

Financial Statement – Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,396,235	2,615,077	2,605,043
Current financial assets at fair value through profit or loss	0	8,151	0
Current financial assets at amortised cost	1,338	0	0
Current contract assets	62,649	56,952	33,215
Notes receivable, net	64,667	76,459	45,758
Accounts receivable, net	5,673,034	7,532,245	6,379,839
Other receivables	458,277	493,299	273,421
Current inventories	11,292,256	11,674,233	9,788,427
Prepayments	981,928	908,011	981,028
Other current assets	130,319	97,455	122,135
Total current assets	22,060,703	23,461,882	20,228,866
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	9,465	8,494	11,191
Property, plant and equipment	4,328,026	4,138,726	3,893,840
Right-of-use assets	2,095,624	1,614,593	1,851,315
Investment property, net	36,129	40,117	42,352
Intangible assets	2,838,845	2,807,002	2,810,371
Deferred tax assets	2,220,161	1,893,408	1,544,502
Other non-current assets	1,337,789	1,298,354	1,311,293
Total non-current assets	12,866,039	11,800,694	11,464,864
Total assets	34,926,742	35,262,576	31,693,730
Current liabilities			
Current borrowings	8,545,007	7,544,264	6,808,880
Short-term notes and bills payable	4,197,266	4,045,492	2,348,789
Current financial liabilities at fair value through profit or loss	1,204	0	141
Current contract liabilities	892,300	803,635	804,324
Notes payable	288,367	400,457	347,891
Accounts payable	2,887,932	4,178,687	3,320,445
Other payables	2,703,431	3,062,444	2,515,610
Current tax liabilities	354,471	396,582	261,046
Current lease liabilities	481,764	375,873	464,552
Other current liabilities	1,153,723	265,042	169,603
Total current liabilities	21,505,465	21,072,476	17,041,281
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	349,922	1,167,433	1,232,038
Non-current provisions	315,959	319,931	353,605
Deferred tax liabilities	304,558	202,221	151,562
Non-current lease liabilities	1,236,007	861,788	1,042,460
Other non-current liabilities	285,692	257,543	239,374
Total non-current liabilities	4,492,138	4,808,916	5,019,039
Total liabilities	25,997,603	25,881,392	22,060,320
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,036,166	3,036,166	3,036,166
Total Share Capital	3,036,166	3,036,166	3,036,166
Capital surplus			
Total capital surplus	59,979	59,979	59,979
Retained earnings			
Legal reserve	1,512,423	1,509,898	1,509,898
Special reserve	1,942,009	1,385,492	1,385,492
Unappropriated retained earnings (accumulated deficit)	3,465,593	4,504,183	4,549,896
Total retained earnings	6,920,025	7,399,573	7,445,286
Other equity interest			
Total other equity interest	-1,844,783	-1,942,009	-1,727,284
Treasury shares	-73,872	-73,872	-73,872
Total equity attributable to owners of parent	8,097,515	8,479,837	8,740,275
Non-controlling interests	831,624	901,347	893,135
Total equity	8,929,139	9,381,184	9,633,410
Total liabilities and equity	34,926,742	35,262,576	31,693,730
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,028,000	1,028,000	1,028,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2
Income Statement				
Total operating revenue	6,567,106	6,551,785	14,093,731	
Total operating costs	3,931,360	3,459,629	8,317,820	
Gross profit (loss) from operations	2,635,746	3,092,156	5,775,911	
Gross profit (loss) from operations	2,635,746	3,092,156	5,775,911	
Operating expenses				
Selling expenses	1,376,957	1,353,285	2,866,942	
Administrative expenses	1,787,232	1,529,079	3,401,509	
Research and development expenses	209,625	182,222	429,166	
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12,583	28,687	4,029	
Total operating expenses	3,386,397	3,093,273	6,701,646	
Net operating income (loss)	-750,651	-1,117	-925,735	
Non-operating income and expenses				
Total interest income	34,203	38,924	76,587	
Total other income	21,551	37,320	38,573	
Other gains and losses, net	207,701	15,078	467,895	
Finance costs, net	50,889	34,216	94,255	
Total non-operating income and expenses	212,566	57,106	488,800	
Profit (loss) from continuing operations before tax	-538,085	55,989	-436,935	
Total tax expense (income)	-129,206	47,964	-118,953	
Profit (loss) from continuing operations	-408,879	8,025	-317,982	
Profit (loss)	-408,879	8,025	-317,982	
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	75	-1,282	-561	
Components of other comprehensive income that will not be reclassified to profit or loss	75	-1,282	-561	
Exchange differences on translation	-250,840	-173,037	76,072	
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-43,224	-32,506	24,397	
Components of other comprehensive income that will be reclassified to profit or loss	-207,616	-140,531	51,675	
Other comprehensive income, net	-207,541	-141,813	51,114	
Total comprehensive income	-616,420	-133,788	-266,868	
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-410,280	3,420	-328,254	
Profit (loss), attributable to non-controlling interests	1,401	4,605	10,272	
Comprehensive income, attributable to owners of parent	-583,158	-127,376	-231,028	
Comprehensive income, attributable to non-controlling interests	-33,262	-6,412	-35,840	
Basic earnings per share				
Total basic earnings per share	-1.36	0.01	-1.08	
Diluted earnings per share				
Total diluted earnings per share	-1.36	0.01	-1.08	

Provided by: Johnson Health Tech. Co., Ltd.
 Fiscal year: Yearly
 Unit: NT\$ thousand

2022/06/30 Statement of Stockholders' Equity

2022/2023 Statement of stockholders' equity														
Unit: NT\$ thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,036,166	3,036,166	59,979	1,509,898	1,385,492	0	4,504,183	7,399,573	-1,942,671	662	-1,942,009	8,479,837	901,347	9,381,184
Legal reserve appropriated	0	0	0	2,525	0	-2,525	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	556,517	0	-556,517	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-151,294	-151,294	0	0	0	0	-151,294	0	-151,294
Profit (loss)	0	0	0	0	0	-328,254	-328,254	0	0	0	0	-328,254	10,272	-317,982
Other comprehensive income	0	0	0	0	0	0	0	97,563	-337	97,226	0	97,226	-46,112	51,114
Total comprehensive income	0	0	0	0	0	0	0	97,563	-337	97,226	0	-231,028	-35,844	-266,868
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	-33,953	-33,953	-33,953
Total increase (decrease) in equity	0	0	0	2,525	556,517	-1,038,590	-479,548	97,563	-337	97,226	0	-382,322	-69,723	-452,045
Equity at end of period	3,036,166	3,036,166	59,979	1,512,423	1,942,009	3,465,593	6,920,025	-1,845,108	325	-1,844,783	-73,872	8,097,515	831,624	8,929,139

2021/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,036,166	3,036,166	55,630	1,441,895	1,370,838	4,900,499	7,713,232	-1,387,118	1,626	-1,385,492	-73,872	9,345,664	936,061	10,281,725
Legal reserve appropriated	0	0	0	68,003	0	-68,003	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	14,654	-14,654	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-338,899	-338,899	0	0	0	0	-338,899	0	-338,899
Profit (loss)	0	0	0	0	0	70,953	70,953	0	0	0	0	70,953	28,002	98,955
Other comprehensive income	0	0	0	0	0	0	0	-341,736	-56	-341,792	0	-341,792	-47,447	-389,239
Total comprehensive income	0	0	0	0	0	70,953	70,953	-341,736	-56	-341,792	0	-270,839	-19,445	-290,284
Share-based payments	0	0	4,349	0	0	0	0	0	0	0	0	4,349	0	4,349
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-23,481	-23,481
Total increase (decrease) in equity	0	0	4,349	68,003	14,654	-350,803	-267,946	-341,736	-56	-341,792	0	-605,389	-42,926	-648,315
Equity at end of period	3,036,166	3,036,166	59,979	1,509,898	1,385,492	4,549,696	7,445,286	-1,728,854	1,570	-1,727,284	-73,872	8,740,275	893,135	9,633,410

Financial Statement – Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-436,935	201,555
Profit (loss) before tax	-436,935	201,555
Depreciation expense	528,005	460,466
Amortization expense	40,560	42,334
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	4,029	32,901
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	9,355	14,193
Interest expense	94,255	69,728
Interest income	-76,587	-78,498
Share-based payments	0	4,349
Loss (gain) on disposal of property, plan and equipment	-1,807	-1,199
Loss (gain) on disposal of intangible assets	1,383	20
Total adjustments to reconcile profit (loss)	599,193	544,294
Decrease (increase) in contract assets	-5,697	-16,383
Decrease (increase) in notes receivable	11,792	19,508
Decrease (increase) in accounts receivable	1,843,727	588,970
Decrease (increase) in other receivable	35,022	91,148
Decrease (increase) in inventories	381,977	-1,842,607
Decrease (increase) in prepayments	-73,917	-157,975
Decrease (increase) in other current assets	-32,864	-68,088
Decrease (increase) in other operating assets	-124,014	-126,200
Total changes in operating assets	2,036,026	-1,511,627
Increase (decrease) in contract liabilities	88,665	917
Increase (decrease) in notes payable	-112,090	-99,574
Increase (decrease) in accounts payable	-1,290,755	-1,003,914
Increase (decrease) in other payable	-517,490	-542,637
Increase (decrease) in provisions	-3,972	119,944
Increase (decrease) in other current liabilities	-27,598	-37,723
Increase (decrease) in net defined benefit liability	-10,000	0
Increase (decrease) in other operating liabilities	38,149	-55,874
Total changes in operating liabilities	-1,835,091	-1,618,861
Total changes in operating assets and liabilities	200,935	-3,130,488
Total adjustments	800,128	-2,586,194
Cash inflow (outflow) generated from operations	363,193	-2,384,639
Interest received	76,587	78,498
Interest paid	-69,605	-27,027
Income taxes refund (paid)	-65,868	-279,623
Net cash flows from (used in) operating activities	304,307	-2,612,791
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-1,338	0
Acquisition of property, plant and equipment	-283,680	-206,127
Proceeds from disposal of property, plant and equipment	13,496	28,932
Acquisition of intangible assets	-5,410	-23,143
Proceeds from disposal of investment properties	283	0
Net cash flows from (used in) investing activities	-276,649	-200,338
Cash flows from (used in) financing activities		
Increase in short-term loans	18,625,175	5,051,304
Decrease in short-term loans	-17,690,725	-4,199,070
Increase in short-term notes and bills payable	134,307	1,995,871
Proceeds from long-term debt	1,479,730	729,217
Repayments of long-term debt	-1,380,457	-701,740
Payments of lease liabilities	-319,059	-288,921
Change in non-controlling interests	-33,883	-23,481
Net cash flows from (used in) financing activities	815,088	2,563,180
Effect of exchange rate changes on cash and cash equivalents	-61,588	-437,809
Net increase (decrease) in cash and cash equivalents	781,158	-687,758
Cash and cash equivalents at beginning of period	2,615,077	3,292,801
Cash and cash equivalents at end of period	3,396,235	2,605,043
Cash and cash equivalents reported in the statement of financial position	3,396,235	2,605,043