on June 22, 2007.

The 20th amendment was made on June 25, 2008.
The 21st amendment was made on June 30, 2010.
The 22nd amendment was made on June 28, 2011.
The 23rd amendment was made on June 28, 2012.
The 24th amendment was made on June 24, 2014.
The 25th amendment was made on June 23, 2015.
The 26th amendment was made on June 28, 2016.
The 27th amendment was made on June 22, 2017.
The 28th amendment was made on June 18, 2019.
The 29th amendment was made on June 10, 2020.

【Appendix 2】

Johnson Health Tech Co., Ltd.

Rules of Procedure for Shareholders' Meetings

Article 1: The shareholders' meetings of this Company, except as otherwise provided by the law and regulation, shall be handled in accordance with this "Rules of Procedure for Shareholders' Meetings".

Article 2: Unless otherwise provided by law or regulation, the company's shareholders' meetings shall be convened by the board of directors.

The company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the general shareholders' meeting or before 15 days before the date of the special shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, the company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited to one only and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a general shareholders' meeting is held, the company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 3: For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the company before five days

before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
After a proxy form has been delivered to the company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares.

Article 4: The company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.
Shareholders and their proxies (collectively, "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

Article 5: The company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 6: Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares.

Article 7: The venue for a shareholders' meeting shall be the premises of the company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 8: If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.
If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 9: The company may appoint its attorneys, certified public accountants, or related persons to attend a shareholders' meeting in a non-voting capacity.

Article 10: The company shall make an audio and video recording of the full meeting and the recorded materials shall be retained for at least one year.

Article 11: The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. A tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 12: If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
The provisions of the preceding paragraph apply mutatis mutandis to the shareholders meeting, convened by a party with the power to convene that is not the board of directors.
The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution.
After the meeting adjourns, the shareholders shall not appoint another chair to resume the meeting at the original or another venue.

Article 13: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.
When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

Article 14: Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

Article 15: When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

Article 16: After an attending shareholder has spoken, the chair may respond in person or direct a relevant personnel to respond.

Article 17: In respect of the discussion of proposals, when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, he/she may announce the discussion closed and call for a vote.

Article 18: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the company.
Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 19: When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the Meeting will be resumed.

Article 20: Except as otherwise provided in the Company Act and in this Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, if no objection is made against the chair's inquiry, it is deemed approved with the same effect as the voting. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting; the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS on the same day.

Article 21: When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 22: The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 23: Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the company.

Article 24: On the day of a shareholders' meeting, the company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 25: The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an armband bearing the word "Proctor."

Article 26: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

This amendment is made on August 27, 2021.

【Appendix 3】

Johnson Health Tech Co., Ltd.

Regulations Governing Share Repurchase for Transfer to Employees
(The 2nd Repurchase)

Date amended: March 26, 2021

(Purpose)

Article 1 In order to motivate the employees and promote their centripetal force, this Company establishes our Regulations Governing Share Repurchase and Transfer for Employees in accordance with such related regulations as Subparagraph 1, Paragraph 1, Article 28-2, the Securities and Exchange Act and the " Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies", published by the Financial Supervisory Commission. In addition to complying with the relevant statutory regulations, our share repurchase for transfer to employees is dealt with pursuant to these rules.

(Type of Transferred Shares, Contents of Rights and Right Restriction)

Article 2 The shares which are transferred to the employees during this time are the preferred shares, the rights and obligations of which are the same as those of the outstanding ordinary shares, unless otherwise stipulated in the rules other than the relevant acts and these regulations.

(Duration of Transfer)

Article 3 The repurchased shares shall be transferred in lump sum or in installments to the employees within the five years effective the date of shares repurchased pursuant to these regulations.

(Transferee's Qualification)

Article 4 Those full-time employees of this Company, who have worked for one full year prior to the base date of subscription or those employees of this Company and our subsidiary companies, who make special contributions to the company and for whom a report is submitted with the Board of Directors' consent obtained, shall be entitled to the subscription qualification, in accordance with the subscribed quota, as prescribed in Article 5 of these Regulations. Those transferred subjects who resign (or leave without pay) during the period from the employee's base subscription date to the expiry date of the subscription payment shall lose the subscription qualification and the chairman will contact other eligible employees to subscribe the same.

The full-time employees of the subsidiary companies as mentioned in the preceding paragraph refer to those full-time employees of all domestic and overseas subsidiary companies, in which this Company holds, directly or indirectly, over 50% shares of voting rights.

(Establishment of Employee's Transferred Share Amount)

Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weight of the employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for those managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee; its approval is subject to the Board of Directors, while the rest will be approved by the chairman.

(Procedure of Transfer)

Article 6 Operational Procedure of Share Repurchase for Transfer to Employees for this Time:

1. The shares of this Company shall be repurchased within the duration of execution subject to the resolution, announcement and declaration of the Board of Directors.
2. The Board of Directors establishes and announces such operational matters as the base date of the employee's subscription, the standards of number of shares to be subscribed, the duration of subscription payment, contents of rights and restriction conditions, etc.
3. Make a statistics of the actual number of shares with the subscription payment and proceed with the stock transfer registration.

(Contracted Transfer Price per Share)

Article 7 The transfer price (calculated in NT$ up to the unit of cent; round up to 100 cents) is based on the average price of actual repurchase at the time's share repurchase for transfer to employees. However, if the company's issued ordinary shares increase or decrease before the transfer, the adjustment shall be made in the range as per the increase or decrease rate of the issued shares. In the event that the shares are transferred to the employees in a price lower than the average price of actual repurchase, it shall not be handled till the consent is obtained from the attending shareholders with over two thirds of voting rights in the most recent shareholders' meeting, in which the shareholders representing over 50% of the total issued shares attend and the rules in Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" shall be specified and described in the cause of the said shareholders' meeting.

Adjustment Formula of Transfer Price: Transfer Price = Average Price of Actual Repurchased Shares x (Total Issued Ordinary Shares at the Reporting Time of Repurchased Shares / Total Issued Ordinary Shares before Transfer of the Repurchased Shares to Employees)

The Above-listed Formula: The number of issued shares refers to the total issued ordinary shares subtracting the number of treasury shares that have not been eliminated or transferred after the company repurchases.

(Rights and Obligations after Transfer)

Article 8 After the repurchased shares are transferred to the employees with the transfer registration completed, the remaining rights and obligations are identical to the original shares, unless otherwise stipulated.

(Other Matters Related to Rights and Obligations of the Company and the Employees)

Article 9

1. For the shares transferred pursuant to these regulations, the accrued taxes and expenses shall be dealt with in accordance with the statutory rules effective when the shares are transferred and the company's related operation.
2. This Company shall reserve the right to adjust or suspend the implementation, depending on the entire operational profit status; the accepting employees shall fulfill the obligation of confidentiality.
3. Those matters which are not stipulated in these regulations shall all be handled in compliance with the government's related acts or other relevant management rules of this Company and the chairman shall be authorized to enter into the agreements with the employees.

(Others)

Article 10 These regulations shall take effect after being passed in a resolution by the Board of Directors and the amendments shall be reported by the Board of Directors.

Article 11 These regulations shall be reported during the shareholders' meeting, so shall the amendments.

【Appendix 4】

Johnson Health Tech Co., Ltd.

Regulations Governing Share Repurchase for Transfer to Employees
(The 3rd Repurchase)

Date amended: March 26, 2021

(Purpose)

Article 1 In order to motivate the employees and promote their centripetal force, this Company establishes our Regulations Governing Share Repurchase and Transfer for Employees in accordance with such related regulations as Subparagraph 1, Paragraph 1, Article 28-2, the Securities and Exchange Act and the " Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies", published by the Financial Supervisory Commission. In addition to complying with the relevant statutory regulations, our share repurchase for transfer to employees is dealt with pursuant to these rules.

(Type of Transferred Shares, Contents of Rights and Right Restriction)

Article 2 The shares which are transferred to the employees for this time are the preferred shares, the rights and obligations of which are the same as those of the outstanding ordinary shares, unless otherwise stipulated in the rules other than the relevant acts and these regulations.

(Duration of Transfer)

Article 3 The repurchased shares at this time shall be transferred in lump sum or in installments to the employees for the five years effective the date of shares repurchased pursuant to these regulations.

(Transferee's Qualification)

Article 4 The full-time employees of this Company, who have worked for one full year prior to the base date of subscription or those employees of this Company and our subsidiary companies, who make special contributions to the company and for whom a report is submitted to the Board of Directors with consent obtained, shall be entitled to the subscription qualification, in accordance with the subscribed quota, as prescribed in Article 5 of these Regulations. Those transferred subjects who resign (or leave without pay) during the period from the employee's base subscription date to the expiry date of the subscription payment shall lose the subscription qualification and the chairman will contact other eligible employees to subscribe the same.

The full-time employees of the subsidiary companies as mentioned in the preceding paragraph refer to the full-time employees of all domestic and overseas subsidiary companies, in which this Company holds, directly or indirectly, over 50% shares of voting rights.

(Establishment of Employee's Transferred Share Amount)

Article 5 Taking into consideration such standards as the employee's rank, years of service as well as his/her special contributions to the company, together with such factors as the total amount of repurchased shares, held by the company on the base date of subscription and the ceiling number of subscribed shares for one single employee, this Company sets up the weights of employee's transferrable shares, which shall be submitted to the Remuneration Committee for its review for the managers who meet the requirements of the organizational rules and regulations of this Company's Remuneration Committee; its approval is subject to the Board of Directors, while the rest will be approved by the chairman.

(Procedure of Transfer)

Article 6 Operational Procedure of Share Repurchase for Transfer to Employees for this Time:

1. The shares of this Company shall be repurchased within the duration of execution subject to the resolution, announcement and declaration of the Board of Directors.
2. The Board of Directors establishes and announces such operational matters as the base date of the employee's subscription, the standards of number of shares to be subscribed, the duration of subscription payment, contents of rights and restriction conditions, etc.
3. Make a statistics of the actual number of shares with the subscription payment and proceed with the stock transfer registration.

(Contracted Transfer Price per Share)

Article 7 The transfer price (calculated in NT$ up to the unit of cent; round up to 100 cents) is based on the average price of actual repurchase at the time's share repurchase for transfer to employees this time. However, if the company's issued ordinary shares increase or decrease before the transfer, the adjustment shall be made in the range as per the increase or decrease rate of the issued shares. In the event that the shares are transferred to the employees in a price lower than the average price of actual repurchase, it shall not be handled till the consent is obtained from the attending shareholders with over two thirds of voting rights in the most recent shareholders' meeting, in which the shareholders representing over 50% of the total issued shares attend and the rules in Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" shall be specified and described in the cause of the said shareholders' meeting.

Adjustment Formula of Transfer Price: Transfer Price = Average Price of Actual Repurchased Shares x (Total Issued Ordinary Shares at the Reporting Time of Repurchased Shares / Total Issued Ordinary Shares before Transfer of the Repurchased Shares to Employees)

The Above-listed Formula: The number of issued shares refers to the total issued ordinary shares subtracting the number of treasury shares that have not been eliminated or transferred after the company repurchases.

(Rights and Obligations after Transfer)

Article 8 After the repurchased shares are transferred to the employees with the transfer registration completed, the remaining rights and obligations are identical to the original shares, unless otherwise stipulated.

(Other Matters Related to Rights and Obligations of the Company and the Employees)

Article 9

1. For the shares transferred pursuant to these regulations, the accrued taxes and expenses shall be dealt with in accordance with the statutory rules effective when the shares are transferred and the company's related operation.
2. This Company shall reserve the right to adjust or suspend the implementation, depending on the entire operational profit status; the accepting employees shall fulfill the obligation of confidentiality.
3. Those matters which are not stipulated in these regulations shall all be handled in compliance with the government's related acts or other relevant management rules of this Company and the chairman shall be authorized to enter into the agreements with the employees.

(Others)

Article 10 These regulations shall take effect after being passed by the resolution of the Board of Directors and the amendments shall be reported for resolution by the Board of Directors.

Article 11 These regulations shall be reported during the shareholders' meeting, so shall the amendments.

【Appendix 5】

Johnson Health Tech Co., Ltd.

Procedures for Acquisition or Disposal of Assets

Date amended: April 17, 2020

Article 1 Basis of Regulations

This Procedures is promulgated pursuant to Article 36-1 of the Securities and Exchange Act ("hereinafter referred to as this Act) and the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, stipulated by the Financial Supervisory Commission R.O.C. (Taiwan) (hereinafter referred to as FSC) with reference to Correspondence File of Chin-kuan-cheng-fa-tzu No. 10703410725 on November 26, 2018. However, the regulations otherwise stipulated in the related financial acts shall be complied with.

Article 2 Purpose

This Procedures is especially prescribed in order to protect investment, implement information disclosure and enhance the management of the company's acquisition and disposal of assets.

Article 3 Scope of Assets and Definition of Terms, as known in this Procedures

1. The assets as known in this Procedures refer to:
   (1) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.
   (2) Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
   (3) Memberships.
   (4) Patents, copyrights, trademarks, franchise rights, and other intangible assets.
   (5) Right-of-use assets.
   (6) Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
   (7) Derivatives.
   (8) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
   (9) Other major assets.
2. The related party or subsidiary as known in this Procedures shall be as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
3. The professional appraiser as known in this Procedures refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
4. The Date of occurrence as known in this Procedures: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
5. The most recent financial statements as known in this Procedures refer to the financial statement, certified or reviewed by the CPAs, which are disclosed legally before the company's acquisition or disposal of assets.
6. Ten percent of the total assets as regulated in this Procedures shall be computed in the amount of the total assets, as indicated in the parent company only or individual financial statements in the most recent term, stipulated in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The terms which are not defined in this Procedures shall be pursuant to the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, stipulated by the competent authority.

Article 4 Disposition Procedures for Acquisition and Disposal of Real Estate, Equipment or Right-of-Use Assets thereof and other Important Assets

1. Evaluation Procedures

For the evaluation of the company's acquisition and disposal of real estate, equipment and other important assets, only after the request department conducts the feasibility evaluation can it be executed with proper approval in accordance with the company's authority and delegation system.

2. Operation Procedures

In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

(1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be consented by the Audit Committee, submitted for approval via the resolution by the board of directors and reported at the next shareholders' meeting; the same Procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.

(2) Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

(3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to deal with the issue in compliance with the provision of Auditing Standard No. 20, as published by the Accounting Research and Development Foundation (hereinafter referred to as ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

(1) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.

(2) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

(4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

3. Authorization Level

When the transaction amount for acquiring or disposing of real property, equipment, or right-of-use assets thereof does not reach NT$300 million or more, it can be executed with proper approval in accordance with the company's authority and delegation system; if the amount reaches NT$300 million or more, only with the approval of the Board of Directors can it be handled.

Article 5 Disposition Procedures for Acquisition and Disposal of Securities

1. Evaluation Procedures

The Company acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reach 20% of the Company's paid-in capital or NT$300 million, opinions in respect of a rational transaction price have to be sought from a certified public accountant prior to the Date of the Event. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Taiwan Financial Supervisory Commission.

2. Operation Procedures
   The financial and management departments of the Headquarters shall take charge of the evaluation and transaction of the securities.
3. Authorization Level
   When the company engages in such transactions as stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc., the chairman shall be authorized to implement the transaction in the amount of less than NT$300 million and he then shall subsequently report with the Board of Directors in the latest meeting for ratification; if the amount reaches NT$300 million or more, only with the approval of the Board of Directors can it be handled.
4. The amount limit for the acquisition of the securities by the company and each subsidiary is as follows:
   (1) The total amount of the company’s investment in the securities shall not exceed 200% of the net worth; the total amount of each subsidiary’s investment in the securities shall not exceed 200% of the company’s net worth.
   (2) The amount of the company’s investment in the individual security shall not exceed 50% of the net worth; the amount of each subsidiary’s investment in the individual security shall not exceed 50% of the company’s net worth.

Article 6 Disposition Procedures for Acquisition and Disposal of Intangible Assets

1. Evaluation Procedures
   For the evaluation of the company’s acquisition and disposal of the intangible assets, its right-of-use assets or memberships, only after the request department conducts the feasibility evaluation can it be executed with proper approval in accordance with the company’s authority and delegation system.
2. Operation Procedures
   In acquiring or disposing of the intangible assets, its right-to-use assets or memberships where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the company, unless transacting with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. The CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Taiwan Financial Supervisory Commission.
3. Authorization Level
   When the transaction amount for acquiring or disposing of the intangible assets, its right-to-use assets or memberships does not reach NT$300 million or more, it can be executed with proper approval in accordance with the company’s authority and delegation system; if the amount reaches NT$300 million or more, only with the approval of the Board of Directors can it be handled.

Article 7 Calculation of Transaction Amount

The calculation of the transaction amounts referred to in Articles 4, 5 and 6 shall be made in accordance with Paragraph 2, Article 11 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have obtained the appraisal report, prepared by the professional appraiser or the accountant’s opinions need not be counted toward the transaction amount.

Article 8 Disposition Procedures for Transaction with Related Party

1. Evaluation Procedures

   The evaluation Procedures for the company’s acquisition or disposal of assets from the related party shall be handled, respectively pursuant to Articles 4, 5 & 6, depending on the nature of assets

2. Operation Procedures

   When the Company acquires or disposes of real estate or right-of-use assets thereof from a Related Party or when it intends to acquire or dispose of assets other than real estate or right-of-use assets thereof from or to a Related Party and the transaction amount reaches 20% or more of the Company’s paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more, except for trading Taiwan government bonds or bonds under repurchase/resale agreements and purchasing or repurchasing domestic money market funds issued by securities investment trust enterprise in Taiwan, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and recognized by the Board:

   (1) The purpose, necessity and anticipated benefit of the property acquisition or disposal.

   (2) The reason for choosing the Related Party as a trading counterparty.

   (3) With respect to the acquisition of real estate or right-of-use assets thereof from a Related Party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Articles 10-3 and 10-4.

   (4) The date and price at which the Related Party originally acquired the real estate, the original trading counterparty, and that trading counterparty's relationship to the Company and the Related Party.

   (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

   (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding paragraph.

   (7) Restrictive covenants and other important stipulations associated with the transaction.

   The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Paragraphs 2 & 3, Article 11 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Audit Committee and by the Board of Directors need not be counted toward the transaction amount.

3. Evaluation of Reasonableness of Transaction Costs

   (1) Where the Company acquires real estate or right-of-use assets thereof from a Related Party and one of the following circumstances exists, the reasonableness of transaction cost shall be evaluated in accordance with the related provisions. Except the following circumstances, a certified public accountant should be engaged for a review and to render a specific opinion:

(1) The Related Party acquired the real estate or right-of-use assets thereof through inheritance or as a gift.
(2) More than five years will have elapsed from the time the Related Party signed the contract to obtain the real estate or right-of-use assets thereof to the signing date for the current transaction.
(3) The real estate is acquired through signing of a joint development contract with the Related Party or through contract development, where the Related Party as the developer, on the land of the Company or a third-party landowner.
(4) The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

(2) Where the Company acquires real estate or right-of-use assets thereof from a Related Party and the results of appraisals conducted in accordance with the provisions are uniformly lower than the transaction price, the following steps shall be taken:
(1) A special reserve shall be set aside in accordance with the provisions against the difference between the real estate or right-of-use assets thereof transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the Company, then the special reserve shall be set aside pro rata in a proportion in accordance with the provisions.
(2) The independent directors of the Audit Committee shall comply with the provisions of Article 218 of the Company Act
(3) Actions taken pursuant to Subparagraph 1 and Subparagraph 2 shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and got the Financial Supervisory Commission's consent.

When the Company obtains real estate or right-of-use assets thereof from a Related Party, it shall also comply with the provisions of the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

4. Authorization Level

When the Company acquires or disposes of real estate or right-of-use assets thereof from a Related Party or when it intends to acquire or dispose of assets other than real estate or right-of-use assets thereof from or to a Related Party and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more, except for trading Taiwan government bonds or bonds under repurchase/resale agreements and purchasing or repurchasing domestic money market funds issued by securities investment trust enterprise in Taiwan, only with the Board of Directors' approval can it be handled.

With respect to the following transactions between the company, its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the chairman shall be authorized to implement the transaction in the amount of less than NT$300 million and he then shall subsequently report with the Board of Directors in the latest meeting for ratification:

(1) Acquisition or disposal of business-use equipment or right-of-use assets thereof, or real property right-of-use assets
(2) Acquisition or disposal of business-use real property right-of-use assets

Article 9 The company's engagement in the financial derivative trading shall comply with the company's regulation governing derivatives transactions and it shall pay strict attention to the risk management and the audited matters in order to carry out the internal control system.

Article 10 Except the applicable provisions in this Procedures, the conduction of merger, demerger, acquisition or transfer of shares fully complies with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", stipulated by the competent authority.

Article 11 Standards for Making Announcement and Report

Under any of the following circumstances, the company and the subsidiaries, which are not domestically listed acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:

1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
2. Merger, demerger, acquisition, or transfer of shares.
3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the company.
4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:
   (1) For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.
   (2) For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more.
5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million.
6. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:
   (1) Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
   (2) Where done by professional investors— domestic and overseas securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the domestic primary market, or subscription or redemption of

securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.

(3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

(1) The amount of any individual transaction.
(2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
(3) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
(4) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.

Where any of the following circumstances occurs with respect to a transaction that the company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

   When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

Article 12 Matters to be Handled by the Company’s Subsidiaries

1. The subsidiaries shall stipulate the “Procedure for Acquisition or Disposal of Assets”

in accordance with the foregoing regulations, which shall be reported to the mutual shareholders' meetings after the Board of Directors' approval. The same shall apply to any amendments to the Procedure.

2. When the subsidiaries which are not the publicly listed companies acquire or dispose of the assets to a level of announcement and report, as set forth in Article 11 of this Procedures, the matter of announcement and report shall be handled by the company on their behalf.
3. For the regulation regarding the subsidiaries' announcement and report to a level of reaching 20% of the paid-in capital or 10% of the total assets, the paid-in capital or total assets of the company shall prevail.

Article 13 Appraisal Report or Letter of Opinions

1. If the professional appraisers, assigned by the company or the opinions issued by the accountants involve falsehood and concealment, the company, professional appraisers and accountants, liable for the announcement, shall take the legal responsibilities.
2. For those which acquire or dispose of the assets by way of the court auction process the court-issued certificate shall substitute the appraisal report of the accountant's opinions.
3. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom the Company has acquired appraisal reports and opinions from, shall meet the following requirements:
   (1) May not have previously received a final and un-appealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
   (2) May not be a related party or de facto related party of any party to the transaction.
   (3) If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

Article 14 With the consent of the Board of Directors and the approval of the Board of Directors' meeting via resolution, the Procedure shall be submitted with the shareholders' meeting for ratification and implementation. The same shall apply to any amendments to the Procedure. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee. When the transactions of acquisition or disposal of assets are submitted to the Board of Directors' meeting for discussion, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meetin.

The material transactions of assets or derivatives of the company shall be consented by more than half of all Audit Committee members and then submitted to the Board of Directors' meeting for resolution. In case of failure in obtaining the approval from more than half of all Audit Committee members, they can be executed only with the consent from more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the Minutes of the Board of Directors' Meeting.

The terms of "all audit committee members" and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

【Appendix 6】

Johnson Health Tech Co., Ltd.

Regulations Governing Making of Endorsements and Guarantees

Date amended: March 24, 2017

Article 1 The matters pertaining to all endorsements and guarantees in the company shall be handled in accordance with this Regulations.

Article 2 The term "endorsements/guarantees" as used in these Regulations refers to the following:

1. Financing endorsements/guarantees, including:
   (1) Bill discount financing.
   (2) Endorsement or guarantee made to meet the financing needs of another company.
   (3) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.
2. Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.
4. Any creation by the company of a pledge or mortgage on its chattel or real property as security for the loans of another company. .

Article 3 Subjects of Endorsements and Guarantees

1. The company may make endorsements/guarantees for the following companies:
   (1) A company with which the company does business.
   (2) A company in which the company directly and indirectly holds more than 50 percent or more of the voting shares.
   (3) A company that directly and indirectly holds more than 50 percent or more of the voting shares in the company.
   (4) Companies in which the company holds, directly or indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the public company holds, directly or indirectly, 100% of the voting shares.
2. Where the company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders' make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.
   Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the public company, or through a company in which the public company holds 100% of the voting shares.

Article 4 Ceilings on Amount of Endorsements and Guarantees

The aggregate amount of endorsements or guarantees provided by the company itself and the company and its Subsidiaries as a whole shall not exceed 250% of the net worth, as shown in the financial statements and the amount of endorsements or guarantees provided for any single entity shall not exceed 100 % of the net worth in the financial statements.

Article 5 Standards of Announcement and Reporting

Except that the company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month, when the balance of endorsements/guarantees reaches one of the following levels, the company shall announce and report such an event within two days commencing immediately from the date of occurrence of the fact:

1. The aggregate balance of endorsements/guarantees by the company and its subsidiaries reaches 50% or more of the company's net worth as stated in its latest financial statement.
2. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches 20% or more of the company's net worth as stated in its latest financial statement.
3. The balance of endorsements/guarantees by the company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements / guarantees for, long-term investment in, and balance of loans to, such enterprise reaches 30% or more
4. The amount of new endorsements/guarantees made by the company or its subsidiaries reaches NT$30 million or more, and reaches 5% or more of the company's net worth as stated in its latest financial statement.

   If there is any reporting and announcement, as stipulated in Subparagraph 4 of the preceding paragraph, required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.

Article 6 Notices for Endorsements and Guarantees:

1. When the company proceeds with the endorsements and guarantees, a credit check shall be conducted against the endorsed and guaranteed companies by the management department, which shall evaluate the risks of the endorsements and guarantees with the evaluation records in hands. If necessary, the collateral shall be obtained in order to ensure the company’s own security.
2. The management department of the company shall use the corporate chop with which the registration is filed with the Ministry of Economic Affairs as the dedicated chop. The official chop and the checks of the company shall be separately kept in the custody of a designated person and the chop shall be used to seal or issue the negotiable instruments in compliance with the seal management procedure. When providing endorsements/guarantees to a foreign company, the endorsement / guarantee letter should be executed and signed by the person delegated by the Board of Directors.
3. When the company proceeds with the matter of endorsements and guarantees, the management department shall establish the memorandum book wherein such information shall be completely entered into for reference as the letter of undertaking, the name of the endorsed and guaranteed companies, the amount of endorsement and guarantee, the risk evaluation results, the contents of the obtained collateral, the conditions and dates for the removal of the endorsement and guarantee liability, etc.
4. The management department of the company shall properly disclose the endorsement and guarantee information in the financial report and provide the CPAs with the audit information required for the endorsement and guarantee related matters, so that they can evaluate item by item the risks and the necessity of the endorsements and guarantees.
5. The subjects for whom the company or its subsidiaries make the endorsements/guarantees are the subsidiaries of which the net worth is lower than half of the paid-in capital, the applicant shall in the meantime specify the follow-up risk control measures and plans related to the said endorsements/guarantees, so that the management department of the company can conduct the review together in

accordance with Article 7 of these Regulations. And the management department of the company shall regularly track the implementation status of the said risk control measures and plans.

6. In the case of a Subsidiary with shares having no par value or a par value other than NT$10, for the paid-in capital in the aforementioned calculation, the sum of the share capital plus paid-in capital in excess of par shall be substituted.

Article 7 Operational Procedures of Endorsements/Guarantees

1. Procedures for Handling Endorsements/Guarantees:
   (1) When the guaranteed company makes a request for the endorsement, it shall submit a brief document in explanation of the purpose and the aggregate amount of this endorsement, etc., along with the promissory note to the person-in-charge of the company for reviewing the endorsement.
   (2) The person-in-charge shall conduct the credit check against the guaranteed company and undertake the risk evaluation for the evaluated items as follows:
      a. Is the reason for the endorsement request sufficient?
      b. Consider whether the amount of endorsement is necessary in terms of the guaranteed company's financial status.
      c. Is the accumulated amount of endorsement still in the ceiling of amount?
      d. Is there any other possibility which is enough to jeopardize the company's rights?
      e. Attach the risk evaluation records of endorsements/guarantees.
   (3) The person-in-charge shall submit the evaluation records to the general manager and the chairman for approval.
   (4) Notify the guaranteed company to handle the relevant procedures of endorsements/guarantees after obtaining the approval of the Board of Directors.
   (5) Before making any endorsement/guarantee pursuant to a subsidiary in which the company holds, directly or indirectly, 90% or more of the voting shares shall submit the proposed endorsement/guarantee to the Company's Board of Directors for a resolution, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.
2. Decision-making and Level of Authorization:
   When the company proceeds with the matter of endorsements/guarantees, its risks shall be evaluated and it can be carried out after the approval of the Board of Directors via a resolution. If necessary, the Board of Directors shall authorize the chairman to execute them and such endorsement /guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. Besides, the disposition conditions and the related particulars shall be reported to the shareholders' meeting for review.
   1. The aggregate amount of endorsements/guarantees is within 50% of the net worth, as stated in the financial statements.
   2. The amount of endorsements/guarantees for a single enterprise is within 40% of the net worth, as stated in the financial statements.

   In case the limits, as set forth in the Operational Procedures of Endorsements and Guarantees, have to be exceeded to accommodate business needs after the company is listed, it shall be first approved by the Audit Committee and then a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders'' Meeting. If the revised Procedures are not ratified at the Shareholders'' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion.
3. Subjects for Endorsements/Guarantees:
   (1) The subjects of endorsements/guarantees no longer satisfy the criteria set forth in Article 2 herein, or the amount of endorsement and/or guarantee exceeded the

limits due to changes of basis on which the amounts of limits are calculated, the amount of exceeded portion of the endorsements/guarantees for the said subjects shall be fully eliminated at the expiry of the contract-stipulated deadline or within the definite deadline set by making a plan and a report herein shall be submitted at the Board of Directors.

(2) When the company's subsidiaries provide endorsements/guarantees to others, they shall establish the operational procedures of endorsements/guarantees, pursuant to the "Regulations Governing Loaning of Fund and Making of Endorsements/Guarantees by Public Companies" and the related endorsement/guarantee information shall be provided to the management department of the company, which shall then proceed with the announcement, reporting and transcription in accordance with Article 5.

Article 8 The subsidiary or the parent company as known in these Regulations shall be accepted in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The net worth as used in these Regulations refers to the equity attributable to owners of the parent company stated in the balance sheet, as set forth in the Regulations Governing the Preparation of Financial Report by Securities Issuers.
The term "date of occurrence of the fact" as used in these Regulations refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier.

Article 9 Both this Operational Procedure and its amendments shall take effect after being agreed by the Audit Committee, passed by the resolution of the meeting of the Board of Directors and submitted with the shareholders' meeting for acceptance.

【Appendix 7】

Johnson Health Tech Co., Ltd.

Regulations Governing Operational Procedure of Loaning of Funds to Others

Date amended: August 27, 2021

Article 1 Basis of Regulations

This Operational Procedures is promulgated pursuant to Article 36-1 of the Securities and Exchange Act ("hereinafter referred to as this Act) and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies (hereinafter referred to as the Regulations", published by the competent authority.

Article 2 Applicable Scope of this Procedures

1. This Company shall comply with this Operational Procedures when making loans to others; however, where the other laws or regulations provide otherwise, such provisions shall govern.
2. If the subsidiary companies in which this Company holds directly or indirectly over 50% of the shares of voting rights intend to loan funds to others, this Company shall set up the Procedures of loaning of funds to others for the said subsidiary companies pursuant to the Regulations and this Company's Procedures. However, in the event that the conflict of inconsistency in the provision between these Regulations or this Operational Procedures and the acts in the territory of the said subsidiary companies, the latter shall prevail.

Article 3 Borrower

1. Under Article 15 of the Company Act, a public company shall not loan funds to any of its shareholders' or any other person except under the following circumstances:
   (1) Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
   (2) Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the lender's net worth.
   The term "short-term" means the duration of one year or one operating cycle (whichever is longer).
   The term "financing amount" means the cumulative balance of this Company's short-term financing fund.
2. Only when the borrowers do not involve such bad records as dishonor or refusal by banks during the most recent two years shall they apply for the fund financing.
3. The restriction in Subparagraph 2, Paragraph 1 shall not apply to the inter-company loans of funds between overseas companies in which this Company holds, directly or indirectly, 100% of the voting shares, nor to the loans of fund to this Company by any overseas company in which this Company holds, directly or indirectly, 100% of the voting shares. However, this Company shall still prescribe limits on the aggregate amount and the duration of such loans pursuant to Paragraph 3 of Article 4 and Article 5.

Article 4 Aggregate Amount of Loans and Maximum Amount Permitted to a Single Borrower

1. The aggregate amount of loans made by this Company to others (including the companies or firms which have the business transactions with this Company and those companies or firms which have the need for the short-term fund financing) shall not exceed 40% of this Company's net worth.
2. Maximum Amount Permitted to a Single Borrower:
   (1) For those companies or firms, which have business transactions with this Company, the individual loan amount shall not exceed 20% of this Company's net worth or the balance of the mutual business transactions, whichever is lower. The balance of business transactions as mentioned above refers to the mutual purchase or sale amount within one year, whichever is higher.
   (2) For those companies or firms which have the need for the short-term fund financing, the individual loan amount shall not exceed no more than 20% of this Company's net worth.
3. The inter-company loans of funds between overseas companies in which this Company holds, directly or indirectly, 100% of the voting shares, or the loans, made by the overseas subsidiary companies with this Company, as required by the fund financing, shall not be restricted to 40% of the lending company's net worth.

However, the said subsidiary companies shall specify in their prescribed operational Procedures the loan duration, limit of amount and authorization limit.

Article 5 Financing Duration of Funds and Calculation of Interest

1. Duration:
   (1) In terms of loan of funds to others, each loan duration of the company will not exceed one year or one operating cycle at most (whichever is longer) in accordance with Paragraph 1, Article 3 and no extension is allowed.
   (2) In terms of engagement in the loans between the overseas companies, the deadline shall be specified by itself in the regulations of authorization of the subsidiaries. If necessary, the extension Procedure shall be handled via the consent of the Board of Directors before the loan case expires, in accordance with Paragraph 3 of Article 3.
2. Interest:
   (1) Daily Interest-bearing: The sum of the loan balance per day (i.e. the total cumulative amount) multiplies its annual interest rate first and then divide it by 365, which will equal the interest amount.
   (2) Unless otherwise provided, the bearing and collection of the loan interest will be based on monthly interest payment and the borrower will be notified of making the interest payment within one week as of the contracted date.
   (3) The fund loan interest shall be established by referring to the deposit & loan interest standards of this Company with the financial institutions.
   (4) For those overseas subsidiary companies to which this Procedures applies in accordance with Article 2, the local acts shall apply to their interest-bearing method of the fund loan without restriction of the preceding article.

Article 6 Evaluation Standards for Loan of Funds to Others

Whenever engaging in the loan of funds with other companies or firms due to the business relationship, this Company should comply with Subparagraph 1, Paragraph 2, Article 4; the loan of funds, made due to need of the short-term financing fund, shall be restricted to the following conditions:

1. The subsidiary companies in which the company holds, directly or indirectly, 50% of the voting shares, have the need for the short-term fund financing, as required by the business.
2. The other companies or firms have the need for the short-term fund financing due to the purchase of materials or operational turnover.

Article 7 Application

When the borrower requests for the loan with this Company, the person-in-charge shall make the initial contact with him/her to understand beforehand his/her purpose for the fund as well as the latest operational and financial status; if the request is feasible, the contact records will be put on.

Article 8 Credit Check

The borrowers who make the first loan request should provide their basic information and financial information in order to facilitate the credit check. In case the borrowers would renew the loan, the credit check shall be conducted once a year in principle. In case of the material case, the credit check should be done every half a year, or depending on the actual need.

If the financial status of the borrowers is good and their financial statements have been certified for the financing purpose by the CPAs, the check report, the validity of which is between one and two years can be re-used; then the loan case shall be signed by referring to the CPA's audit & certification report.

Article 9 Loan Approval

After completion of the credit check and evaluation, if the loan request is declined due to the borrowers' undesirable credit rating, the person-in-charge should make a reply to the borrowers stating the reason for declination after the signing off is approved.

For those cases which have good credit rating as a result of the credit check, along with the equitable loan purpose, the person-in-charge should fill up the credit report and opinions, draw up the loan requirements, submit it level by level with the chairman for approval and proceed with the loan after it is passed by the Board of Directors; no one other than him/herself can be authorized to make the decision. In addition, each independent director's opinions in this regard shall be taken into full consideration and its definite opinions of "agree" or "disagree" and the reason for disagreement shall be included in the records of the Board of Directors' meetings.

In respect of the mutual fund loan between this Company and the subsidiary companies or among the subsidiaries, in addition to submission with the Board of Directors for a resolution in the preceding regulation, the chairman shall be authorized to appropriate loans in installments or revolve the credit line in the certain amount for the duration of less than one year, as resolved in the meetings of the Board of Directors for the same borrowers. However, the line of credit shall not exceed 10% of this Company's net worth, as shown in the latest financial statements.

Article 10 Notification to Borrowers

Once the loan case is approved, the person-in-charge should notify in correspondence or telephone the borrowers as soon as possible, and explain in details this Company's loan requirements, including the credit limit, duration, interest rate, securities and guarantor, etc., ask the borrowers to sign the contract within the deadline, complete the creation of the securities pledge (mortgage) correctly and appropriate the fund after the guarantor carries out the guarantee Procedures.

Article 11 Signing Contract and Guarantee

The person-in-charge should draw up the articles of the contract of the loan case and deal with the contract signing Procedures after it is assessed by the supervisors and then re-checked by the legal consultant.

The contents of contract should be consistent with the approved loan conditions; after the borrower and the joint guarantor execute their signatures on the contract, the person-in-charge should complete the guarantee Procedures.

Article 12 Creation of Securities Right

If the securities are required for the loan case, the borrower should provide the securities and complete the Procedures of pledge and mortgage in order to ensure the creditor's rights of this Company.

Article 13 Insurance

Except for the land and marketable securities, the securities should be insured against fire insurance and the boats and vehicle should be insured against all risks; the insurance amount will not be lower in principal the mortgaged value of the securities and the insurance policy should be noted with this Company being the beneficiary. What is specified in the insurance policy, such as the name of the object, quantity, depository, insurance requirements and insurance endorsements, should be consistent with the original loan approval requirements of this Company; if the building number has not been set up at the time of creation, its address should be marked with the lot and lot number of the location.

The person-in-charge should pay attention to notify the borrower of renewing the insurance before the insurance duration expires.

Article 14 Fund Appropriation

The fund can be appropriated once the loan case is approved, and the loan contract is signed, the promissory note has been deposited (repayment in installments), the creation and registration of the securities mortgage (pledge) is completed and all Procedures are double-checked to be correct.

Article 15 Subsequent Control Measures of the Loaned Fund and Disposal Procedures of the Overdue Creditor's Right

After the loan is appropriated, a close eye should be kept on the financial, sales and credit status, etc. of both the borrowers and the guarantors. If the securities are offered, attention should be paid on the variation of the securities value. In the face of the material changes, a report should be made with the chairman and the proper disposal should be done as per instructions. Within two months prior to the maturity of the loan, the borrowers should be notified of repaying the principal and the interest at the expiry date.

When the borrowers pay up the loan at the maturity of loan, such debt certificates as the promissory note and the debit note, etc. shall be cancelled and returned to the borrowers only after the payable interest is first calculated and repaid along with the principal.

If the borrowers apply for obliteration of the mortgage, they should first check out the balance of the loan, so they can determine whether they agree with the obliteration of the mortgage.

Article 16 Extension

Notify the borrowers of repaying the loan pursuant to the contract, before the loan case expires, or proceed with extension in accordance with Subparagraph 2, Paragraph 1 of Article 5. In case of violation, this Company shall directly dispose of and recover the debt in terms of the securities offered or guarantors according to the law.

Article 17 Custody and Arrangement of Files

Regarding the loan cases that the person-in-charge handles, he/she should arrange in sequence such debt certificates as the contracts, promissory notes, etc. as well as the documents of securities, insurance policy and correspondence documents and then put them in a file for the goods in custody; the notes of the contents of goods in custody and the clients' names shall be written on the file and then submitted to the supervisor of the management department for inspection; upon completion of inspection, the file shall be immediately sealed and affixed with the paging seals of the person-in-charge and the supervisor of the management department and then it shall be kept after being registered in the register of the goods in custody.

Article 18 Information Disclosure

The monthly fund loan conditions shall be announced and declared pursuant to the following four rules of the competent authority. In the event that the subsidiary companies in which this Company reinvests involve the loaning of funds to others, they should submit all the relevant information to the financial department of the headquarters of this Company for the proceeding of announcement and declaration altogether.

1. This Company shall announce and report the previous month's loan balances of this company and subsidiaries by the 10th day of each month.
2. This Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:
   (1) The aggregate balance of loans to others by the public company and its subsidiaries reaches 20 percent or more of this Company's net worth as stated in its latest financial statement.
   (2) The balance of loans by this Company and its subsidiaries to a single enterprise reaches 10 percent or more of the public company's net worth as stated in its latest financial statement.
   (3) The amount of new loans of funds by the public company or its subsidiaries reaches NT$10 million or more, and reaches 2 percent or more of the public company's net worth as stated in its latest financial statement.
3. This Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 3 of the preceding paragraph.
4. This Company shall evaluate the status of its loans of funds and reserve sufficient allowance for bad debts, and shall adequately disclose relevant information in its financial reports and provide certified public accountants with relevant information for implementation of necessary auditing Procedures.

Article 19 This Company's internal auditors shall audit the Operational Procedures for Loaning of Funds to Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Audit Committee in writing of any material violation found. If any material violation is found, the managers and the person-in-charge should be punished, depending on the violation conditions.

If, as a result of a change in circumstances, the loan balance exceeds the limit, this Company shall adopt rectification plans and submit these plans to the Audit Committee, and shall complete the rectification according to the timeframe set out in the plan and reinforce the internal control of the company.

Article 20 The subsidiaries or parent company as mentioned in this Operational Procedures shall be identified in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The net worth as specified in this Operational Procedures refers to the equity attributable to shareholders' of the parent, as stipulated in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The foregoing net worth is based on the figures indicated in the CPA audited, certified or reviewed financial statements for the most recent term.

The date of occurrence as mentioned in this Operational Procedures means such dates as the date of transaction and contracting, the date of payment, the date of resolution of the Board of Directors or other dates which afford to determine the date of the fund borrowers and transaction amount, whichever is the former.

Article 21 Both this Operational Procedure and its amendments shall take effect after being agreed by the Audit Committee, passed by the resolution of the meeting of the Board of Directors and submitted with the shareholders' meeting for acceptance.

【Appendix 8】

Johnson Health Tech Co., Ltd.

Shareholding of Directors

Date of Transfer Suspended: April 29, 2022

Title	Name	Date Elected (Employed)	Shareholding No. When Elected		Shareholding No. specified in the shareholder register on the date of transfer suspended	
			Share No.	Shareholding % (Note 1)	Share No.	Shareholding % (Note 2)
Chairman	Peter Lo	June 10, 2020	61,229,933	20.17%	61,229,933	20.17%
Director	Cindy Lo	June 10, 2020	12,776,199	4.21%	12,776,199	4.21%
Director	Jason Lo	June 10, 2020	84,704,121	27.90%	84,704,121	27.90%
Director	Spencer Hsieh	June 10, 2020	39,428	0.01%	39,428	0.01%
Director	Ya-Kang, Wang	June 10, 2020	0	0.00%	0	0.00%
Director	May Lo	June 10, 2020	17,190,413	5.66%	17,190,413	5.66%
Director	Teresa Lo	June 10, 2020	14,936,094	4.92%	14,936,094	4.92%
Director	Jung Ren, Fu	June 10, 2020	42,960	0.01%	42,960	0.01%
Independent Director	Vincent Chen	June 10, 2020	0	0.00%	0	0.00%
Independent Director	Yih-Horng, Lin	June 10, 2020	174,000	0.06%	174,000	0.06%
Independent Director	Chao-Tang, Yue	June 10, 2020	0	0.00%	0	0.00%
Total for Directors			191,093,148	62.94%	191,093,148	62.94%

Note 1: Total issued shares at the time of election: 303,016,617 ordinary shares.

Note 2: Total issued shares on April 29, 2022: 303,616,617 ordinary shares.

Remarks: 1. The shares to be legally held by the entire directors of this company are 12,144,664; as of April 29, 2022, the entire directors hold 191,093,148 shares, which have met the statutory requirements.

2. Pursuant to Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, if the elected independent directors exceed two persons, the shareholding ratio calculated in proportion of the entire directors other than the independent directors shall be reduced to 80%.