

Financial Statement — Balance Sheet

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,315,471	3,531,554	3,396,235
Current financial assets at fair value through profit or loss	6,918	8,746	0
Current financial assets at amortised cost	0	0	1,338
Current contract assets	29,913	43,325	62,649
Notes receivable, net	76,722	85,444	64,667
Accounts receivable, net	7,847,961	8,692,416	5,673,034
Other receivables	295,292	1,167,768	458,277
Current inventories	10,329,252	11,808,413	11,292,256
Prepayments	1,035,445	925,837	981,928
Other current assets	167,694	155,938	130,319
Total current assets	22,104,668	26,419,441	22,060,703
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	6,952	7,444	9,465
Property, plant and equipment	4,448,223	4,494,351	4,328,026
Right-of-use assets	2,161,346	2,209,517	2,095,624
Investment property, net	35,085	38,200	36,129
Intangible assets	2,845,902	2,857,429	2,838,845
Deferred tax assets	2,227,269	2,139,856	2,220,161
Other non-current assets	779,876	699,706	1,337,789
Total non-current assets	12,504,653	12,446,503	12,866,039
Total assets	34,609,321	38,865,944	34,926,742
Current liabilities			
Current borrowings	6,763,764	12,277,783	8,545,007
Short-term notes and bills payable	299,800	849,648	4,197,266
Current financial liabilities at fair value through profit or loss	2,479	879	1,204
Current contract liabilities	870,997	830,872	892,300
Notes payable	172,922	466,946	288,367
Accounts payable	2,793,875	4,290,595	2,887,932
Other payables	2,753,161	3,567,656	2,703,431
Current tax liabilities	397,388	708,784	354,471
Current lease liabilities	699,617	607,062	481,764
Other current liabilities	309,882	1,199,365	1,153,723
Total current liabilities	15,063,885	24,799,590	21,505,465
Non-current liabilities			
Bonds payable	2,000,000	2,000,000	2,000,000
Non-current portion of non-current borrowings	6,535,419	446,964	349,922
Non-current provisions	263,828	263,069	315,959
Deferred tax liabilities	295,948	167,017	304,558
Non-current lease liabilities	1,118,895	1,245,219	1,236,007
Other non-current liabilities	416,280	461,805	285,692
Total non-current liabilities	10,630,370	4,584,074	4,492,138
Total liabilities	25,694,255	29,383,664	25,997,603
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	431,446	431,446	59,979
Retained earnings			
Legal reserve	1,555,699	1,512,422	1,512,423
Special reserve	1,620,071	1,942,009	1,942,009
Unappropriated retained earnings (accumulated deficit)	4,010,092	4,226,611	3,465,593
Total retained earnings	7,185,862	7,681,042	6,920,025
Other equity interest			
Total other equity interest	-1,691,592	-1,620,071	-1,844,783
Treasury shares	-53,612	-53,612	-73,872
Total equity attributable to owners of parent	8,908,270	9,474,971	8,097,515
Non-controlling interests	6,796	7,309	831,624
Total equity	8,915,066	9,482,280	8,929,139
Total liabilities and equity	34,609,321	38,865,944	34,926,742
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	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	2023/2nd	2022/2nd	2023/01/01To2023/06/30
Income Statement			
Total operating revenue	8,636,292	6,567,106	15,671,639
Total operating costs	4,544,710	3,931,360	8,309,648
Gross profit (loss) from operations	4,091,582	2,635,746	7,361,991
Gross profit (loss) from operations	4,091,582	2,635,746	7,361,991
Operating expenses			
Selling expenses	1,803,811	1,376,957	3,391,982
Administrative expenses	1,918,236	1,787,232	3,909,677
Research and development expenses	264,815	209,625	506,041
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	15,699	12,583	55,167
Total operating expenses	4,002,561	3,386,397	7,862,867
Net operating income (loss)	89,021	-750,651	-500,876
Non-operating income and expenses			
Total interest income	49,489	34,203	92,275
Total other income	17,529	21,551	53,931
Other gains and losses, net	426,872	207,701	330,345
Finance costs, net	99,260	50,889	208,487
Total non-operating income and expenses	394,630	212,566	268,064
Profit (loss) from continuing operations before tax	483,651	-538,085	-232,812
Total tax expense (income)	150,464	-129,206	80,955
Profit (loss) from continuing operations	333,187	-408,879	-313,767
Profit (loss)	333,187	-408,879	-313,767
Other comprehensive income			
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-49	75	-15
Components of other comprehensive income that will not be reclassified to profit or loss	-49	75	-15
Exchange differences on translation	-75,459	-250,840	-71,679
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	-43,224	0
Components of other comprehensive income that will be reclassified to profit or loss	-75,459	-207,616	-71,679
Other comprehensive income, net	-75,508	-207,541	-71,694
Total comprehensive income	257,679	-616,420	-385,461
Profit (loss), attributable to:			
Profit (loss), attributable to owners of parent	333,334	-410,280	-313,427
Profit (loss), attributable to non-controlling interests	-147	1,401	-340
Comprehensive income, attributable to owners of parent	257,967	-583,158	-384,948
Comprehensive income, attributable to non-controlling interests	-288	-33,262	-513
Basic earnings per share			
Total basic earnings per share	1.10	-1.36	-1.03
Diluted earnings per share			
Total diluted earnings per share	1.10	-1.36	-1.03

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

2023/06/30 Statement of Stockholders' Equity

Unit: NT\$ 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	4,226,611	7,681,042	-1,620,305	234	-1,620,071	-53,612	9,474,971	7,309	9,482,280	
Legal reserve appropriated	0	0	0	43,277	0	-43,277	0	0	0	0	0	0	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	-71,508	-15	-71,521	0	-71,521	-173	-71,694	
Total comprehensive income	0	0	0	0	0	-313,427	-313,427	-71,508	-15	-71,521	0	-384,948	-513	-385,461	
Total increase (decrease) in equity	0	0	0	43,277	-321,938	-495,180	-71,518	-71,521	-15	-71,521	0	-566,701	-513	-567,214	
Equity at end of period	3,036,166	3,036,166	431,446	1,555,699	1,620,071	4,010,092	7,185,862	-1,691,811	219	-1,691,592	-53,612	8,908,270	6,796	8,915,066	

2022/06/30 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand										Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
	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						
Equity at beginning of period	3,036,166	3,036,166	59,979	1,508,898	1,385,492	4,504,183	7,395,573	-1,842,671	662	-1,942,009	-73,872	8,479,837	901,347	9,381,184	
Legal reserve appropriated	0	0	0	2,525	0	-2,525	0	0	0	0	0	0	0	0	
Special reserve appropriated	0	0	0	0	556,517	-556,517	0	0	0	0	0	0	0	0	
Cash dividends of ordinary share	0	0	0	0	0	-151,294	-151,294	0	0	-151,294	0	-151,294	0	-151,294	
Profit (loss)	0	0	0	0	0	-328,254	-328,254	0	0	0	0	-328,254	10,272	-317,982	
Other comprehensive income	0	0	0	0	0	0	0	97,563	-337	97,226	0	-46,112	51,114	51,114	
Total comprehensive income	0	0	0	0	0	-328,254	-328,254	97,563	-337	97,226	0	-231,028	-35,840	-266,868	
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	-33,883	-33,883	-33,883	
Total increase (decrease) in equity	0	0	0	2,525	556,517	-1,038,590	-479,548	97,563	-337	97,226	0	-382,322	-69,723	-452,045	
Equity at end of period	3,036,166	3,036,166	59,979	1,512,423	1,942,009	3,465,593	6,920,025	-1,845,108	325	-1,844,783	-73,872	8,097,515	831,624	8,929,139	

Financial Statement — Statements of Cash Flows

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/06/30	2022/01/01To2022/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-232,812	-436,935
Profit (loss) before tax	-232,812	-436,935
Depreciation expense	599,422	528,005
Amortization expense	54,826	40,560
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	55,166	4,029
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	3,428	9,355
Interest expense	208,487	94,255
Interest income	-92,275	-76,587
Loss (gain) on disposal of property, plan and equipment	6,126	-1,807
Loss (gain) on disposal of intangible assets	0	1,383
Total adjustments to reconcile profit (loss)	835,180	599,193
Decrease (increase) in contract assets	13,412	-5,697
Decrease (increase) in notes receivable	8,722	11,792
Decrease (increase) in accounts receivable	795,883	1,843,727
Decrease (increase) in other receivable	872,476	35,022
Decrease (increase) in inventories	1,479,161	381,977
Decrease (increase) in prepayments	-109,608	-73,917
Decrease (increase) in other current assets	-11,756	-32,864
Decrease (increase) in other operating assets	-77,133	-124,014
Total changes in operating assets	2,971,157	2,036,026
Increase (decrease) in contract liabilities	40,125	88,665
Increase (decrease) in notes payable	-294,024	-112,090
Increase (decrease) in accounts payable	-1,496,720	-1,290,755
Increase (decrease) in other payable	-1,226,711	-517,490
Increase (decrease) in provisions	759	-3,972
Increase (decrease) in other current liabilities	18,745	-27,598
Increase (decrease) in net defined benefit liability	-10,000	-10,000
Increase (decrease) in other operating liabilities	-35,525	38,149
Total changes in operating liabilities	-3,003,351	-1,835,091
Total changes in operating assets and liabilities	-32,194	200,935
Total adjustments	802,986	800,128
Cash inflow (outflow) generated from operations	570,174	363,193
Interest received	92,275	76,587
Interest paid	-190,275	-69,605
Income taxes refund (paid)	-126,155	-96,962
Net cash flows from (used in) operating activities	346,019	273,213
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	0	-1,338
Acquisition of property, plant and equipment	-255,529	-283,680
Proceeds from disposal of property, plant and equipment	14,818	13,496
Acquisition of intangible assets	-30,207	-5,410
Proceeds from disposal of investment properties	258	283
Net cash flows from (used in) investing activities	-270,660	-276,649
Cash flows from (used in) financing activities		
Increase in short-term loans	25,051,595	18,625,175
Decrease in short-term loans	-30,563,631	-17,690,725
Increase in short-term notes and bills payable	590,379	8,434,307
Decrease in short-term notes and bills payable	-1,150,000	-8,300,000
Proceeds from long-term debt	11,532,581	1,479,730
Repayments of long-term debt	-6,363,200	-1,380,457
Payments of lease liabilities	-349,097	-319,059
Change in non-controlling interests	0	-33,883
Net cash flows from (used in) financing activities	-1,251,373	815,088
Effect of exchange rate changes on cash and cash equivalents	-40,069	-30,494
Net increase (decrease) in cash and cash equivalents	-1,216,083	781,158
Cash and cash equivalents at beginning of period	3,531,554	2,615,077
Cash and cash equivalents at end of period	2,315,471	3,396,235
Cash and cash equivalents reported in the statement of financial position	2,315,471	3,396,235