

Stock Code: 1736



喬山健康科技股份有限公司
Johnson Health Tech. Co., Ltd.

Handbook for the 2026 General Shareholders' Meeting

Date & Time: June 24, 2026 (Wednesday) at 09:00 AM

Location: No. 999, Sec. 2, Dongda Rd., Daya Dist., Taichung City 428, Taiwan (R.O.C.)
(B1 Audio-Visual Classroom of Johnson Health Tech. Co., Ltd.)

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I. Meeting Procedures

Johnson Health Tech. Co., Ltd.

Procedures for the 2026 General Shareholders' Meeting

1. Call Meeting to Order
2. Chair's Statement
3. Report Items
4. Ratification Items
5. Discussion Items
6. Election Items
7. Other Items
8. Extemporaneous Motions
9. Meeting Adjourned

II. Meeting Agenda

Johnson Health Tech. Co., Ltd. 2026 General Shareholders' Meeting Agenda

Date & Time: June 24, 2026 (Wednesday) at 09:00 a.m.

Location: No. 999, Sec. 2, Dongda Rd., Daya District, Taichung City, Taiwan (R.O.C.)

(B1 Audio-Visual Classroom of Johnson Health Tech. Co., Ltd.)

Convening Way: Physical Shareholders' Meeting

- I. Call Meeting to Order (Report the total share number representing attendance)
- II Chair's Statement
- III Report Items
 - (1) 2025 Annual Business Report.
 - (2) 2025 Audit Committee's Review Report.
 - (3) Report on the Distribution of Compensation for Employees and Directors in 2025.
 - (4) Report on the Distribution of Cash Dividend from Earnings in 2025.
 - (5) Report on Directors' Remuneration in 2025.
- IV. Ratification Items
 - (1) Proposal of 2025 Annual Business Report and Financial Statements.
 - (2) Proposal of 2025 Earnings Distribution.
- V. Discussion Items
 - (1) Proposal to Amend Certain Articles of the Company's "Articles of Incorporation".
- VI. Election Items
 - (1) Proposal for the re-election of all directors (including independent directors).
- VII. Other Items
 - (1) Proposal to release newly elected directors and their representatives from non-compete restrictions.
- VIII. Extemporaneous Motions
- IX. Meeting Adjourned

Report Items

Proposal I

Proposal: 2025 Annual Business Report. Please review.

Explanatory Notes: For 2025 Annual Business Report, please refer to "Attachment 1" on Pages 9-11 of this Handbook.

Proposal II

Proposal: 2025 Audit Committee's Review Report. Please review.

Explanatory Notes: For 2025 Audit Committee's Review Report, please refer to "Attachment 2" on Page 12-13 of this Handbook.

Proposal III.

Proposal: Report on Distribution of Compensation for Employees and Directors in 2025. Please review.

Explanatory Notes: (1) In accordance with the Company's Articles of Incorporation, if the Company records a profit for the year, no less than 1% shall be allocated as employee compensation and no more than 5% as directors' compensation. Of the aforementioned employee compensation, at least 20% shall be allocated to base-level employees. Based on the Company's pre-tax net income, after adding back the estimated employee and directors' compensation, the profit amounts to NT\$3,148,412 thousand.

(2) The compensation for this company's employees and directors in 2025, by the resolution of the Board of Directors' meeting on March 9, 2026, will be all distributed in cash and the release date will be handled by the chairman in full authorization by the Board of Directors.

(3) The compensation for this company's employees in 2025 is NT\$31,500,000, including NT\$6,500,000 allocated to base-level employees, (1.0%).

(4) The compensation for this company's directors in 2025 is NT\$8,600,000 (0.3%).

Proposal IV.

Proposal: Report on the Distribution of Cash Dividend from Earnings in 2025. Please review.

Explanatory Notes: (1) In accordance with Article 30-1 of the Articles of Incorporation, the Board of Directors is authorized to resolve whether whole or part of the bonus for the shareholders shall be distributed in cash and a report thereof shall be submitted during the shareholders' meeting.

(2) The dividend for the shareholders in the amount of NT\$1,365,275,777 will be allocated in the form of cash dividend at NT\$4.5 distributed per share. The cash dividend shall be distributed in up to NT\$1 with below NT\$1 rounded up; for the total fractional amount of less than NT\$1, the amount below the decimal point shall be adjusted in the sequence of the amount and the shareholders' account number till the total distributed cash dividend amount is matched.

(3) This case has been passed by the Board of Directors, which authorizes the chairman to set up such related matters as the base date of dividend distribution and the date of distribution, etc. If the number of the outstanding ordinary shares of this Company should vary subsequently and hence the rate of dividend distribution changes, the Board of Directors shall fully authorize the chairman to make the adjustment.

Proposal V.

Proposal: Report on Directors' Remuneration in 2025. Please review..

Explanatory Notes: (1) The company's policy, system, standards and structure for remuneration to ordinary directors and independent directors, and statement of the correlation with the amount of remuneration paid based on factors such as responsibilities, risks, time invested, etc.:

1. It is also stipulated in the Articles of Incorporation that, if there is profit, no less than 1% of the profit in the year shall be allocated as the employees' remuneration and no more than 5% shall be allocated as the compensation for the directors. The remuneration of directors, regardless of profit or loss, is authorized to be determined by the board of directors in accordance with the normal payment standards of the industry.
 2. Only travel allowance and fixed remuneration are paid to the directors of the company, no variable remuneration is paid, and such remuneration has nothing to do with performance. The remuneration paid for serving as directors have been separately disclosed in the annual report. In addition, the remuneration of directors who serve as employees concurrently shall be paid in accordance with the regulations stipulated by the Human Resources Department.
- (2) For the remuneration to ordinary directors and independent directors in 2025, please refer to "Attachment 3" on Page 14 of this Handbook.

Ratification Items

Proposal 1 (Proposed by the Board of Directors)

Proposal: Proposal of the 2025 Annual Business Report and Financial Statements, please ratify.

Explanatory Notes: (1) The preparation of this Company's 2025 parent company only financial statements and consolidated financial statements (balance sheet, comprehensive income statement, equity variation list and cash flow chart) have been completed, which had been submitted, along with the business report, with the Audit Committee for review, after audited and certified by CPA Ke, Ya Ting and CPA Huang, Tzu Ping of Ernst & Young Global Limited and a written audit report has been prepared and filed.

(2) For the Business Report, CPAs' audit report and 2025 parent company only financial statements and consolidated financial statements, etc., please refer to "Attachment 1, Attachment 4 & Attachment 5" on Pages 9-11 & Pages 15-34 of this Handbook.

(3) Please ratify the proposal.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Proposal: Proposal of 2025 Earnings Distribution, please ratify.

Explanatory Notes: (1) For this Company's 2025 earnings distribution statement, please refer to "Attachment 6" on Page 35 of this Handbook.

(2) Please ratify the proposal.

Resolution:

Discussion Items

Proposal 1 (Proposed by the Board of Directors)
Proposal: Proposal to Amend Certain Articles of the Company's "Articles of Incorporation", please discuss.
Explanatory Notes: (1) To meet operational requirements, it is proposed to add new business items and amend certain articles of the Company's Articles of Incorporation.
(2) Comparison Table of the "Articles of Incorporation" Before and After Amendment, please refer to "Attachment 7", Page 36-37 of this Handbook.
(3) The proposal is submitted for discussion.
Resolution:

Election Items

Proposal 1 (Proposed by the Board of Directors)
Proposal: Proposal for the re-election of all directors, submitted for election.
Explanatory Notes: (1) The term of office of the current directors (including independent directors) will expire on June 27, 2026. Accordingly, the re-election of all directors is to be conducted in advance at this Annual Shareholders' Meeting.
(2) In accordance with Article 18 of the Company's Articles of Incorporation, a total of thirteen (13) directors, including four (4) independent directors, shall be elected under the candidate nomination system from the list of director candidates. The term of office of the newly elected directors shall be three years, commencing from June 24, 2026 to June 23, 2029. The term of the incumbent directors shall expire upon the completion of this Shareholders' Meeting.
(3) The list of candidates for directors and independent directors has been reviewed and approved by the Board of Directors on March 9, 2026. For their respective educational backgrounds and professional experience, please refer to "Attachment 8", pages 38-39 of this handbook,
(4) The re-election shall be conducted in accordance with the Company's Procedures for the Election of Directors. Please refer to "Appendix 3", pages 14 of this handbook.
(5) Please elect

Election result:

Other Items

Proposal 1 (Proposed by the Board of Directors)

Proposal: Proposal to release newly elected directors and their representatives from non-compete restrictions, please discuss.

Explanatory Notes: (1) In accordance with Article 209 of the Company Act, if a director conducts, for himself/herself or on behalf of others, any business that falls within the Company's scope of business, the material aspects of such conduct shall be explained to the Shareholders' Meeting and approved thereby.

(2) In order to leverage the professional expertise of the Company's directors and to support the Company's business expansion needs, it is proposed that the Annual Shareholders' Meeting approve the release of newly elected directors and their representatives from non-compete restrictions.

(3) Pursuant to applicable laws and regulations, details of the proposed release from non-compete restrictions are set forth in this handbook, "Attachment 9", page 40, and are hereby submitted to the Annual Shareholders' Meeting for approval,

Resolution:

Extemporaneous Motions

Meeting Adjourned

ATTACHMENT

Johnson Health Tech. Co., Ltd.
2025 Annual Business Report

I. 2025 Business Results

(1) Operation Profile:

In 2024, Johnson Health Tech. Co., Ltd. achieved consolidated revenue of NTD 54.3 billion, setting a new historical record. This represents an increase of NTD 6.5 billion, or 13.7%, compared to the previous year.

2025 was a year of continued transformation and growth for Johnson Health Tech. Co., Ltd. Building on its acquisition of BowFlex, the third-largest home fitness equipment brand globally, and leveraged its large consumer base and brand recognition to strengthen our market position, thereby broadening and solidifying the Company's operational landscape, and also contributing incremental revenue .

In 2025, global large commercial gym clients numbers continued to grow, and Johnson Health Tech. Co., Ltd 's performance in the commercial market grew by approximately 20% compared to the previous year. In addition to the continued growth of our existing gym chain clients and an increased share of supply to these clients, significant progress was made in acquiring new customers across various regions worldwide, maintaining our position as the global leader in commercial fitness equipment.

2026 marks the 50th anniversary of Johnson Health Tech. Co., Ltd. Our team continues to work diligently and aims to achieve a 70% market share in global commercial fitness equipment and a 30% mid-to long-term market share in the home fitness sector by this milestone. Johnson Health Tech. Co., Ltd will continue to leverage its manufacturing integration and global brand sales network to achieve even greater success.

(2) Financial Performance

In 2025, Johnson Health Tech. Co., Ltd.'s consolidated annual revenue was NTD 54.3 billion, a 13.7% increase compared to NTD 47.8 billion in the previous year. The net profit after tax was NTD 2.75 billion, with earnings per share (EPS) of NTD 9.06.

The gross profit margin was 51% in both 2025 and 2024. The operating profit margin was 6.6% in 2025, compared with 6.7% in the prior year. The net profit margin after tax was 5.1%in both 2025 and 2024.

The Consolidated Financial Statements:

(Unit: NTD in thousand)

ITEM \ YEAR	2025	2024	Increase (Decrease) Rate
Operating Revenues	54,328,964	47,785,398	13.7%
Operating costs	26,858,797	23,507,498	14.3%
Gross Profit	27,470,167	24,277,900	13.1%
Operating expenses	23,878,451	21,086,082	13.2%
Operating Income	3,591,716	3,191,818	12.5%
Non-operating income and expenses	338,339	300,516	12.6%
Profit before tax	3,930,055	3,492,334	12.5%
Income tax expense	1,179,969	1,061,681	11.1%
Net income	2,750,086	2,430,653	13.1%
Net income attributed to the stockholder of the parent	2,749,469	2,430,180	13.1%
Net income (net loss) attributed to the non-controlling interests	617	473	30.4%
Comprehensive income attributable to stockholder of the parent	2,886,942	2,662,907	8.4%
Comprehensive income (loss) attributable to non-controlling interests	841	335	151.0%
Earnings per share-basic (NTD)	9.06	8.02	13.0%

(3) Future Research and Development Strategies:

Main focus for new product research and development:

Commercial products:

- (1) Top-class, high-end gyms products development and smart commercial weight training development.
- (2) Introducing a digital interface to help gyms in expanding more group training courses.
- (3) Expansion of the Vision brand product lineup to meet the needs of price-sensitive gym markets and to prevent lower-tier brands from entering the small and medium-sized gym market.
- (4) Expanding into the Hospitality and Group Exercise channels.

Household products:

- (1) Development of gyms facilities in e-commerce household channels.
- (2) Promotion of gyms APP software to link with Horizon household equipment and providing more value-added functions.
- (3) Expand the global key account (KA) market share of Bowflex, Horizon, and Schwinn.
- (4) Development of smart household gyms facilities, which may provide more diversified digital content.
- (5) Development of subscription and use of digital content on different platforms.

II. Overview of 2026 business plan, future development and the impacts of the external competitive environment, regulatory environment, and overall business environment

(1) 2025 Business plan summary

A. Sale Division

1. Commercial Market:

70% of the global commercial market share in 2028.

- a. Complete product series
- b. Reinforcement of market shares in channels
- c. Continuous improvement of core competitiveness

2. Household Market:

30% of the global household market share in 2030.

- a. Development of O2O business model.
- b. Development of fitness digital content business and establish new business model.
- c. Market share of 30% and execute strategic integration.

3. Massage chair market:

- a. Expanding Japan's market and global market share.
- b. Development of overseas market.
- c. Proposal in gross margin improvement.

B. Product development strategy

1. Establishing industry-leading Product Management (PM) and Research & Development (R&D) teams across commercial fitness, home fitness, and massage chair product lines.
2. Achievement of KC/KT technology leadership, maintaining a three-year lead over industry peers.
3. Building the industry's leading industrial design capability

C. Manufacturing

1. Optimization of the configuration of product manufacturing bases. .
2. Leveraging economies of scale through centralized procurement to enhance bargaining power.
3. Increasing key component unit development and production to increase the in-house manufacturing ratio
4. Introducing external contract manufacturers to share production capacity and reduce the Group's capital investment.

- D. Management
1. Strengthening management team
 2. Cash flow improvement and key financial indicators.
 3. Future enterprise territory construction and resource mobilization.
 4. Mitigating the impact of international issues such as tariffs.
- (2) Impact of the external competitive environment, regulatory environment, and overall business environment

External competitive environment: In the commercial market, Johnson Health Tech's future outlook is expected to demonstrate steady long-term growth. The Company's international competitive advantages built over several decades, its extensive global footprint, and its diversified brand strategy form a solid foundation for sustainable long-term development. Structural growth in the global fitness industry, together with rising health awareness worldwide, provides strong external momentum for the Company's expansion. In the short term, continued new-club openings and refurbishment programs by Planet Fitness and other major fitness chain customers, along with the market rollout of the Company's new products and ongoing improvements in internal operating efficiency, are expected to generate immediate revenue contributions and profitability enhancement. Meanwhile, the new manufacturing facility in Vietnam, scheduled to enter mass production in the third quarter of 2026, will further reinforce the Company's medium- to long-term strategy to expand production capacity and optimize costs. Accordingly, Johnson Health Tech not only demonstrates solid near-term growth momentum, but also possesses the internal and external conditions necessary to support sustained and resilient long-term development.

Regulatory environment: Johnson consistently complies with the regulatory requirements of each country, including EN 957 of the EU, ASTM F1250 of the US, JIS T1214 of Japan, and AS 4092 of Australia. Among these, the EU's EN 957 is the most stringent, establishing comprehensive applicable standards for various types of fitness equipment. All Johnson products comply with the EN 957 directive to ensure customer safety in use. In terms of sustainable operations, Johnson has planned its 2030 carbon reduction target and 2050 net-zero emissions goal. It is gradually expanding the scope of greenhouse gas inventories within the Group, investing in key technologies and resources for high-emission areas, and implementing energy management, equipment networking, and smart factory services in its plants, offices, and facilities.

Impact of overall business environment: We will continue to closely monitor the progress and outcomes of our globalization strategy, the integration and synergy realization of acquired brands, optimization of the product portfolio and changes in gross margin, order trends from key customers, as well as industry competition and macroeconomic risks.

In addition, Johnson has conducted human rights due diligence from four dimensions: international standards, global sustainability ratings, domestic trends and context, and industry practices. Human rights risks requiring close monitoring have been identified and incorporated into existing control measures with improvement suggestions to ensure proper oversight. With growing global emphasis on corporate human rights performance, Johnson is well-prepared to meet future challenges and changes.

Lastly, we would like to express our sincere appreciation to all shareholders for your continued support and encouragement. Fifty years of Johnson Health Tech marks not only a milestone, but also a brand-new beginning. As we build Johnson for the next fifty years, we will continue to strengthen our industry leadership, strive to challenge for global leadership in both products and services, and create the strongest brand portfolio spanning commercial and home fitness markets. We will also cultivate the industry's most outstanding talent, staying well ahead of our competitors—so far ahead that they cannot even see our tail lights. Over the next fifty years, Johnson Health Tech will not only pursue sustained growth, but will also continue to lead industry development and build a legacy of enduring success for generations to come.

Johnson Health Tech. Co., Ltd.
Audit Committee's Review Report

The Board of Directors of this Company has prepared the 2025 Annual Business Report& Financial Statements , etc., among which the Financial Statements have been audited and certified by CPA Ke, Ya Ting and CPA Huang, Tzu Ping of Ernst of Young Global Limited and an audit report has been prepared by them in this regard. The aforesaid Business Report& Financial Statements have been audited and determined to be correct and accurate by this Audit Committee. According to Article 14-4, the Securities and Exchange Act & Article 219, this Company Act, we hereby submit this report for your review.

Yours sincerely,

For the 2026 General Shareholders' Meeting of this Company

Johnson Health Tech. Co., Ltd.

Convener of Audit Committee: Hank Lin

Dated this 9th Day of March 2026

Johnson Health Tech. Co., Ltd.

Audit Committee's Review Report

The Board of Directors of this Company has prepared the 2025 Annual Business Report, Financial Statements & Earnings Distribution Statement, etc., among which the Financial Statements have been audited and certified by CPA Ke, Ya Ting and CPA Huang, Tzu Ping of Ernst of Young Global Limited and an audit report has been prepared by them in this regard. The aforesaid Business Report, Financial Statements & Earnings Distribution Statement have been audited and determined to be correct and accurate by this Audit Committee. According to Article 14-4, the Securities and Exchange Act & Article 219, this Company Act, we hereby submit this report for your review.

Yours sincerely,

For the 2026 General Shareholders' Meeting of this Company

Johnson Health Tech. Co., Ltd.

Convener of Audit Committee: Hank Lin

Dated this 12th Day of May 2026

【Attachment 3】

Johnson Health Tech. Co., Ltd.
2025
Remuneration to Ordinary Directors

Unit: NT\$ Thousand

Title	Name	Director Remuneration								Total sum & Net profit rate after-tax for the total sum of A, B, C, D		Part-time remuneration								Total sum & Net profit rate after-tax for the total sum of A, B, C, D, E, F, G		Remuneration from parent or non subsidiary transferred investment business
		Remuneration (A)		Retirement pension (B)		Directors' remuneration (C)		Execution expense (D)				Remuneration, bonus, special expense (E)		Retirement pension (F)		Employee remuneration (G)						
		The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company		Companies in the consolidated financial report		The Company	Companies in the consolidated financial report	
																Cash Amount	Stock Amount	Cash Amount	Stock Amount			
Chairman	Peter Lo	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	3,985	3,985	-	-	-	-	-	-	4,609 0.17%	4,609 0.17%	-
Vice Chairman	Cindy Ho	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	3,985	3,985	-	-	-	-	-	-	4,609 0.17%	4,609 0.17%	-
Director	Jason Lo	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	9,470	9,470	-	-	-	-	-	-	10,094 0.37%	10,094 0.37%	-
Director	Crista Lin	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	3,786	3,786	-	-	-	-	-	-	4,410 0.16%	4,410 0.16%	-
Director	Spencer Hsieh	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	-	-	-	-	-	-	-	-	624 0.02%	624 0.02%	-
Director	May Lo	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	3,570	3,570	-	-	-	-	-	-	4,194 0.15%	4,194 0.15%	-
Director	Teresa Lo	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	-	-	-	-	-	-	-	-	624 0.02%	624 0.02%	-
Director	Yih-Horng Lin	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	-	-	-	-	-	-	-	-	624 0.02%	624 0.02%	-
Director	Vincent Chen	-	-	-	-	600	600	24	24	624 0.02%	624 0.02%	-	-	-	-	-	-	-	-	624 0.02%	624 0.02%	-
Independent Director	Hank Lin	-	-	-	-	800	800	60	60	860 0.03%	860 0.03%	-	-	-	-	-	-	-	-	860 0.03%	860 0.03%	-
Independent Director	Chung-Hsian Liu	-	-	-	-	800	800	60	60	860 0.03%	860 0.03%	-	-	-	-	-	-	-	-	860 0.03%	860 0.03%	-
Independent Director	Alex Liu	-	-	-	-	800	800	48	48	848 0.03%	848 0.03%	-	-	-	-	-	-	-	-	848 0.03%	848 0.03%	-
Independent Director	Wen-Ren Jong	-	-	-	-	800	800	48	48	848 0.03%	848 0.03%	-	-	-	-	-	-	-	-	848 0.03%	848 0.03%	-



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AUDIT REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Johnson Health Tech. Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Johnson Health Tech. Co., Ltd. (the “Company”) and its subsidiaries as at 31 December 2025 and 2024, the related consolidated statements of comprehensive income, statements of changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (collectively referred to as “the consolidated financial statements”).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as at 31 December 2025 and 2024, and their consolidated financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of the other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Impairment of accounts receivable

As at 31 December 2025, gross accounts receivable and allowance for bad debts by the Company and its subsidiaries amounted to NTD16,248,916 thousand and NTD191,139 thousand, respectively. Net accounts receivable represented 32% of total consolidated assets which were material to the Company and its subsidiaries. Since the amount of allowance for receivables is measured by the lifetime expected credit loss, the measurement process includes grouping the receivables and judging the use of the related assumptions in the analysis, including the appropriate accounting aging and the loss rate of each aging interval. As the measurement of expected credit losses involved judgment, analysis and estimation, we, therefore, determined this a key audit matter.

Our audit procedures included, but not limited to: assessing the effectiveness of internal controls around accounts receivable management, including performing simple tests by sampling and understanding management's assessment for expected credit losses of accounts receivable; dividing the expected loss rate of risk group and each group; selecting samples to perform the accounts receivable confirmation, analyzing trends of changes in account receivable of prior and subsequent periods and turnover rates; and reviewing the collection in the subsequent period to assess their recoverability; performing an assessment of the reasonableness of impairment for individual long term accounts receivable.

We also assessed the adequacy of the disclosures related to accounts receivable in Notes 5 and 6.

Inventory valuation

As at 31 December 2025, the net inventories amounted to NTD12,728,048 thousand, accounting for 25% of the total consolidated assets. As products are vulnerable to fluctuating market demands and fast technological changes which may cause obsolete and slow-moving inventory losses, the determination of the provisions for obsolete inventories involved a high level of management judgment. As such, we determined this to be a key audit matter.

Our audit procedures included, but were not limited to: assessing the effectiveness of inventory internal control established by management, including performing simple tests by sampling and understanding management's assessment for inventory valuation; evaluating the adequacy of accounting policy around obsolete and slow-moving inventories; obtaining inventory aging intervals to test whether the aging reports were reasonable; selecting important storage locations to observe inventory counts; in addition, we obtained inventory movement report, sampled related certificates of purchases and sales to verify the unit cost and access the net realizable value of inventories valuation.

We also assessed the adequacy of the disclosures related to inventories in Notes 5 and 6.

Goodwill impairment

As at 31 December 2025, the goodwill was carried at NTD2,256,752 thousand which represented 5% of total consolidated assets. The Company performed impairment testing on the cash-generating units according to the International Financial Reporting Standards. The recoverable amount of the cash-generating units have been determined based on the value in use because their fair value cannot be reliably measured. We determined goodwill assessment to be a key audit matter because the carrying amounts of goodwill were material to the Company and its subsidiaries, the determination of value in use was complex, and a high level of management judgment was involved when making assumptions about cash flow forecasts.

Our audit procedures included, but were not limited to: evaluating the management's assessment of value in use; involving internal expert to assist us in evaluating the reasonableness of key assumptions used by management such as growth rates, discount rates, and gross margin; involving internal expert to assist us in evaluating the reasonableness of key components of discount rates such as cost of capital, company-specific risk premium and market risk premium by comparing them to other companies of similar size with the cash-generating units; interviewing with management and assessing the reasonableness of assumptions used in their models such as gross margin, growth rates, and the expected future market and economic conditions; challenging management's budgeting process by comparing the actual financials to date versus previously forecasted financials and management's forecasting process by comparing the assumptions to the historic performance of the Company.

We also assessed the adequacy of the disclosures related to goodwill assessment in Notes 5 and 6.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by the Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the ability to continue as a going concern of the Company and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Company and its subsidiaries audit. We remain solely responsible for our audit opinion.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company as at and for the years ended 31 December 2025 and 2024.

Ke, Ya Ting

Huang, Tzu Ping

Ernst & Young, Taiwan

9 March 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	31 December 2025 Amount	31 December 2024 Amount
Current Assets			
Cash and cash equivalents	4&6(1)	\$3,302,851	\$2,686,730
Financial assets at fair value through profit or loss, current	4&6(2)	32	8,686
Financial assets measured at amortized cost, current	4	17,472	11,133
Contract asset, current	4,6(17)&(18)	49,225	34,891
Notes receivable, net	4&6(18)	117,475	44,152
Trade receivables, net	4,6(3)&(18)	16,057,777	13,098,043
Other accounts receivable, net	4&8	294,505	434,733
Inventories, net	4&6(4)	12,728,048	11,800,428
Prepayments		1,719,355	2,077,241
Other current assets		244,532	111,654
Total Current Assets		34,531,272	30,307,691
Non-current assets			
Investments in equity instruments measured at fair value through other comprehensive income	4	8,988	7,912
Property, Plant and Equipment	4,6(5)&8	5,846,657	4,661,018
Right-of-use assets	4,6(19)&8	4,028,235	3,134,068
Investment property	4	31,863	33,717
Intangible assets	4,6(6)&(7)	2,737,471	2,825,764
Deferred tax assets	4&6(23)	1,590,129	1,570,740
Other non-current assets		1,359,727	1,074,508
Total non-current assets		15,603,070	13,307,727
Total Assets		\$50,134,342	\$43,615,418

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Continued)
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	31 December 2025 Amount	31 December 2024 Amount
Current Liabilities			
Short-term borrowings	4&6(8)	\$8,220,757	\$6,166,733
Commercial paper payable	4&6(10)	599,786	499,572
Financial liabilities at fair value through profit or loss, current	4&6(11)	4,312	-
Contract liabilities, current	4&6(17)	1,318,569	1,293,573
Notes payable		264,092	277,775
Accounts payable		6,727,648	5,750,443
Other payables	6(12)	5,439,663	4,706,524
Current tax liabilities	4&6(23)	1,325,169	751,859
Lease liabilities, current	4&6(19)	822,454	786,705
Current portion of long-term loans	4&6(13)	142,768	355,360
Other current liabilities		323,276	200,612
Total Current Liabilities		<u>25,188,494</u>	<u>20,789,156</u>
Non-current liabilities			
Bonds payable	4&6(9)	3,000,000	3,000,000
Long-term loans	4&6(13)	4,019,417	4,359,051
Provisions, non-current	4&6(12)	902,008	551,052
Deferred tax liabilities	4&6(23)	287,576	143,723
Lease liabilities, non-current	4&6(19)	2,352,561	2,148,544
Net defined benefit obligation, non-current	4&6(14)	40,748	58,128
Other non-current liabilities		605,903	521,214
Total non-current liabilities		<u>11,208,213</u>	<u>10,781,712</u>
Total Liabilities		<u>36,396,707</u>	<u>31,570,868</u>
Equity			
Capital			
Common stock	4&6(15)	3,033,946	3,033,946
Additional paid-in capital	4&6(15)	449,167	436,067
Retained earnings	4&6(15)		
Legal reserve		1,868,406	1,626,536
Special reserve		1,750,325	1,979,083
Unappropriated earnings		8,242,110	6,717,817
Subtotal		<u>11,860,841</u>	<u>10,323,436</u>
Other components of equity		<u>(1,614,366)</u>	<u>(1,750,325)</u>
Treasury stock	4&6(15)	-	(5,780)
Equity attributable to owners of the parent		<u>13,729,588</u>	<u>12,037,344</u>
Non-controlling interests	6(16)	8,047	7,206
Total equity		<u>13,737,635</u>	<u>12,044,550</u>
Total liabilities and equity		<u>\$50,134,342</u>	<u>\$43,615,418</u>

(The accompanying notes form an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December	
		2025	2024
		Amount	Amount
Operating revenues	4&6(17)	\$54,328,964	\$47,785,398
Operating costs	6(4)&(20)	(26,858,797)	(23,507,498)
Gross Profit		27,470,167	24,277,900
Operating Expenses			
Selling and distribution	6(20)	(12,332,090)	(10,488,402)
General and administrative	6(20)	(10,301,858)	(9,258,076)
Research and development	6(20)	(1,169,586)	(1,146,632)
Expected credit losses	6(18)	(74,917)	(192,972)
Total Operating Expenses		(23,878,451)	(21,086,082)
Operating Income		3,591,716	3,191,818
Non-operating income and expenses	6(21)		
Inter-set income		350,999	311,517
Other income		95,659	42,700
Other gains and losses		272,201	296,101
Finance costs		(380,520)	(349,802)
Total non-operating income and expenses		338,339	300,516
Income from continuing operations before income tax		3,930,055	3,492,334
Income tax expense	4&6(23)	(1,179,969)	(1,061,681)
Net income		2,750,086	2,430,653
Other comprehensive income	4&6(22)		
Items that may not to be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans		1,893	4,962
Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income		(707)	14,204
Income tax relating to items that may not be reclassified subsequently		(379)	(992)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		136,890	214,415
Total other comprehensive income , net of tax		137,697	232,589
Total comprehensive income		\$2,887,783	\$2,663,242
Net income attributable to:			
Stockholders of the parent		\$2,749,469	\$2,430,180
Non-controlling interests		617	473
		\$2,750,086	\$2,430,653
Comprehensive income attributable to:			
Stockholder of the parent		\$2,886,942	\$2,662,907
Non-controlling interests		841	335
		\$2,887,783	\$2,663,242
Earnings per share (NTD)	4&6(24)		
Earnings per share-basic		\$9.06	\$8.02
Earnings per share-diluted		\$9.06	\$8.01

The accompanying notes are an integral part of the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Description	Equity Attributable to the Parent Company								Non-Controlling Interests	Total Equity	
	Common Stock	Additional Paid-in Capital	Retained Earnings			Other equity interest		Treasury stock			Total
			Legal Reserve	Special reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealised gains (losses) from financial assets measured at fair value through other				
Balance as at 1 January 2024	\$3,036,166	\$431,446	\$1,555,699	\$1,620,071	\$5,031,884	\$(1,979,340)	\$258	\$(53,612)	\$9,642,572	\$6,871	\$9,649,443
Distribution of 2023 retained earnings											
Legal reserve	-	-	70,837	-	(70,837)	-	-	-	-	-	-
Special reserve	-	-	-	359,012	(359,012)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(302,922)	-	-	-	(302,922)	-	(302,922)
Net income in 2024	-	-	-	-	2,430,180	-	-	-	2,430,180	473	2,430,653
Other comprehensive loss, net of tax in 2024	-	-	-	-	3,970	214,553	14,204	-	232,727	(138)	232,589
Total comprehensive income	-	-	-	-	2,434,150	214,553	14,204	-	2,662,907	335	2,663,242
Cancellation of treasury stock	(2,220)	(40)	-	-	(15,446)	-	-	17,706	-	-	-
Share-based payment transactions	-	4,661	-	-	-	-	-	30,126	34,787	-	34,787
Balance as at 31 December 2024	\$3,033,946	\$436,067	\$1,626,536	\$1,979,083	\$6,717,817	\$(1,764,787)	\$14,462	\$(5,780)	\$12,037,344	\$7,206	\$12,044,550
Balance as at 1 January 2025	\$3,033,946	\$436,067	\$1,626,536	\$1,979,083	\$6,717,817	\$(1,764,787)	\$14,462	\$(5,780)	\$12,037,344	\$7,206	\$12,044,550
Distribution of 2024 retained earnings											
Legal reserve	-	-	241,870	-	(241,870)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,213,578)	-	-	-	(1,213,578)	-	(1,213,578)
Special reserve	-	-	-	(228,758)	228,758	-	-	-	-	-	-
Other changes in capital surplus	-	402	-	-	-	-	-	-	402	-	402
Net income in 2025	-	-	-	-	2,749,469	-	-	-	2,749,469	617	2,750,086
Other comprehensive loss, net of tax in 2025	-	-	-	-	1,514	136,666	(707)	-	137,473	224	137,697
Total comprehensive income	-	-	-	-	2,750,983	136,666	(707)	-	2,886,942	841	2,887,783
Share-based payment transactions	-	12,698	-	-	-	-	-	5,780	18,478	-	18,478
Balance as at 31 December 2025	\$3,033,946	\$449,167	\$1,868,406	\$1,750,325	\$8,242,110	\$(1,628,121)	\$13,755	\$-	\$13,729,588	\$8,047	\$13,737,635

(The accompanying notes are an integral part of the consolidated financial statements.)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH. CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended 31 December, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December			For the years ended 31 December	
	2025	2024		2025	2024
Cash flows from operating activities:			Cash flows from investing activities:		
Net income before income tax	\$3,930,055	\$3,492,334	(Acquisition) Disposal of financial assets measured at amortized cost	(6,339)	5,464
Adjustments			Acquisition of property, plant and equipment	(1,706,894)	(673,776)
Adjustments to reconcile (profit) loss			Disposal of property, plant and equipment	14,187	49,820
Depreciation	1,527,601	1,418,038	Acquisition of intangible assets	(71,717)	(53,000)
Amortisation	114,842	103,551	Disposal of intangible assets	-	380
Expected credit losses	74,917	192,972	Disposal of investment property	-	270
Net gain of financial assets/liabilities at fair value through loss (profit)	12,966	(13,574)	Net cash used in investing activities	(1,770,763)	(670,842)
Interest expense	380,520	349,802			
Interest income	(350,999)	(311,517)	Cash flows from financing activities:		
Share-based payment awards	12,698	4,661	Increase in short-term loans	33,115,726	41,070,932
Loss on disposal of property, plant and equipment	2,384	6,322	Decrease in short-term loans	(31,044,246)	(39,914,875)
Loss on disposal of intangible assets	6,696	-	Increase in commercial paper payable	7,500,000	4,150,000
Changes in operating assets and liabilities:			Decrease in commercial paper payable	(7,400,000)	(4,100,000)
Increase in contract asset	(14,334)	(7,632)	Issued corporate bonds	-	3,000,000
(Increase) Decrease in notes receivable	(73,323)	36,269	Repayment of corporate bonds	-	(2,000,000)
Increase in trade receivables	(3,117,716)	(2,816,181)	Increase in long-term loans	13,968,016	14,165,293
Decrease (Increase) in other receivables	137,188	(122)	Decrease in long-term loans	(14,523,456)	(15,445,671)
Increase in inventories, net	(927,620)	(2,761,204)	Cash dividends	(1,213,578)	(302,922)
Increase in prepayments	(336,680)	(1,010,875)	Repayment of lease capital	(830,776)	(766,902)
Increase in other current assets	(112,242)	(4,066)	Exercise of employee stock option	5,780	30,126
Increase in other non-current assets	(371,380)	(262,650)	Others	402	-
Increase in contract liabilities	24,996	372,872	Net cash used in financing activities	(422,132)	(114,019)
(Decrease) Increase in notes payable	(13,683)	32,541			
Increase in accounts payable	977,205	1,662,342	Effect of changes in exchange rate on cash and cash equivalents	232,150	76,621
Increase in other payables	724,286	603,532	Net increase in cash and cash equivalents	616,121	345,313
Increase in provision	350,956	240,049	Cash and cash equivalents at beginning of period	2,686,730	2,341,417
Increase in other current liabilities	122,664	30,943	Cash and cash equivalents at end of period	\$3,302,851	\$2,686,730
Decrease in accrued pension liabilities	(15,487)	(11,214)			
Increase in other non-current liabilities	84,689	273,863			
Cash generated from operations	3,151,199	1,621,056			
Interest received	350,999	311,517			
Interest paid	(371,453)	(329,744)			
Income tax paid	(553,879)	(549,276)			
Net cash generated from operating activities	2,576,866	1,053,553			

(The accompanying notes are an integral part of the consolidated financial statements.)



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AUDIT REPORT OF INDEPENDENT ACCOUNTANTS

English Translation of a Report Originally Issued in Chinese

To Johnson Health Tech. Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Johnson Health Tech. Co., Ltd. (the “Company”) as of 31 December 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of significant accounting policies.

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of the Company as of 31 December 2025 and 2024, and their parent company only financial performance and cash flows for the years ended December 31 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Parent company only Financial Statements section of our report. We are independent of the Company and in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of the other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 the parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Impairment of accounts receivable (including subsidiaries' accounts receivable through equity method investment)

Accounts receivables of the Company and its subsidiaries through the equity method are material for the financial statements. Since the allowance for receivables is measured by the lifetime expected credit loss, the measurement process includes grouping the receivables and determining the use of the related assumptions in the analysis, including the appropriate accounting aging interval and the loss rate of each aging interval. As the measurement of expected credit losses involved judgment, analysis and estimation, we therefore considered this a key audit matter.

Our audit procedures included, but not limited to assessing the effectiveness of internal controls around accounts receivable management, including performing simple tests by sampling and understanding management's assessment for expected credit losses of accounts receivable; dividing the expected loss rate of risk group and each group; selecting samples to perform the accounts receivable confirmation, analyzing trends of changes in account receivable of prior and subsequent periods and turnover rates; reviewing the collection in the subsequent period to assess their recoverability; performing an assessment of the reasonableness of impairment for individual long term accounts receivable.

We also assessed the adequacy of disclosures related to accounts receivable in Notes 5 and 6.

Inventory valuation (including investment accounted for using the equity method – the subsidiaries' inventory)

Inventories of the Company are material for financial reports. The determination of the provisions for obsolete inventories involve a high level of management judgment and was subject to uncertainty due to product diversity. As such, we determined this to be a key audit matter.

Our audit procedures included, but were not limited to assessing the effectiveness of inventory internal control established by management, including performing simple tests by sampling and understanding management's assessment for inventory valuation; evaluating the adequacy of accounting policy around obsolete and slow-moving inventories; obtaining inventory aging intervals to test whether the aging reports were reasonable; selecting important storage locations to observe inventory counts; in addition, we obtained inventory movement report, sampled related certificates of purchases and sales to verify the unit cost and access the net realizable value of inventories valuation.

We also assessed the adequacy of the disclosures related to inventory valuation in Notes 5 and 6.

Goodwill impairment

The Company performed impairment testing on the cash-generating units according to the International Financial Reporting Standards. The recoverable amount of the cash-generating units have been determined based on the value in use because their fair value cannot be reliably measured. We determined goodwill assessment to be a key audit matter because the carrying amounts of goodwill were material to the Company and its subsidiaries, the determination of value in use was complex, and a high level of management judgment was involved when making assumptions about cash flow forecasts.

Our audit procedures included, but were not limited to: evaluating the management's assessment of value in use; involving internal expert to assist us in evaluating the reasonableness of key assumptions used by management such as growth rates, discount rates, and gross margin; involving internal expert to assist us in evaluating the reasonableness of key components of discount rates such as cost of capital, company-specific risk premium and market risk premium by comparing them to other companies of similar size with the cash-generating units; interviewing with management and assessing the reasonableness of assumptions used in their models such as gross margin, growth rates, and the expected future market and economic conditions; challenging management's budgeting process by comparing the actual financials to date versus previously forecasted financials and management's forecasting process by comparing the assumptions to the historic performance of the Company.

We also assessed the adequacy of the disclosures related to goodwill assessment in Notes 5 and 6.

Responsibilities of Management and Those Charged with Governance for the parent company only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the going concern of the Company, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the financial reporting process of the Company.



Auditors' Responsibilities for the Audit of the parent company only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

As part of an audit in accordance with the standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 the parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Ke, Ya Ting

Huang, Tzu Ping

Ernst & Young, Taiwan

9 March 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

JOHNSON HEALTH TECH CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

31 December 2025 and 31 December 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	31 December 2025 Amount	31 December 2024 Amount
Current assets			
Cash and cash equivalents	4&6(1)	\$233,913	\$258,422
Financial assets at fair value through profit or loss, current	4&6(2)	32	8,686
Contract asset, current	4,6(16)&(17)	21,917	25,947
Notes receivable, net	4&6(17)	7,488	3,443
Trade receivables, net	4,6(3)&(17)	609,321	566,539
Trade receivables-related parties, net	4,6(3),(17)&7	12,067,471	9,756,517
Other accounts receivable, net	4&8	43,882	97,064
Other accounts receivable-related parties, net	4&7	1,132,880	1,411,709
Inventories, net	4&6(4)	1,449,392	1,556,008
Prepayments	6(5)	550,288	492,010
Other current assets		17,127	12,667
Total current assets		16,133,711	14,189,012
Non-current assets			
Investments accounted for under the equity method	4&6(6)	20,775,315	17,995,807
Property, plant and equipment	4,6(7)&8	1,189,471	1,192,418
Right-of-use assets	4&6(18)	86,057	140,953
Intangible assets	4	24,573	28,144
Deferred tax assets	4&6(22)	27,948	29,928
Other non-current assets		60,054	63,849
Total non-current assets		22,163,418	19,451,099
Total assets		\$38,297,129	\$33,640,111

(continued)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	31 December 2025 Amount	31 December 2024 Amount
Current liabilities			
Short-term borrowings	4&6(8)	\$7,167,552	\$5,100,000
Commercial paper payable	4&6(10)	599,786	499,572
Financial liabilities at fair value through profit or loss, current	4&6(11)	4,312	-
Contract liabilities, current	4&6(16)	288,839	197,578
Notes payable		110,583	119,217
Accounts payable		837,618	981,317
Accounts payable-related parties	7	5,631,792	5,105,400
Other payables	6(12)	659,235	604,367
Other payables-related parties	7	1,008,730	310,167
Current tax liabilities	4&6(22)	582,443	500,626
Lease liabilities, current	4&6(18)	31,161	90,260
Current portion of long-term loans	4&6(13)	24,638	242,531
Other current liabilities		12,026	11,025
Total current liabilities		<u>16,958,715</u>	<u>13,762,060</u>
Non-current liabilities			
Bonds payable	4&6(9)	3,000,000	3,000,000
Long-term loans	4&6(13)	3,832,876	4,187,860
Provisions, non-current	4&6(12)	11,240	15,779
Deferred tax liabilities	4&6(22)	194,252	83,672
Lease liabilities, non-current	4&6(18)	55,856	53,146
Net defined benefit obligation, non-current	4&6(14)	40,748	58,128
Credit balance in investment accounted for using equity method	4&6(6)	473,531	442,122
Other non-current liability		323	-
Total non-current liabilities		<u>7,608,826</u>	<u>7,840,707</u>
Total liabilities		<u>24,567,541</u>	<u>21,602,767</u>
Equity	4&6(15)		
Capital			
Common stock		3,033,946	3,033,946
Additional paid-in capital		449,167	436,067
Retained earnings			
Legal reserve		1,868,406	1,626,536
Special reserve		1,750,325	1,979,083
Unappropriated earnings		8,242,110	6,717,817
Subtotal		<u>11,860,841</u>	<u>10,323,436</u>
Other components of equity		(1,614,366)	(1,750,325)
Treasury stock		-	(5,780)
Total equity		<u>13,729,588</u>	<u>12,037,344</u>
Total liabilities and equity		<u>\$38,297,129</u>	<u>\$33,640,111</u>

(The accompanying notes are an integral part of the parent company only financial statements)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

JOHNSON HEALTH TECH CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December	
		2025	2024
		Amount	Amount
Operating revenues	4,6(16)&7	\$22,379,128	\$20,498,282
Operating costs	6(4),(19)&7	(15,939,648)	(15,280,406)
Gross profit		6,439,480	5,217,876
Unrealized intercompany profit		(37,787)	(93,744)
Gross profit-net		6,401,693	5,124,132
Operating expenses	6(19)&7		
Selling and distribution		(3,016,601)	(2,088,251)
General and administrative		(572,061)	(585,037)
Research and development		(803,678)	(768,826)
Expected credit losses	6(17)	(50)	(1,024)
Total operating expenses		(4,392,390)	(3,443,138)
Operating income		2,009,303	1,680,994
Non-operating income and expenses	4&6(20)		
Interest income		212,935	214,952
Other income	7	75,890	61,205
Other gains and losses		12,362	590,919
Finance costs		(348,493)	(293,823)
Share of profit or loss of subsidiaries, associates and joint ventures	4&6(6)	1,146,315	643,008
Total non-operating income and expenses		1,099,009	1,216,261
Income from continuing operations before income tax		3,108,312	2,897,255
Income tax expense	4&6(22)	(358,843)	(467,075)
Net income		2,749,469	2,430,180
Other comprehensive (loss) income	4&6(21)		
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans		1,893	4,962
Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	4&6(6)	(707)	14,204
Income tax relating to items that may not be reclassified subsequently		(379)	(992)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	4&6(6)	136,666	214,553
Total other comprehensive income, net of tax		137,473	232,727
Total comprehensive income		\$2,886,942	\$2,662,907
Earnings per share (NTD)	4&6(23)		
Earnings per share-basic		\$9.06	\$8.02
Earnings per share-diluted		\$9.06	\$8.01

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese:

JOHNSON HEALTH TECH CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Description	Common stock	Additional paid-in capital	Retained Earnings			Other components of equity		Treasury stock	Total
			Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		
Balance as of 1 January 2024	\$3,036,166	\$431,446	\$1,555,699	\$1,620,071	\$5,031,884	\$(1,979,340)	\$258	\$(53,612)	\$9,642,572
Distribution of 2023 retained earnings									
Legal reserve	-	-	70,837	-	(70,837)	-	-	-	-
Special reserve	-	-	-	359,012	(359,012)	-	-	-	-
Cash dividends	-	-	-	-	(302,922)	-	-	-	(302,922)
Net income in 2024	-	-	-	-	2,430,180	-	-	-	2,430,180
Other comprehensive loss, net of tax in 2024	-	-	-	-	3,970	214,553	14,204	-	232,727
Total comprehensive income	-	-	-	-	2,434,150	214,553	14,204	-	2,662,907
Cancellation of treasury stock	(2,220)	(40)	-	-	(15,446)	-	-	17,706	-
Share-based compensation expense	-	4,661	-	-	-	-	-	30,126	34,787
Balance as of 31 December 2024	\$3,033,946	\$436,067	\$1,626,536	\$1,979,083	\$6,717,817	\$(1,764,787)	\$14,462	\$(5,780)	\$12,037,344
Balance as of 1 January 2025	\$3,033,946	\$436,067	\$1,626,536	\$1,979,083	\$6,717,817	\$(1,764,787)	\$14,462	\$(5,780)	\$12,037,344
Distribution of 2024 retained earnings									
Legal reserve	-	-	241,870	-	(241,870)	-	-	-	-
Cash dividends	-	-	-	-	(1,213,578)	-	-	-	(1,213,578)
Special reserve	-	-	-	(228,758)	228,758	-	-	-	-
Changes in other capital surplus	-	402	-	-	-	-	-	-	402
Net income in 2025	-	-	-	-	2,749,469	-	-	-	2,749,469
Other comprehensive loss, net of tax in 2025	-	-	-	-	1,514	136,666	(707)	-	137,473
Total comprehensive income	-	-	-	-	2,750,983	136,666	(707)	-	2,886,942
Share-based payment transactions	-	12,698	-	-	-	-	-	5,780	18,478
Balance as of 31 December 2025	\$3,033,946	\$449,167	\$1,868,406	\$1,750,325	\$8,242,110	\$(1,628,121)	\$13,755	\$-	\$13,729,588

(The accompanying notes are an integral part of the financial statements)

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
JOHNSON HEALTH TECH CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December			For the years ended 31 December	
	2025	2024		2025	2024
Cash flows from operating activities:			Cash flows from investing activities:		
Net income before tax	\$3,108,312	\$2,897,255	Acquisition of investments accounted for under the equity method	(1,680,224)	(1,915,312)
Adjustments			Acquisition of property, plant and equipment	(53,421)	(24,343)
Adjustments to reconcile (profit) loss			Disposal of property, plant and equipment	1,194	468
Depreciation	139,572	139,502	Acquisition of intangible assets	(15,687)	(23,217)
Amortisation	19,258	12,828	Dividends received	176,612	-
Expected credit losses	50	1,024	Net cash used in investing activities	(1,571,526)	(1,962,404)
Net gain of financial assets/liabilities at fair value through loss (profit)	12,966	(13,574)			
Interest expense	348,493	293,823	Cash flows from financing activities:		
Interest income	(212,935)	(214,952)	Increase in short-term loans	44,944,367	40,140,000
Share-based payment awards	12,698	4,661	Decrease in short-term loans	(42,876,815)	(39,300,000)
Share of gain of subsidiaries, associates and joint ventures	(1,146,315)	(643,008)	Increase in commercial paper payable	7,500,000	4,150,000
Loss (Gain) on disposal of property, plant and equipment	4,201	(391)	Decrease in commercial paper payable	(7,400,000)	(4,100,000)
Loss of unrealized sales	37,787	93,744	Issued corporate bonds	-	3,000,000
Changes in operating assets and liabilities:			Repayment of corporate bonds	-	(2,000,000)
Decrease (Increase) in contract asset	4,030	(9,768)	Increase in long-term loans	750,000	13,976,693
(Increase) Decrease in notes receivable, net	(4,045)	1,239	Decrease in long-term loans	(1,322,877)	(15,043,690)
(Increase) Decrease in trade receivables, net	(42,832)	110,277	Cash dividends	(1,213,578)	(302,922)
Increase in trade receivables-related parties, net	(2,310,954)	(2,388,577)	Repayment of lease capital	(36,229)	(44,234)
Decrease (Increase) in other receivable, net	53,182	(3,754)	Exercise of employee stock option	5,780	30,126
Decrease in other receivable-related parties, net	278,829	337,727	Others	402	-
Decrease (Increase) Decrease in inventories, net	106,616	(357,153)	Net cash generated from financing activities	351,050	505,973
Increase in prepayments	(58,278)	(128,483)			
Increase in other current assets	(4,460)	(2,042)	Net decrease in cash and cash equivalents	(24,509)	(53,418)
Increase in other non-current assets	(50,068)	(96,936)	Cash and cash equivalents at beginning of period	258,422	311,840
Increase (Decrease) in contract liabilities	91,261	(20,348)	Cash and cash equivalents at end of period	\$233,913	\$258,422
(Decrease) Increase in notes payable	(8,634)	7,997			
(Decrease) Increase in accounts payable	(143,699)	429,318			
Increase in accounts payable-related parties	526,392	1,249,370			
Increase in other payables	67,039	72,388			
Increase in other payables-related parties	698,563	58,489			
Decrease in provisions	(4,539)	(9,179)			
Increase in other current liabilities	1,001	806			
Decrease in accrued pension liabilities	(15,487)	(11,214)			
Increase (Decrease) in other non-current liabilities	323	(9)			
Cash generated from operations	1,508,327	1,811,060			
Interest received	212,935	214,952			
Interest paid	(360,450)	(273,767)			
Income tax paid	(164,845)	(349,232)			
Net cash generated from operating activities	1,195,967	1,403,013			

(The accompanying notes are an integral part of the financial statements)

【Attachment 6】

Johnson Health Tech. Co., Ltd.
Earnings Distribution Statement
2025

(Unit: NT\$)

ITEM	
	Unappropriated earnings at the beginning of the period
	5,491,125,938
Plus	Other comprehensive loss, net of tax (Re-measurements of defined benefit plan)
	1,514,951
Plus	Net income after tax in 2025
	749,468,926
Less	Appropriation of Legal Reserve
	(275, 098,388)
Plus	Reversal of Special Reserve
	135,958,898
	Distributable earnings for this period
	8,102,970,325
Less	Distribution Items:
	Bonus for shareholders – Cash dividend (NT\$4 per share)
	(1,365,275,777)
	Accumulated unappropriated earnings at the end of the period
	6,737,694,548

Chairman: Peter Lo

Manager: Jason Lo

Chief Accounting Officer: Jacky Lee

Note 1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is left, the distributable dividend of preferred shares in the said year shall be distributed on a top priority basis; for the balance, altogether with the undistributed earnings at the beginning of the period, the Board of Directors shall prepare the earnings distribution proposal; if the distribution is made by issuing new shares, it shall be submitted to the shareholders' meeting for a resolution.

When the preceding legal surplus reserve has accumulated to reach the paid-in capital of this Company, the legal surplus reserve shall not be accounted.

When whole or partial bonus distributed to shareholders, as specified in the first paragraph, is paid in cash, a resolution shall be passed by the meeting of the Board of Directors under authorization, wherein two-thirds or more of directors attend with the consent of a majority of attending directors, and a report thereof shall be submitted to the shareholders' meeting.

Note 2: Share number for this distribution = 303,394,617 issued shares; if subsequently the rate of dividend distribution for the shareholders should vary due to the transfer of this Company's repurchased shares and treasury shares or other reasons so that it is necessary to make the amendment, we intend to propose the amendment in the shareholders' meeting for the full authorization to the chairman of the Board of Directors to deal with it.

Note 3: The earnings in 2025 shall be distributed on a top priority.

Johnson Health Tech. Co., Ltd.

Comparison Table of “Articles of Incorporation” Before and After Amendment

After Amendments	Current Articles	Reason
Article 2 : The scope of business of this Company is as follows: 1. CF01011 Manufacturing of medical facilities. 2. F108031 Wholesale of medical facilities. 3. F208031 Retail of medical facilities. 4. CH01010 Manufacturing of sporting goods. 5. F109070 Wholesale of cultural & educational goods, musical instrument & recreational supplies. 6. F209060 Retail of cultural & educational goods, musical instrument & recreational supplies. 7. CQ01010 Manufacturing of molds. 8. F106030 Wholesale of molds. 9. F206030 Retail of molds. 10. CC01990 Manufacturing of other electrical & electronic machinery & devices. 11. CC01080 Manufacturing of electronic components. 12. F119010 Wholesale of electronic materials. 13. F219010 Retail of electronic materials. 14. J801030 Athletics & creational sports stadium. 15. JE01010 Lease business. 16. CC01101 Manufacturing of controlled telecommunications radio-frequency devices. 17. F401021 Import of controlled telecommunication radio-frequency devices. 18. F113070 Wholesale of telecommunications devices. 19. F213060 Retail of telecommunication devices. 20. C104020 Manufacturing of baked & steamed food. 21. F101130 Wholesale of vegetable & fruit. 22. F102020 Whole of edible fat. 23. F102040 Whole of drink. 24. F102050 Whole of tea. 25. F102170 Whole of groceries. 26. F106020 Whole of daily necessities. 27. F108040 Whole of cosmetic. 28. F201010 Retail of farming products. 29. F203010 Retail of groceries & drink. 30. F206020 Retail of daily necessities. 31. F208040 Retail of cosmetic. 32. F399040 Retail without storefront.	Article 2 : The scope of business of this Company is as follows: 1. CF01011 Manufacturing of medical facilities. 2. F108031 Wholesale of medical facilities. 3. F208031 Retail of medical facilities. 4. CH01010 Manufacturing of sporting goods. 5. F109070 Wholesale of cultural & educational goods, musical instrument & recreational supplies. 6. F209060 Retail of cultural & educational goods, musical instrument & recreational supplies. 7. CQ01010 Manufacturing of molds. 8. F106030 Wholesale of molds. 9. F206030 Retail of molds. 10. CC01990 Manufacturing of other electrical & electronic machinery & devices. 11. CC01080 Manufacturing of electronic components. 12. F119010 Wholesale of electronic materials. 13. F219010 Retail of electronic materials. 14. J801030 Athletics & creational sports stadium. 15. JE01010 Lease business. 16. CC01101 Manufacturing of controlled telecommunications radio-frequency devices. 17. F401021 Import of controlled telecommunication radio-frequency devices. 18. F113070 Wholesale of telecommunications devices. 19. F213060 Retail of telecommunication devices. 20. C104020 Manufacturing of baked & steamed food. 21. F101130 Wholesale of vegetable & fruit. 22. F102020 Whole of edible fat. 23. F102040 Whole of drink. 24. F102050 Whole of tea. 25. F102170 Whole of groceries. 26. F106020 Whole of daily necessities. 27. F108040 Whole of cosmetic. 28. F201010 Retail of farming products. 29. F203010 Retail of groceries & drink. 30. F206020 Retail of daily necessities. 31. F208040 Retail of cosmetic. 32. F399040 Retail without storefront. 33. F401010 International trade. 34. F501060 Restaurant. 35. F118010 Whole of information software.	Addition of Business Activities

33. F401010 International trade. 34. F501060 Restaurant. 35. F118010 Whole of information software. 36. F218010 Retail of information software. 37. F204110 Retail of fabrics, clothes, shoes, hat, umbrella & clothing accessories. 38. F104110 Whole of fabrics, clothes, shoes, hat, umbrella & clothing accessories. 39. I102010 Investment consultation. 40. I103060 Management consultation. 41. I301010 Information software servicing. 42. I301020 Data processing servicing. 43. I301030 Electronic information provision servicing. 44. I401010 General advertisement servicing. 45. I502010 Costume design. 46. I501010 Product design. 47. J305010 Audio publishing. 48. J602010 Performing art. 49. J701070 Information recreation. 50. J802010 Sports training. 51. <u>F401171 Alcohol Drink Import</u> 52. <u>F102030 Wholesale of Tobacco Products and Alcoholic Beverages</u> 53. <u>F203020 Retail Sale of Tobacco and Alcoholic Beverages</u> 54. ZZ99999 Except for the licensed business, it is permitted to operate the businesses, which are not prohibited or limited by the law.	36. F218010 Retail of information software. 37. F204110 Retail of fabrics, clothes, shoes, hat, umbrella & clothing accessories. 38. F104110 Whole of fabrics, clothes, shoes, hat, umbrella & clothing accessories. 39. I102010 Investment consultation. 40. I103060 Management consultation. 41. I301010 Information software servicing. 42. I301020 Data processing servicing. 43. I301030 Electronic information provision servicing. 44. I401010 General advertisement servicing. 45. I502010 Costume design. 46. I501010 Product design. 47. J305010 Audio publishing. 48. J602010 Performing art. 49. J701070 Information recreation. 50. J802010 Sports training. 51. ZZ99999 Except for the licensed business, it is permitted to operate the businesses, which are not prohibited or limited by the law.	
Article 35: This Articles of Incorporation was established on September 19, 1975. The 1st amendment was made on August 12, 1978. The 29th amendment was made on June 10, 2020. The 30th amendment was made on June 27, 2022. The 31st amendment was made on June 26, 2025. <u>The 32nd amendment was made on June 24, 2026.</u>	Article 35: This Articles of Incorporation was established on September 19, 1975. The 1st amendment was made on August 12, 1978. ... The 29th amendment was made on June 10, 2020. The 30th amendment was made on June 27, 2022. The 31st amendment was made on June 26, 2025.	To add the date of the latest amendment.

Johnson Health Tech. Co., Ltd.
List of Directors Candidates

No.	Name	Education and Professional Experience Current Position	Holding Shares
1	Peter Lo	B.A. in Economics, Fu Jen Catholic University Official, Customs Administration, Ministry of Finance Chairman, Johnson Health Tech. Co., Ltd.	61,229,933 shares
2	Cindy Ho	B.A. in Economics, Soochow University Teacher, Chu-Jen Junior High School Vice Chairman, Johnson Health Tech. Co., Ltd.	12,776,199 shares
3	Jason Lo	M.B.A., Long Island University, New York Johnson Health Tech. Co., Ltd. General Manager, Johnson Health Tech. Co., Ltd.	86,534,121 shares
4	Teresa Lo	M.A. in International Trade, South Bank University MSC Johnson Health Tech. Co., Ltd. Director, Darwin Optical Co., Ltd.	14,936,094 shares
5	May Lo	B.A. in Economics, National Chengchi University; M.B.A., Long Island University, New York Johnson Health Tech. Co., Ltd. Senior Sales V.P., Johnson Health Tech. Co., Ltd.	17,242,445 shares
6	Crista Lin	B.A. in Accounting, National Chengchi University; M.B.A., Long Island University, New York Johnson Health Tech. Co., Ltd. Admin. Dept. V.P., Johnson Health Tech. Co., Ltd.	13,463,803 shares
7	Spencer Hsieh	National Chia-Yi Industrial Vocational High School Director, IBT Venture Capital Co., Ltd.; Founder, Taichung Entrepreneur Club; Advisor, Executive Education Program, Ling Tung University Chairman, Dongguan Enca Shoes Co., Ltd.; Chairman, Udefa Enterprise Co., Ltd.; Vice Chairman, Udefa Enterprise Co., Ltd	39,428 shares
8	Vincent Chen	M.B.A., Graduate Institute of Business Administration, National Sun Yat-sen University Recipient of Taiwan Corporate Award (Young Entrepreneur Award); Distinguished Alumni, National Sun Yat-sen University; Director, HSBC Direct Investments Asia; Chairman & President, TONG LUNG METAL INDUSTRY CO., LTD. Independent Director, Johnson Health Tech. Co., Ltd. Managing Director, Silex Private Equity Ltd.	0 shares
9	Yih-Horng Lin	M.D., School of Medicine, National Taiwan University; M.D., Post-Baccalaureate Program, Kaohsiung Medical University; M.B.A. in Healthcare Management, China Medical University; Ph.D. in Industrial Engineering and Management, Tunghai University Deputy Superintendent & Chief of Cardiovascular Surgery, Cheng-Ching Hospital; Attending Surgeon, NTU Hospital; Chair, Ethics & IRB Committee, Cheng-Ching Hospital; Assistant Professor, Institute of Health Management, Asia University; Assistant Professor, Department of Industrial Engineering, Tunghai University Independent Director, Johnson Health Tech. Co., Ltd. Director, Yi-Horng Clinic	174,000 shares

List of Independent Directors Candidates

No.	Name	Education and Professional Experience Current Position	Holding Shares
1	Hank Lin	MBA in Business Administration, Brooklyn College, City University of New York Managing Partner / Certified Public Accountant, Ernst & Young Taiwan Director, St. A N Biomedical Co., Ltd. Director, Taipei EY Education Foundation Independent Director, Samson Holding Ltd. Institutional Director, Panjit International Inc. Institutional Director, Globe Union Industrial Corp. Director, Taichung Jumei Social Welfare Charity Foundation Chairman, Taipei EY Education Foundation Independent Director, O-Bank Co., Ltd. Supervisor, Gotech Technology Co., Ltd. Supervisor, EverBot Technology Co., Ltd.	0 shares
2	Alex Liu	S.J.D. (Doctor of Juridical Science), University of Utah LL.M., Soochow University Senior Consultant, Lee and Li, Attorneys-at-Law Vice Chairman, UBS Taipei Branch Independent Director, OneLoon Cloud (Cayman Islands) Holding Co., Ltd. Independent Director, HSBC (Taiwan) Commercial Bank, Ltd.	0 shares
3	Chung-Hsian Liu	Graduate Institute of Management Sciences, Tamkang University Chairman, Hui Hong Investment Co., Ltd. Chairman, Ruentex Development Co., Ltd. Director, Soochow University Chair Professor, Soochow University Independent Director, Actron Technology Corporation Independent Director, Visual Photonics Epitaxy Co., Ltd. Independent Director, Taiwan Speciality Chemicals Corporation	0 shares
4	Wen-Ren Jong	M.S. / Ph.D. in Mechanical Engineering, Cornell University B.S. in Power Mechanical Engineering, National Tsing Hua University Chief Information Officer, Chung Yuan Christian University Distinguished Lifetime Professor, Department of Mechanical Engineering, Chung Yuan Christian University Associate Director, Smart Manufacturing Center, Chung Yuan Christian University Independent Director, Metha International Co., Ltd.	0 shares

Johnson Health Tech. Co., Ltd.

Details of the Release of Directors from Non-Compete Restrictions

Name	Concurrent Status
Vincent Chen	Director Silex Private Equity Ltd.
Spencer Hsieh	Director Dongguan Enca Shoes Co., Ltd. Udefa Enterprise Co., Ltd. Udifa Enterprise Co., Ltd
Hank Lin	Director PANJIT INTERNATIONAL INC. GLOBE UNION INDUSTRIAL CORP. Independent Director O-Bank

APPENDIX

**Articles of Incorporation
of
Johnson Health Tech. Co., Ltd.**

Chapter I General Provisions

Article 1 : This Company is incorporated, as a company limited by shares, under this Company Law of the Republic of China, and its name is 喬山健康科技股份有限公司 in the Chinese language, and JOHNSON HEALTH TECH. CO., LTD. in the English language.

Article 2 : The scope of business of this Company is as follows:

1. CF01011 Manufacturing of medical facilities.
2. F108031 Wholesale of medical facilities.
3. F208031 Retail of medical facilities.
4. CH01010 Manufacturing of sporting goods.
5. F109070 Wholesale of cultural & educational goods, musical instrument & recreational supplies.
6. F209060 Retail of cultural & educational goods, musical instrument & recreational supplies.
7. CQ01010 Manufacturing of molds.
8. F106030 Wholesale of molds.
9. F206030 Retail of molds.
10. CC01990 Manufacturing of other electrical & electronic machinery & devices.
11. CC01080 Manufacturing of electronic components.
12. F119010 Wholesale of electronic materials.
13. F219010 Retail of electronic materials.
14. J801030 Athletics & creational sports stadium.
15. JE01010 Lease business.
16. CC01101 Manufacturing of controlled telecommunications radio-frequency devices.
17. F401021 Import of controlled telecommunication radio-frequency devices.
18. F113070 Wholesale of telecommunications devices.
19. F213060 Retail of telecommunication devices.
20. C104020 Manufacturing of baked & steamed food.
21. F101130 Wholesale of vegetable & fruit.
22. F102020 Whole of edible fat.
23. F102040 Whole of drink.
24. F102050 Whole of tea.
25. F102170 Whole of groceries.
26. F106020 Whole of daily necessities.
27. F108040 Whole of cosmetic.
28. F201010 Retail of farming products.
29. F203010 Retail of groceries & drink.
30. F206020 Retail of daily necessities.
31. F208040 Retail of cosmetic.
32. F399040 Retail without storefront.
33. F401010 International trade.
34. F501060 Restaurant.
35. F118010 Whole of information software.

36. F218010 Retail of information software.
37. F204110 Retail of fabrics, clothes, shoes, hat, umbrella & clothing accessories.
38. F104110 Whole of fabrics, clothes, shoes, hat, umbrella & clothing accessories.
39. I102010 Investment consultation.
40. I103060 Management consultation.
41. I301010 Information software servicing.
42. I301020 Data processing servicing.
43. I301030 Electronic information provision servicing.
44. I401010 General advertisement servicing.
45. I502010 Costume design.
46. I501010 Product design.
47. J305010 Audio publishing.
48. J602010 Performing art.
49. J701070 Information recreation.
50. J802010 Sports training.
51. ZZ99999 Except for the licensed business, it is permitted to operate the businesses, which are not prohibited or limited by the law.

Article 3 : This Company sets up its head office in Taichung City, Taiwan and if necessary, the domestic and overseas branches shall be established via the resolution of the Board of Directors according to the law.

Article 4 : Public announcement of this Company shall be made in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 5: The total capital stock of this Company shall be in the amount of 4,500,000,000 New Taiwan Dollars, divided into 450,000,000 shares, at ten New Taiwan Dollars each, and may be issued in installments by authority of the Board of Directors, in which part of preferred shares shall be issued; therein 20,000,000 shares shall be retained for use of stock option exercise of the stock option certificates, including the employee stock option certificate and the corporate bond with warrant.

Article 5-1: The rights and obligations of this Company's preferred shares and other important issuance conditions are as follows:

1. In case that this Company gains earnings in the annual final accounts, in addition to the income tax withheld according to the law, the earnings should first make up the losses in the past years, next account the legal earnings reserve according to the law and finally account or reverse the special surplus reserve pursuant to the articles of incorporation; if the balance is left, the distributable dividend of preferred shared in the said year shall be distributed on a top priority basis.
2. The dividend of the preferred shares is 8% at most per annum, which shall be calculated based on the issue price per share and distributed in cash once a year; after the financial report is accepted, the Board of Directors shall set up the base date to pay the distributable dividend for the previous year. The distribution of dividend for the year of issue and the year of recovery shall be based on the calculation of the actual days accounted for issuance in the said year.
3. The distribution of preferred stock dividend is at this Company's discretion. If there are no earnings or the earnings are not enough for the distribution of the preferred stock dividend, this Company shall resolve that no preferred stock dividend will be distributed in this regard and the preferred stock shareholders shall not make any objection. If the issued preferred shares are of non-cumulative type, the undistributed dividend or deficiently-distributed dividend shall not be accumulated into the year when the earnings are gained for the deferred payment.
4. In addition, the shareholders of preferred shares shall receive the dividend as mentioned in Subparagraph 2 of this Paragraph; in case that the issued preferred shares are of non-participation type, they shall not participate in the distribution of earnings, capital surplus in cash as well as capital appropriation.

5. When this Company issues new shares in cash, the shareholders of preferred shares and ordinary shares have the same priority subscription right.
6. In terms of the priority for the distribution of this Company's residual property, the preferred stock shareholders rank ahead of the ordinary stock shareholders and they enjoy the same compensation order as the shareholders of each special stock, issued by this Company, but they are both second to the general creditors and they can be only distributed with quota no more than that calculated as per issue price of the issued special shares outstanding at that time.
7. The preferred stock shareholders have no voting and election rights, but they shall be elected as directors, who are endowed with the voting rights at the shareholders' meetings of preferred stock or those shareholders' meetings which involve such matters as the rights and obligations of the special stock shareholders.
8. The preferred shares cannot be converted into the ordinary shares.
9. There is no mature date for the preferred shares, so the shareholders thereof shall not ask this Company to recover the preferred shares they hold. However, this Company shall reclaim, wholly or partially, the preferred shares on the basis of the original issue price at any time effective the date following the expiration of five-year issue. Those preferred shares which are not recovered shall continue to be bound by the rights and obligations of each foregoing issue requirement. In the event that this Company resolves to distribute dividend in the year when the shares are recovered, the distributable dividend as of the date recovered shall be calculated on the basis of the actual days accounted for the issuance in the said year.

The Board of Directors shall be authorized to determine the name, issue date and concrete issue requirements of the preferred shares, depending on the capital market status and the investors' intention in accordance with this Company's Articles of Incorporation and related acts and regulations.

Article 6: This Company's stock shall be signed or sealed by the directors representing this Company, certified by the competent authority or the approved issue registration institution and finally be issued according to the law.

The stock for the shares, issued by this Company, is exempted from being printed, but it should be registered with the Centralized Securities Depository Enterprises Institution.

Article 7: When this Company issues new shares, the stocks shall be printed in combination with the aggregate shares in the said issue or shall be exempted from being printed. The shares issued pursuant to the preceding regulation shall be safeguarded by or registered with the Centralized Securities Depository Enterprises Institution; they can be collectively replaced by the large-denomination securities upon the request of the Centralized Securities Depository Institution.

Article 8: This Company's stock affairs dealing rules shall be subject to the "Regulations Governing the Administration of Shareholders' Service of Public Companies" and the related stipulation, published by the competent authority.

Article 9: Pursuant to Article 56-1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" and Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies", this Company shall issue the employee stock option certificate in a price lower than the closing stock price of this Company's ordinary shares on the issue date and transfer it to the employees in a price lower than the average price of actually-repurchased shares, on condition that over half of the attending directors in the meeting wherein over two thirds of directors attend consent.

Article 10: Deleted.

Article 11: Within 60 days before the general shareholders' meeting of each term, 30 days before the extraordinary meeting or 5 days before the base date when this Company decides to distribute dividend & bonus or other benefits, the stock transfer shall be suspended.

Chapter III Shareholders' Meeting

- Article 12: The shareholders' meetings are divided into the general meeting and the extraordinary meeting. The general meeting is convened once a year within 6 months at the close of each fiscal year, while the extraordinary meeting shall be summoned, if necessary, according to the law. The shareholders' meeting of the preferred shares shall be called, when necessary, in accordance with the relevant acts.
- The shareholders' meetings, convened by this Company, shall be convened online or by other means announced by the competent authority.
- Article 13: When a shareholder is unable to attend the shareholders' meeting for some reason, he/she shall prepare the power of attorney to authorize the proxy to attend the meeting.
- Article 14: Unless otherwise provided in this Company Act, the shareholders' meeting shall be convened by the Board of Directors and the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the directors to act as chair on his/her behalf; if the chairman fails to appoint one proxy, one of the directors shall be appointed to act as chair. If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the chairman in this instance shall be appointed pursuant to Article 182-1 of this Company Act.
- Article 15: Except as provided in the acts, this Company's shareholder has one voting right per share.
- Article 16: Unless otherwise provided in this Company Act, the resolution of the shareholders' meeting shall be made upon consent by over half of the attending directors in the meeting wherein over two thirds of directors attend.
- This Company's shareholders can also exercise their voting rights by electronic means. Those shareholders who electronically exercise their voting rights shall be deemed to attend the shareholders' meeting in person; the related matters shall be all handled in accordance with the acts.
- Article 17: The resolution matters in the shareholders' meeting, for which the proceedings shall be made and handled in accordance with Article 183 of this Company Act.

Chapter IV Directors

- Article 18: This Company appoints 7 - 15 directors, whose appointment adopts the candidate's nomination system by selecting from the candidates list in the shareholders' meeting; the directors' term of office is 3 years; they shall be reelected. In the above-mentioned quota of directors, 2~5 independent directors shall be included. The total share number that the entire directors of this Company hold shall not be less than the minimum proportion, as set forth by the competent authority. During the directors' tenure of office, this Company shall effect a liability insurance for them against the liability compensation which is incurred due to their business execution.
- This Company establishes the Audit Committee in accordance with Article 14-4, the Securities and Exchange Act. The Audit Committee is composed of the whole independent directors; the exercise of their authority and related matters shall be managed pursuant to the relevant statutory regulations.
- Article 18-1: Deleted.
- Article 19: When the number of directors falls short by one-third of the total number, this Company shall convene a shareholders' meeting for the by-election within the required period as prescribed in Article 201 of this Company Act and the term of office for the by-elected directors is only to make up the term of the original director.
- Article 20: When the term of office for the directors expires and it is too late to proceed with the reelection, extension shall be allowed for them to execute their duties till the reelected directors take their office. However, if the competent authority orders by their authority this Company to carry out reelection in the prescribed period, but this Company fails in reelection when the time is due, the directors shall be definitely dismissed at the expiry date.

- Article 21: The directors shall organize the Board of Directors; one chairman shall be elected among the directors with consent by over half of the attending directors in the meeting of the Board of Directors, which two thirds of directors attend, so shall one vice chairman be elected in the same manner; both of them shall perform all affairs of this Company in compliance with the resolutions of the acts, the articles, the shareholders' meetings and the Board of Directors meetings.
- Article 21-1: The Board of Directors shall meet quarterly. The reasons for calling the meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called at any time by the means, such as telephone, facsimile, e-mail, etc., instead of the written notice.
- Article 22: This Company's operation policy and other important matters shall be resolved by the Board of Directors. Except for the 1st meeting of the Board of Directors of each term, which shall be convened in accordance with Article 203 of the Company Act, and the meetings convened by over half of directors with the chair appointed among themselves in accordance with Article 203-1, other meetings shall be called and chaired by the chairman. When the chairman of the board is unable to exercise the powers, the matters shall be handled in accordance with Article 28 of the Company Act.
- Article 23: Except as provided in this Company Act, the meetings of the Board of Directors shall be attended by over half of the directors with consent by over half of the attending directors. When a director is unable to attend the meeting for some reason, he/she shall issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting to authorize other directors to attend the meetings of the Board of Directors on his/her behalf, but the proxy shall be the appointed proxy of only one person. If the meeting of the Board of Directors is conducted in a form of videoconference, those directors who attend the videoconference by the webcam shall be deemed attendance in person.
- Article 24: The minutes shall be taken for the discussions in the meeting of the Board of Directors, which shall bear the signature or seal of the chair, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall specify the date (year/month/day) & venue of the meeting, name of chairman, resolution method, key points and the results of the proceedings; it shall be permanently preserved during the existence of this Company.
- Article 25: Regardless of profit or loss, the compensation of this Company's directors shall be determined by the Board of Directors via authorization subject to the general level in the same industry.

Chapter V Managers and Employees

- Article 26: This Company shall appoint one general manager, whose appointment, dismissal and remuneration shall obtain the consent by over half of the attending directors in the meeting of the Board of Directors, which over half of directors attend.
- Article 27: This Company shall retain the consultant and important employees via the resolution of the Board of Directors.
- Article 28: Deleted.

Chapter VI Final Accounts

- Article 29: At the end of each fiscal year, the Board of Directors of this Company shall prepare the following statements and submit it with the general shareholders' meeting for being accepted:
1. Business Report
 2. Financial Statements
 3. Earnings Distribution or Loss Compensation Proposals.
- Article 30: In case that this Company gains profit in the year, no less than 1% of the profit shall be allocated as the compensation for employees and no more than 5% as the compensation for directors. However, if this Company still has the accumulated loss, the profit shall be reserved beforehand to make up with the figures. Of the aforementioned employee compensation, at least 20% shall be allocated to base-level employees.

The compensation for employees shall be made in cash and its subjects shall include the employees of the domestic and overseas subordinate companies, who meet certain requirements.

Article 30-1: In addition to the income tax withheld according to the law, the net income this Company gains in the final accounts each year should first make up the losses in the past years; then, 10% of its balance should be withdrawn and deposited as the legal surplus and account or reverse the special surplus reserve pursuant to the law; if the balance is left, the distributable dividend of preferred shares in the said year shall be distributed on a top priority basis; based on the balance along with the undistributed earnings at the beginning of the period, the Board of Directors shall prepare the earnings distribution proposal for the issuance of new shares, and submit it with the shareholders' meeting for a resolution on the distribution.

With respect to the distribution of bonus for the shareholders in the preceding paragraph, if all or part of it is distributed in cash, the Board of Directors shall be authorized to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend and a report shall be filed with the shareholders' meeting.

This Company is just situated at the growing stage. Considering the capital expenditure, business expansion need and sound financial planning for the sake of sustainable development, only after the earnings satisfy the cash need of this Company's capital planning shall the remaining earnings be sufficient for the distribution of cash dividend; in this point, the distributed amount of cash dividend shall be more than 10% of total bonus amount for the shareholders and its ratio shall be subject to the stock dividend ratio adjusted by the Board of Directors to 50%~100%, depending on the actual profits and capital status or on the basis of the capital expenditure and the business expansion needs; such an adjustment shall be submitted with the shareholders' meeting for a resolution.

Article 30-2: When this Company has not incurred loss, it shall authorize the Board of Directors to seek a resolution made by over half of the attending directors in the meeting wherein over two thirds of directors attend in order to distribute the legal surplus reserve (part of the said surplus exceeding 25% of the paid-in stock capital) as well as the whole or part of the capital reserve which complies with this Company Act in cash and thereof submit a report with the shareholders' meeting.

Article 30-3: The subjects for the transfer of the shares this Company repurchases shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the transfer method shall be determined by the Board of Directors via authorization.

The subjects for the issuance of new restricted employee shares of this Company shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the distribution method shall be determined by the Board of Directors via authorization.

When this Company issues new shares, those employees who purchase the shares shall only include the employees of this Company and its domestic and overseas subordinate companies, who meet certain requirements; their requirements and the purchase method shall be determined by the Board of Directors via authorization.

Chapter VII Supplementary Articles

Article 31: This Company's reinvestment amount shall not exceed 40% of the paid-in stock capital.

Article 32: This Company shall offer guarantee to other companies in the same industry.

Article 33: The organizational regulations and the operational bylaws of this Company shall be separately established by the Board of Directors.

Article 34: Any matters not covered in this Articles of Incorporation shall be handled in accordance with the regulations of this Company Act and other relevant laws and regulations.

Article 35: This Articles of Incorporation was established on September 19, 1975.

The 1st amendment was made on August 12, 1978.
The 2nd amendment was made on July 3, 1979.
The 3rd amendment was made on September 26, 1979.
The 4th amendment was made on February 10, 1981.
The 5th amendment was made on September 18, 1984.
The 6th amendment was made on August 29, 1986.
The 7th amendment was made on October 15, 1986.
The 8th amendment was made on August 29, 1998.
The 9th amendment was made on November 16, 1998.
The 10th amendment was made on November 30, 1998.
The 11th amendment was made on May 20, 2000.
The 12th amendment was made on June 20, 2001. (The 1st time)
The 13th amendment was made on June 20, 2001. (The 2nd time)
The 14th amendment was made on May 11, 2002. (The 1st time)
The 15th amendment was made on May 11, 2002. (The 2nd time)
The 16th amendment was made on June 23, 2003.
The 17th amendment was made on June 24, 2005.
The 18th amendment was made on June 27, 2006.
The 19th amendment was made on June 22, 2007.
The 20th amendment was made on June 25, 2008.
The 21st amendment was made on June 30, 2010.
The 22nd amendment was made on June 28, 2011.
The 23rd amendment was made on June 28, 2012.
The 24th amendment was made on June 24, 2014.
The 25th amendment was made on June 23, 2015.
The 26th amendment was made on June 28, 2016.
The 27th amendment was made on June 22, 2017.
The 28th amendment was made on June 18, 2019.
The 29th amendment was made on June 10, 2020.
The 30th amendment was made on June 27, 2022.
The 31th amendment was made on June 26, 2025

Johnson Health Tech. Co., Ltd.

Rules of Procedure for Shareholders' Meetings

Article 1: The shareholders' meetings of this Company, except as otherwise provided by the law and regulation, shall be handled in accordance with this "Rules of Procedure for Shareholders' Meetings".

Article 2: Unless otherwise provided by law or regulation, this Company's shareholders' meetings shall be convened by the Board of Directors.

Changes to how this Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.

This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or before 15 days before the date of a special shareholders' meeting. This Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the general shareholders' meeting or before 15 days before the date of the special shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, this Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Company and the professional shareholder services agent designated thereby.

This Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

1. For physical shareholders' meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with this Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of this Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited to one only and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of this Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of this Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a general shareholders' meeting is held, this Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, this Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 3: For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to this Company before five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Company, if the shareholder intends to attend the meeting in person

or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares.

If, after a proxy form is delivered to this Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to this Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 4: This Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. solicitors soliciting proxy forms shall also bring identification documents for verification.

In the event of a virtual shareholders' meeting, this Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 4-1. To convene a virtual shareholders' meeting, this Company shall include the follow particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (2) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - (3) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
 - (4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 5: This Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or sign-in cards handed in, as well as the number of shares registered at the virtual meeting, plus the number of shares whose voting rights are exercised by correspondence or electronically. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or in a virtual way, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 6: Attendance and voting at the shareholders' meetings shall be calculated based on numbers of shares.

Article 7: The venue for a shareholders' meeting shall be the premises of this Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Company convenes a virtual-only shareholders' meeting.

- Article 8: If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair. If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
- Article 9: This Company may appoint its attorneys, certified public accountants, or related persons to attend a shareholders' meeting in a non-voting capacity.
- Article 10: This Company shall make an audio and video recording of the full meeting and the recorded materials shall be retained for at least one year.
Where a shareholders' meeting is held online, this Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
The information and audio and video recording in the preceding paragraph shall be properly kept by this Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.
In case of a virtual shareholders' meeting, this Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.
- Article 11: The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, this Company shall also declare the meeting adjourned at the virtual meeting platform. A tentative resolution may be adopted pursuant to Article 175, paragraph 1 of this Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders, intending to attend the meeting online shall re-register to this Company in accordance with Article 4.
When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of this Company Act.
- Article 12: If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
The provisions of the preceding paragraph apply mutatis mutandis to the shareholders meeting, convened by a party with the power to convene that is not the Board of Directors.
The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution.
After the meeting adjourns, the shareholders shall not appoint another chair to resume the meeting at the original or another venue.
- Article 13: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the contents of the speech do not correspond to the subject given on the speaker's slip, the spoken contents shall prevail.
When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
- Article 14: Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
- Article 15: When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.
- Article 16: After an attending shareholder has spoken, the chair may respond in person or direct one relevant personnel to respond.
Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Articles 13 to 15 do not apply.
As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

- Article 17: In respect of the discussion of proposals, when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, he/she may announce the discussion closed and call for a vote.
- Article 18: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Company.
 Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
 When this Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.
 In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.
 When this Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 4 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.
 When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.
- Article 19: When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the Meeting will be resumed.
- Article 20: Except as otherwise provided in this Company Act and in this Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, if no objection is made against the chair's inquiry, it is deemed approved with the same effect as the voting. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting; the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS on the same day.
- Article 21: When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
- Article 22: The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by this Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.
 The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of this Company Act, the ballots shall be retained until the conclusion of the litigation.
- Article 23: Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
 This Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
 The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Company.
 Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
 The Company shall hold a video conference shareholders' meeting. In addition to complying with the provisions of the preceding paragraph, the Company shall also specify in the minutes of the meeting the alternative measures provided to shareholders who have difficulties participating in the meeting via video conference.

- Article 24: On the day of a shareholders' meeting, this Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, this Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
- During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
- If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or TPEX) regulations, this Company shall upload the content of such resolution to the MOPS within the prescribed time period.
- Article 25: The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an armband bearing the word "Proctor."
- Article 26: In the event of a virtual shareholders' meeting, this Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.
- Article 27: When this Company convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.
- Article 28: In the event of a virtual shareholders' meeting, this Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.
- In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.
- For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.
- For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
- During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.
- When this Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.
- Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
- When postponing or resuming a meeting according to the second paragraph, this Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
- For dates or period set forth under the second half of Article 12, and Paragraph 3, Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.
- Article 29: When convening a virtual-only shareholders' meeting, this Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.
- Article 30: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

This amendment was made on June 27, 2022.

【Appendix 3】

Johnson Health Tech. Co., Ltd.

Procedures for Election of Directors

Date Amended: March 24, 2017

- Article 1. The election of directors of the Company shall be conducted in accordance with these Procedures.
- Article 2. The election of directors of the Company shall be conducted by registered cumulative voting method. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders. Each share shall have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
Shareholders of the Company may exercise their voting rights for the election of directors by choosing either electronic voting or on-site voting.
Shareholders who exercise their voting rights through electronic voting shall do so via the electronic voting platform designated by the Company. Directors and independent directors shall be elected in the same election; however, the number of seats elected shall be calculated separately for independent directors and non-independent directors.
- Article 3. Directors of the Company shall be elected by the Shareholders' Meeting from among persons with legal capacity. In accordance with the number of directors specified in the Company's Articles of Incorporation, candidates receiving the highest number of votes, representing the aggregate voting rights, shall be elected as directors in descending order. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
If a person is elected concurrently as a director under multiple capacities, such person shall elect to serve in one capacity only and shall not hold multiple directorships simultaneously.
The number of voting rights referred to in the preceding paragraphs shall be calculated based on the total voting rights cast both on-site at the Shareholders' Meeting and through electronic voting.
- Article 3-1. Unless otherwise approved by the competent authority, more than one-half of the Company's directors shall not have any of the following relationships with one another:
1. Spouse.
 2. Relative within the second degree of kinship.
- Article 4. The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders. Shareholders exercising voting rights by electronic means shall not be issued separate election ballots.
- Article 5. Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.

- Article 6. Ballot boxes for the election of directors shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences.
- Article 7. If the candidate is a shareholder of the Company, the voter shall enter the candidate's account name and shareholder account number in the "Candidate" section of the ballot. If the candidate is not a shareholder, the voter shall enter the candidate's name and national identification number. Where the candidate is a government entity or juristic person shareholder, the "Candidate" section of the ballot shall state the name of such government entity or juristic person, and may also include the name of its representative(s). If there is more than one representative, the name of each representative shall be separately entered.
- Article 8. A ballot is invalid under any of the following circumstances:
1. The ballot is not the official ballot prescribed by the Board of Directors.
 2. A blank ballot is cast into the ballot box.
 3. The writing is unclear and indecipherable or has been altered.
 4. Where the candidate is a shareholder, the entered account name or shareholder account number does not match the shareholders' register; or where the candidate is not a shareholder, the entered name or identification number does not match the identification records upon verification.
 5. Any additional text is written on the ballot other than the candidate's name and shareholder account number or identification number.
 6. The candidate's name is identical to that of another shareholder, and the shareholder account number or identification number is not provided for identification purposes.
 7. Two or more candidates are entered on the same ballot.
 8. The ballot is not cast into the ballot box.
- Article 9. The voting rights shall be calculated on site immediately after the end of the poll, and shall be announced by the chair on the site.
- Article 10. Any matters not provided for in these Procedures shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 11. These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Johnson Health Tech. Co., Ltd.

Shareholding of Directors

Date of Transfer Suspended: April 26, 2026

Title	Name	Date Elected (Employed)	Shareholding No. When Elected		Shareholding No. specified in the shareholder register on the date of transfer suspended	
			Share No.	Shareholding % (Note 1)	Share No.	Shareholding % (Note 2)
Chairman	Peter Lo	June 28, 2023	61,229,933	20.17%	61,229,933	20.18%
Director	Cindy Ho	June 28, 2023	12,776,199	4.21%	12,776,199	4.21%
Director	Jason Lo	June 28, 2023	84,704,121	27.90%	86,534,121	28.52%
Director	Spencer Hsieh	June 28, 2023	39,428	0.01%	39,428	0.01%
Director	May Lo	June 28, 2023	17,195,413	5.66%	17,242,445	5.68%
Director	Teresa Lo	June 28, 2023	14,936,094	4.92%	14,936,094	4.92%
Director	Crista Lin	June 28, 2023	13,453,859	4.43%	13,463,803	4.44%
Director	Vincent Chen	June 28, 2023	0	0.00%	0	0.00%
Director	Yih- Horng, Lin	June 28, 2023	174,000	0.06%	174,000	0.06%
Independent Director	Hank Lin	June 28, 2023	0	0.00%	0	0.00%
Independent Director	Chung- Hsian Liu	June 28, 2023	0	0.00%	0	0.00%
Independent Director	Alex Liu	June 28, 2023	0	0.00%	0	0.00%
Independent Director	Wen-Ren Jong	June 28, 2023	0	0.00%	0	0.00%
Total for Directors			204,509,047	67.36%	206,396,023	68.03%

Note 1: Total issued shares at the time of election: 303,616,617 ordinary shares.

Note 2: Total issued shares on April 26, 2026: 303,394,617 ordinary shares.

- Remarks: 1. The shares to be legally held by the entire directors of this company are 12,144,664; as of April 26, 2026, the entire directors hold 206,396,023 shares, which have met the statutory requirements.
2. Pursuant to Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, if the elected independent directors exceed two persons, the shareholding ratio calculated in proportion of the entire directors other than the independent directors shall be reduced to 80%.