

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/03/31	2021/12/31	2021/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	3,869,542	2,615,077	2,891,669
Current financial assets at fair value through profit or loss	0	8,151	302
Current contract assets	45,674	56,952	48,716
Notes receivable, net	77,253	76,459	63,794
Accounts receivable, net	6,744,001	7,532,245	6,191,775
Other receivables	412,112	493,299	299,369
Current inventories	11,698,003	11,674,233	9,118,078
Prepayments	929,728	908,011	763,927
Other current assets	101,068	97,455	59,349
Total current assets	23,877,381	23,461,882	19,436,979
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	9,979	8,494	13,433
Property, plant and equipment	4,298,791	4,138,726	3,887,597
Right-of-use assets	1,974,835	1,614,593	1,898,898
Investment property, net	39,099	40,117	43,433
Intangible assets	2,826,494	2,807,002	2,846,659
Deferred tax assets	1,959,327	1,893,408	1,467,633
Other non-current assets	1,335,710	1,298,354	1,296,681
Total non-current assets	12,444,235	11,800,694	11,454,334
Total assets	36,321,616	35,262,576	30,891,313
Current liabilities			
Current borrowings	8,692,273	7,544,264	6,147,924
Short-term notes and bills payable	4,247,917	4,045,492	949,465
Current financial liabilities at fair value through profit or loss	64,676	0	0
Current contract liabilities	795,228	803,635	875,522
Notes payable	387,467	400,457	402,986
Accounts payable	3,520,289	4,178,687	4,001,203
Other payables	2,612,378	3,062,444	2,215,379
Current tax liabilities	383,982	396,582	447,333
Current lease liabilities	530,835	375,873	473,005
Other current liabilities	1,223,197	265,042	221,460
Total current liabilities	22,458,242	21,072,476	15,734,277
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	268,395	1,167,433	1,259,366
Non-current provisions	338,652	319,931	337,656
Deferred tax liabilities	224,123	202,221	153,676
Non-current lease liabilities	1,055,049	861,788	1,046,479
Other non-current liabilities	280,302	257,543	258,111
Total non-current liabilities	4,166,521	4,808,916	5,055,288
Total liabilities	26,624,763	25,881,392	20,789,565
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	55,630
Retained earnings			
Legal reserve	1,509,898	1,509,898	1,441,895
Special reserve	1,385,492	1,385,492	1,370,838
Unappropriated retained earnings (accumulated deficit)	4,586,209	4,504,183	4,968,032
Total retained earnings	7,481,599	7,399,573	7,780,765
Other equity interest			
Total other equity interest	-1,671,905	-1,942,009	-1,596,488
Treasury shares	-73,872	-73,872	-73,872
Total equity attributable to owners of parent	8,831,967	8,479,837	9,202,201
Non-controlling interests	864,886	901,347	899,547
Total equity	9,696,853	9,381,184	10,101,748
Total liabilities and equity	36,321,616	35,262,576	30,891,313
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	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Income Statement		
Total operating revenue	7,526,625	7,269,513
Total operating costs	4,386,460	3,715,773
Gross profit (loss) from operations	3,140,165	3,553,740
Gross profit (loss) from operations	3,140,165	3,553,740
Operating expenses		
Selling expenses	1,489,985	1,725,057
Administrative expenses	1,614,277	1,542,251
Research and development expenses	219,541	203,733
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-8,554	4,214
Total operating expenses	3,315,249	3,475,255
Net operating income (loss)	-175,084	78,485
Non-operating income and expenses		
Total interest income	42,384	39,574
Total other income	17,022	28,391
Other gains and losses, net	260,194	34,628
Finance costs, net	43,366	35,512
Total non-operating income and expenses	276,234	67,081
Profit (loss) from continuing operations before tax	101,150	145,566
Total tax expense (income)	10,253	54,636
Profit (loss) from continuing operations	90,897	90,930
Profit (loss)	90,897	90,930
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-636	1,189
Components of other comprehensive income that will not be reclassified to profit or loss	-636	1,189
Exchange differences on translation	326,912	-301,543
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	67,621	-52,928
Components of other comprehensive income that will be reclassified to profit or loss	259,291	-248,615
Other comprehensive income, net	258,655	-247,426
Total comprehensive income	349,552	-156,496
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	82,026	67,533
Profit (loss), attributable to non-controlling interests	8,871	23,397
Comprehensive income, attributable to owners of parent	352,130	-143,463
Comprehensive income, attributable to non-controlling interests	-2,578	-13,033
Basic earnings per share		
Total basic earnings per share	0.27	0.22
Diluted earnings per share		
Total diluted earnings per share	0.27	0.22

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

2022/03/31 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	4,504,183	7,399,573	-1,942,671	662	-1,942,009	-73,872	8,479,837	901,347	9,381,184	
Profit (loss)	0	0	0	0	0	82,026	82,026	0	0	0	0	82,026	8,871	90,897	
Other comprehensive income	0	0	0	0	0	0	0	270,486	-382	270,104	0	270,104	-11,449	258,655	
Total comprehensive income	0	0	0	0	0	82,026	82,026	270,486	-382	270,104	0	352,130	-2,578	349,552	
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-33,883	-33,883	
Total increase (decrease) in equity	0	0	0	0	0	82,026	82,026	270,486	-382	270,104	0	352,130	-36,461	315,669	
Equity at end of period	3,036,166	3,036,166	59,979	1,509,898	1,385,492	4,586,209	7,481,599	-1,672,185	280	-1,671,905	-73,872	8,831,967	864,886	9,696,853	

2021/03/31 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	1,628	-1,385,492	-73,872	9,345,664	936,061	10,281,725	
Profit (loss)	0	0	0	0	0	67,533	67,533	0	0	0	0	67,533	23,397	90,930	
Other comprehensive income	0	0	0	0	0	0	0	-211,710	714	-210,996	0	-210,996	-36,433	-247,426	
Total comprehensive income	0	0	0	0	0	67,533	67,533	-211,710	714	-210,996	0	-143,463	-13,033	-156,496	
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	0	0	0	67,533	67,533	-211,710	714	-210,996	0	-143,463	-36,514	-179,977	
Equity at end of period	3,036,166	3,036,166	55,630	1,441,895	1,370,838	4,968,032	7,780,765	-1,598,828	2,342	-1,596,488	-73,872	9,202,201	899,547	10,101,748	

Financial Statement – Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	101,150	145,566
Profit (loss) before tax	101,150	145,566
Depreciation expense	255,953	228,991
Amortization expense	20,254	20,196
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-8,554	4,214
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	72,827	13,750
Interest expense	43,366	35,512
Interest income	-42,384	-39,574
Loss (gain) on disposal of property, plan and equipment	-3,256	-126
Loss (gain) on disposal of intangible assets	1,348	20
Total adjustments to reconcile profit (loss)	339,554	262,983
Decrease (increase) in contract assets	11,278	-31,884
Decrease (increase) in notes receivable	-794	1,472
Decrease (increase) in accounts receivable	777,694	803,130
Decrease (increase) in other receivable	81,187	65,200
Decrease (increase) in inventories	-23,770	-1,172,258
Decrease (increase) in prepayments	-21,717	59,126
Decrease (increase) in other current assets	-3,613	-5,302
Decrease (increase) in other operating assets	-41,336	-85,672
Total changes in operating assets	778,929	-366,188
Increase (decrease) in contract liabilities	-8,407	72,115
Increase (decrease) in notes payable	-12,990	-44,479
Increase (decrease) in accounts payable	-658,398	-323,156
Increase (decrease) in other payable	-453,295	-488,807
Increase (decrease) in provisions	18,721	103,995
Increase (decrease) in other current liabilities	-19,465	21,059
Increase (decrease) in net defined benefit liability	-10,000	0
Increase (decrease) in other operating liabilities	32,759	-37,137
Total changes in operating liabilities	-1,111,075	-696,410
Total changes in operating assets and liabilities	-332,146	-1,062,598
Total adjustments	7,408	-799,615
Cash inflow (outflow) generated from operations	108,558	-654,049
Dividends received	42,384	39,574
Interest paid	-29,821	-31,712
Income taxes refund (paid)	-48,345	-108
Net cash flows from (used in) operating activities	72,776	-646,295
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-166,483	-72,504
Proceeds from disposal of property, plant and equipment	6,933	22,573
Acquisition of intangible assets	-3,521	-14,368
Proceeds from disposal of investment properties	146	0
Net cash flows from (used in) investing activities	-162,925	-64,299
Cash flows from (used in) financing activities		
Increase in short-term loans	8,335,478	2,463,958
Decrease in short-term loans	-7,243,041	-2,412,725
Decrease in short-term notes and bills payable	192,109	598,725
Proceeds from long-term debt	1,379,568	724,121
Repayments of long-term debt	-1,301,830	-699,157
Payments of lease liabilities	-144,515	-144,513
Change in non-controlling interests	-33,883	-23,481
Net cash flows from (used in) financing activities	1,183,886	506,928
Effect of exchange rate changes on cash and cash equivalents	160,728	-197,466
Net increase (decrease) in cash and cash equivalents	1,254,465	-401,132
Cash and cash equivalents at beginning of period	2,615,077	3,292,801
Cash and cash equivalents at end of period	3,869,542	2,891,669
Cash and cash equivalents reported in the statement of financial position	3,869,542	2,891,669