

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/03/31	2019/12/31	2019/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	3,117,597	3,280,481	4,030,827
Current financial assets at fair value through profit or loss	6,357	5,216	7,394
Current financial assets at amortised cost	3,824	0	0
Current contract assets	26,612	75,211	71,380
Notes receivable, net	65,694	53,896	75,811
Accounts receivable, net	6,550,265	7,411,001	5,965,990
Other receivables	368,816	403,635	459,764
Current inventories	6,949,052	6,544,891	6,320,833
Prepayments	594,719	521,680	609,402
Other current assets	67,624	65,392	66,140
Total current assets	17,750,560	18,361,403	17,607,541
Non-current assets			
Property, plant and equipment	3,980,765	3,261,000	3,097,574
Right-of-use assets	2,361,374	2,133,724	1,961,581
Investment property, net	47,563	0	0
Intangible assets	2,354,950	1,234,304	1,219,960
Deferred tax assets	1,593,638	1,471,574	1,255,568
Other non-current assets	1,146,355	473,306	346,805
Total non-current assets	11,484,645	8,573,908	7,881,488
Total assets	29,235,205	26,935,311	25,489,029
Current liabilities			
Current borrowings	6,629,639	5,207,681	5,525,961
Short-term notes and bills payable	149,921	149,917	149,891
Current financial liabilities at fair value through profit or loss	29,382	17,129	3,394
Current contract liabilities	287,657	303,032	246,986
Notes payable	432,770	416,929	454,250
Accounts payable	2,767,188	3,335,362	3,275,151
Other payables	2,304,796	2,393,089	2,064,455
Current tax liabilities	342,384	358,841	387,998
Current lease liabilities	508,609	388,677	405,205
Other current liabilities	674,720	579,991	745,666
Total current liabilities	14,127,066	13,150,648	13,258,957
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	0
Non-current portion of non-current borrowings	1,846,356	669,032	1,861,273
Non-current provisions	163,711	181,763	244,469
Deferred tax liabilities	112,175	212,538	139,294
Non-current lease liabilities	1,437,886	1,324,614	1,265,264
Other non-current liabilities	351,348	259,490	165,055
Total non-current liabilities	5,911,476	4,647,437	3,675,355
Total liabilities	20,038,542	17,798,085	16,934,312
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,036,166	3,036,166	3,040,166
Total share capital	3,036,166	3,036,166	3,040,166
Capital surplus			
Total capital surplus	54,924	54,924	64,971
Retained earnings			
Legal reserve	1,312,641	1,312,641	1,273,663
Special reserve	1,016,542	1,016,542	987,409
Unappropriated retained earnings (accumulated deficit)	4,876,161	5,128,174	4,159,903
Total retained earnings	7,205,344	7,457,357	6,420,975
Other equity interest			
Total other equity interest	-1,528,360	-1,370,839	-928,791
Treasury shares	-47,915	-47,832	-48,948
Total equity attributable to owners of parent	8,720,159	9,129,776	8,548,373
Non-controlling interests	476,504	7,450	6,344
Total equity	9,196,663	9,137,226	8,554,717
Total liabilities and equity	29,235,205	26,935,311	25,489,029
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	642,000	600,000	900,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Income Statement		
Total operating revenue	5,534,518	5,336,812
Total operating costs	2,926,043	2,695,303
Gross profit (loss) from operations	2,608,475	2,641,509
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Operating expenses		
Selling expenses	1,265,227	1,109,635
Administrative expenses	1,366,113	1,352,187
Research and development expenses	177,138	159,159
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	5,777	-11,454
Total operating expenses	2,814,255	2,609,527
Net operating income (loss)	-205,780	31,982
Non-operating income and expenses		
Total other income	63,807	100,753
Other gains and losses, net	-95,429	-27,019
Finance costs, net	45,828	40,372
Total non-operating income and expenses	-77,450	33,362
Profit (loss) from continuing operations before tax	-283,230	65,344
Total tax expense (income)	-49,205	38,993
Profit (loss) from continuing operations	-234,025	26,351
Profit (loss)	-234,025	26,351
Other comprehensive income		
Exchange differences on translation	-216,768	109,689
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-39,381	21,938
Components of other comprehensive income that will be reclassified to profit or loss	-177,387	87,751
Other comprehensive income, net	-177,387	87,751
Total comprehensive income	-411,412	114,102
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-252,013	25,937
Profit (loss), attributable to non-controlling interests	17,988	414
Comprehensive income, attributable to owners of parent	-409,534	113,688
Comprehensive income, attributable to non-controlling interests	-1,878	414
Basic earnings per share		
Total basic earnings per share	-0.83	0.09
Diluted earnings per share		
Total diluted earnings per share	-0.83	0.09