

Financial Statement – Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/06/30	2023/12/31	2023/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,499,095	2,341,417	2,315,471
Current financial assets at fair value through profit or loss	0	14,162	6,918
Current financial assets at amortised cost	16,500	16,597	0
Current contract assets	44,195	27,259	29,913
Notes receivable, net	88,413	80,421	76,722
Accounts receivable, net	9,491,960	10,482,219	7,847,961
Other receivables	294,027	434,611	295,292
Current inventories	11,665,176	9,039,224	10,329,252
Prepayments	873,896	1,066,366	1,035,445
Other current assets	101,180	107,588	167,694
Total current assets	25,074,442	23,609,864	22,104,668
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	8,813	8,707	6,952
Property, plant and equipment	4,598,620	4,580,639	4,448,223
Right-of-use assets	2,799,979	2,871,402	2,161,346
Investment property, net	32,569	35,290	35,085
Intangible assets	2,854,630	2,823,009	2,845,902
Deferred tax assets	1,799,657	1,656,533	2,227,269
Other non-current assets	902,180	836,396	779,876
Total non-current assets	12,996,448	12,811,976	12,504,653
Total assets	38,070,890	36,421,840	34,609,321
Current liabilities			
Current borrowings	6,260,135	5,029,244	6,763,764
Short-term notes and bills payable	499,293	449,633	299,800
Current financial liabilities at fair value through profit or loss	559	19,050	2,479
Current contract liabilities	902,636	920,701	870,997
Notes payable	225,389	245,234	172,922
Accounts payable	4,624,073	4,088,101	2,793,875
Other payables	4,083,490	3,762,873	2,753,161
Current tax liabilities	465,120	628,999	397,388
Current lease liabilities	658,363	690,843	699,617
Other current liabilities	2,300,107	2,289,643	309,882
Total current liabilities	20,019,165	18,124,321	15,063,885
Non-current liabilities			
Bonds payable	0	0	2,000,000
Non-current portion of non-current borrowings	5,582,920	5,959,452	6,535,419
Non-current provisions	338,536	311,003	263,828
Deferred tax liabilities	196,649	147,583	295,948
Non-current lease liabilities	1,895,553	1,908,383	1,118,895
Other non-current liabilities	328,902	321,655	416,280
Total non-current liabilities	8,342,560	8,648,076	10,630,370
Total liabilities	28,361,725	26,772,397	25,694,255
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	436,107	431,446	431,446
Retained earnings			
Legal reserve	1,626,536	1,555,699	1,555,699
Special reserve	1,979,083	1,620,071	1,620,071
Unappropriated retained earnings (accumulated deficit)	4,453,302	5,031,884	4,010,092
Total retained earnings	8,058,921	8,207,654	7,185,862
Other equity interest			
Total other equity interest	-1,774,383	-1,979,082	-1,691,592
Treasury shares	-53,612	-53,612	-53,612
Total equity attributable to owners of parent	9,703,199	9,642,572	8,908,270
Non-controlling interests	5,966	6,871	6,796
Total equity	9,709,165	9,649,443	8,915,066
Total liabilities and equity	38,070,890	36,421,840	34,609,321
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	695,000	695,000	695,000

Financial Statement – Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/2nd	2023/2nd	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Income Statement				
Total operating revenue	10,307,812	8,636,292	18,333,986	15,671,639
Total operating costs	5,067,184	4,544,710	9,075,601	8,309,648
Gross profit (loss) from operations	5,240,628	4,091,582	9,258,385	7,361,991
Gross profit (loss) from operations	5,240,628	4,091,582	9,258,385	7,361,991
Operating expenses				
Selling expenses	2,564,669	1,803,811	4,416,392	3,391,982
Administrative expenses	2,004,041	1,918,236	4,211,188	3,909,677
Research and development expenses	254,251	264,815	543,887	506,041
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	10,009	15,699	11,047	55,167
Total operating expenses	4,832,970	4,002,561	9,182,514	7,862,867
Net operating income (loss)	407,658	89,021	75,871	-500,876
Non-operating income and expenses				
Total interest income	85,517	49,489	164,904	92,275
Total other income	2,400	17,529	26,403	53,931
Other gains and losses, net	88,501	426,872	346,947	330,345
Finance costs, net	111,870	99,260	191,977	208,487
Total non-operating income and expenses	64,548	394,630	346,277	268,064
Profit (loss) from continuing operations before tax	472,206	483,651	422,148	-232,812
Total tax expense (income)	180,286	150,464	268,409	80,955
Profit (loss) from continuing operations	291,920	333,187	153,739	-313,767
Profit (loss)	291,920	333,187	153,739	-313,767
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	5,892	-49	7,815	-15
Components of other comprehensive income that will not be reclassified to profit or loss	5,892	-49	7,815	-15
Exchange differences on translation	-18,100	-75,459	196,429	-71,679
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
Components of other comprehensive income that will be reclassified to profit or loss	-18,100	-75,459	196,429	-71,679
Other comprehensive income, net	-12,208	-75,508	204,244	-71,694
Total comprehensive income	279,712	257,679	357,983	-385,461
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	292,089	333,334	154,189	-313,427
Profit (loss), attributable to non-controlling interests	-169	-147	-450	-340
Comprehensive income, attributable to owners of parent	279,905	257,967	358,888	-384,948
Comprehensive income, attributable to non-controlling interests	-193	-288	-905	-513
Basic earnings per share				
Total basic earnings per share	0.96	1.10	0.51	-1.03
Diluted earnings per share				
Total diluted earnings per share	0.96	1.10	0.51	-1.03

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

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	258	-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	-302,922	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	196,884	7,815	204,699	0	-455	204,244	
Total comprehensive income	0	0	0	0	0	154,189	154,189	196,884	196,884	7,815	204,699	0	-455	357,983	
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	0	7,815	204,699	0	60,627	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	0	8,073	-1,774,383	-53,612	9,703,199	5,966	9,709,165

2023/06/30 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	1,512,422	1,942,009	0	4,226,611	7,681,042	-1,620,305	234	0	9,474,971	7,309	9,482,280
Legal reserve appropriated	0	0	0	43,277	0	-43,277	0	0	0	-1,620,071	0	-53,612	0	0
Special reserve appropriated	0	0	0	0	-321,938	321,938	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-181,753	-181,753	0	0	0	0	-181,753	0	-181,753
Profit (loss)	0	0	0	0	0	-313,427	-313,427	0	0	0	0	-313,427	-340	-313,767
Other comprehensive income	0	0	0	0	0	0	0	-71,506	-71,506	-15	-71,521	0	-173	-71,694
Total comprehensive income	0	0	0	0	0	-313,427	-313,427	-71,506	-71,506	-15	-71,521	0	-313	-385,461
Total increase (decrease) in equity	0	0	43,277	-321,938	-321,938	-216,519	-495,180	-71,506	-71,506	-15	-71,521	0	-513	-567,214
Equity at end of period	3,036,166	3,036,166	431,446	1,555,699	1,620,071	0	7,185,862	-1,691,811	-1,691,592	219	-53,612	8,908,270	6,796	8,915,066

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	422,148	-232,812
Profit (loss) before tax	422,148	-232,812
Depreciation expense	761,868	599,422
Amortization expense	45,875	54,826
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	11,047	55,167
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-4,328	3,428
Interest expense	191,977	208,487
Interest income	-164,904	-92,275
Share-based payments	4,661	0
Loss (gain) on disposal of property, plan and equipment	-1,604	6,126
Loss (gain) on disposal of intangible assets	184	0
Total adjustments to reconcile profit (loss)	844,776	835,181
Decrease (increase) in contract assets	-16,936	13,412
Decrease (increase) in notes receivable	-7,992	8,722
Decrease (increase) in accounts receivable	967,325	795,883
Decrease (increase) in other receivable	140,584	872,476
Decrease (increase) in inventories	-2,625,952	1,479,161
Decrease (increase) in prepayments	192,470	-109,608
Decrease (increase) in other current assets	6,408	-11,756
Decrease (increase) in other operating assets	-59,336	-77,133
Total changes in operating assets	-1,403,429	2,971,157
Increase (decrease) in contract liabilities	-18,065	40,125
Increase (decrease) in notes payable	-19,845	-294,024
Increase (decrease) in accounts payable	535,972	-1,496,720
Increase (decrease) in other payable	310,175	-1,226,711
Increase (decrease) in provisions	27,533	759
Increase (decrease) in other current liabilities	8,516	18,745
Increase (decrease) in net defined benefit liability	-10,000	-10,000
Increase (decrease) in other operating liabilities	17,247	-35,525
Total changes in operating liabilities	851,533	-3,003,351
Total changes in operating assets and liabilities	-551,896	-32,194
Total adjustments	292,880	802,987
Cash inflow (outflow) generated from operations	715,028	570,175
Interest received	164,904	92,275
Interest paid	-181,875	-190,275
Income taxes refund (paid)	-263,076	-126,155
Net cash flows from (used in) operating activities	434,981	346,020
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	0	0
Acquisition of property, plant and equipment	-308,113	-255,529
Proceeds from disposal of property, plant and equipment	34,694	14,818
Acquisition of intangible assets	-38,177	-30,207
Proceeds from disposal of investment properties	0	258
Net cash flows from (used in) investing activities	-311,596	-270,660
Cash flows from (used in) financing activities		
Increase in short-term loans	19,670,000	25,051,595
Decrease in short-term loans	-18,554,717	-30,563,631
Increase in short-term notes and bills payable	1,750,000	590,379
Decrease in short-term notes and bills payable	-1,700,000	-1,150,000
Proceeds from long-term debt	8,400,000	11,532,581
Repayments of long-term debt	-8,716,691	-6,363,200
Payments of lease liabilities	-695,738	-349,097
Net cash flows from (used in) financing activities	152,854	-1,251,373
Effect of exchange rate changes on cash and cash equivalents	-118,561	-40,070
Net increase (decrease) in cash and cash equivalents	157,678	-1,216,083
Cash and cash equivalents at beginning of period	2,341,417	3,531,554
Cash and cash equivalents at end of period	2,499,095	2,315,471
Cash and cash equivalents reported in the statement of financial position	2,499,095	2,315,471