

Financial Statement — Balance Sheet

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

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,229,726	2,686,730	2,499,095
Current financial assets at fair value through profit or loss	38,436	8,686	0
Current financial assets at amortised cost	11,054	11,133	16,500
Current contract assets	24,826	34,891	44,195
Notes receivable, net	48,981	44,152	88,413
Accounts receivable, net	11,076,372	13,098,043	9,491,960
Other receivables	417,484	434,733	294,027
Current inventories	11,980,927	11,800,428	11,665,176
Prepayments	1,846,358	2,077,241	873,896
Other current assets	94,377	111,654	101,180
Total current assets	28,768,541	30,307,691	25,074,442
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	8,127	7,912	8,813
Property, plant and equipment	4,840,042	4,661,018	4,598,620
Right-of-use assets	3,484,765	3,134,068	2,799,979
Investment property, net	33,128	33,717	32,569
Intangible assets	2,701,204	2,825,764	2,854,630
Deferred tax assets	1,517,067	1,570,740	1,799,657
Other non-current assets	1,165,334	1,074,508	902,180
Total non-current assets	13,749,667	13,307,727	12,996,448
Total assets	42,518,208	43,615,418	38,070,890
Current liabilities			
Current borrowings	7,623,555	6,166,733	6,260,135
Short-term notes and bills payable	499,406	499,572	499,293
Current financial liabilities at fair value through profit or loss	2,697	0	559
Current contract liabilities	1,141,660	1,293,573	902,636
Notes payable	225,318	277,775	225,389
Accounts payable	4,720,250	5,750,443	4,624,073
Other payables	5,343,917	4,706,524	4,083,490
Current tax liabilities	541,337	751,859	465,120
Current lease liabilities	712,693	786,705	658,363
Other current liabilities	296,490	555,972	2,300,107
Total current liabilities	21,107,323	20,789,156	20,019,165
Non-current liabilities			
Bonds payable	3,000,000	3,000,000	0
Non-current portion of non-current borrowings	4,500,242	4,359,051	5,582,920
Non-current provisions	725,348	551,052	338,536
Deferred tax liabilities	371,679	143,723	196,649
Non-current lease liabilities	1,938,546	2,148,544	1,895,553
Other non-current liabilities	553,526	579,342	328,902
Total non-current liabilities	11,089,341	10,781,712	8,342,560
Total liabilities	32,196,664	31,570,868	28,361,725
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,033,946	3,033,946	3,036,166
Total Share Capital	3,033,946	3,033,946	3,036,166
Capital surplus			
Total capital surplus	449,131	436,067	436,107
Retained earnings			
Legal reserve	1,868,406	1,626,536	1,626,536
Special reserve	1,750,325	1,979,083	1,979,083
Unappropriated retained earnings (accumulated deficit)	5,879,331	6,717,817	4,453,302
Total retained earnings	9,498,062	10,323,436	8,058,921
Other equity interest			
Total other equity interest	-2,663,106	-1,750,325	-1,774,383
Treasury shares	0	-5,780	-53,612
Total equity attributable to owners of parent	10,318,033	12,037,344	9,703,199
Non-controlling interests	3,511	7,206	5,966
Total equity	10,321,544	12,044,550	9,709,165
Total liabilities and equity	42,518,208	43,615,418	38,070,890
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	95,000	695,000

Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Income Statement				
Total operating revenue	12,305,668	10,307,812	22,915,176	18,333,986
Total operating costs	6,057,666	5,067,184	11,075,864	9,075,601
Gross profit (loss) from operations	6,248,002	5,240,628	11,839,312	9,258,385
Gross profit (loss) from operations	6,248,002	5,240,628	11,839,312	9,258,385
Operating expenses				
Selling expenses	2,790,741	2,564,669	5,594,602	4,416,392
Administrative expenses	2,339,335	2,004,041	4,757,380	4,211,188
Research and development expenses	272,027	254,251	542,335	543,887
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	10,928	10,009	23,133	11,047
Total operating expenses	5,413,031	4,832,970	10,917,450	9,182,514
Net operating income (loss)	834,971	407,658	921,862	75,871
Non-operating income and expenses				
Total interest income	83,576	85,517	170,313	164,904
Total other income	8,906	2,400	21,548	26,403
Other gains and losses, net	-602,473	88,501	-213,876	346,947
Finance costs, net	87,628	111,870	185,212	191,977
Total non-operating income and expenses	-597,619	64,548	-207,227	346,277
Profit (loss) from continuing operations before tax	237,352	472,206	714,635	422,148
Total tax expense (income)	125,404	180,286	326,317	268,409
Profit (loss) from continuing operations	111,948	291,920	388,318	153,739
Profit (loss)	111,948	291,920	388,318	153,739
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-5,545	5,892	-13,431	7,815
Components of other comprehensive income that will not be reclassified to profit or loss	-5,545	5,892	-13,431	7,815
Exchange differences on translation	-1,397,616	-18,100	-903,159	196,429
Components of other comprehensive income that will be reclassified to profit or loss	-1,397,616	-18,100	-903,159	196,429
Other comprehensive income, net	-1,403,161	-12,208	-916,590	204,244
Total comprehensive income	-1,291,213	279,712	-528,272	357,983
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	111,923	292,089	388,204	154,189
Profit (loss), attributable to non-controlling interests	25	-169	114	-450
Comprehensive income, attributable to owners of parent	-1,291,168	279,905	-524,577	358,888
Comprehensive income, attributable to non-controlling interests	-45	-193	-3,695	-905
Basic earnings per share				
Total basic earnings per share	0.37	0.96	1.28	0.51
Diluted earnings per share				
Total diluted earnings per share	0.37	0.96	1.28	0.51

Financial Statement – Statements of Changes in Stockholders' Equity

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

2025/06/30 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	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	3,033,946	3,033,946	436,067	1,626,536	1,979,083	6,717,817	10,323,436	-1,764,787	14,462	-1,750,325	-5,780	12,037,344	7,206	12,044,550
Legal reserve appropriated	0	0	0	241,870	0	-241,870	0	0	0	0	0	0	0	0
Reversal of special reserve	0	0	0	0	-228,758	228,758	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-1,213,578	-1,213,578	0	0	0	0	-1,213,578	0	-1,213,578
Other changes in capital surplus	0	0	366	0	0	0	0	0	0	0	0	366	0	366
Profit (loss)	0	0	0	0	0	388,204	388,204	0	0	0	0	388,318	114	388,318
Other comprehensive income	0	0	0	0	0	0	0	-899,350	-13,431	-912,781	0	-912,781	-3,699	-916,590
Total comprehensive income	0	0	0	0	0	388,204	388,204	-899,350	-13,431	-912,781	0	-524,577	-3,695	-528,272
Share-based payments	0	0	12,698	0	0	0	0	0	0	0	5,780	18,478	0	18,478
Total increase (decrease) in equity	0	0	13,064	241,870	-228,758	-838,486	-825,374	-899,350	-13,431	-912,781	5,780	-1,719,311	-3,695	-1,723,006
Equity at end of period	3,033,946	3,033,946	449,131	1,868,406	1,750,325	5,879,331	9,498,062	-2,664,137	1,031	-2,663,106	0	10,316,033	3,511	10,321,544

2024/06/30 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	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	431,446	1,555,699	1,620,071	5,031,884	8,207,654	-1,979,340	256	-1,979,082	-53,612	9,642,572	6,871	9,649,443
Legal reserve appropriated	0	0	0	70,837	0	-70,837	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	359,012	-359,012	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-302,922	-302,922	0	0	0	0	0	0	-302,922
Profit (Loss)	0	0	0	0	0	154,189	154,189	0	0	0	0	154,189	-450	153,739
Other comprehensive income	0	0	0	0	0	0	0	196,884	7,815	204,699	0	204,699	-455	204,244
Total comprehensive income	0	0	0	0	0	154,189	154,189	196,884	7,815	204,699	0	365,688	-905	357,985
Share-based payments	0	0	4,661	0	0	0	0	0	0	0	0	4,661	0	4,661
Total increase (decrease) in equity	0	0	4,661	70,837	359,012	-578,582	-148,733	196,884	7,815	204,699	0	60,627	-905	59,722
Equity at end of period	3,036,166	3,036,166	436,107	1,626,536	1,979,083	4,453,302	8,058,921	-1,782,456	8,073	-1,774,383	-53,612	9,703,199	5,966	9,709,165

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	714,635	422,148
Profit (loss) before tax	714,635	422,148
Depreciation expense	758,388	761,868
Amortization expense	66,780	45,875
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	23,133	11,047
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-27,053	-4,328
Interest expense	185,212	191,977
Interest income	-170,313	-164,904
Share-based payments	12,698	4,661
Loss (gain) on disposal of property, plan and equipment	6,552	-1,604
Loss (gain) on disposal of intangible assets	211	184
Total adjustments to reconcile profit (loss)	855,608	844,776
Decrease (increase) in contract assets	10,065	-16,936
Decrease (increase) in notes receivable	-4,829	-7,992
Decrease (increase) in accounts receivable	2,000,194	967,325
Decrease (increase) in other receivable	17,249	140,584
Decrease (increase) in inventories	-180,499	-2,625,952
Decrease (increase) in prepayments	-483,435	192,470
Decrease (increase) in other current assets	17,277	6,408
Decrease (increase) in other operating assets	-100,991	-59,336
Total changes in operating assets	1,275,031	-1,403,429
Increase (decrease) in contract liabilities	-151,913	-18,065
Increase (decrease) in notes payable	-52,457	-19,845
Increase (decrease) in accounts payable	-1,030,193	535,972
Increase (decrease) in other payable	-608,953	7,253
Increase (decrease) in provisions	174,296	27,533
Increase (decrease) in other current liabilities	-35,874	8,516
Increase (decrease) in net defined benefit liability	1,150	-10,000
Increase (decrease) in other operating liabilities	-26,966	17,247
Total changes in operating liabilities	-1,730,910	548,611
Total changes in operating assets and liabilities	-455,879	-854,818
Total adjustments	399,729	-10,042
Cash inflow (outflow) generated from operations	1,114,364	412,106
Dividends received	170,313	164,904
Interest paid	-152,610	-181,875
Income taxes refund (paid)	-134,561	-263,076
Net cash flows from (used in) operating activities	997,506	132,059
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	79	0
Acquisition of property, plant and equipment	-665,186	-308,113
Proceeds from disposal of property, plant and equipment	7,318	34,694
Acquisition of intangible assets	-36,488	-38,177
Proceeds from disposal of investment properties	214	0
Net cash flows from (used in) investing activities	-694,063	-311,596
Cash flows from (used in) financing activities		
Increase in short-term loans	18,613,863	19,670,000
Decrease in short-term loans	-17,156,530	-18,554,717
Increase in short-term notes and bills payable	3,300,000	1,750,000
Decrease in short-term notes and bills payable	-3,300,000	-1,700,000
Proceeds from long-term debt	693,912	8,400,000
Repayments of long-term debt	-780,283	-8,716,691
Payments of lease liabilities	-404,836	-392,816
Exercise of employee share options	5,780	0
Other financing activities	366	0
Net cash flows from (used in) financing activities	972,272	455,776
Effect of exchange rate changes on cash and cash equivalents	-732,719	-118,561
Net increase (decrease) in cash and cash equivalents	542,996	157,678
Cash and cash equivalents at beginning of period	2,686,730	2,341,417
Cash and cash equivalents at end of period	3,229,726	2,499,095
Cash and cash equivalents reported in the statement of financial position	3,229,726	2,499,095