

Johnson Health Tech Iberica S.L.

**FY2025 EU Public Country-by-
Country Report – Spain**

For fiscal year ended December 31, 2025

Introduction

In accordance with the provisions of section First.1.4 of the eleventh additional provision of Law 22/2015, of July 20, on Auditing Accounts (hereinafter, LAC), Johnson Health Tech Iberica S.L. is an entity subject to Spanish law and is considered a medium or large-sized subsidiary.

Johnson Health Tech. Co., Ltd. is the ultimate parent company of Johnson Health Tech Iberica S.L. and is not governed by the law of an EU Member State. According to the consolidated financial statements of the group, the net consolidated annual turnover of the group exceeded EUR 750,000,000 at the end of each of the last two consecutive financial years.

Accordingly, Johnson Health Tech Iberica S.L. is required to publish and make accessible a report regarding corporate income tax information consolidated at the level of its ultimate parent company, i.e., the EU Public Country-by-Country Report(“EU PCbCR”).

However, as the relevant group-level information has not yet been made available by the ultimate parent company at the time this report is prepared and filed, this report includes only information relating to Spain.

In compliance with the EU Public CbCR Directive, the complete EU PCbCR will be published in another EU Member State within the 12-month period provided for under Directive (EU) 2021/2101.

Content

Section 1 - General Information

Name of the ultimate parent of the group / of the standalone undertaking	Johnson Health Tech. Co., Ltd.
Country where the ultimate parent has its registered office	Taiwan, Republic of China
Financial Year – start date	1/1/2025
Financial Year – end date	31/12/2025
Reporting currency	TWD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU?	Yes

Section 2 - Overview of Information on a Country-by-Country Basis¹

Tax jurisdiction	Country Code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of Employees
Spain	ES	1,303,886,373	105,158,937	18,950,575	28,485,266	49,368,441	93

Section 3 - List of subsidiaries and activities

Member States or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	Johnson Health Tech Iberica S.L.	Sales, Marketing or Distribution

Section 4 - Omitted information

Only information for constituent entities in Spain has been included.

Section 5 - Explanations for material discrepancies between income tax paid and accrued

None

¹ The information presented in Section 2 has been prepared by reference to the reporting requirements under Directive 2013/34/EU, as amended by Directive (EU) 2021/2101, and the EU Public Country-by-Country Reporting framework. The definitions of the reported items are interpreted consistently with the country-by-country reporting principles under OECD BEPS Action 13.