

## Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title                                                   | 2019/09/30        | 2018/12/31        | 2018/09/30        |
|--------------------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Balance Sheet</b>                                               |                   |                   |                   |
| <b>Current assets</b>                                              |                   |                   |                   |
| Cash and cash equivalents                                          | 3,444,732         | 3,252,486         | 3,147,404         |
| Current financial assets at fair value through profit or loss      | 4,109             | 5,132             | 14,203            |
| Current contract assets                                            | 116,763           | 38,922            | 96,256            |
| Notes receivable, net                                              | 63,240            | 89,523            | 72,991            |
| Accounts receivable, net                                           | 6,001,826         | 7,451,332         | 6,369,699         |
| Other receivables                                                  | 464,957           | 426,701           | 421,990           |
| Current inventories                                                | 7,433,761         | 5,511,113         | 5,380,736         |
| Prepayments                                                        | 680,170           | 504,803           | 754,893           |
| Other current assets                                               | 52,506            | 132,987           | 118,500           |
| <b>Total current assets</b>                                        | <b>18,262,064</b> | <b>17,412,999</b> | <b>16,376,672</b> |
| <b>Non-current assets</b>                                          |                   |                   |                   |
| Property, plant and equipment                                      | 3,290,000         | 3,217,478         | 3,099,437         |
| Right-of-use assets                                                | 2,074,184         | 0                 | 0                 |
| Intangible assets                                                  | 1,217,845         | 1,220,388         | 1,218,830         |
| Deferred tax assets                                                | 1,350,911         | 1,237,428         | 1,155,069         |
| Other non-current assets                                           | 417,312           | 654,905           | 754,825           |
| <b>Total non-current assets</b>                                    | <b>8,350,252</b>  | <b>6,330,199</b>  | <b>6,228,161</b>  |
| <b>Total assets</b>                                                | <b>26,612,316</b> | <b>23,743,198</b> | <b>22,604,833</b> |
| <b>Current liabilities</b>                                         |                   |                   |                   |
| Current borrowings                                                 | 5,791,667         | 5,165,260         | 5,459,122         |
| Short-term notes and bills payable                                 | 149,910           | 0                 | 149,707           |
| Current financial liabilities at fair value through profit or loss | 26,636            | 15,570            | 19,298            |
| Current contract liabilities                                       | 335,382           | 281,428           | 207,343           |
| Notes payable                                                      | 435,863           | 386,893           | 342,570           |
| Accounts payable                                                   | 3,288,182         | 3,480,474         | 2,600,951         |
| Other payables                                                     | 2,170,286         | 2,466,559         | 2,279,847         |
| Current tax liabilities                                            | 262,475           | 359,793           | 354,995           |
| Current lease liabilities                                          | 453,051           | 0                 | 0                 |
| Other current liabilities                                          | 518,752           | 800,724           | 740,814           |
| <b>Total current liabilities</b>                                   | <b>13,432,204</b> | <b>12,956,701</b> | <b>12,154,647</b> |
| <b>Non-current liabilities</b>                                     |                   |                   |                   |
| Bonds payable                                                      | 2,000,000         | 0                 | 0                 |
| Non-current portion of non-current borrowings                      | 752,385           | 1,864,530         | 2,029,390         |
| Non-current provisions                                             | 160,313           | 178,504           | 126,881           |
| Deferred tax liabilities                                           | 140,672           | 137,323           | 264,464           |
| Non-current lease liabilities                                      | 1,340,777         | 0                 | 0                 |
| Other non-current liabilities                                      | 168,659           | 175,539           | 159,065           |
| <b>Total non-current liabilities</b>                               | <b>4,562,806</b>  | <b>2,355,896</b>  | <b>2,579,800</b>  |
| <b>Total liabilities</b>                                           | <b>17,995,010</b> | <b>15,312,597</b> | <b>14,734,447</b> |
| <b>Equity attributable to owners of parent</b>                     |                   |                   |                   |
| Share capital                                                      |                   |                   |                   |
| Ordinary share                                                     | 3,036,166         | 3,040,166         | 3,040,166         |
| <b>Total share capital</b>                                         | <b>3,036,166</b>  | <b>3,040,166</b>  | <b>3,040,166</b>  |
| Capital surplus                                                    |                   |                   |                   |
| <b>Total capital surplus</b>                                       | <b>54,924</b>     | <b>54,996</b>     | <b>54,996</b>     |
| Retained earnings                                                  |                   |                   |                   |
| Legal reserve                                                      | 1,312,641         | 1,273,663         | 1,273,663         |
| Special reserve                                                    | 1,016,542         | 987,409           | 987,409           |
| Unappropriated retained earnings (accumulated deficit)             | 4,432,632         | 4,133,966         | 3,601,471         |
| <b>Total retained earnings</b>                                     | <b>6,761,815</b>  | <b>6,395,038</b>  | <b>5,862,543</b>  |
| Other equity interest                                              |                   |                   |                   |
| <b>Total other equity interest</b>                                 | <b>-1,194,594</b> | <b>-1,016,542</b> | <b>-1,044,276</b> |
| Treasury shares                                                    | -47,832           | -48,948           | -48,948           |
| <b>Total equity attributable to owners of parent</b>               | <b>8,610,479</b>  | <b>8,424,710</b>  | <b>7,864,481</b>  |
| Non-controlling interests                                          | 6,827             | 5,891             | 5,905             |
| <b>Total equity</b>                                                | <b>8,617,306</b>  | <b>8,430,601</b>  | <b>7,870,386</b>  |
| <b>Total liabilities and equity</b>                                | <b>26,612,316</b> | <b>23,743,198</b> | <b>22,604,833</b> |
| Equivalent issue shares of advance receipts for ordinary share     | 0                 | 0                 | 0                 |
| Number of shares in entity held by entity and by its subsidiaries  | 600,000           | 900,000           | 900,000           |

## Financial Statement — Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title                                                                                               | 2019/3rd  | 2018/3rd  | 2019/01/01To2019/09/30 | 2018/01/01To2018/09/30 |
|----------------------------------------------------------------------------------------------------------------|-----------|-----------|------------------------|------------------------|
| <b>Income Statement</b>                                                                                        |           |           |                        |                        |
| Total operating revenue                                                                                        | 6,159,762 | 5,408,260 | 17,111,791             | 14,409,118             |
| Total operating costs                                                                                          | 3,073,408 | 2,814,933 | 8,579,554              | 7,545,627              |
| Gross profit (loss) from operations                                                                            | 3,086,354 | 2,593,327 | 8,532,237              | 6,863,491              |
| Gross profit (loss) from operations                                                                            | 3,086,354 | 2,593,327 | 8,532,237              | 6,863,491              |
| Operating expenses                                                                                             |           |           |                        |                        |
| Selling expenses                                                                                               | 1,098,040 | 935,776   | 3,195,119              | 2,986,420              |
| Administrative expenses                                                                                        | 1,352,252 | 1,441,529 | 4,242,565              | 3,892,327              |
| Research and development expenses                                                                              | 161,851   | 89,760    | 444,757                | 348,769                |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9         | 31,473    | 16,177    | 25,131                 | 18,615                 |
| Total operating expenses                                                                                       | 2,643,616 | 2,483,242 | 7,907,572              | 7,246,131              |
| Net operating income (loss)                                                                                    | 442,738   | 110,085   | 624,665                | -382,640               |
| Non-operating income and expenses                                                                              |           |           |                        |                        |
| Total other income                                                                                             | 80,951    | 77,314    | 296,919                | 269,346                |
| Other gains and losses, net                                                                                    | -37,849   | 87,859    | 7,156                  | 101,702                |
| Finance costs, net                                                                                             | 47,308    | 28,204    | 137,128                | 96,169                 |
| Total non-operating income and expenses                                                                        | -4,206    | 136,969   | 166,947                | 274,879                |
| Profit (loss) from continuing operations before tax                                                            | 438,532   | 247,054   | 791,612                | -107,761               |
| Total tax expense (income)                                                                                     | 97,448    | 55,785    | 202,338                | 42,618                 |
| Profit (loss) from continuing operations                                                                       | 341,084   | 191,269   | 589,274                | -150,379               |
| Profit (loss)                                                                                                  | 341,084   | 191,269   | 589,274                | -150,379               |
| Other comprehensive income                                                                                     |           |           |                        |                        |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 0         | 0         | 0                      | -929                   |
| Components of other comprehensive income that will not be reclassified to profit or loss                       | 0         | 0         | 0                      | 929                    |
| Exchange differences on translation                                                                            | -356,408  | -223,379  | -222,565               | -104,392               |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss     | -71,281   | -44,676   | -44,513                | -47,525                |
| Components of other comprehensive income that will be reclassified to profit or loss                           | -285,127  | -178,703  | -178,052               | -56,867                |
| Other comprehensive income, net                                                                                | -285,127  | -178,703  | -178,052               | -55,938                |
| Total comprehensive income                                                                                     | 55,957    | 12,566    | 411,222                | -206,317               |
| Profit (loss), attributable to:                                                                                |           |           |                        |                        |
| Profit (loss), attributable to owners of parent                                                                | 341,011   | 190,806   | 588,504                | -150,951               |
| Profit (loss), attributable to non-controlling interests                                                       | 73        | 463       | 770                    | 572                    |
| Comprehensive income, attributable to owners of parent                                                         | 55,884    | 12,103    | 410,452                | -206,889               |
| Comprehensive income, attributable to non-controlling interests                                                | 73        | 463       | 770                    | 572                    |
| Basic earnings per share                                                                                       |           |           |                        |                        |
| Total basic earnings per share                                                                                 | 1.12      | 0.63      | 1.94                   | -0.50                  |
| Diluted earnings per share                                                                                     |           |           |                        |                        |
| Total diluted earnings per share                                                                               | 1.12      | 0.63      | 1.94                   | -0.50                  |