

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY FINANCIAL
STATEMENTS AND INDEPENDENT AUDITORS’
REPORT
DECEMBER 31, 2022 AND 2021

For the convenience of readers and for information purpose only, the auditors’ report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors’ report and financial statements shall prevail.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Uni-President Enterprises Corp.

Opinion

We have audited the accompanying parent company only balance sheets of Uni-President Enterprises Corp. (the “Company”) as of December 31, 2022 and 2021, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of the other auditors (please refer to *Other Matter* section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and 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 in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the Company's 2022 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, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2022 parent company only financial statements are stated as follows:

Evaluation of the ending balance of investments accounted for under the equity method

Please refer to Notes 4(14) and 6(7) for the accounting policy and the details of investments accounted for under equity method relating to this key audit matter.

Cayman President Holdings Ltd. and President Chain Store Corp., the Company's subsidiaries with the related ending balance of investments accounted for under equity method of \$79,549,903 thousand and \$15,186,635 thousand, both constituting 44% of the Company's total assets, respectively, were considered significant to the parent company only financial statements. Accordingly, evaluation of the ending balances of these investments accounted for under the equity method has been identified as one of the most significant matters in our audit, hence, the key audit matters reported in the financial statements of these subsidiaries are also included as key audit matters in our audit of the Company's parent company only financial statements as follows:

1. Cayman President Holdings Ltd. and its subsidiaries — Operating revenue — Sales of goods in Mainland China

Description

Cayman President Holdings Ltd. and its subsidiaries are engaged in a large volume of revenue transactions generated from sales to a large number of customers, including direct customers and distributors in many different areas in Mainland China. As such, it needs more time for good transportation and customer reception, which involves complicated judgement in determining the timing of transferring the rights and obligations and risks and rewards of ownership of goods to customers. As a result, it has been identified as one of the key audit matters of our annual audit for 2022.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

- (1) We understood, evaluated and validated management's controls in respect of the sales transactions. In addition, we understood and tested the general control environment of the information technology systems and the automatic controls that were related to sales of goods and revenue recognition.
- (2) We conducted testing of revenue records using sampling techniques, by examining the relevant

supporting documents including customer orders, goods delivery notes and customer's receipt notes. In addition, we confirmed customers' balances of accounts receivable and amounts of transactions on a sampling basis, by considering the nature of transactions and characteristics of those customers.

- (3) We tested sales transactions that took place shortly before and after the balance sheet date, by reconciling recognized revenue with the goods delivery notes and customers' receipt notes, to assess whether revenue was recognized in the appropriate reporting periods.

2. President Chain Store Corp. and its subsidiaries — Completeness and accuracy of retail sales revenue

Description

Retail sales revenue of President Chain Store Corp. and its subsidiaries is recorded based on the point-of-sale (POS) terminals, which collect the information of item names of merchandise, quantity, sales price and total sales amount of each transaction using pre-established merchandise master file data (which contains information such as item names of merchandise, cost of purchase, retail price, combination sales promotions, etc.). After the daily closing process, each store manager uploads their sales information to the Enterprise Resource Planning (“ERP”) system, which summarizes all sales and automatically generates sales revenue journal entries. Each store manager also prepares a daily cash report, which summarizes amounts of sales and methods of collections (including cash, gift certificates, credit cards and electronic payment devices, etc.) and cash from daily sales is deposited to the bank.

As retail sales revenue comprises numerous small amount transactions and highly relies on the POS and ERP systems, the process of summarizing and recording sales revenue through these systems is important with regard to the completeness and accuracy of the retail sales revenue figures, and thus has been identified as one of the key audit matters of our annual audit for 2022.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

- (1) We inspected and checked whether additions and changes to the merchandise master file data had been properly approved and supported by related documents;
- (2) We inspected and checked whether approved additions and changes to the merchandise master file data had been correctly entered in the merchandise master file;
- (3) We inspected and checked whether merchandise master file data had been periodically transferred to POS terminals in stores;
- (4) We inspected and checked whether sales information in POS terminals had been periodically and

completely transferred to the ERP system and sales revenue journal entries were automatically generated;

(5) We inspected manual sales revenue journal entries and relevant documents;

(6) We inspected daily cash reports and related documents;

(7) We inspected cash deposit amounts recorded in daily cash reports and agreed them to bank remittance amounts.

3. President Chain Store Corp. and its subsidiaries — Cost-to-retail ratio of retail inventory method

Description

As the retailing business of President Chain Store Corp. and its subsidiaries involves various kinds of merchandise, the retail inventory method is used to estimate the ending balance of inventory and the cost of goods sold. The retail inventory method applies a ratio of costs over retail prices of goods purchased (known as cost-to-retail ratio) to come out with an estimate of the ending balance of inventory and the cost of goods sold. The determination of the cost-to-retail ratio relies highly on cost and retail price information recorded in the accounting system, and has thus been identified as one of the key audit matters of our annual audit for 2022.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

(1) We interviewed the management to understand the calculation process of the cost-to-retail ratio under the retail inventory method, and inspected whether it had been consistently applied in the comparative periods of the financial statements;

(2) We inspected and checked whether additions and changes to the merchandise master file data (including item names of merchandise, cost of inventory, retail price, combination sales promotions, etc.) had been properly approved and the data had been correctly entered in the merchandise master file;

(3) We inspected and checked whether costs and retail prices of inventory purchased as per delivery receipts were in agreement with POS purchase records after acceptance of the inventory;

(4) We inspected and checked whether the POS records for costs and retail prices of inventory purchased were periodically and completely transferred to the ERP system and that the records could not be changed manually.

(5) We recalculated the cost-to-retail ratio to verify its accuracy.

Other matter –Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 13 relative to these investments, is based solely on the reports of the other auditors. The balance of these investments accounted for under equity method amounted to \$4,016,520 thousand and \$4,054,627 thousand, constituting 1.85% and 2.06% of the related totals as of December 31, 2022 and 2021, respectively, and share of profit or loss amounted to (\$20,295) thousand and \$634,785 thousand, constituting (0.08%) and 3.47% of the related totals for the years then ended, respectively.

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 Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of 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 Company's ability to continue as a going concern, 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 audit committee, are responsible for overseeing the Company's financial reporting process.

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 the Standards on Auditing of 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 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 Company's internal control.
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 Company's ability to continue as a going concern. 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. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, 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 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 the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' 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.

Lin, Tzu-Shu

Independent Accountants

Tien, Chung-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

March 9, 2023

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 32,482	-	\$ 93,268	-
1110	Financial assets at fair value through profit or loss - current	6(5)	1,911	-	-	-
1150	Notes receivable, net	6(2) and 12	472,830	-	278,960	-
1170	Accounts receivable, net	6(2) and 12	1,132,204	1	953,130	1
1180	Accounts receivable - related parties	7	4,240,891	2	3,755,752	2
1200	Other receivables		181,867	-	181,194	-
1210	Other receivables - related parties	7	401,085	-	336,600	-
1220	Current income tax assets	6(30)	14,881	-	-	-
130X	Inventories	6(3)	3,279,698	2	2,497,503	1
1410	Prepayments		66,016	-	72,548	-
1479	Other current assets		2,967	-	4,158	-
11XX	Total current assets		<u>9,826,832</u>	<u>5</u>	<u>8,173,113</u>	<u>4</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(5)	92,236	-	92,024	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(6)	2,240,968	1	2,152,176	1
1550	Investments accounted for under equity method	6(7) and 7	177,791,767	82	162,521,308	83
1600	Property, plant and equipment	6(8)(12) and 7	14,697,271	7	15,236,591	8
1755	Right-of-use assets	6(8)(9)	35,334	-	101,528	-
1760	Investment property, net	6(8)(11)(12) and 7	10,542,852	5	6,688,844	4
1780	Intangible assets		185,167	-	207,167	-
1840	Deferred income tax assets	6(30)	213,029	-	466,947	-
1915	Prepayments for equipment	6(8)(11)	384,051	-	263,398	-
1920	Guarantee deposits paid	6(8)	99,761	-	78,901	-
1930	Long-term notes and accounts receivable		12	-	13,183	-
1940	Long-term notes and accounts receivable - related parties	7	61,445	-	24,632	-
1990	Other non-current assets		524,905	-	584,089	-
15XX	Total non-current assets		<u>206,868,798</u>	<u>95</u>	<u>188,430,788</u>	<u>96</u>
1XXX	Total assets		<u>\$ 216,695,630</u>	<u>100</u>	<u>\$ 196,603,901</u>	<u>100</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2100	Short-term borrowings	6(13)	\$ 1,758,460	1	\$ 1,573,904	1
2110	Short-term notes and bills payable	6(14)	5,697,496	3	7,696,738	4
2120	Financial liabilities at fair value through profit or loss - current	6(5)	-	-	3,443	-
2130	Current contract liabilities	6(23)	1,355	-	-	-
2150	Notes payable		285	-	10,893	-
2170	Accounts payable		1,842,553	1	1,505,688	1
2180	Accounts payable - related parties	7	223,394	-	175,429	-
2200	Other payables	6(11)(15)	7,451,260	3	6,906,905	3
2220	Other payables - related parties	7	1,030,814	-	1,015,761	1
2230	Current income tax liabilities	6(30)	191,142	-	377,987	-
2280	Lease liabilities - current		8,970	-	72,655	-
2310	Advance receipts		247,145	-	133,437	-
2320	Long-term liabilities, current portion	6(16)	5,900,000	3	5,000,000	3
2399	Other current liabilities		18,012	-	18,402	-
21XX	Total current liabilities		<u>24,370,886</u>	<u>11</u>	<u>24,491,242</u>	<u>13</u>
Non-current liabilities						
2530	Corporate bonds payable	6(16)	45,150,000	21	47,050,000	24
2540	Long-term borrowings	6(17)	17,800,000	8	3,695,000	2
2570	Deferred income tax liabilities	6(30)	2,902,042	2	1,884,647	1
2580	Lease liabilities - non-current		13,770	-	24,736	-
2610	Long-term notes and accounts payable	6(11)	-	-	750,372	-
2640	Net defined benefit liabilities - non-current	6(18)	670,177	-	1,933,933	1
2645	Guarantee deposits received		82,276	-	63,675	-
2670	Other non-current liabilities	6(7)	3,400	-	124,097	-
25XX	Total non-current liabilities		<u>66,621,665</u>	<u>31</u>	<u>55,526,460</u>	<u>28</u>
2XXX	Total liabilities		<u>90,992,551</u>	<u>42</u>	<u>80,017,702</u>	<u>41</u>
Equity						
Share capital						
3110	Common stock	6(19)	56,820,154	26	56,820,154	29
Capital surplus						
3200	Capital surplus	6(20)	2,730,532	1	2,834,168	1
Retained earnings						
3310	Legal reserve	6(6)(7)(21)	28,406,550	13	26,375,315	13
3320	Special reserve		10,199,821	5	8,201,965	4
3350	Unappropriated retained earnings		31,744,946	15	32,449,568	17
Other equity interest						
3400	Other equity interest	6(22)	(4,198,924)	(2)	(10,094,971)	(5)
3XXX	Total equity		<u>125,703,079</u>	<u>58</u>	<u>116,586,199</u>	<u>59</u>
Contingent Liabilities and Commitments						
3X2X	Total liabilities and equity		<u>\$ 216,695,630</u>	<u>100</u>	<u>\$ 196,603,901</u>	<u>100</u>

The accompanying notes are an integral part of these parent company only financial statements.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

		Year ended December 31					
		2022		2021			
Items	Notes	AMOUNT	%	AMOUNT	%		
4000	Operating revenue	6(23) and 7	\$ 46,680,800	100	\$ 42,627,187	100	
5000	Operating costs	6(3)(9)(18)(28)(29) and 7	(34,822,379)	(75)	(29,894,545)	(70)	
5900	Net operating margin		<u>11,858,421</u>	<u>25</u>	<u>12,732,642</u>	<u>30</u>	
	Operating expenses	6(9)(11)(18)(28)(29), 7 and 12					
6100	Selling expenses		(5,350,842)	(11)	(5,241,380)	(12)	
6200	General and administrative expenses		(4,072,203)	(9)	(4,105,392)	(10)	
6300	Research and development expenses		(436,288)	(1)	(424,860)	(1)	
6450	Expected credit gains		<u>602</u>	-	<u>634</u>	-	
6000	Total operating expenses		<u>(9,858,731)</u>	<u>(21)</u>	<u>(9,770,998)</u>	<u>(23)</u>	
6900	Operating profit		<u>1,999,690</u>	<u>4</u>	<u>2,961,644</u>	<u>7</u>	
	Non-operating income and expenses						
7100	Interest income	6(24)	150	-	67	-	
7010	Other income	6(6)(10)(11)(25) and 7	2,484,718	5	2,037,954	5	
7020	Other gains and losses	6(4)(5)(9)(11)(12)(26) and 12(2)	(866,599)	(2)	(933,930)	(2)	
7050	Finance costs	6(8)(9)(27)	(568,242)	(1)	(415,811)	(1)	
7070	Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(7)	<u>15,648,835</u>	<u>34</u>	<u>17,003,609</u>	<u>40</u>	
7000	Total non-operating income and expenses		<u>16,698,862</u>	<u>36</u>	<u>17,691,889</u>	<u>42</u>	
7900	Profit before income tax		<u>18,698,552</u>	<u>40</u>	<u>20,653,533</u>	<u>49</u>	
7950	Income tax expense	6(30)	(1,530,072)	(3)	(774,471)	(2)	
8200	Profit for the year		<u>\$ 17,168,480</u>	<u>37</u>	<u>\$ 19,879,062</u>	<u>47</u>	
	Other comprehensive income (loss)						
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss						
8311	Actuarial gains on defined benefit plans	6(18)	\$ 936,058	2	\$ 351,864	1	
8316	Unrealized gain (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(6)	92,864	-	(118,753)	-	
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under equity method-will not be reclassified to profit or loss		387,440	1	550,006	1	
8349	Income tax related to components of other comprehensive loss that will not be reclassified to profit or loss	6(30)	(185,049)	-	(80,333)	-	
	Components of other comprehensive income (loss) that will be reclassified to profit or loss						
8361	Financial statements translation differences of foreign operations	6(22)	3,832,479	8	(803,585)	(2)	
8380	Share of other comprehensive gain (loss) of subsidiaries, associates and joint ventures accounted for under equity method-will be reclassified to profit or loss		<u>2,329,686</u>	<u>5</u>	<u>(1,464,343)</u>	<u>(4)</u>	
8300	Total other comprehensive income (loss) for the year		<u>\$ 7,393,478</u>	<u>16</u>	<u>(\$ 1,565,144)</u>	<u>(4)</u>	
8500	Total comprehensive income for the year		<u>\$ 24,561,958</u>	<u>53</u>	<u>\$ 18,313,918</u>	<u>43</u>	
	Earnings per share (in dollars)	6(31)					
9750	Basic		\$ 3.02		\$ 3.50		
9850	Diluted		\$ 3.01		\$ 3.48		

The accompanying notes are an integral part of these parent company only financial statements.

UNL-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Retained Earnings				Other Equity Interest			Total
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	
The year ended December 31, 2021									
Balance at January 1, 2021		\$ 56,820,154	\$ 3,664,464	\$ 24,218,283	\$ 7,099,301	\$ 30,740,022	(\$ 9,111,230)	\$ 1,013,025	\$ 114,444,019
Net income for the year ended December 31, 2021		-	-	-	-	19,879,062	-	-	19,879,062
Other comprehensive income (loss) for the year ended December 31, 2021	6(22)	-	-	-	-	411,407	(2,236,104)	259,553	(1,565,144)
Total comprehensive income (loss) for the year ended December 31, 2021		-	-	-	-	20,290,469	(2,236,104)	259,553	18,313,918
Distribution of 2020 net income :									
Legal reserve		-	-	2,157,032	-	(2,157,032)	-	-	-
Special reserve		-	-	-	1,104,334	(1,104,334)	-	-	-
Cash dividends	6(21)	-	-	-	-	(15,341,442)	-	-	(15,341,442)
Adjustment for change in capital reserve of investee companies	6(20)	-	16,820	-	-	-	-	-	16,820
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(20)	-	(849,986)	-	-	-	-	-	(849,986)
Adjustment of capital reserve due to change in interests in associates	6(20)	-	15,072	-	-	-	-	-	15,072
Adjustment of capital reserve due to change in interests in subsidiaries	6(20)	-	(19,902)	-	-	-	-	-	(19,902)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(20)	-	(558)	-	-	-	-	-	(558)
Non-payment of expired cash dividends from previous years transferred to capital reserve	6(20)	-	8,258	-	(1,670)	1,670	-	-	8,258
Reversal of special reserve	6(21)	-	-	-	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument of investee companies	6(7)	-	-	-	-	-	-	-	-
Balance at December 31, 2021		\$ 56,820,154	\$ 2,834,168	\$ 26,375,315	\$ 8,201,965	\$ 32,449,568	(\$ 11,347,334)	(\$ 1,252,363)	\$ 116,586,199
The year ended December 31, 2022									
Balance at January 1, 2022		\$ 56,820,154	\$ 2,834,168	\$ 26,375,315	\$ 8,201,965	\$ 32,449,568	(\$ 11,347,334)	\$ 1,252,363	\$ 116,586,199
Net income for the year ended December 31, 2022		-	-	-	-	17,168,480	-	-	17,168,480
Other comprehensive income (loss) for the year ended December 31, 2022	6(22)	-	-	-	-	1,427,194	6,655,575	(689,291)	7,393,478
Total comprehensive income (loss) for the year ended December 31, 2022		-	-	-	-	18,595,674	6,655,575	(689,291)	24,561,958
Distribution of 2021 net income :									
Legal reserve		-	-	2,031,235	-	(2,031,235)	-	-	-
Special reserve		-	-	-	1,998,436	(1,998,436)	-	-	-
Cash dividends	6(21)	-	-	-	-	(15,341,442)	-	-	(15,341,442)
Adjustment for change in capital reserve of investee companies	6(20)	-	18,575	-	-	-	-	-	18,575
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(20)	-	(130,920)	-	-	-	-	-	(130,920)
Adjustment of capital reserve due to change in interests in associates	6(20)	-	313	-	-	-	-	-	313
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(20)	-	(579)	-	-	-	-	-	(579)
Non-payment of expired cash dividends from previous years transferred to capital reserve	6(20)	-	8,975	-	(580)	580	-	-	8,975
Reversal of special reserve	6(21)	-	-	-	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument of investee companies	6(7)	-	-	-	-	72,424	-	(72,424)	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(6)	-	-	-	-	(2,187)	-	2,187	-
Balance at December 31, 2022		\$ 56,820,154	\$ 2,730,532	\$ 28,406,550	\$ 10,199,821	\$ 31,744,946	(\$ 4,691,759)	\$ 492,835	\$ 125,703,079

The accompanying notes are an integral part of these parent company only financial statements.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31,	
		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 18,698,552	\$ 20,653,533
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit or loss	6(5)(26)	(144,962)	(41,175)
Expected credit gain	12	(602)	(634)
Gain on disposal of non-current assets held for sale	6(4)(26)	(234,030)	-
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(7)	(15,648,835)	(17,003,609)
Depreciation on property, plant and equipment	6(8)	1,232,846	1,313,430
Loss on disposal of property, plant and equipment	6(26)	6,490	6,039
Depreciation on right-of-use assets	6(9)	57,411	72,196
(Gain) loss from lease modification	6(9)(26)	(119)	114
Depreciation on investment property	6(11)	61,655	52,428
Gain on disposal of investment property	6(26)	-	(64,609)
Gain on disposal of intangible assets	6(26)	-	(22,243)
(Reversal of impairment loss) impairment loss on non-financial assets	6(12)(26)	(396)	86,440
Amortization		22,000	31,678
Amortization of rent receivable		13,049	15,797
Interest income	6(24)	(150)	(67)
Dividend income	6(25)	(94,516)	(91,175)
Finance costs	6(27)	568,242	415,811
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		139,804	1,570
Notes receivable		(193,870)	(42,187)
Accounts receivable		(178,472)	(166,949)
Accounts receivable - related parties		(485,139)	(187,795)
Other receivables		(551)	543
Other receivables - related parties		(64,485)	5,871
Inventories		(782,195)	(305,384)
Prepayments		6,019	(1,078)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss		(408)	19,522
Contract liabilities - current		1,355	-
Notes payable		(10,608)	151
Accounts payable		336,865	217,049
Accounts payable - related parties		47,965	29,916
Other payables		(193,606)	(230,349)
Other payables - related parties		15,053	174,076
Advance receipts		113,708	1,463
Other current liabilities		(270)	270
Net defined benefit liabilities - non-current		(327,698)	(343,211)
Cash inflow generated from operations		2,960,102	4,597,432
Interest received		150	67
Dividends received		10,534,877	10,057,245
Interest paid		(548,894)	(409,511)
Income tax paid		(645,533)	(616,829)
Net cash flows from operating activities		<u>12,300,702</u>	<u>13,628,404</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31,	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from disposal of non-current assets held for sale	6(4)	\$ 558,483	\$ -
Acquisition of financial assets at fair value through other comprehensive income - non-current		-	(2,020,929)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current		4,072	-
Acquisition of investments accounted for under equity method - subsidiaries	6(7)	(3,744,311)	(810,000)
Cash paid for acquisition of property, plant and equipment	6(32)	(44,813)	(73,154)
Interest paid for acquisition of property, plant and equipment	6(8)(27)(32)	(2,794)	(3,320)
Proceeds from disposal of property, plant and equipment		231	2,404
Cash paid for acquisition of investment property	6(32)	(4,020,410)	(750,372)
Interest paid for acquisition of investment property	6(11)(27)(32)	(1)	-
Proceeds from disposal of investment property		-	70,760
Increase in intangible assets		-	(220,000)
Proceeds from disposal of intangible assets		-	133,502
(Increase) decrease in guarantee deposits paid		(24,909)	36,798
Increase in prepayments for equipment		(789,456)	(603,422)
Increase in long-term notes and accounts receivable - related parties		(36,813)	(24,632)
Increase in other non-current assets		(160,435)	(16,036)
Net cash flows used in investing activities		(8,261,156)	(4,278,401)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(33)	184,556	816,313
Decrease in short-term notes and bills payable	6(33)	(1,999,242)	(672,121)
Increase in corporate bonds payable	6(33)	4,000,000	9,950,000
Decrease in corporate bonds payable	6(33)	(5,000,000)	(1,400,000)
Increase in long-term borrowings	6(33)	68,145,000	13,045,000
Decrease in long-term borrowings	6(33)	(54,040,000)	(15,650,000)
Payment of lease liabilities	6(33)	(66,307)	(74,657)
Increase in guarantee deposits received	6(33)	18,481	478
Decrease in other non-current liabilities		(799)	(671)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(20)	(579)	(558)
Payment of cash dividends	6(21)	(15,341,442)	(15,341,442)
Net cash flows used in financing activities		(4,100,332)	(9,327,658)
Net (decrease) increase in cash and cash equivalents		(60,786)	22,345
Cash and cash equivalents at beginning of year	6(1)	93,268	70,923
Cash and cash equivalents at end of year	6(1)	<u>\$ 32,482</u>	<u>\$ 93,268</u>

The accompanying notes are an integral part of these parent company only financial statements.

UNI-PRESIDENT ENTERPRISES CORP.
NOTES TO THE PARENT COMPANY ONLY FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

(1) Uni-President Enterprises Corp. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, foods, animal feeds and flour.

(2) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE PARENT COMPANY ONLY FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These parent company only financial statements were authorized for issuance by the Board of Directors on March 9, 2023.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments that endorsed by the FSC and became effective from 2022 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board ("IASB")</u>
Amendments to IFRS 3, 'Reference to the conceptual framework'	January 1, 2022
Amendments to IAS 16, 'Property, plant and equipment: proceeds before intended use'	January 1, 2022
Amendments to IAS 37, 'Onerous contracts— cost of fulfilling a contract'	January 1, 2022
Annual improvements to IFRS Standards 2018–2020	January 1, 2022

The above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.

(2) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Company

New standards, interpretations and amendments endorsed by the FSC effective from 2023 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Amendments to IAS 1, 'Disclosure of accounting policies'	January 1, 2023
Amendments to IAS 8, 'Definition of accounting estimates'	January 1, 2023
Amendments to IAS 12, 'Deferred tax related to assets and liabilities arising from a single transaction'	January 1, 2023

The above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.

(3) IFRSs issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024

The above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these parent company only financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The parent company only financial statements of the Company have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

(2) Basis of preparation

A. Except for the following items, the parent company only financial statements have been prepared under the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the parent company only financial statements are disclosed in Note 5, ‘Critical accounting judgements, estimates and key sources of assumption uncertainty’.

(3) Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates (the “functional currency”). The parent company only financial statements are presented in New Taiwan Dollars, which is the Company’s functional and presentation currency.

- A. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.
- B. Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.
- C. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- D. All foreign exchange gains and losses are presented in the parent company only statement of comprehensive income within “Other gains and losses”.

(4) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
 - (a) Assets arising from operating activities that are expected to be realized, or are intended to be

sold or consumed within the normal operating cycle;

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realized within twelve months from the balance sheet date;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be settled within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(5) Cash equivalents

A. Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

B. Time deposits and commercial papers that meet the definition above and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(6) Financial assets at fair value through profit or loss

A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.

C. At initial recognition, the Company measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Company subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.

D. The Company recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.

(7) Financial assets at fair value through other comprehensive income

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Company has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

(a) The objective of the Company's business model is achieved both by collecting contractual cash flows and selling financial assets; and

(b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.

C. At initial recognition, the Company measures the financial assets at fair value plus transaction costs. The Company subsequently measures the financial assets at fair value:

(a) The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.

(b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(8) Accounts and notes receivable

A. Accounts and notes receivable entitle the Company a legal right to receive consideration in exchange for transferred goods or rendered services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(9) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortized cost, at each reporting date, the Company recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Company recognizes the impairment provision for lifetime ECLs.

(10) Derecognition of financial assets

The Company derecognizes a financial asset when one of the following conditions is met:

A. The contractual rights to receive the cash flows from the financial asset expire.

B. The contractual rights to receive cash flows of the financial asset have been transferred and the Company has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows of the financial asset have been transferred and the Company has not retained control of the financial asset.

(11) Leasing arrangements (lessor)

Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(12) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The cost of finished goods and work in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale. If the cost exceeds net realizable value, valuation loss is accrued and recognized in operating costs. If the net realizable value reverses, valuation is eliminated within credit balance and is recognized as deduction of operating costs.

(13) Non-current assets (or disposal groups) held for sale

Non-current assets (or disposal groups) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(14) Investments accounted for using equity method / subsidiaries and associates

- A. Subsidiaries are all entities (including structured entities) controlled by the Company. The Company controls an entity when the Company is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.
- B. Unrealized gains or losses resulting from inter-company transactions with subsidiaries are eliminated. The accounting policies of the subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- C. After acquisition of subsidiaries, the Company recognizes proportionately the share of profit and loss and other comprehensive income in the income statement as part of the Company's profit and loss and other comprehensive income, respectively. When the share of loss in a subsidiary equals or exceeds the carrying amount of Company's interest in that subsidiary, the Company continues to recognize its share in the subsidiary's loss proportionately.
- D. As long as the change in shareholding in the subsidiaries does not lead to loss of control (transactions with non-controlling interest), it is to be treated as equity, which are transactions between the owners. The difference between non-controlling equity adjustment amount and the fair value of payment and receipt is to be recognized as equity.
- E. Associates are all entities over which the Company has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly

or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.

- F. The Company's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Company's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Company does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- G. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Company's ownership percentage of the associate, the Company recognizes all changes in 'capital surplus' in proportion to its ownership.
- H. Unrealized gains on transactions between the Company and its associates are eliminated to the extent of the Company's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- I. In the case that an associate issues new shares and the Company does not subscribe or acquire new shares proportionately, which results in a change in the Company's ownership percentage of the associate but maintains significant influence on the associate, then "Capital surplus" and "Investments accounted for under the equity method" shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Company's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- J. Upon loss of significant influence over an associate, the Company remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss.
- K. When the Company disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- L. When the Company disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized as capital surplus in relation to the associate

are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.

- M. According to Regulations Governing the Preparation of Financial Statements by Securities Issuers, “Profit for the year” and “Total other comprehensive income for the year” reported in the parent company only statement of comprehensive income, shall equal to “Profit for the year” and “Total other comprehensive income” attributable to owners of the parent reported in that entity's consolidated statement of comprehensive income. Total equity reported in the parent company only financial statements shall equal to equity attributable to owners of parent reported in the consolidated financial statements.

(15) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Except for land, other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.
- D. The assets’ residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets’ residual values and useful lives differ from previous estimates or the patterns of consumption of the assets’ future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, ‘Accounting Policies, Changes in Accounting Estimates and Errors’, from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

<u>Asset</u>	<u>Useful lives</u>
Buildings (including accessory equipments)	5 ~ 55 years
Machinery and utilities equipment	2 ~ 15 years
Transportation equipment	5 years
Leasehold improvements	2 ~ 12 years
Other equipment	2 ~ 35 years

(16) Leasing arrangements (lessee) — right-of-use assets/lease liabilities

- A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at

which the leased asset is available for use by the Company. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.

- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate.

Lease payments are comprised of the following:

- (a) Fixed payments, less any lease incentives receivable;
- (b) Variable lease payments that depend on an index or a rate;
- (c) Amounts expected to be payable by the lessee under residual value guarantees;
- (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Company subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

- (a) The amount of the initial measurement of lease liability;
- (b) Any lease payments made at or before the commencement date;
- (c) Any initial direct costs incurred by the lessee; and
- (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset and remeasure the lease liability to reflect the partial or full termination of the lease, and recognize the difference in profit or loss.

(17) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 10 to 55 years.

(18) Intangible assets

Trademarks and licenses are stated at historical cost. Trademarks and licenses have a finite useful life and are amortized on a straight-line basis over their estimated useful lives of 10 years.

(19) Impairment of non-financial assets

The Company assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

(20) Borrowings

A. Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

B. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a pre-payment for liquidity services and amortized over the period of the facility to which it relates.

(21) Notes and accounts payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(22) Financial liabilities at fair value through profit or loss

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorized as financial liabilities held for trading unless they are designated as hedges or financial liabilities at fair value through profit or loss. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss on initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Company measures the financial liabilities at fair value. All related transaction costs are recognized in profit or loss. The Company subsequently measures these financial liabilities at fair value with any gain or loss recognized in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(23) Bonds payable

Ordinary corporate bonds issued by the Company are initially recognized at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortized to profit or loss over the period of bond circulation using the effective interest method as an adjustment to 'finance costs'.

(24) Derecognition of financial liabilities

Financial liability is derecognized when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(25) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(26) Non-hedging and embedded derivatives

Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.

(27) Provisions

Provisions (including decommissioning) are recognized when the Company has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognized as interest expense.

(28) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plan

For defined contribution plan, the contributions are recognized as pension expense when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plan

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Company in current period or prior periods. The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Company uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognized immediately in profit or loss.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisor's remuneration are recognized as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employees' compensation is distributed by shares, the Company calculates the number of shares based on the closing market price at the previous day of the board meeting resolution.

D. Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the Company decision to terminate an employee's

employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Company recognises expense as it can no longer withdraw an offer of termination benefits or it recognises relating restructuring costs, whichever is earlier. Benefits that are expected to be due more than 12 months after balance sheet date shall be discounted to their present value.

(29) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.
- D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on

a net basis or realize the asset and settle the liability simultaneously.

F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(30) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or stock options are shown in equity as a deduction, net of tax, from the proceeds.

(31) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(32) Revenue recognition

A. Sales of goods

(a) The Company manufactures and sells various soft drinks, food, animal feeds, sauces, vegetable oil, and medicine, etc. Sales are recognized when control of the products has transferred, being when the products are delivered to the wholesaler, the wholesaler has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the wholesaler's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the wholesaler, and either the wholesaler has accepted the products in accordance with the sales contract, or the Company has objective evidence that all criteria for acceptance have been satisfied.

(b) Revenue from these sales is recognized based on the price specified in the contract, net of the estimated sales discounts and volume discounts. The products are often sold with volume discounts based on estimated sales of each year. Accumulated experience is used to estimate and provide for the sales discounts and volume discounts, using the expected value method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. A refund liability is recognized for expected sales discounts and volume discounts payable to customers in relation to sales made until the end of the reporting period. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one year, the Company does not adjust the transaction price to reflect the time value of money.

(c) A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

B. Incremental costs of obtaining a contract

Given that the contractual period lasts less than one year, the Company recognizes the incremental costs of obtaining a contract as an expense when incurred although the Company expects to recover those costs.

(33) Business combinations

- A. The Company uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Company measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets.
- B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these parent company only financial statements requires management to make critical judgements in applying the Company's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The judgment and assumptions made by the Company in applying its accounting policies and concerning future events do not involve significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Cash:		
Cash on hand	\$ 1,151	\$ 906
Checking deposits and demand deposits	<u>31,331</u>	<u>92,362</u>
	<u>\$ 32,482</u>	<u>\$ 93,268</u>

A. The Company transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Company has no cash and cash equivalents pledged to others as of December 31, 2022 and 2021.

(2) Notes and accounts receivable, net

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Notes receivable	\$ 481,851	\$ 287,981
Less: Allowance for uncollectible accounts	(9,021)	(9,021)
	<u>\$ 472,830</u>	<u>\$ 278,960</u>
Accounts receivable	\$ 1,146,587	\$ 967,513
Less: Allowance for uncollectible accounts	(14,383)	(14,383)
	<u>\$ 1,132,204</u>	<u>\$ 953,130</u>

A. The ageing analysis of accounts receivable and notes receivable that were based on invoice date is as follows:

	<u>December 31, 2022</u>		<u>December 31, 2021</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 17,508	\$ 776,438	\$ 19,138	\$ 648,588
31 to 90 days	236,751	368,808	146,362	309,533
91 to 180 days	73,671	1,341	35,635	9,392
Over 180 days	153,921	-	86,846	-
	<u>\$ 481,851</u>	<u>\$ 1,146,587</u>	<u>\$ 287,981</u>	<u>\$ 967,513</u>

B. As of December 31, 2022 and 2021, notes and accounts receivable were all from contracts with customers. As of January 1, 2021, the balance of receivables (including related parties) from contracts with customers amounted to \$4,613,681.

C. As of December 31, 2022 and 2021, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Company's notes and accounts receivable was its book value.

D. The Company has no notes and accounts receivable pledged to others as of December 31, 2022 and 2021.

E. Information relating to credit risk of notes and accounts receivable is provided in Note 12(2), 'Financial instruments'.

(3) Inventories

	December 31, 2022		
	Cost	Allowance	Book value
Merchandise	\$ 296,016	\$ -	\$ 296,016
Raw materials	1,111,321	-	1,111,321
Raw materials in transit	1,007,448	-	1,007,448
Supplies	106,675	-	106,675
Work in progress	221,673	-	221,673
Finished goods	534,891	-	534,891
By-products	1,674	-	1,674
	<u>\$ 3,279,698</u>	<u>\$ -</u>	<u>\$ 3,279,698</u>
	December 31, 2021		
	Cost	Allowance	Book value
Merchandise	\$ 218,237	\$ -	\$ 218,237
Raw materials	834,096	-	834,096
Raw materials in transit	602,666	-	602,666
Supplies	97,039	-	97,039
Work in progress	214,135	-	214,135
Finished goods	530,686	-	530,686
By-products	644	-	644
	<u>\$ 2,497,503</u>	<u>\$ -</u>	<u>\$ 2,497,503</u>

The cost of inventories recognized as expense for the year:

	For the years ended December 31,	
	2022	2021
Cost of goods sold	\$ 33,189,457	\$ 28,821,014
Loss on physical inventory	734	83
Loss on production stoppages	7,954	13,898
Loss on discarding of inventory	4,386	3,101
Income from sale of scraps	(21,815)	(16,794)
Other operating costs	1,641,663	1,073,243
	<u>\$ 34,822,379</u>	<u>\$ 29,894,545</u>

(4) Non-current assets held for sale, net

In June 2022, the Board of Directors of the Company resolved to dispose three office floors and thirty parking lots of Uni-President International Tower to Universal Real Estate Development Co., Ltd. and Kung Ching International Development Co., Ltd.. Assets related to the aforementioned

transactions were classified as non-current assets held for sale in June 2022. The abovementioned transaction was completed in July 2022. The proceeds from disposal of \$558,483 had been collected and the related gain on disposal of \$234,030 was recognized (listed as “Other gains and losses”).

(5) Financial assets and liabilities at fair value through profit or loss

<u>Assets</u>	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Forward foreign exchange contracts	\$ 1,911	\$ –
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Unlisted stocks	\$ 78,964	\$ 78,964
Valuation adjustment	13,272	13,060
	<u>\$ 92,236</u>	<u>\$ 92,024</u>
<u>Liabilities</u>	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Forward foreign exchange contracts	\$ –	\$ 3,443

A. The gain recognized in relation to financial assets and liabilities at fair value through profit or loss were \$144,962 and \$41,175 (listed as “Other losses and gains”) for the years ended December 31, 2022 and 2021, respectively.

B. The Company entered into contracts relating to derivative financial assets which were not accounted for under hedge accounting. The information is listed below:

<u>Derivative instruments</u>	<u>December 31, 2022</u>	
	Contract amount (notional principal in thousands)	Contract period
Current items:		
Forward foreign exchange buying contracts	USD 6,250	11. 2022~6. 2023
<u>Derivative instruments</u>	<u>December 31, 2021</u>	
	Contract amount (notional principal in thousands)	Contract period
Current items:		
Forward foreign exchange buying contracts	USD 38,600	7. 2021~6. 2022

The Company entered into derivative contracts to hedge exposures due to fluctuations of foreign exchange rates. However, the Company did not apply hedge accounting treatment but apply held for trading accounting treatment for the derivative contracts.

- C. The Company has no financial assets at fair value through profit or loss pledged to others as of December 31, 2022 and 2021.
- D. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2), 'Financial instruments'.

(6) Financial assets at fair value through other comprehensive income

Items	December 31, 2022	December 31, 2021
Non-current items:		
Equity instruments		
Listed stocks	\$ 2,014,670	\$ 2,020,929
Unlisted stocks	<u>250,000</u>	<u>250,000</u>
	2,264,670	2,270,929
Valuation adjustment	(<u>23,702</u>)	(<u>118,753</u>)
	<u>\$ 2,240,968</u>	<u>\$ 2,152,176</u>

- A. The Company has elected to classify investments that are considered to be strategic investments and have steady dividend income as financial assets at fair value through other comprehensive income. The fair value of such investments was its book value as at December 31, 2022 and 2021.
- B. The Company disposed financial assets at fair value through other comprehensive income — equity instrument in the amount of \$4,072 and \$— for the years ended December 31, 2022 and 2021, respectively. This resulted in cumulative gain (loss) on disposal amounting to \$2,187 and \$—, which were reclassified from other equity to retained earnings for the years ended December 31, 2022 and 2021, respectively.
- C. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the years ended December 31,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	\$ <u>92,864</u>	(\$ <u>118,753</u>)
Dividend income recognized in profit or loss	\$ <u>85,794</u>	\$ <u>86,646</u>

- D. As at December 31, 2022 and 2021, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Company was its book value.

- E. The Company has no financial assets at fair value through other comprehensive income pledged to others as of December 31, 2022 and 2021.
- F. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2), ‘Financial instruments’.

(7) Investments accounted for under equity method

- A. Details of investments accounted for under equity method are as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Subsidiaries:		
Cayman President Holdings Ltd.	\$ 79,549,903	\$ 70,405,876
President Chain Store Corp.	15,186,635	14,021,049
Kai Yu Investment Co., Ltd.	13,057,734	11,767,439
President International Development Corp.	9,721,218	9,619,459
Ton Yi Industrial Corp.	9,568,959	8,971,961
ScinoPharm Taiwan, Ltd.	5,730,126	5,753,267
President Fair Development Corp.	4,273,248	4,158,536
Uni-Wonder Corp.	3,291,803	3,216,693
Others (individually less than 2%)	<u>16,706,488</u>	<u>12,716,144</u>
	<u>157,086,114</u>	<u>140,630,424</u>
Associates:		
President Securities Corp.	8,488,035	9,051,430
Others (individually less than 2%)	<u>12,483,541</u>	<u>13,082,769</u>
	<u>20,971,576</u>	<u>22,134,199</u>
	178,057,690	162,764,623
Less: Accumulated impairment	(<u>265,923</u>)	(<u>243,315</u>)
	<u>\$ 177,791,767</u>	<u>\$ 162,521,308</u>

- B. Details of investments accounted for under equity method with credit balances (listed as “Other non-current liabilities”) are as follows:

	<u>December 31, 2021</u>
Uni-President Glass Industrial Co., Ltd. (Note)	\$ 82,684
Uni-President Express Corp.	<u>37,214</u>
	<u>\$ 119,898</u>

(Note) Including the amount transferred from accumulated impairment.

There was no such transaction as of December 31, 2022.

- C. Subsidiaries

For more information regarding the subsidiaries of the Company, refer to Note 4(3) “Basis of consolidation” of the Company and subsidiaries’ 2022 consolidated financial statements.

- D. Associates

(a) As of December 31, 2022 and 2021, the carrying amount of the Company’s individually

immaterial associates amounted to \$20,959,128 and \$22,121,751, respectively. The Company's share of operating results of these associates is summarized below:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Profit for the year from continuing operations	\$ 1,580,813	\$ 3,010,484
Other comprehensive (loss) income	(507,220)	63,174
Total comprehensive income	<u>\$ 1,073,593</u>	<u>\$ 3,073,658</u>

(b) The fair values of the Company's associates with quoted market price are as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
President Securities Corp.	\$ 6,534,135	\$ 9,874,268
TTET Union Corp.	8,684,782	9,762,681
Prince Housing Development Corp.	<u>1,708,804</u>	<u>2,180,760</u>
	<u>\$ 16,927,721</u>	<u>\$ 21,817,709</u>

(c) For associates which the Company holds less than 50% equity interest, and with the Company as the single largest shareholder but with no control, please refer to Note 6(9) "Investments accounted for under equity method" of the Company and subsidiaries' 2022 consolidated financial statements.

- E. The Company has no investment accounted for under equity method pledged to others as of December 31, 2022 and 2021.
- F. For the years ended December 31, 2022 and 2021, the share of profit of subsidiaries, associates and joint ventures under equity method was \$15,648,835 and \$17,003,609, respectively.
- G. For the years ended December 31, 2022 and 2021, the cash dividends of subsidiaries, associates and joint ventures under equity method was \$10,440,361 and \$9,966,070, respectively.
- H. On July 19, 2022, the Board of Directors of the Company resolved to acquire 49.5% equity interest in PresiCarre Corp. from Carrefour Nederland BV and Carrefour France SAS for an estimated transaction value of \$23,923,000. As of March 9, 2023 the approval for the acquisition of equity interest has not yet been obtained from the Fair Trade Commission.
- I. The subsidiary of the Company, Uni-President Glass Industrial Co., Ltd., increased its capital in January 2022, and the Company acquired all of the shares in the amount of \$348,000 which had already been paid in full.
- J. The subsidiary of the Company, Uni-President Express Corp., increased its capital in march 2022 and July 2022, and the Company acquired all of the shares in the amount of \$990,000 and \$900,000, respectively which had already been paid in full.
- K. The subsidiary of the Company, Tone Sang Construction Corp., increased its capital in August 2022, and the Company acquired all of the shares in the amount of \$1,000,000 which had already

been paid in full.

- L. The subsidiary of the Company, Kai Nan Investment Co., Ltd., increased its capital in August 2022, and the Company acquired all of shares in the amount of the \$290,000 which had already been paid in full.
- M. The subsidiary of the Company, Tung Lo Development Co., Ltd., increased its capital in September 2022, and the Company acquired shares in the amount of \$216,311 which had already been paid in full.
- N. The subsidiary of the Company, Tung Ho Development Corp., increased its capital in August 2021, and the Company acquired all of the shares in the amount of \$800,000 which had already been paid in full.
- O. In order to integrate the logistics system of the Group and enhance the effectiveness, the Company invested \$10,000 and established Uni-President Express Corp. in February 2021. The Company acquired 1,000 thousand shares for a 100% equity interest, and the investment has been paid in full.
- P. The Company's investee transferred accumulated gain on disposal from other equity to retained earnings due to the disposal of financial assets at fair value through other comprehensive income - equity instruments. For the years ended December 31, 2022 and 2021, the Company adjusted the amount of other equity interest transferred to retained earnings according to the shareholding ratio in the amounts of \$72,424 and \$20,215, respectively.

(8) Property, plant and equipment

For the year ended December 31, 2022

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress and equipment to be inspected	Total
January 1, 2022								
Cost	\$ 8,245,417	\$ 6,387,355	\$ 13,137,537	\$ 115,357	\$ 69,135	\$ 7,896,491	\$ 101,146	\$ 35,952,438
Accumulated depreciation	-	(3,581,764)	(10,808,502)	(77,646)	(46,748)	(6,198,408)	-	(20,713,068)
Accumulated impairment	-	(2,779)	-	-	-	-	-	(2,779)
	<u>\$ 8,245,417</u>	<u>\$ 2,802,812</u>	<u>\$ 2,329,035</u>	<u>\$ 37,711</u>	<u>\$ 22,387</u>	<u>\$ 1,698,083</u>	<u>\$ 101,146</u>	<u>\$ 15,236,591</u>
For the year ended								
December 31, 2022								
At January 1	\$ 8,245,417	\$ 2,802,812	\$ 2,329,035	\$ 37,711	\$ 22,387	\$ 1,698,083	\$ 101,146	\$ 15,236,591
Additions	-	-	-	-	-	-	24,823	24,823
Disposals	-	-	-	-	-	-	-	-
Cost	-	(29,755)	(176,134)	(3,790)	-	(110,559)	-	(320,238)
Accumulated depreciation	-	29,019	172,423	3,675	-	108,400	-	313,517
Depreciation	-	(178,267)	(618,377)	(11,555)	(4,853)	(419,794)	-	(1,232,846)
Reversal of impairment loss	-	310	-	-	-	-	-	310
Reclassification (Note)	5,240	53,869	421,437	11,384	9,980	262,256	(89,052)	675,114
At December 31	<u>\$ 8,250,657</u>	<u>\$ 2,677,988</u>	<u>\$ 2,128,384</u>	<u>\$ 37,425</u>	<u>\$ 27,514</u>	<u>\$ 1,538,386</u>	<u>\$ 36,917</u>	<u>\$ 14,697,271</u>
December 31, 2022								
Cost	\$ 8,250,657	\$ 6,411,469	\$ 13,382,840	\$ 122,951	\$ 79,115	\$ 8,049,241	\$ 36,917	\$ 36,333,190
Accumulated depreciation	-	(3,731,012)	(11,254,456)	(85,526)	(51,601)	(6,510,855)	-	(21,633,450)
Accumulated impairment	-	(2,469)	-	-	-	-	-	(2,469)
	<u>\$ 8,250,657</u>	<u>\$ 2,677,988</u>	<u>\$ 2,128,384</u>	<u>\$ 37,425</u>	<u>\$ 27,514</u>	<u>\$ 1,538,386</u>	<u>\$ 36,917</u>	<u>\$ 14,697,271</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(32), 'Supplemental cash flow information'.

For the year ended December 31, 2021

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress and equipment to be inspected	Total
January 1, 2021								
Cost	\$ 8,231,384	\$ 6,319,333	\$ 13,072,655	\$ 112,607	\$ 52,531	\$ 7,831,774	\$ 505,338	\$ 36,125,622
Accumulated depreciation	-	(3,399,378)	(10,390,891)	(74,734)	(41,935)	(5,861,621)	-	(19,768,559)
Accumulated impairment	-	(3,089)	-	-	-	-	-	(3,089)
	<u>\$ 8,231,384</u>	<u>\$ 2,916,866</u>	<u>\$ 2,681,764</u>	<u>\$ 37,873</u>	<u>\$ 10,596</u>	<u>\$ 1,970,153</u>	<u>\$ 505,338</u>	<u>\$ 16,353,974</u>
For the year ended								
December 31, 2021								
At January 1	\$ 8,231,384	\$ 2,916,866	\$ 2,681,764	\$ 37,873	\$ 10,596	\$ 1,970,153	\$ 505,338	\$ 16,353,974
Additions	-	-	-	-	-	-	45,362	45,362
Disposals	-	-	-	-	-	-	-	-
Cost	-	(1,281)	(248,856)	(8,797)	-	(120,610)	-	(379,544)
Accumulated depreciation	-	1,281	244,788	8,528	-	116,504	-	371,101
Depreciation	-	(183,667)	(661,839)	(11,440)	(4,813)	(451,671)	-	(1,313,430)
Reversal of impairment loss	-	310	-	-	-	-	-	310
Reclassification (Note)	14,033	69,303	313,178	11,547	16,604	183,707	(449,554)	158,818
At December 31	<u>\$ 8,245,417</u>	<u>\$ 2,802,812</u>	<u>\$ 2,329,035</u>	<u>\$ 37,711</u>	<u>\$ 22,387</u>	<u>\$ 1,698,083</u>	<u>\$ 101,146</u>	<u>\$ 15,236,591</u>
December 31, 2021								
Cost	\$ 8,245,417	\$ 6,387,355	\$ 13,137,537	\$ 115,357	\$ 69,135	\$ 7,896,491	\$ 101,146	\$ 35,952,438
Accumulated depreciation	-	(3,581,764)	(10,808,502)	(77,646)	(46,748)	(6,198,408)	-	(20,713,068)
Accumulated impairment	-	(2,779)	-	-	-	-	-	(2,779)
	<u>\$ 8,245,417</u>	<u>\$ 2,802,812</u>	<u>\$ 2,329,035</u>	<u>\$ 37,711</u>	<u>\$ 22,387</u>	<u>\$ 1,698,083</u>	<u>\$ 101,146</u>	<u>\$ 15,236,591</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(32), 'Supplemental cash flow information'.

- A. As of December 31, 2022 and 2021, except for the carrying amount of other equipment amounting to \$59,817 and \$71,468, respectively which was held under operating lease, the remaining property, plant and equipment of the Company are all for own use.
- B. Amount of borrowing costs capitalized as part of property, plant and equipment and prepayments for equipment and the range of the interest rates for such capitalization are as follows:

	For the years ended December 31,	
	2022	2021
Amount capitalized	\$ 2,794	\$ 3,320
Interest rate range	0.67%~0.98%	0.66%~0.71%

- C. Impairment of property, plant and equipment is described in Note 6(12), “Impairment of non-financial assets”.
- D. The Company has no property, plant and equipment pledged to others as of December 31, 2022 and 2021.

(9) Leasing arrangements – lessee

- A. The Company leases various assets including land, buildings, machinery equipment and other equipment. Rental contracts are typically made for periods of 2 to 14 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	December 31,	For the year	December 31,	For the year
	2022	ended	2022	ended
	Carrying	Depreciation	Carrying	Depreciation
	amount	charge	amount	charge
Land	\$ 17,206	\$ 22,612	\$ 39,794	\$ 22,584
Buildings	4,657	19,447	24,104	19,438
Machinery equipment	12,245	14,684	35,451	29,047
Other equipment	1,226	668	2,179	1,127
	<u>\$ 35,334</u>	<u>\$ 57,411</u>	<u>\$ 101,528</u>	<u>\$ 72,196</u>

- C. For the years ended December 31, 2022 and 2021, the additions to right-of-use assets were \$273 and \$14,142, respectively.
- D. The information on income and expense accounts relating to lease contracts is as follows:

	For the years ended December 31,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 466	\$ 1,158
Expense on short-term lease contracts	24,222	26,493
Expense on lease of low-value assets	98	242
Expense on variable lease payments	9,060	6,553
(Gain) loss on lease modification	(119)	114

- E. For the years ended December 31, 2022 and 2021, the Company’s total cash outflow for leases

was \$100,153 and \$109,103, respectively.

(10) Leasing arrangements – lessor

- A. The Company leases various assets including property, plant and equipment and investment property. Rental contracts are typically made for periods of 1 and 53 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. For the years ended December 31, 2022 and 2021, the Company recognized rental income of \$367,740 and \$325,153, respectively, based on the operating lease contracts, which do not contain variable lease payments.
- C. The maturity analysis of the lease payments under the operating leases is as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Within next 1 year	\$ 387,234	\$ 294,984
Next 1~2 years	137,936	208,773
Next 2~3 years	103,654	71,987
Next 3~4 years	100,506	66,909
Next 4~5 years	99,023	63,789
Next over 5 years	<u>4,321,802</u>	<u>2,575,870</u>
	<u>\$ 5,150,155</u>	<u>\$ 3,282,312</u>

(11) Investment property, net

	<u>Land</u>	<u>Right-of-use assets</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2022</u>				
Cost	\$3,481,119	\$ 1,895,567	\$2,305,392	\$ 7,682,078
Accumulated depreciation	-	-	(903,564)	(903,564)
Accumulated impairment	(89,670)	-	-	(89,670)
	<u>\$3,391,449</u>	<u>\$ 1,895,567</u>	<u>\$1,401,828</u>	<u>\$ 6,688,844</u>
<u>For the year ended December 31, 2022</u>				
At January 1	\$3,391,449	\$ 1,895,567	\$1,401,828	\$ 6,688,844
Additions	3,064,474	-	955,937	4,020,411
Depreciation	-	-	(61,655)	(61,655)
Reversal of impairment loss	86	-	-	86
Reclassification (Note)	<u>219,619</u>	-	(324,453)	(104,834)
At December 31	<u>\$6,675,628</u>	<u>\$ 1,895,567</u>	<u>\$1,971,657</u>	<u>\$10,542,852</u>
<u>December 31, 2022</u>				
Cost	\$6,765,212	\$ 1,895,567	\$2,936,876	\$11,597,655
Accumulated depreciation	-	-	(965,219)	(965,219)
Accumulated impairment	(89,584)	-	-	(89,584)
	<u>\$6,675,628</u>	<u>\$ 1,895,567</u>	<u>\$1,971,657</u>	<u>\$10,542,852</u>

(Note) For more information regarding the reclassification of investment property, refer to Note 6(32), 'Supplemental cash flow information'.

	<u>Land</u>	<u>Right-of-use assets</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2021</u>				
Cost	\$ 3,444,759	\$ -	\$ 2,301,632	\$ 5,746,391
Accumulated depreciation	-	-	(851,136)	(851,136)
Accumulated impairment	(3,387)	-	-	(3,387)
	<u>\$ 3,441,372</u>	<u>\$ -</u>	<u>\$ 1,450,496</u>	<u>\$ 4,891,868</u>

For the year ended December 31, 2021

At January 1	\$ 3,441,372	\$ -	\$ 1,450,496	\$ 4,891,868
Additions	-	1,500,744	-	1,500,744
Disposal-Cost	(6,618)	-	-	(6,618)
-Accumulated impairment	467	-	-	467
Depreciation	-	-	(52,428)	(52,428)
Impairment loss	(86,750)	-	-	(86,750)
Reclassification (Note)	42,978	394,823	3,760	441,561
At December 31	<u>\$ 3,391,449</u>	<u>\$ 1,895,567</u>	<u>\$ 1,401,828</u>	<u>\$ 6,688,844</u>

December 31, 2021

Cost	\$ 3,481,119	\$ 1,895,567	\$ 2,305,392	\$ 7,682,078
Accumulated depreciation	-	-	(903,564)	(903,564)
Accumulated impairment	(89,670)	-	-	(89,670)
	<u>\$ 3,391,449</u>	<u>\$ 1,895,567</u>	<u>\$ 1,401,828</u>	<u>\$ 6,688,844</u>

(Note) For more information regarding the reclassification of investment property, refer to Note 6(32), 'Supplemental cash flow information'.

- A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Rental income from the lease of the investment property	<u>\$ 328,138</u>	<u>\$ 286,947</u>
Direct operating expenses arising from the investment property that generated income during the year	<u>\$ 61,830</u>	<u>\$ 57,740</u>
Direct operating expenses arising from the investment property that did not generate income during the year	<u>\$ 9,452</u>	<u>\$ 1,320</u>

- B. The fair value of the investment property held by the Company as of December 31, 2022 and 2021 ranged from \$13,620,463 to \$20,336,384 which was assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, and purpose

of use, etc., which is categorized within Level 3 in the fair value hierarchy.

- C. The Company purchased agricultural land under the names of individuals for other uses in the future. The decision on the purpose of the land has not yet been decided, however, this was recognized as “Investment property, net”.
- D. In July 2020, the Company entered into a trading contract for the land in Tree Valley Park with Chi Mei Corporation and Himax Technologies, Inc., whereby both parties agreed to authorize the Company to use the land before the transfer of ownership. Because the Company leased the land to the subsidiary, Uni-President Express Corp., the Company recognized the land price as ‘Investment property, right-of-use assets’ in the amount of \$1,895,567, of which the land price of \$750,372 was not paid (listed as “Other payables” and “Long-term notes and accounts payable” for the years ended December 31, 2022 and 2021, respectively). Please refer to Note 7, “RELATED PARTY TRANSACTIONS”, for information on the lease to the subsidiary.
- E. Amount of borrowing costs capitalized as part of investment property and the range of the interest rates for such capitalization are as follows:

	For the year ended December 31, 2022
Amount capitalized	\$ <u>1</u>
Range of the interest rates for capitalization	<u>0.67%~0.98%</u>

There was no such situation as of December 31, 2021.

- F. For more information regarding the impairment of investment property, please refer to Note 6(12), “Impairment of non-financial assets”.
- G. The Company has no investment property pledged to others as of December 31, 2022 and 2021.

(12) Impairment of non-financial assets

- A. The Company recognized gain (loss) on reversal for the years ended December 31, 2022 and 2021 of \$396 and (\$86,440), respectively (listed as “Other gains and losses”). Details are as follows:

Items	<u>For the year ended December 31, 2022</u>	
	Recognized in profit or loss	Recognized in other comprehensive income
Impairment gain on reversal of impairment loss:		
Property, plant and equipment	\$ 310	\$ -
Investment property	<u>86</u>	<u>-</u>
	<u>\$ 396</u>	<u>\$ -</u>

Items	For the year ended December 31, 2021	
	Recognized in profit or loss	Recognized in other comprehensive income
(Impairment loss) gain on reversal of impairment loss:		
Property, plant and equipment	\$ 310	\$ -
Investment property	(86,750)	-
	<u>(\$ 86,440)</u>	<u>\$ -</u>

B. The gain on reversal of impairment loss (impairment loss) reported by operating segments is as follows:

Segments	For the years ended December 31,			
	2022		2021	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Company	\$ 396	\$ -	(\$ 86,350)	\$ -
Feeds segment	-	-	(90)	-
	<u>\$ 396</u>	<u>\$ -</u>	<u>(\$ 86,440)</u>	<u>\$ -</u>

C. The recoverable amount of these non-financial assets is the asset's fair value less costs of disposal. The fair value was determined based on recent transaction prices of similar properties and the assessed present value of land, considering factors such as location, transaction scale, and purpose of use, etc. The fair value is classified as a Level 3 fair value.

(13) Short-term borrowings

	December 31, 2022	December 31, 2021	Collateral or security
Unsecured bank borrowings	\$ 1,758,460	\$ 1,573,904	None
Interest rate range	<u>1.23%~6.00%</u>	<u>0.38%~0.73%</u>	

For more information about interest expenses recognized by the Company for the years ended December 31, 2022 and 2021, please refer to Note 6(27), 'Finance costs'.

(14) Short-term notes and bills payable

	December 31, 2022	December 31, 2021	Collateral or security
Commercial paper payable	\$ 5,700,000	\$ 7,700,000	None
Less: Unamortized discount	(2,504)	(3,262)	
	<u>\$ 5,697,496</u>	<u>\$ 7,696,738</u>	
Interest rate range	<u>1.43%~1.5%</u>	<u>0.41%~0.48%</u>	

1. For more information about interest expenses recognized by the Company for the years ended

December 31, 2022 and 2021, please refer to Note 6(27), 'Finance costs'.

2. The above commercial papers were issued and secured by banks and bills finance corporations for short-term financing.

(15) Other payables

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Accrued salaries and bonuses	\$ 1,948,605	\$ 1,750,902
Employees' compensation and directors' remuneration	1,835,543	2,009,900
Payables for land	750,372	-
Accrued advertising and promotion expenses	265,346	341,698
Employees' accumulated paid leave payable	254,240	254,240
Bonus payable for outlet channel	226,595	253,554
Interest payable	218,592	199,817
Payables for equipment	15,185	37,969
Others	1,936,782	2,058,825
	<u>\$ 7,451,260</u>	<u>\$ 6,906,905</u>

(16) Corporate bonds payable

	<u>December 31, 2022</u>	<u>December 31, 2021</u>	<u>Collateral or security</u>
Unsecured bonds payable	\$ 51,050,000	\$ 52,050,000	None
Less: Current portion of bonds payable	(5,900,000)	(5,000,000)	
	<u>\$ 45,150,000</u>	<u>\$ 47,050,000</u>	

A. The Company issued unsecured ordinary bonds payable in June 2014. The significant terms of the bonds are as follows:

(a) Total issue amount: \$5,800,000, including \$1,200,000 of A, \$2,800,000 of B and \$1,800,000 of C.

(b) Issue price: At par value of \$1,000 per bond

(c) Coupon rate:

(i) A Bond: The coupon rate is 1.29% per annum

(ii) B Bond: The coupon rate is 1.62% per annum

(iii) C Bond: The coupon rate is 1.78% per annum

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2014 based on the coupon rate.

(e) Repayment term:

(i) A Bond: The bonds are repayable starting June 2018 to June 2019 in two installments at the rate of 50% and 50%, respectively.

(ii) B Bond: The bonds are repayable starting June 2020 to June 2021 in two installments at the rate of 50% and 50%, respectively.

(iii) C Bond: The bonds are repayable starting June 2023 to June 2024 in two installments at the rate of 50% and 50%, respectively.

(f) Period:

- (i) A Bond: 5 years, from June 23, 2014 to June 23, 2019
 - (ii) B Bond: 7 years, from June 23, 2014 to June 23, 2021
 - (iii) C Bond: 10 years, from June 23, 2014 to June 23, 2024
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- B. The Company issued unsecured ordinary bonds payable in May 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,500,000 including \$5,000,000 of A, \$2,500,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: The coupon rate is 0.85% per annum
 - (ii) B Bond: The coupon rate is 0.98% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting May 2018 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: The bonds are repayable in May 2023 upon maturity.
 - (ii) B Bond: The bonds are repayable in May 2025 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from May 16, 2018 to May 16, 2023
 - (ii) B Bond: 7 years, from May 16, 2018 to May 16, 2025
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- C. The Company issued unsecured ordinary bonds payable in November 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$2,250,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 0.90%
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting November 2018 based on the coupon rate.
 - (e) Repayment term:

The bonds are repayable starting November 2024 to November 2025 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 7 years, from November 12, 2018 to November 12, 2025
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in May 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,000,000 including \$4,000,000 of A, \$3,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: The coupon rate is 0.75% per annum
 - (ii) B Bond: The coupon rate is 0.83% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting May 2019 based on the coupon rate.

(e) Repayment term:

(i) A Bond: The bonds are repayable in May 2024 upon maturity.

(ii) B Bond: The bonds are repayable in May 2026 upon maturity.

(f) Period:

(i) A Bond: 5 years, from May 15, 2019 to May 15, 2024

(ii) B Bond: 7 years, from May 15, 2019 to May 15, 2026

(g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

E. The Company issued unsecured ordinary bonds payable in September 2019. The significant terms of the bonds are as follows:

(a) Total issue amount: \$4,000,000 including \$2,000,000 of A, \$2,000,000 of B

(b) Issue price: At par value of \$1,000 per bond

(c) Coupon rate:

(i) A Bond: The coupon rate is 0.69% per annum

(ii) B Bond: The coupon rate is 0.73% per annum

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting September 2019 based on the coupon rate.

(e) Repayment term:

(i) A Bond: The bonds are repayable in September 2024 upon maturity.

(ii) B Bond: The bonds are repayable in September 2026 upon maturity.

(f) Period:

(i) A Bond: 5 years, from September 25, 2019 to September 25, 2024

(ii) B Bond: 7 years, from September 25, 2019 to September 25, 2026

(g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

F. The Company issued unsecured ordinary bonds payable in April 2020. The significant terms of the bonds are as follows:

(a) Total issue amount: \$8,550,000 including \$4,200,000 of A, \$4,350,000 of B

(b) Issue price: At par value of \$1,000 per bond

(c) Coupon rate:

(i) A Bond: The coupon rate is 0.56% per annum

(ii) B Bond: The coupon rate is 0.59% per annum

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting April 2020 based on the coupon rate.

(e) Repayment term:

(i) A Bond: The bonds are repayable in April 2025 upon maturity.

(ii) B Bond: The bonds are repayable in April 2027 upon maturity.

(f) Period:

(i) A Bond: 5 years, from April 22, 2020 to April 22, 2025

- (ii) B Bond: 7 years, from April 22, 2020 to April 22, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- G. The Company issued unsecured ordinary bonds payable in October 2020. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$3,000,000 including \$2,000,000 of A, \$1,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: The coupon rate is 0.5% per annum
 - (ii) B Bond: The coupon rate is 0.58% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting October 2020 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: The bonds are repayable in October 2025 upon maturity.
 - (ii) B Bond: The bonds are repayable starting October 2026 to October 2027 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period:
 - (i) A Bond: 5 years, from October 14, 2020 to October 14, 2025
 - (ii) B Bond: 7 years, from October 14, 2020 to October 14, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- H. The Company issued unsecured ordinary bonds payable in December 2020. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$3,000,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: the coupon rate is 0.43% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting December 2020 based on the coupon rate.
 - (e) Repayment term: The bonds are repayable starting December 2026 to December 2027 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 7 years, from December 29, 2020 to December 29, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- I. The Company issued unsecured ordinary bonds payable in June 2021. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$5,950,000 including \$2,950,000 of A, \$3,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: The coupon rate is 0.45% per annum
 - (ii) B Bond: The coupon rate is 0.53% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2021 based on the coupon rate.

- (e) Repayment term:
 - (i) A Bond: The bonds are repayable in September 2026 upon maturity.
 - (ii) B Bond: The bonds are repayable in September 2028 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from June 2, 2021 to June 2, 2026
 - (ii) B Bond: 7 years, from June 2, 2021 to June 2, 2028
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- J. The Company issued unsecured ordinary bonds payable in September 2021. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000 including \$2,500,000 of A, \$1,500,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: The coupon rate is 0.52% per annum
 - (ii) B Bond: The coupon rate is 0.56% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting September 2021 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: The bonds are repayable starting September 2027 to September 2028 in two installments at the rate of 50% and 50%, respectively.
 - (ii) B Bond: The bonds are repayable starting September 2030 to September 2031 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period:
 - (i) A Bond: 7 years, from September 28, 2021 to September 28, 2028
 - (ii) B Bond: 10 years, from September 28, 2021 to September 28, 2031
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- K. The Company issued unsecured ordinary bonds payable in September 2022. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$3,300,000 of A, \$700,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.5% per annum
 - (ii) B Bond: the coupon rate is 1.6% per annum
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting September 2022 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in September 2027 upon maturity.
 - (ii) B Bond: the bonds are repayable in September 2029 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from September 14, 2022 to September 14, 2027.
 - (ii) B Bond: 7 years, from September 14, 2022 to September 14, 2029.

(g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

For more information about interest expenses recognized by the Company for the years ended December 31, 2022 and 2021, please refer to Note 6(27), 'Finance costs'

(17) Long-term borrowings

	<u>December 31, 2022</u>	<u>December 31, 2021</u>	<u>Collateral or security</u>
Unsecured bank borrowings	\$ 17,800,000	\$ 3,695,000	None
Range of maturity dates	<u>3.2024~12.2025</u>	<u>5.2023~12.2024</u>	
Range of interest rates	<u>1.16%~1.65%</u>	<u>0.42%~0.50%</u>	

For more information about interest expenses recognized by the Company for the years ended December 31, 2022 and 2021, please refer to Note 6(27), 'Finance costs'

(18) Pensions

A. The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(a) The amounts recognized in the balance sheet are as follows:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Present value of defined benefit obligations	(\$ 9,066,506)	(\$ 9,730,815)
Fair value of plan assets	<u>8,396,329</u>	<u>7,796,882</u>
	<u>(\$ 670,177)</u>	<u>(\$ 1,933,933)</u>

(b) Movements in present value of defined benefit obligations are as follows:

For the year ended December 31, 2022	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	(\$ 9,730,815)	\$ 7,796,882	(\$ 1,933,933)
Current service cost	(61,220)	-	(61,220)
Interest (expense) income	(54,051)	44,212	(9,839)
	(9,846,086)	7,841,094	(2,004,992)
Remeasurements:			
Return on plan assets	-	623,045	623,045
Change in demographic assumptions	(35)	-	(35)
Change in financial assumptions	344,674	-	344,674
Experience adjustments	(31,626)	-	(31,626)
	313,013	623,045	936,058
Pension fund contribution	-	386,769	386,769
Paid pensions	469,499	(457,511)	11,988
Transfer in due to employees return	(2,932)	2,932	-
At December 31	(\$ 9,066,506)	\$ 8,396,329	(\$ 670,177)
For the year ended December 31, 2021	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	(\$ 10,440,567)	\$ 7,811,559	(\$ 2,629,008)
Current service cost	(82,457)	-	(82,457)
Interest (expense) income	(25,430)	19,395	(6,035)
	(10,548,454)	7,830,954	(2,717,500)
Remeasurements:			
Return on plan assets	-	119,041	119,041
Change in demographic assumptions	(22,240)	-	(22,240)
Change in financial assumptions	284,638	-	284,638
Experience adjustments	(29,575)	-	(29,575)
	232,823	119,041	351,864
Pension fund contribution	-	430,933	430,933
Paid pensions	586,168	(585,398)	770
Transfer in due to employees return	(1,352)	1,352	-
At December 31	(\$ 9,730,815)	\$ 7,796,882	(\$ 1,933,933)

(c) The Bank of Taiwan was commissioned to manage the Fund of the Company’s defined benefit pension plan in accordance with the Fund’s annual investment and utilization plan and the “Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund” (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. The composition of fair value of plan assets as of December 31, 2022 and 2021 is given in the Annual Labor Retirement Fund Utilization Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilization by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund’s minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2022 and 2021 is given in the Annual Labor Retirement Fund Utilization Report announced by the government.

(d) The principal actuarial assumptions used were as follows:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Discount rate	<u>1.25%</u>	<u>0.57%</u>
Future salary increases	<u>3.25%</u>	<u>3.00%</u>

Assumptions regarding future mortality experience are both set based on actuarial advice in accordance with published statistics and experience according to Taiwan Life Insurance Industry 6th Mortality Table for the years ended December 31, 2022 and 2021.

Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
<u>December 31, 2022</u>				
Effect on present value of defined benefit obligation	<u>(\$ 189,000)</u>	<u>\$ 195,240</u>	<u>\$ 190,928</u>	<u>(\$ 185,840)</u>
<u>December 31, 2021</u>				
Effect on present value of defined benefit obligation	<u>(\$ 216,301)</u>	<u>\$ 223,831</u>	<u>\$ 217,923</u>	<u>(\$ 211,788)</u>

The sensitivity analysis above was arrived at based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analyzing sensitivity and the method of calculating net pension liability in the balance sheet are the same.

- (e) Expected contributions to the defined benefit pension plan of the Company for the next year will be \$54,542.
- (f) As of December 31, 2022, the weighted average duration of the retirement plan is 8 years. The analysis of timing of the future pension payment was as follows:

Within next 1 year	\$ 457,723
Next 2~5 years	2,374,792
Next over 6 years	<u>7,240,667</u>
	<u>\$ 10,073,182</u>

- B. Effective July 1, 2005, the Company has established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plan of the Company for the years ended December 31, 2022 and 2021 were \$160,694 and \$156,954, respectively.

(19) Share capital

- A. Movements in the number of the Company's ordinary shares outstanding are as follows (unit: thousand shares):

	For the years ended December 31,	
	2022	2021
Balance as of January 1 and December 31	<u>5,682,015</u>	<u>5,682,015</u>

- B. As of December 31, 2022, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(20) Capital reserves

- A. Pursuant to the Company Law, capital reserves arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the Securities and Exchange Law requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital reserves should not be used to cover accumulated deficit unless the legal reserve is insufficient.

B. Movements of the Company's capital reserves for the years ended December 31, 2022 and 2021 are as follows:

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under equity method	Others	Total
January 1, 2022	\$ 438,468	\$ 1,802,077	\$ 419,162	\$ 174,461	\$ 2,834,168
Adjustment for change in capital reserve of investee companies	-	-	17,970	605	18,575
Transactions with non-controlling interests of subsidiaries	-	(130,920)	-	-	(130,920)
Adjustment of capital reserve due to change in interests in associates	-	-	313	-	313
Payments of unpaid cash dividends from previous years transferred to capital reserve	-	-	-	(579)	(579)
Non-payment of expired cash dividends from previous years transferred to capital reserve	-	-	-	8,975	8,975
December 31, 2022	\$ 438,468	\$ 1,671,157	\$ 437,445	\$ 183,462	\$ 2,730,532

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under equity method	Others	Total
January 1, 2021	\$ 438,468	\$ 2,671,965	\$ 387,382	\$ 166,649	\$ 3,664,464
Adjustment for change in capital reserve of investee companies	-	-	16,708	112	16,820
Transactions with non-controlling interests of subsidiaries	-	(849,986)	-	-	(849,986)
Adjustment of capital reserve due to change in interests in associates	-	-	15,072	-	15,072
Adjustment for capital reserve due to change in interests in subsidiaries	-	(19,902)	-	-	(19,902)
Payments of unpaid cash dividends from previous years transferred to capital reserve	-	-	-	(558)	(558)
Non-payment of expired cash dividends from previous years transferred to capital reserve	-	-	-	8,258	8,258
December 31, 2021	\$ 438,468	\$ 1,802,077	\$ 419,162	\$ 174,461	\$ 2,834,168

- C. Pursuant to the Business Letter No. 10602420200 issued by Ministry of Economic Affairs in September 2017, the Company transferred the dividend of \$8,975 and \$8,258, which were expired and not received by the shareholders, to capital reserve for the years ended December 31, 2022 and 2021, respectively.
- D. For more information regarding changes in the difference between the acquisition or disposal price of carrying amount of subsidiaries, please refer to Note 6(35) 'Transaction with non-controlling interests' of the Company and its subsidiaries' 2022 consolidated financial statements.

(21) Retained earnings

- A. Pursuant to the amended Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. The remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. The Company reversed proportionately the

special reserve previously set aside, due to use or disposal of relevant assets. For the years ended December 31, 2022 and 2021, the aforementioned reversal of special reserve amounted to \$580 and \$1,670, respectively. As of December 31, 2022, the balance of special reserve that was set aside on initial application of IFRSs was \$3,897,522.

- D. The Company recognized dividends distributed to owners both amounting to \$15,341,442 (\$2.7 (in dollars) per share as cash dividend), from 2021 and 2020 earnings. On March 9, 2023, the Board of Directors proposed for the distribution of cash dividends from 2022 earnings in the amount of \$17,898,349 (\$3.15 (in dollars) per share as cash dividends).
- E. In accordance with relevant laws and regulations of R.O.C., the investment accounted for under equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of December 31, 2022, the Company recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(22) Other equity items

	<u>For the year ended December 31, 2022</u>		
	<u>Currency translation difference</u>	<u>Unrealized gain or loss on valuation</u>	<u>Total</u>
January 1, 2022	(\$ 11,347,334)	\$ 1,252,363	(\$ 10,094,971)
Currency translation differences			
— Company	3,832,479	–	3,832,479
— Subsidiaries	2,774,681	–	2,774,681
— Associates	48,415	–	48,415
Fair value adjustment			
— Company	–	97,214	97,214
— Subsidiaries	–	(205,881)	(205,881)
— Associates	–	(650,861)	(650,861)
December 31, 2022	<u>(\$ 4,691,759)</u>	<u>\$ 492,835</u>	<u>(\$ 4,198,924)</u>

	For the year ended December 31, 2021		
	Currency translation difference	Unrealized gain or loss on valuation	Total
January 1, 2021	(\$ 9,111,230)	\$ 1,013,025	(\$ 8,098,205)
Currency translation differences			
— Company	(803,585)	—	(803,585)
— Subsidiaries	(1,422,513)	—	(1,422,513)
— Associates	(10,006)	—	(10,006)
Fair value adjustment			
— Company	—	(128,713)	(128,713)
— Subsidiaries	—	298,102	298,102
— Associates	—	69,949	69,949
December 31, 2021	<u>(\$ 11,347,334)</u>	<u>\$ 1,252,363</u>	<u>(\$ 10,094,971)</u>

(23) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Company derives revenue from the transfer of goods at a point in time in the following operating segments:

	For the years ended December 31,	
	2022	2021
Dairy Department	\$ 13,900,241	\$ 13,279,357
Beverage Department	6,833,561	6,661,559
Food Department	5,915,532	5,337,509
Others	20,031,466	17,348,762
	<u>\$ 46,680,800</u>	<u>\$ 42,627,187</u>

B. Contract liabilities – Current

The Company has recognized the following revenue-related contract liabilities:

	December 31, 2022	December 31, 2021
Sales revenue received in advance	<u>\$ 1,355</u>	<u>\$ —</u>

(24) Interest income

	For the years ended December 31,	
	2022	2021
Interest income	<u>\$ 150</u>	<u>\$ 67</u>

(25) Other income

	For the years ended December 31,	
	2022	2021
Rental income	\$ 367,740	\$ 325,153
Dividend income	94,516	91,175
Other income	2,022,462	1,621,626
	<u>\$ 2,484,718</u>	<u>\$ 2,037,954</u>

(26) Other gains and losses

	For the years ended December 31,	
	2022	2021
Net gain on financial assets and liabilities at fair value through profit or loss	\$ 144,962	\$ 41,175
Net currency exchange (loss) gain	(116,961)	25,082
Loss on disposal of property, plant and equipment	(6,490)	(6,039)
Gain on disposal of non-current assets held for sale	234,030	-
Gain on disposal of investment property	-	64,609
Gain on disposal of intangible assets	-	22,243
Gain on reversal of impairment (loss) of non-financial assets	396	(86,440)
Gain (loss) from lease modification	119	(114)
Other losses	(1,122,655)	(994,446)
	<u>(\$ 866,599)</u>	<u>(\$ 933,930)</u>

(27) Finance costs

	For the years ended December 31,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 570,571	\$ 417,973
Interest expense on lease liabilities	466	1,158
Less: Capitalization of qualifying assets	(2,795)	(3,320)
	<u>\$ 568,242</u>	<u>\$ 415,811</u>

(28) Expenses by nature

	For the year ended December 31, 2022		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 2,976,601	\$ 4,807,861	\$ 7,784,462
Depreciation	969,015	276,872	1,245,887
Amortization	2,365	1,719	4,084
	<u>\$ 3,947,981</u>	<u>\$ 5,086,452</u>	<u>\$ 9,034,433</u>

	For the year ended December 31, 2021		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 2,944,274	\$ 4,988,411	\$ 7,932,685
Depreciation	1,047,093	291,068	1,338,161
Amortization	1,740	2,116	3,856
	<u>\$ 3,993,107</u>	<u>\$ 5,281,595</u>	<u>\$ 9,274,702</u>

(29) Employee benefit expense

	For the year ended December 31, 2022		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,461,906	\$ 4,130,297	\$ 6,592,203
Labor and health insurance expenses	258,082	179,660	437,742
Pension costs	127,212	104,541	231,753
Directors' remuneration	–	310,437	310,437
Other personnel expenses	129,401	82,926	212,327
	<u>\$ 2,976,601</u>	<u>\$ 4,807,861</u>	<u>\$ 7,784,462</u>

	For the year ended December 31, 2021		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,429,815	\$ 4,282,834	\$ 6,712,649
Labor and health insurance expenses	255,254	178,950	434,204
Pension costs	133,503	111,943	245,446
Directors' remuneration	–	334,654	334,654
Other personnel expenses	125,702	80,030	205,732
	<u>\$ 2,944,274</u>	<u>\$ 4,988,411</u>	<u>\$ 7,932,685</u>

- A. For the years ended December 31, 2022 and 2021, the average number of employees of the Company were 5,464 and 5,410 employees, respectively, including 12 directors for both years.
- B. The average employee benefit expenses per employee were \$1,371 and \$1,408, while average wages and salaries per employee were \$1,209 and \$1,244 for the years ended December 31, 2022 and 2021, respectively. The average wages and salaries for the year ended December 31, 2022 decreased by approximately 2.81% compared to the year ended December 31, 2021.

- C. The Company has set up an Audit Committee. As a result, there was no supervisors' remuneration for the years ended December 31, 2022 and 2021.
- D. When the directors, supervisors and managers of the company perform their responsibilities, they are entitled to a remuneration from the Company. In accordance with the Articles of Incorporation of the Company, the board of directors is authorized to negotiate and pay remuneration in accordance with the usual level of the industry; the overall remuneration of managers, including salaries and bonuses, and its payment standards are mainly verified with reference to the salary market and the performance indicators recommended by the Salary and Compensation Committee, in relation to their contribution to the Company's overall operations.
- E. The Company's compensation policies is determined based on the individual abilities, contribution to the Company, performance, market value of the position, and operational risk. The overall remuneration of employees consists of salary, bonus, and benefits. Standards of payment is based on the market conditions depending on the position. Bonuses are given in conjunction with the achievement of employees and departments and the Company's operating performance. The benefits are designed in accordance with the regulations, and meet the needs of employees.
- F. A ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration.
- G. For the years ended December 31, 2022 and 2021, employees' compensation was accrued at \$1,536,366 and \$1,684,247, respectively, while directors' remuneration was accrued at \$299,177 and \$325,653, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the year were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration as resolved by the Board of Directors on March 9, 2023 were \$1,536,366 and \$299,177, respectively, and the employees' compensation will be distributed in cash. The actual amount approved at the shareholders' meeting for employees' compensation and directors' remuneration for 2021 was \$2,009,900, which was the same amount recognized in the 2021 financial statements. Information about the appropriation of employees' bonus and directors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(30) Income tax

A. Income tax expense

(a) Components of income tax expense:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Current income tax:		
Income tax incurred in current year	\$ 472,911	\$ 584,325
Tax on undistributed earnings	47,071	148,345
(Over) under provision of prior year's income tax payable	(76,174)	1,124
Total current tax	<u>443,808</u>	<u>733,794</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>1,086,264</u>	<u>40,677</u>
Income tax expense	<u>\$ 1,530,072</u>	<u>\$ 774,471</u>

(b)The income tax relating to components of other comprehensive income is as follows:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Remeasurement on defined benefit obligations	\$ 187,212	\$ 70,373
Changes in fair value of financial assets at fair value through other comprehensive income	(2,163)	9,960
	<u>\$ 185,049</u>	<u>\$ 80,333</u>

B. Reconciliation between income tax expense and accounting profit:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Income tax at the statutory tax rate	\$ 3,739,710	\$ 4,130,706
Effect from items disallowed by tax regulation	(2,180,535)	(3,505,704)
Tax on undistributed earnings	47,071	148,345
(Over) under provision of prior year's income tax	(76,174)	1,124
Income tax expense	<u>\$ 1,530,072</u>	<u>\$ 774,471</u>

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

For the year ended December 31, 2022

	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 1,266	(\$ 120)	\$ -	\$ 1,146
Pensions	386,786	(65,539)	(187,212)	134,035
Impairment of assets	556	(62)	-	494
Employee benefits-unused compensated absences	58,303	(30)	-	58,273
Unrealized loss	18,731	(249)	-	18,482
Unrealized loss on financial assets	689	(689)	-	-
Book-tax difference on lease	616	(17)	-	599
	<u>\$ 466,947</u>	<u>(\$ 66,706)</u>	<u>(\$ 187,212)</u>	<u>\$ 213,029</u>
Deferred tax liabilities				
Temporary differences				
Unrealized gain on currency exchange	(\$ 1,226)	\$ 1,205	\$ -	(\$ 21)
Depreciation	(504,252)	43,445	-	(460,807)
Rental income	(10,579)	(4,251)	-	(14,830)
Incremental tax on land revaluation	(1,076,203)	-	-	(1,076,203)
Foreign investment income	(292,387)	(1,059,575)	2,163	(1,349,799)
Unrealized gain on financial assets	-	(382)	-	(382)
	<u>(\$1,884,647)</u>	<u>(\$1,019,558)</u>	<u>\$ 2,163</u>	<u>(\$ 2,902,042)</u>
	<u>(\$1,417,700)</u>	<u>(\$1,086,264)</u>	<u>(\$ 185,049)</u>	<u>(\$ 2,689,013)</u>

For the year ended December 31, 2021

	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 1,528	(\$ 262)	\$ -	\$ 1,266
Pensions	525,801	(68,642)	(70,373)	386,786
Impairment of assets	618	(62)	-	556
Employee benefits-unused compensated absences	58,362	(59)	-	58,303
Unrealized loss	20,468	(1,737)	-	18,731
Unrealized loss on financial assets	2,075	(1,386)	-	689
Book-tax difference on lease	481	135	-	616
	<u>\$ 609,333</u>	<u>(\$ 72,013)</u>	<u>(\$ 70,373)</u>	<u>\$ 466,947</u>
Deferred tax liabilities				
Temporary differences				
Unrealized gain on currency exchange	(\$ 2,123)	\$ 897	\$ -	(\$ 1,226)
Depreciation	(529,246)	24,994	-	(504,252)
Rental income	(8,489)	(2,090)	-	(10,579)
Incremental tax on land revaluation	(1,076,203)	-	-	(1,076,203)
Foreign investment income	(289,962)	7,535	(9,960)	(292,387)
	<u>(\$1,906,023)</u>	<u>\$ 31,336</u>	<u>(\$ 9,960)</u>	<u>(\$ 1,884,647)</u>
	<u>(\$1,296,690)</u>	<u>(\$ 40,677)</u>	<u>(\$ 80,333)</u>	<u>(\$ 1,417,700)</u>

- D. For the years ended December 31, 2022 and 2021, due to the changes in the fair value of financial assets at fair value through other comprehensive income held by subsidiaries, the Company recognized the related income tax effect in other comprehensive income of \$2,163 and (\$9,960), respectively.

- E. The Company estimates taxable temporary differences arising from gains on investment in overseas subsidiaries in accordance with tax regulations and IAS 12. As the Company has the ability to control the timing of the reversal of such temporary differences, and considering the overall operating arrangement, resource allocation and capital reinvestment, the Company believes that such temporary differences will possibly not be realized in the foreseeable future. As a result, it is permissible under IAS 12 that the Company does not recognize related deferred tax arising from taxable temporary difference. As of December 31, 2022 and 2021, the related unrecognized temporary differences were both \$62,062,468, and unrecognized deferred tax liabilities were both \$12,412,494.
- F. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority, and there were no disputes existing between the Company and the Authority as of March 9, 2023.

(31) Earnings per share

	<u>For the year ended December 31, 2022</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	\$ 17,168,480	5,682,015	\$ 3.02
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 17,168,480	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	28,771	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 17,168,480	5,710,786	\$ 3.01

For the year ended December 31, 2021

	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	\$ 19,879,062	5,682,015	\$ 3.50
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 19,879,062	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	31,374	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 19,879,062	5,713,389	\$ 3.48

(32) Supplemental cash flow information

A. Investing activities with partial cash payments:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
(1) Acquisition of property, plant and equipment	\$ 24,823	\$ 45,362
Add: Beginning balance of payables for equipment (listed as "Other payables")	37,969	69,081
Less: Ending balance of payables for equipment (listed as "Other payables")	(15,185)	(37,969)
Capitalization of interest	(2,794)	(3,320)
Cash paid for acquisition of property, plant and equipment	<u>\$ 44,813</u>	<u>\$ 73,154</u>

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
(2) Acquisition of investment property	\$ 4,020,411	\$ 1,500,744
Add: Beginning balance of payables for equipment (listed as “Long-term notes and accounts payable”)	750,372	-
Less: Ending balance of payables for land (listed as “Other payables”)	(750,372)	(750,372)
Capitalization of interest	(1)	-
Cash paid for acquisition of investment property	<u>\$ 4,020,410</u>	<u>\$ 750,372</u>

B. Investing activities with no cash flow effects:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
(a) Prepayments reclassified to property, plant and equipment	<u>\$ 513</u>	<u>\$ 1,151</u>
(b) Property, plant and equipment transferred to investment property	<u>\$ -</u>	<u>\$ 439,043</u>
(c) Right-of-use assets transferred to property, plant and equipment	<u>\$ 558</u>	<u>\$ 1,392</u>
(d) Prepayments for equipment reclassified to property, plant and equipment	<u>\$ 668,803</u>	<u>\$ 595,318</u>
(e) Prepayments for equipment reclassified to investment property	<u>\$ -</u>	<u>\$ 2,518</u>
(f) Guarantee deposits paid transferred to property, plant and equipment	<u>\$ 5,240</u>	<u>\$ -</u>
(g) Investment property transferred to non-current assets, net	<u>\$ 324,453</u>	<u>\$ -</u>
(h) Other non-current assets transferred to investment property	<u>\$ 219,619</u>	<u>\$ -</u>

(33) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable (including the current portion)
At January 1, 2022	\$ 1,573,904	\$ 7,696,738	\$ 52,050,000
Changes in cash flow from financing activities	184,556	(1,999,242)	(1,000,000)
At December 31, 2022	<u>\$ 1,758,460</u>	<u>\$ 5,697,496</u>	<u>\$ 51,050,000</u>

	Long-term borrowings (including the current portion)	Lease liabilities	Guarantee deposit received (including the current portion)	Liabilities from financing activities-gross
At January 1, 2022	\$ 3,695,000	\$ 97,391	\$ 81,807	\$ 65,194,840
Changes in cash flow from financing activities	14,105,000	(66,307)	18,481	11,242,488
Changes in other non-cash items	—	(8,344)	—	(8,344)
At December 31, 2022	<u>\$ 17,800,000</u>	<u>\$ 22,740</u>	<u>\$ 100,288</u>	<u>\$ 76,428,984</u>

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable (including the current portion)
At January 1, 2021	\$ 757,591	\$ 8,368,859	\$ 43,500,000
Changes in cash flow from financing activities	816,313	(672,121)	8,550,000
At December 31, 2021	<u>\$ 1,573,904</u>	<u>\$ 7,696,738</u>	<u>\$ 52,050,000</u>

	Long-term borrowings (including the current portion)	Lease liabilities	Guarantee deposit received (including the current portion)	Liabilities from financing activities-gross
At January 1, 2021	\$ 6,300,000	\$ 160,882	\$ 81,329	\$ 59,168,661
Changes in cash flow from financing activities	(2,605,000)	(74,657)	478	6,015,013
Changes in other non-cash items	—	11,166	—	11,166
At December 31, 2021	<u>\$ 3,695,000</u>	<u>\$ 97,391</u>	<u>\$ 81,807</u>	<u>\$ 65,194,840</u>

7. RELATED PARTY TRANSACTIONS

(1) Names and relationships of the Company's subsidiaries

Information on investee companies and indirect investments in Mainland China are described in Notes 13(2), 'Information on investees' and 13(3), 'Information on investments in Mainland China'.

(2) Significant transactions and balances with related parties

A. Sales

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Sales of services:		
— Uni-President Cold Chain Corp.	\$ 9,011,819	\$ 8,344,770
— Tung Ang Enterprises Corp.	5,778,144	5,560,930
— President Chain Store Corp.	4,120,205	3,828,293
— Rsi, Retail Support International Corp.	3,955,398	3,489,657
— Other subsidiaries	9,403,018	8,793,592
— Associates	4,005,475	3,717,945
	<u>\$ 36,274,059</u>	<u>\$ 33,735,187</u>

The collection period for related parties was 2 weeks after sales of foods, 60~90 days after sales of foodstuff and animal feed products. The collection period for related parties was approximately one month after sales, except as follows: 2 months for sales to companies of outlet channel and 1 month for sales to companies that operate both in outlet channel and traditional channel; 2 weeks for sales to companies of traditional channel; Uni-President Vendor Corp. and Retail Support International Corp. closes its accounts 20 days after the end of each month; Tung Ang Enterprises Corp. closes its accounts 10 days and remit in 28 days after sales; President Chain Store Corp. closes its accounts 35 days after the end of each month. Except for the collection periods mentioned above, other terms of sales were the same for related and third parties.

B. Purchases

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Purchases of goods:		
— Subsidiaries	\$ 2,680,275	\$ 2,100,859
— Associates	305,110	222,454
	<u>\$ 2,985,385</u>	<u>\$ 2,323,313</u>

The terms of purchases and payments (due within one month) to related parties were the same with third party suppliers except for the following companies:

The payment term for purchases from TTET Union Corp., Ton Yi Industrial Corp., President Nisshin Corp. and Uni-President (Vietnam) Co., Ltd. was 30 days after the end of each month.

C. Other expenses

	For the years ended December 31,	
	2022	2021
Shipping expenses:		
— Subsidiaries	\$ 660,131	\$ 609,986
— Associates	145,120	127,472
	<u>\$ 805,251</u>	<u>\$ 737,458</u>

	For the years ended December 31,	
	2022	2021
Advertising expenses:		
— Subsidiaries	\$ 1,208,426	\$ 1,207,448
— Associates	3,040	3,510
	<u>\$ 1,211,466</u>	<u>\$ 1,210,958</u>

	For the years ended December 31,	
	2022	2021
Other expenses:		
— Subsidiaries	\$ 46,656	\$ 124,857
— Associates	5,702	12,775
	<u>\$ 52,358</u>	<u>\$ 137,632</u>

D. Rental income

	For the years ended December 31,	
	2022	2021
— Subsidiaries	\$ 169,115	\$ 140,610
— Associates	1,220	1,212
	<u>\$ 170,335</u>	<u>\$ 141,822</u>

E. Other income

	For the years ended December 31,	
	2022	2021
Management and technical consultancy fees:		
— Subsidiaries	\$ 585,602	\$ 522,979
— Associates	80,467	62,325
	<u>\$ 666,069</u>	<u>\$ 585,304</u>

	For the years ended December 31,	
	2022	2021
Others:		
— Subsidiaries	\$ 596,525	\$ 484,751
— Associates	7,161	5,965
	<u>\$ 603,686</u>	<u>\$ 490,716</u>

F. Investment transactions

Capital increase of each subsidiary is described in Note 6(7), “Investments accounted for under equity method”.

G. Accounts receivable

	December 31, 2022	December 31, 2021
Receivables from related parties:		
— Uni-President Cold Chain Corp.	\$ 1,082,645	\$ 1,006,376
— RSI, Retail Support International Corp.	491,903	402,141
— President Chain Store Corp.	459,515	441,297
— Tung Ang Enterprises Corp.	400,210	283,461
— Other subsidiaries	1,321,100	1,177,771
— Associates	485,518	444,706
	<u>\$ 4,240,891</u>	<u>\$ 3,755,752</u>

H. Other receivables

	December 31, 2022	December 31, 2021
Other receivables from related parties:		
— President Chain Store Corp.	\$ 163,006	\$ 148,473
— Other subsidiaries	214,998	171,573
— Associates	23,081	16,554
	<u>\$ 401,085</u>	<u>\$ 336,600</u>

I. Accounts payable

	December 31, 2022	December 31, 2021
Payables to related parties:		
— Subsidiaries	\$ 201,669	\$ 159,431
— Associates	21,725	15,998
	<u>\$ 223,394</u>	<u>\$ 175,429</u>

J. Other payables

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Other payables to related parties:		
— Subsidiaries	\$ 963,711	\$ 957,184
— Associates	<u>67,103</u>	<u>58,577</u>
	<u>\$ 1,030,814</u>	<u>\$ 1,015,761</u>

K. Property transactions

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Acquisition of property, plant and equipment:		
— Subsidiaries	<u>\$ 2,970</u>	<u>\$ 3,107</u>

L. Leasing arrangements – lessor

(1) The Company leased the land located in Tree Valley Park (shown as ‘Investment property net,’) to the subsidiary, Uni-President Express Corp. The lease period is 53 years, starting from June 1, 2021 to August 31, 2074, except for the period from June 1, 2021 to August 31, 2021, during which no rent is payable by Uni-President Express Corp. The rent is collectible monthly before the 25th of the following month.

(2) Long-term rent receivable:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Long-term notes and accounts receivable-		
Uni-President Express Corp.	<u>\$ 61,445</u>	<u>\$ 24,623</u>

(3) Rent income:

	<u>For the years ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Uni-President Express Corp.	<u>\$ 54,082</u>	<u>\$ 30,135</u>

M. Endorsements and guarantees: The information provided is described in Note 13(1)-B.

(3) Key management compensation

	For the years ended December 31,	
	2022	2021
Salaries and other short-term employee benefits	\$ 270, 862	\$ 223, 243
Service allowance	14, 104	13, 725
Directors' remuneration and employees' compensation	312, 755	335, 032
Termination benefits	2, 250	-
	<u>\$ 599, 971</u>	<u>\$ 572, 000</u>

8. PLEGGED ASSETS

None.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of December 31, 2022 and 2021, the unused letters of credit amounted to \$537,852 and \$610,411, respectively.

(2) As of December 31, 2022 and 2021, the remaining balance due for construction in progress and prepayments for equipment were \$1,096,516 and \$1,157,575, respectively.

(3) The details of endorsement and guarantees provided by the Company to others are described in Note 13(1)-B.

(4) In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract (the Contract) with Southland Corporation. The terms of the Contract are as follows:

A. The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.

B. Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.

C. The Company should maintain no less than 40% ownership of President Chain Store Corp.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE:

None.

12. OTHERS

(1) Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders, maintain an optimal capital structure to both reduce the cost of capital and to meet the monetary needs of improving productivity. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

(2) Financial instruments

A. Financial instruments by category

The information on financial instruments by category is provided in Note 6, Financial assets.

B. Financial risk management policies

(a) The Company's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Company's financial position and financial performance.

(b) Risk management is carried out by a central treasury department (Company treasury) under policies approved by the board of directors. Company treasury identifies, evaluates and hedges financial risks in close cooperation with the Company's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. Because the Company is primarily operating in domestic markets, the foreign exchange risk from different foreign currency fluctuation is limited. The currency used for export trade is priced in US dollars. Any foreign exchange risk arises from the net investments in foreign operations.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the Company treasury, such as forward foreign exchange contracts. However, hedge accounting is not applied as transactions did not meet all criteria of hedge accounting.

iii. The Company has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.

iv. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

December 31, 2022			
	Foreign currency amount (in thousands)	Exchange rate	Book value
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 929	30.66	\$ 28,481
<u>Investment accounted for using equity method</u>			
USD : NTD	2,638,807	30.56	80,651,467
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	6,777	30.76	208,460

December 31, 2021			
	Foreign currency amount (in thousands)	Exchange rate	Book value
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 752	27.63	\$ 20,785
<u>Investment accounted for using equity method</u>			
USD : NTD	2,597,798	27.49	71,418,486
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	56,758	27.73	1,573,904

v. Total exchange loss, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Company for the years ended December 31, 2022 and 2021 amounted to (\$116,961) and \$25,082, respectively.

vi. The influence due to the fluctuations of the exchange rate between NTD and USD is primarily from cash and cash equivalents, accounts receivable, other receivables, financial assets accounted for under equity method, borrowings, accounts payable, and other payables denominated in USD. As of December 31, 2022 and 2021, if the NTD:USD exchange rate appreciates/ depreciates by 1% with all other factors remaining constant, the Company's post-tax profit for the years ended December 31, 2022 and 2021 would increase/decrease by \$1,440 and \$12,425, respectively.

Price risk

i. The Company's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other

comprehensive income. To manage its price risk arising from investments in equity securities, the Company diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Company.

- ii. The Company's investments in equity securities comprise securities issued by domestic companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, post-tax profit for the years ended December 31, 2022 and 2021 would have increased/decreased by \$1,845 and \$1,840, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$44,819 and \$43,044, as a result of other comprehensive income classified as equity investment at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Company's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Company to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Company to fair value interest rate risk.
- ii. During the years ended December 31, 2022 and 2021, the Company's borrowings at variable rate were denominated in NTD and USD. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the years ended December 31, 2022 and 2021 would have decreased/increased by \$20,207 and \$10,375, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Company arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortized cost, at fair value through profit or loss and at fair value through other comprehensive income.
- ii. For bank and financial institutions, only those with high credit rating are accepted. According to the Company's credit policy, the Company is responsible for managing and analyzing the credit risk for its new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. The utilization of credit limits is regularly monitored.
- iii. The Company adopts the following assumptions to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:

- (i) If the contract payments were past due over certain number of days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
- (ii) If any external credit rating agency rates these bonds as investment grade, the credit risk of these financial assets is low. If the credit rating grade of an investment target degrades two scales, there has been a significant increase in credit risk on that instrument since initial recognition.
- iv. The Company adopts management of credit risk, whereby the default occurs when the contract payments are past due over certain number of days.
- v. The Company classifies customer's accounts receivable in accordance with credit rating of customer, collaterals, credit risk on trade, etc. The Company applies the simplified approach using the provision matrix, loss rate methodology to estimate expected credit loss. The Company uses the forecastability of conditions to adjust historical and timely information to assess the default possibility of accounts receivable. Movements in relation to the Company applying the simplified approach to provide loss allowance for notes receivable, accounts receivable and other receivables are as follows:

	For the years ended December 31,	
	2022	2021
January 1	\$ 23,404	\$ 23,404
Expected credit gains	(602)	(634)
Collection of write-offs	602	634
December 31	<u>\$ 23,404</u>	<u>\$ 23,404</u>

(c) Liquidity risk

- i. Cash flow forecasting is performed in the operating entities of the Company and aggregated by Company treasury. Company treasury monitors rolling forecasts of the Company's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Company does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.
- ii. Surplus cash held by the Company treasury over and above the balance required for working capital management are transferred to the Company treasury. Company treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As of December 31, 2022 and 2021, the money market position held by the Company is shown in Note 6 for various financial assets, that are expected to readily generate cash flows for managing liquidity risk.

iii. The table below analyzes the Company's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

December 31, 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$ 1,758,460	\$ -	\$ -	\$ -
Short-term notes and bills payable	5,697,496	-	-	-
Notes payable	285	-	-	-
Accounts payable (Including related parties)	2,065,947	-	-	-
Other payables (Including related parties)	8,482,074	-	-	-
Bonds payable (Including current portion) (Note)	6,291,750	8,358,230	31,266,440	6,524,200
Long-term borrowings (Including current portion) (Note)	128,461	11,261,200	6,657,176	-
Lease liabilities (current and non-current)	9,124	5,012	3,895	5,250
Guarantee deposit received (including current portion)	18,012	40,934	6,845	34,497

(Note) Including principal and interest.

December 31, 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$1, 573, 904	\$ -	\$ -	\$ -
Short-term notes and bills payable	7, 696, 738	-	-	-
Notes payable	10, 893	-	-	-
Accounts payable (Including related parties)	1, 681, 117	-	-	-
Other payables (Including related parties)	7, 922, 666	-	-	-
Bonds payable (Including current portion) (Note)	5, 383, 550	6, 231, 050	28, 409, 555	13, 474, 115
Long-term borrowings (Including current portion) (Note)	5, 793	3, 345, 000	350, 000	-
Lease liabilities (current and non-current)	73, 153	11, 147	7, 654	6, 470
Guarantee deposit received (including current portion)	18, 132	11, 475	17, 395	34, 805
Derivative financial liabilities:				
Forward foreign exchange contract	3, 443	-	-	-

(Note) Including principal and interest.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Company's investment in listed stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Company's investment in forward exchange is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Company's investment in equity investment without active market is included in Level 3.

- B. Fair value information of investment property at cost is provided in Note 6(11) 'Investment property, net'.
- C. The carrying amounts of financial assets and financial liabilities not measured at fair value including cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties), guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable, accounts payable (including related parties), other payables (including related parties), corporate bonds payable (including current portion), long-term borrowings, and guarantee deposits received are approximate to their fair values.
- D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

<u>December 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Forward foreign exchange contract	\$ -	\$ 1,911	\$ -	\$ 1,911
Equity securities	-	-	92,236	92,236
Financial assets at fair value through other comprehensive income				
Equity securities	<u>1,990,968</u>	<u>-</u>	<u>250,000</u>	<u>2,240,968</u>
	<u>\$1,990,968</u>	<u>\$ 1,911</u>	<u>\$ 342,236</u>	<u>\$2,335,115</u>

<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ -	\$ -	\$ 92,024	\$ 92,024
Financial assets at fair value through other comprehensive income				
Equity securities	<u>1,902,176</u>	<u>-</u>	<u>250,000</u>	<u>2,152,176</u>
	<u>\$1,902,176</u>	<u>\$ -</u>	<u>\$ 342,024</u>	<u>\$2,244,200</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Forward foreign exchange contract	<u>\$ -</u>	<u>\$ 3,443</u>	<u>\$ -</u>	<u>\$ 3,443</u>

E. The methods and assumptions the Company used to measure fair value are as follows:

- (a) The instruments that the Company used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

<u>Market quoted price</u>	<u>Listed shares</u>
	Closing Price

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- (c) Forward foreign exchange contracts are usually valued based on the current forward exchange rate.
- (d) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Company's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Company's management policies and relevant control procedures relating to the valuation

models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- (e) The Company takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Company's credit quality.
- F. For the years ended December 31, 2022 and 2021, there was no transfer between Level 1 and Level 2.
- G. The following chart is the movement of level 3 for the years ended December 31, 2022 and 2021:

Equity securities	For the years ended December 31,	
	2022	2021
January 1	\$ 342,024	\$ 328,873
Gain recognized in profit or loss (Note)	212	13,151
December 31	<u>\$ 342,236</u>	<u>\$ 342,024</u>

(Note) Part of the level 3 equity securities has not been adjusted because the difference between the fair value and the carrying amount is immaterial.

- H. Financial planning division is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the source of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.
- I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair Value			Significant unobservable input	Relationship of inputs to fair value
	December 31, 2022	December 31, 2021	Valuation technique		
Non-derivative equity instrument:					
Unlisted shares	<u>\$ 342,236</u>	<u>\$ 342,024</u>	Net asset value	Not applicable	Not applicable

J. The Company has carefully assessed the valuation models and assumptions used to measure fair value; therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income of financial assets and liabilities categorized within Level 3 if the inputs used to valuation models have changed:

		<u>For the year ended December 31, 2022</u>					
				<u>Recognized in profit or loss</u>		<u>Recognized in other comprehensive income</u>	
		<u>Input</u>	<u>Change</u>	<u>Favourable change</u>	<u>Unfavourable change</u>	<u>Favourable change</u>	<u>Unfavourable change</u>
Financial assets							
Equity instrument	Net asset value		-	Not applicable		Not applicable	
		<u>For the year ended December 31, 2021</u>					
				<u>Recognized in profit or loss</u>		<u>Recognized in other comprehensive income</u>	
		<u>Input</u>	<u>Change</u>	<u>Favourable change</u>	<u>Unfavourable change</u>	<u>Favourable change</u>	<u>Unfavourable change</u>
Financial assets							
Equity instrument	Net asset value		-	Not applicable		Not applicable	

13. SIGNIFICANT TRANSACTIONS INFORMATION

According to the current regulatory requirements, the Company is only required to disclose the information for the year ended December 31, 2022.

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital or more: Please refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Please refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: Please refer to table 6.

G. Purchases or sales transactions with related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 7.

H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 8.

I. Derivative financial instruments transactions: Please refer to Note 6(5) 'Financial assets and liabilities at fair value through profit or loss' and table 9.

J. Significant inter-company transactions during the reporting periods: Please refer to table 10.

(2) Information on investees

Other information of investee companies (excluding investees in Mainland China) : Please refer to table 11.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 12.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

(4) Major shareholders information

Major shareholders information: Please refer to table 13.

14. SEGMENT INFORMATION

Not applicable.

UNI-PRESIDENT ENTERPRISES CORP.

Loans to others

For the year ended December 31, 2022

Expressed in thousands of NTD

Table 1

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	\$ 6,443,000	\$ 6,142,000	\$ -	-	2	\$ -	Additional operating capital	-	\$ -	\$ 159,872,387	(Note 2)	
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,443,000	6,142,000	-	-	2	-	Additional operating capital	-	-	159,872,387	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	6,443,000	6,142,000	-	-	2	-	Additional operating capital	-	-	159,872,387	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	644,300	614,200	-	-	2	-	Additional operating capital	-	-	159,872,387	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	644,300	614,200	-	-	2	-	Additional operating capital	-	-	159,872,387	(Note 2)	
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	999,000	100,000	21,000	0.88~1.76	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	700,000	250,000	75,100	0.88~1.63	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	270,000	1.67~1.86	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	250,000	200,000	200,000	0.88~1.76	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	President Property Corp.	Other receivables	Y	250,000	250,000	155,000	1.63	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Tung Lo Development Co., Ltd.	Other receivables	Y	220,000	-	-	0.88~1.27	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	30,000	1.52	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	14,000	1.76	2	-	Additional operating capital	-	-	5,535,257	(Note 3)	
3	Kai Nan Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	151,000	-	-	-	2	-	Additional operating capital	-	-	731,003	(Note 3)	
4	Uni-President Vender Corp.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	1.37	2	-	Additional operating capital	-	-	117,320	(Note 3)	
5	Presco Netmarketing, Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	200,000	1.05~1.37	2	-	Additional operating capital	-	-	241,006	(Note 3)	

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged	Value			
					\$	\$	\$			\$		Item	\$	\$		
6	President Fair Development Corp.	President Century Corp.	Other receivables	Y	38,500	38,500	37,500	0.88~1.62	2	-	Additional operating capital	-	-	500,000	4,220,492	(Note 14)
7	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.00~1.64	2	-	Additional operating capital	-	-	46,705	46,705	(Note 4)
8	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	-	-	2	-	Additional operating capital	-	-	500,000	5,645,466	(Note 5)
8	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	52,600	0.80~1.21	2	-	Additional operating capital	-	-	500,000	5,645,466	(Note 5)
9	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	-	-	2	-	Additional operating capital	-	-	236,902	236,902	(Note 7)
10	Tung Guan Enterprises Co., Ltd.	Tung-Xiang Xin Yeh Corp.	Other receivables	Y	4,200	-	-	0.86	2	-	Additional operating capital	-	-	4,119	10,984	(Note 8)
11	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	0.85	2	-	Additional operating capital	-	-	302,029	302,029	(Note 15)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	633,563	620,076	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	316,782	310,038	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	316,782	310,038	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	316,782	310,038	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	316,782	310,038	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	316,782	-	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	55,437	54,257	-	-	2	-	Additional operating capital	-	-	6,127,800	24,511,200	(Note 9)
13	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	6,443,000	6,142,000	-	-	2	-	Additional operating capital	-	-	25,476,361	25,476,361	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,221,500	3,071,000	-	-	2	-	Additional operating capital	-	-	25,476,361	25,476,361	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,221,500	3,071,000	-	-	2	-	Additional operating capital	-	-	25,476,361	25,476,361	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	644,300	614,200	-	-	2	-	Additional operating capital	-	-	25,476,361	25,476,361	(Note 10)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Maximum amount available for loan	Note
												Assets pledged	Value		
					\$	\$	\$			\$		Item	\$	\$	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	644,300	614,200	-	-	2	\$	Additional operating capital	-	-	25,476,361	(Note 10)
14	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	0.88	2	-	Additional operating capital	-	-	458,300	(Note 6)
15	President-Kikkoman Zheriji Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	45,150	44,516	-	3.50	2	-	Additional operating capital	-	-	561,098	(Note 11)
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	289,356	289,356	289,356	3.37~3.52	2	-	Additional operating capital	-	-	426,856	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	1,046,133	823,551	690,002	3.32~3.52	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	Other receivables	Y	578,712	445,163	311,614	3.32~3.52	2	-	Additional operating capital	-	-	2,413,240	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	244,840	133,549	-	3.37~3.52	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Tian jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	106,839	3.32~3.47	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	3.32~3.37	2	-	Additional operating capital	-	-	2,413,240	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	89,033	3.32	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,549	133,549	-	3.47	2	-	Additional operating capital	-	-	12,066,199	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	Other receivables	Y	289,356	133,549	133,549	3.32~3.52	2	-	Additional operating capital	-	-	333,931	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	178,065	178,065	178,065	3.37~3.52	2	-	Additional operating capital	-	-	333,931	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Maximum amount available for loan	Note
												Assets pledged	Value		
					\$	\$	\$			\$		Item	Value	\$	
18	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	-	2.32~2.47	2	\$	Additional operating capital	-	-	1,669,657	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,033	89,033	89,033	3.32	2	-	Additional operating capital	-	-	1,669,657	(Note 12)
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	26,710	2.32~2.47	2	-	Additional operating capital	-	-	1,869,371	(Note 12)
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,033	89,033	89,033	3.32	2	-	Additional operating capital	-	-	1,869,371	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	311,614	89,033	89,033	3.37~3.52	2	-	Additional operating capital	-	-	1,079,758	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	Other receivables	Y	133,549	133,549	-	3.52	2	-	Additional operating capital	-	-	215,952	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	129,097	2.32	2	-	Additional operating capital	-	-	1,079,758	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	1,079,758	(Note 2)
20	Kunshan Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,033	-	-	3.52	2	-	Additional operating capital	-	-	1,079,758	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	267,098	111,291	111,291	3.32~3.52	2	-	Additional operating capital	-	-	1,012,818	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	200,323	200,323	200,323	3.32~3.37	2	-	Additional operating capital	-	-	1,012,818	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	Other receivables	Y	178,065	111,291	111,291	3.32~3.52	2	-	Additional operating capital	-	-	204,564	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	-	2.37~2.47	2	-	Additional operating capital	-	-	1,012,818	(Note 12)
22	Tianjin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	458,707	(Note 12)
23	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	-	-	2	-	Additional operating capital	-	-	1,270,031	(Note 12)
24	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	-	2.37	2	-	Additional operating capital	-	-	1,223,434	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	445,163	356,130	356,130	3.32~3.52	2	-	Additional operating capital	-	-	1,435,290	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	244,840	244,840	244,840	3.32~3.52	2	-	Additional operating capital	-	-	1,435,290	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged	Value			
					\$	\$	\$			\$		Item	Value	\$	\$	
25	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	26,710	2.32~2.47	2	\$ -	Additional operating capital	-	-	1,435,290	1,435,290	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Trimplate Co., Ltd.	Other receivables	Y	133,549	133,549	133,549	3.37	2	-	Additional operating capital	-	-	287,058	574,116	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	333,872	244,840	244,840	3.32~3.52	2	-	Additional operating capital	-	-	830,624	830,624	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,549	133,549	13,355	2.32	2	-	Additional operating capital	-	-	830,624	830,624	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Trimplate Co., Ltd.	Other receivables	Y	133,549	133,549	133,549	3.32	2	-	Additional operating capital	-	-	166,125	332,250	(Note 12)
27	Jiangsu Ton Yi Trimplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	320,517	178,065	178,065	3.37~3.52	2	-	Additional operating capital	-	-	455,453	910,906	(Note 12)
27	Jiangsu Ton Yi Trimplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	155,807	155,807	155,807	3.37~3.52	2	-	Additional operating capital	-	-	455,453	910,906	(Note 12)
27	Jiangsu Ton Yi Trimplate Co., Ltd.	Fujian Ton Yi Trimplate Co., Ltd.	Other receivables	Y	133,549	133,549	133,549	3.52	2	-	Additional operating capital	-	-	455,453	910,906	(Note 12)
28	Wuhan President Packing Ind. Corp.	Shanghai President Packaging Ind., Corp.	Other receivables	Y	45,150	44,516	44,516	3.30~3.45	2	-	Additional operating capital	-	-	191,715	191,715	(Note 3)
29	Guangzhou President Packaging Ind. Corp.	Shanghai President Packaging Ind., Corp.	Other receivables	Y	22,575	22,258	-	3.30~3.45	2	-	Additional operating capital	-	-	24,486	24,486	(Note 3)
30	Changsha President Packaging Ind. Corp.	Shanghai President Packaging Ind., Corp.	Other receivables	Y	27,090	26,710	-	3.30	2	-	Additional operating capital	-	-	32,264	32,264	(Note 3)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Tianjin) Co., Ltd.	Other receivables	Y	2,257,492	2,225,814	1,713,075	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,230,920	2,225,814	1,155,370	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,230,920	2,225,814	1,146,873	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,220,928	2,003,233	320,399	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,805,994	1,780,651	1,061,076	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,354,495	1,335,488	422,727	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,354,495	1,335,488	648,640	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged	Value			
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	\$ 1,354,495	\$ 1,335,488	\$ 510,354	3.00	2	\$ -	Additional operating capital	-	\$ -	\$ 59,563,777	\$ 59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,354,495	1,335,488	520,513	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,354,495	1,335,488	78,118	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,128,746	1,112,907	459,545	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,128,746	1,112,907	153,698	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bayin President Enterprises Co., Ltd.	Other receivables	Y	902,997	890,326	657,191	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	902,997	890,326	476,159	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	902,997	890,326	171,494	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	902,997	890,326	4,540	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	890,326	890,326	420,801	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	451,498	445,163	221,569	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	361,199	356,130	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)

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												Assets pledged	Value			
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 270,899	\$ 267,098	\$ -	3.00	2	\$ -	Additional operating capital	-	\$ -	\$ 59,563,777	\$ 59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,098	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	180,599	178,065	28,813	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	135,450	133,549	103,654	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	59,563,777	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Maximum amount available for loan	Note
												Assets pledged	Value		
					\$	\$	\$			\$		Item	\$	\$	
31	Uni-President Enterprises (China) Investment Corp.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	90,300	89,033	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,516	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,516	-	3.00	2	-	Additional operating capital	-	-	59,563,777	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	399,187	389,836	168,838	3.90~6.00	2	-	Additional operating capital	-	-	1,039,563	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	266,125	259,891	-	3.90~6.00	2	-	Additional operating capital	-	-	1,039,563	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	266,125	259,891	-	3.90~6.00	2	-	Additional operating capital	-	-	1,039,563	(Note 2)
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes receivable and accounts receivable	Y	313,751	306,196	306,196	5.50	2	-	Investment	-	-	330,305	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	90,300	-	-	-	2	-	Additional operating capital	-	-	433,121	(Note 16)
35	Shanghai Songjiang President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	111,291	111,291	71,226	3.29	2	-	Additional operating capital	-	-	127,960	(Note 2)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,030	4,452	4,452	3.33~3.47	2	-	Additional operating capital	-	-	127,960	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	445,163	217,578	3.00	2	-	Additional operating capital	-	-	1,766,035	(Note 2)
37	North Tribeco Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	266,125	-	-	3.90~6.00	2	-	Additional operating capital	-	-	530,329	(Note 13)
38	Aksu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	336,462	3.00	2	-	Additional operating capital	-	-	2,832,321	(Note 2)
39	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	-	3.00	2	-	Additional operating capital	-	-	14,039,791	(Note 2)
40	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	559,290	3.00	2	-	Additional operating capital	-	-	5,241,069	(Note 3)

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												Assets pledged	Value		
					\$	\$	\$			\$		Item	\$	\$	
41	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,338,552	1,335,488	472,053	3.00	2	\$ -	Additional operating capital	-	\$ -	4,475,379	(Note 2)
41	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	356,684	351,679	-	3.00	2	-	Additional operating capital	-	-	4,475,379	(Note 2)
42	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	-	3.00	2	-	Additional operating capital	-	-	15,026,318	(Note 2)
43	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	378,367	3.00	2	-	Additional operating capital	-	-	5,672,390	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,225,814	1,369,169	3.00	2	-	Additional operating capital	-	-	10,321,986	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	722,397	712,260	-	3.00	2	-	Additional operating capital	-	-	10,321,986	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,225,814	1,257,032	3.00	2	-	Additional operating capital	-	-	7,604,143	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,354,495	1,335,488	-	3.00	2	-	Additional operating capital	-	-	7,604,143	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,225,814	820,544	3.00	2	-	Additional operating capital	-	-	21,092,406	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	21,092,406	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	21,092,406	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	21,092,406	(Note 2)
47	Zhejiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	524,097	3.00	2	-	Additional operating capital	-	-	3,356,344	(Note 2)
47	Zhejiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	451,498	445,163	-	3.00	2	-	Additional operating capital	-	-	3,356,344	(Note 2)
48	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	1,161,307	3.00	2	-	Additional operating capital	-	-	6,912,047	(Note 2)
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	834,715	3.00	2	-	Additional operating capital	-	-	7,267,753	(Note 2)
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	296,920	3.00	2	-	Additional operating capital	-	-	3,030,518	(Note 2)
51	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	632,623	3.00	2	-	Additional operating capital	-	-	9,800,834	(Note 2)

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52	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 2,257,492	\$ 2,225,814	\$ 195,612	3.00	2	\$ -	Additional operating capital	-	\$ -	\$ 17,155,413	\$ 17,155,413	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	445,163	228,049	3.00	2	-	Additional operating capital	-	-	869,476	869,476	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	46,504	45,852	-	3.00	2	-	Additional operating capital	-	-	869,476	869,476	(Note 2)
54	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,780,651	387,877	3.00	2	-	Additional operating capital	-	-	4,561,465	4,561,465	(Note 2)
55	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,225,814	754,199	3.00	2	-	Additional operating capital	-	-	6,986,110	6,986,110	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	361,199	356,130	255,288	3.00	2	-	Additional operating capital	-	-	1,292,353	1,292,353	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Jimn President Enterprises Co., Ltd.	Other receivables	Y	225,749	222,581	-	3.00	2	-	Additional operating capital	-	-	1,292,353	1,292,353	(Note 2)
57	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,128,746	1,112,907	460,757	3.00	2	-	Additional operating capital	-	-	2,025,487	2,025,487	(Note 2)
58	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	-	3.00	2	-	Additional operating capital	-	-	10,444,365	10,444,365	(Note 2)
59	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	892,368	890,326	417,706	3.00	2	-	Additional operating capital	-	-	1,053,498	1,053,498	(Note 2)
60	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	112,875	111,291	80,213	3.00	2	-	Additional operating capital	-	-	307,415	307,415	(Note 2)
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,354,495	1,335,488	109,589	3.00	2	-	Additional operating capital	-	-	10,708,913	10,708,913	(Note 2)
62	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	445,163	1,346	3.00	2	-	Additional operating capital	-	-	1,119,310	1,119,310	(Note 2)
63	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,749	222,581	117,841	3.00	2	-	Additional operating capital	-	-	489,290	489,290	(Note 2)
64	Guyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	422,832	3.00	2	-	Additional operating capital	-	-	3,656,280	3,656,280	(Note 2)
65	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	64,536	3.00	2	-	Additional operating capital	-	-	9,266,532	9,266,532	(Note 2)
66	Jimn President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	890,326	278,124	3.00	2	-	Additional operating capital	-	-	7,111,762	7,111,762	(Note 2)
67	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	445,163	149,254	3.00	2	-	Additional operating capital	-	-	1,574,296	1,574,296	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged	Value			
68	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	\$ 133,855	\$ 133,549	\$ -	-	2	\$ -	Additional operating capital	-	\$ -	181,232	\$ 181,232	(Note 2)
68	Qingdao President Feed & Livestock Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	45,150	-	-	3.33~3.47	2	-	Additional operating capital	-	-	181,232	181,232	(Note 2)

(Note 1) The code represents the nature for financing as follows:

1. Trading Partner.
2. Short-term financing.

(Note 2) In accordance with related regulations, the loan requires the Board of Directors' approval and reported at the stockholders' meeting.

(Note 3) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed 40% of its net worth and amount of transaction total. (2) For short-term financing: shall not exceed 40% of its net worth.

(Note 4) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000 and shall not be higher of the purchases or sales amount of the most recent year. (2) For short-term financing: shall not exceed 40% of its net worth of the latest financial report.

(Note 5) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000,000 and shall not be higher of the purchases or sales amount of the most recent year. (2) For short-term financing: shall not exceed \$500,000.

(Note 6) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not be higher of the purchases or sales amount of the most recent year.

(Note 7) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$500,000 or 40% of its net worth.

(Note 8) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not be higher of the purchases or sales amount of the most recent year. (2) For short-term financing: shall not exceed \$500,000 or 40% of its net worth.

(Note 9) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual short-term financing is 10% of its net worth.

(Note 10) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed USD 20,000 thousand and shall not exceed the amount of transaction total. (2) For short-term financing: the maximum amount for total loan is 40% of its net worth; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 200% of its net worth.

(Note 11) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed CNY 100,000 thousand and shall not be higher of the purchases or sales amount of the most recent year. (2) For short-term financing: shall not exceed 40% of its net worth.

(Note 12) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: higher of the purchases or sales amount of the most recent year. (2) For short-term financing: the maximum amount for total loan is 20% of its net worth; for 100% directly or indirectly owned foreign subsidiaries, are not subject to such limitation, however, shall not exceed 100% of its net worth.

(Note 13) The maximum amount for loan is as follows: (1) For 100% directly and indirectly owned subsidiaries: shall not exceed 200% of its net worth. (2) For individual enterprise: shall not exceed 200% of its net worth.

(Note 14) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follows: (1) For trading partner: shall not exceed \$500,000 and shall not be higher of the purchase or sales amount of the most recent year. (2) For short-term financing: shall not exceed \$500,000.

(Note 15) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual short-term financing is 40% of its net worth.

(Note 16) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed 40% of its net worth and shall not be higher of the purchases or sales amount of the most recent year. (2) For short-term financing: shall not exceed 40% of its net worth; for 100% directly and indirectly owned Maanland China subsidiaries by parents with 100% of consolidated shareholding, are not subject to such limitation, however, shall not exceed 200% of its net worth.

(Note 17) The amount for the ending balance was approved by the Board of Directors.

(Note 18) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.452, VND:NTD 1:0.001299 and PHP:NTD 1:0.5511.

UNI-PRESIDENT ENTERPRISES CORP.

Provision of endorsements and guarantees to others

For the year ended December 31, 2022

Table 2

Expressed in thousands of NTD

Number	Party being endorsed/guaranteed		Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at December 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
	Endorser/guarantor	Company name												
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.	2	\$ 62,851,540	\$ 21,000,000	\$ 21,000,000	\$ -	-	17	\$ 125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	62,851,540	6,243,650	6,078,100	-	-	5	125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	62,851,540	2,100,000	2,100,000	485,000	-	2	125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	62,851,540	1,522,150	1,507,100	-	-	1	125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	62,851,540	1,500,000	1,500,000	-	-	1	125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	62,851,540	60,000	60,000	-	-	-	125,703,079	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.	2	62,851,540	50,000	-	-	-	-	125,703,079	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	79,936,194	16,107,500	15,355,000	-	-	19	79,936,194	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	79,936,194	1,610,750	1,535,500	-	-	2	79,936,194	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	2,822,733	1,836,255	1,750,470	-	-	12	7,056,833	N	N	N	(Note 5)
3	President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corp.	2	1,500,000	51,544	49,136	-	-	6	1,500,000	N	N	N	(Note 6)
4	SeinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.	2	10,450,052	902,997	445,163	-	-	4	10,450,052	N	N	Y	(Note 7)

Number	Endorser/guarantor	Company name	Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at December 31, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary company to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
5	President Century Corp.	President Fair Development Corp.		\$ 3,047,879	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	39	\$ 3,809,849	N	N	N	(Note 8)
6	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotechnology Co., Ltd		541,401	58,695	58,695	58,695	-	5	1,082,801	N	N	Y	(Note 9)

(Note 1) The following code represents the relationship with the Company :

1. Trading partner.
2. Majority owned subsidiary.
3. The Company direct and indirect owns over 50% ownership of the investee company.
4. A subsidiary jointly owned over 90% by the Company.
5. Guaranteed by the Company according to the construction contract.
6. An investee company. The guarantees were provided based on the Company's proportionate share in the investee company.
7. Joint and several guaranteed by the Company according to the pre-construction contract under Consumer Protection Act.

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.452, VND:NTD 1:0.001299 and PHP:NTD 1:0.5511.

(Note 3) The total amount of transactions of endorsement equals to 100% of the Company's net worth, the limit of endorsement for any single entity is 50% of the Company's net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 4) The total amount of transactions of endorsement and the limit of endorsement for any single entity for Cayman President Holdings Ltd. is 100% of its net worth and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 5) The total amount of transactions of endorsement equals to 50% of its net worth for President International Development Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 6) The total amount of transactions of endorsement and the limit of endorsement for any single entity for President Tokyo Corp. is \$1,500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 7) The total amount of transactions of endorsement equals to 100% of its net worth for ScinPharm Taiwan, Ltd., the limit of endorsement for any single entity is 50% of its net worth ; for 100% directly and indirectly owned foreign subsidiaries, the limit of endorsement for any single entity is 100% of its net worth.

(Note 8) The total amount of transactions of endorsement equals to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 9) The total amount of transactions of endorsement equals to 100% of its net worth for Zhongshan President Enterprises Co., Ltd., the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

UNI-PRESIDENT ENTERPRISES CORP.

Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures)

December 31, 2022

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Number of shares (in thousands)	Ending balance			Note
					Book value	Percentage of ownership	Fair value	
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd. etc.	—	4	7,934 \$	92,236	-	\$ 92,236	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,990,968	8.00	1,990,968	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp.	—	5	27,000	250,000	2.48	250,000	—
	Negotiable Certificates of Deposit :							
Cayman President Holdings Ltd.	Natixis SG Branch CD	—	3	-	614,200	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	460,650	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by Goldman Sachs Finance Corp.	—	3	-	307,100	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	6	-	709,013	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	—	6	-	290,651	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	306,056	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	6	-	302,863	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Rabo Bank (US21688AAU60) etc.	—	6	-	509,667	-	-	—
	Beneficiary Certificates :							
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	4,615	78,214	-	78,214	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,465	62,853	-	62,853	—
	Beneficiary Certificates :							
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -IX ETF, etc.	—	1	14,200	85,032	-	85,032	—
President International Development Corp.	Purestone silks Investment Limited Partnership Fund, etc.	—	4	-	44,089	-	44,089	—
	Stock :							
President International Development Corp.	Tanvex Biologics Inc. etc.	—	1	8,529	445,414	-	445,414	—
President International Development Corp.	PSS Co., Ltd. etc.	—	4	35,151	543,208	-	543,208	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance					Note
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	
	Stock :							
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	29,143	\$ 556,062	-	\$ 556,062	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	89,242	0.04	89,242	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	112,616	16.84	112,616	—
President Chain Store Corp.	President Investment Trust Corp. etc.	—	4	6,077	85,481	-	85,481	—
President Chain Store Corp.	President Securities Corp.	—	5	40,545	634,531	2.79	634,531	(Note 2)
President Chain Store Corp.	Duskin Co Ltd, etc.	—	5	950	212,950	-	212,950	—
President (B.V.I.) International Investment Holdings Ltd.	Sea Limited	—	1	3	4,794	-	4,794	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C, etc.	—	4	6,261	443,646	-	443,646	—
	Beneficiary Certificates:							
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	383,887	-	383,887	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners,L.P.	—	4	-	407,901	-	407,901	—
President (B.V.I.) International Investment Holdings Ltd.	Wuxi Healthcare Ventures II,L.P.	—	4	-	324,913	-	324,913	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry	—	4	-	300,101	-	300,101	—
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	503,542	-	503,542	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Innovation-works bonds etc.	—	4	106	3,303,345	-	3,303,345	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS etc.	—	5	1,696	696,666	-	696,666	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	275,592	-	275,592	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance				Note	
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership		Fair value
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	- \$	1,351,240	- \$	1,351,240	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Linked Structured Deposit	—	1	-	890,549	-	890,549	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Linked Structured Products	—	1	-	1,381,431	-	1,381,431	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	MET VM HOLDING PTE. LTD., etc.	—	1	7,631	501,069	-	501,069	—
	Beneficiary Certificates :							
Uni-President Express Corp. etc.	UPAMC James Bond Money Market Fund, etc.	—	1	90,701	1,425,410	-	1,425,410	—
	Structured products :							
Uni-President Trading (Kunshan) Co., Ltd. etc.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	906,797	-	906,797	—
	Bills Under Repurchase Agreement :							
Qingdao President Feed & Livestock Co., Ltd. etc.	National Debt Reverse-repurchase Agreement	—	3	-	36,192	-	-	—
	Stock :							
Ton Yu Investment Inc. etc.	iMQ Technology Inc. etc.	—	4	2,270	26,340	-	26,340	—
President Global Crop. etc.	Cathay General Bank etc.	—	5	15,289	606,640	-	606,640	—

(Note 1) Foreign currencies are translated into New Taiwan Dollars.

Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.452, VND:NTD 1:0.001299, PHP:NTD 1:0.5511 and KRW:NTD 1:0.02427.

(Note 2) 40,545 thousand shares (\$634,531) of outstanding common stock of President Securities Corp. which was recognized as "Financial assets at fair value through other comprehensive profit or loss - non-current" by President Chain Store Corp. was changed to be recognized as "Investments accounted for under equity method" when the group prepared the consolidated financial statements.

(Note 3) The code number explanation is as follows:

1. Financial assets at fair value through profit or loss - current.
2. Financial assets at fair value through other comprehensive profit or loss - current.
3. Financial assets at amortized cost - current.
4. Financial assets at fair value through profit or loss - non-current.
5. Financial assets at fair value through other comprehensive profit or loss - non-current.
6. Financial assets at amortized cost - non-current.
7. Cash equivalent.

UNI-PRESIDENT ENTERPRISES CORP.

Acquisition or sale of the same security with the accumulated cost reaching \$300 million or 20% of the Company's paid-in capital or more

For the year ended December 31, 2022

Table 4

Expressed in thousands of NTD

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal		Other increase (decrease)		Ending balance	
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock:													
Uni-President Enterprises Corp.	Uni-president Glass Industrial Co., Ltd	7	Cash capital increase		36,000 (\$ 82,684)	34,800 \$	348,000	- \$	- \$	- \$	- (34,800) (\$ 64,945)	36,000 \$	200,371	
Uni-President Enterprises Corp.	Uni-President Express Corp.	7	Cash capital increase		1,000 (372,214)	189,000	1,890,000	-	-	-	- (86,219)	190,000	1,766,567	
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	7	Cash capital increase		34,020	241,727	1,000,000	-	-	-	- (30,792)	134,020	1,210,935	
	Bonds:													
Cayman President Holdings Ltd.	Fixed rate note issued by CDBL Funding 1	3	-		-	1,384,000	-	-	1,552,590 (1,535,979)	16,611	-	151,979	-	
Cayman President Holdings Ltd.	Fixed rate note issued by CDBL Funding 2	3	-		-	553,600	-	-	622,153 (614,423)	7,730	-	60,823	-	
Cayman President Holdings Ltd.	Fixed rate note issued by CMB Financial Leasing Co., Ltd.(USD)	3	-		-	1,384,000	-	-	1,562,218 (1,536,249)	25,969	-	152,249	-	
Cayman President Holdings Ltd.	Hong Kong Dollar offshore bond issued by Bangkok Bank	3	-		-	283,676	-	-	308,549 (307,141)	1,408	-	23,465	-	
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd.	6	-		-	-	-	-	-	-	- (284)	-	709,013	
	Negotiable certificate of deposit:													
Cayman President Holdings Ltd.	Industrial and Commercial Bank of China (Macau) Limited CD	3	-		-	830,400	-	-	924,095 (921,379)	2,716	-	90,979	-	
Cayman President Holdings Ltd.	Fixed rate notes from Guotai Junan Holdings Limited(USD)	3	-		-	830,400	-	-	928,566 (921,504)	7,062	-	91,104	-	
Cayman President Holdings Ltd.	Natixis SG Branch CD	3	-		-	-	-	-	-	-	-	-	614,200	
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	3	-		-	-	-	-	-	-	-	-	460,650	
	Stock:													
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	7	Cash capital increase		-	293,362	356,130	-	-	-	- (290,593)	-	358,899	
	Structured products:													
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	1	-		-	2,210,277	1,335,489	-	2,307,947 (2,259,626)	48,321	-	65,100	1,351,240	

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance			
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	
	Structured products :																
Uni-President Enterprises (China) Investment Corp.	Bank of China Linked Structured Deposit	1	-	-	-	-	-	-	-	-	-	-	-	223	-	890,549	
	Beneficiary Certificates :																
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	74,224	1,254,000	(	57,993)	981,822	(	979,664)	2,158	717	16,231	275,053
Presco Netmarketing Inc.	UPAMC James Bond Money Market Fund	1	-	-	20,643	348,301	26,036	440,000	(40,824)	690,000	(688,878)	1,122	(198)	99,225
President Kikkoman Inc.	UPAMC James Bond Money Market Fund	1	-	-	3,807	64,225	28,413	480,000	(32,220)	544,417	(544,215)	202	(10)	-
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	24,123	407,500	(	24,123)	407,864	(	407,500)	364	-	-
President Information Corp.	FSTC Taiwan Money Market Fund	1	-	-	-	-	31,008	480,000	(	31,008)	480,317	(	480,000)	317	-	-
Qware Systems & Services Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	28,384	390,000	46,395	638,000	(	74,779)	1,028,719	(	1,028,000)	719	-	-
Qware Systems & Services Corp.	JIH Sun Money Market Fund	1	-	-	-	-	18,770	282,000	(	18,770)	282,875	(	282,000)	875	-	-
Books.com. Co., Ltd.	Union Money Market Fund	1	-	-	-	-	173,256	2,315,000	(	173,256)	2,315,611	(	2,315,000)	611	-	-
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	62,300	955,000	(	62,300)	955,298	(	955,000)	298	-	-
Chieh Shun Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	474	8,001	29,649	501,000	(	28,943)	489,081	(	489,000)	81	4	20,005
Chieh Shun Transport Corp.	Taishin 1699 Money Market Fund	1	-	-	1,462	20,001	31,141	427,000	(	30,278)	415,126	(	415,000)	126	10	32,011
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	2,266	33,961	232,141	3,489,209	(	225,755)	3,393,360	(	3,392,781)	579	-	130,389
President Drigstore Business Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	250,775	3,440,000	(	239,878)	3,290,554	(	3,290,000)	554	-	150,000
Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	4,986	68,208	79,126	1,084,800	(	73,718)	1,010,346	(	1,010,017)	329	81	143,072
Chieh Sheng Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	296	5,001	26,422	446,500	(	26,423)	446,568	(	446,498)	70	-	5,003
Chieh Sheng Transport Corp.	Taishin 1699 Money Market Fund	1	-	-	1,462	20,001	30,794	422,500	(	28,659)	393,108	(	393,000)	108	16	49,517
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	5,039	85,020	35,794	605,000	(	29,006)	490,141	(	490,000)	141	396	200,416
Uni-President Trading (Kunshan) Co., Ltd.	Structured products :																
	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	-	-	890,326	-	-	-	-	-	16,471	-	906,797	

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	
	Structured products :															
Zhengzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd.	1	-	-	-	\$	439,580	-	\$	461,411	(\$)	449,406	\$	12,005	9,826	-
Guangzhou President Enterprises Co., Ltd.	Structured Products	1	-	-	-		659,370	-		692,117	(	674,110		18,007	14,740	-
Nanchang President Enterprises Co., Ltd.	Structured Products	1	-	-	-		435,833	-		461,411	(	445,595		15,816	9,762	-
Changsha President Enterprises Co., Ltd.	Structured Products	1	-	-	-		435,833	-		461,411	(	445,595		15,816	9,762	-

(Note 1) The code number explanation is as follows:

1. Financial assets at fair value through profit or loss - current.
2. Financial assets at fair value through other comprehensive profit or loss - current.
3. Financial assets at amortized cost - current.
4. Financial assets at fair value through profit or loss - non-current.
5. Financial assets at fair value through other comprehensive profit or loss - non-current.
6. Financial assets at amortized cost - non-current.
7. Investments accounted for under equity method.
8. Cash equivalent.

(Note 2) Foreign currencies are translated into New Taiwan Dollars.

Exchange rates of foreign currencies for beginning balance as at January 1, 2022 were as follows: USD:NTD 1:27.68, CNY:NTD 1:4.355.
Additions, disposals and ending balance are translated using the exchange rates as at December 31, 2022: USD:NTD 1:30.71, CNY:NTD 1:4.452.
Gains and losses on disposal are translated using average exchange rates for the year ended December 31, 2022: USD:NTD 1:29.85, CNY:NTD 1:4.430.

UNI-PRESIDENT ENTERPRISES CORP.

Acquisition of real estate reaching \$300 million or 20% of the Company's paid-in capital or more
For the year ended December 31, 2022

Expressed in thousands of NTD

Table 5

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	The last transfer data of related counterparty			Basis for price determination	Reason for acquisition	Other terms
						Relationship	Owner	Amount			
Uni-President Enterprises Corp.	Land of Xinjing, Tree Volley Park, Xingshi Dist., Tainan City	May 2020	\$ 1,875,930	60% of price was paid	Chi Mei Corporation and Himax Technologies, Inc.	-	-	\$	(Note 1)	As a warehousing and logistics park and manufacturing plant for the Group	-
Uni-President Enterprises Corp.	Land of Ruiyuan, Yangmei Dist., Taoyuan City	March 2022	1,030,000	100% of price was paid	Big Casting Industries Co., Ltd.	-	-	-	(Note 2)	As a warehousing and logistics park and manufacturing plant for the Group	-
Uni-President Enterprises Corp.	Uni-President International Tower, Xinyi District, Taipei City	June 2022	2,964,764	100% of price was paid	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	-	-	-	(Note 3)	The need of shopping mall operation planning	-
President Chain Store Corp.	NO. 240, Biliu Sec., Taichung City	July 2022	726,288	100% of price was paid	Natural Person	-	-	-	(Note 4)	Overall planning of the operation	-
President Chain Store Corp.	Taoyuan Aerropolis Industry Area	July 2022	6,000,000	First installment of 600 million was paid	Taoyuan City Government and Civil Aeronautics Administration	-	-	-	(Note 5)	Overall planning of the operation	-
Wisdom Distribution Services Corp.	Land of Xinhui, Anle Dist., Keelung City	November 2021	763,960	100% of price was paid	Shun Chuan Warehousing Corp.	-	-	-	(Note 6)	Overall planning of the operation	-

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	The last transfer data of related counterparty			Basis for price determination	Reason for acquisition
						Relationship	Owner	Relationship			Date	Amount	Other terms
Zhangzhou President Biotechnology Co., Ltd	Plant building of Zhangzhou City, Fujian Province	October 2022	\$ 593,030	10.7% of price was paid	Fujian Yucheng Construction Engineering Co., Ltd.; Fujian Jitai Architectural Design Co., Ltd.; Anshun Branch of Fujian Dingcheng Engineering Management Co., Ltd.; Fujian Dongchen Comprehensive Investigation Institute	-	-	-	\$ -	The need of operation

(Note 1) Refer to the appraised value and market price evaluated by China Real Estate Appraiser Firm (total appraised value amounted to \$1,759,493) and Taiwan Dawa Real Estate Appraiser and Associates (total appraised value amounted to \$1,811,243).

(Note 2) Refer to the appraised value and market price evaluated by Chang Xin Real Estate Appraiser Firm (total appraised value amounted to \$1,144,258) and China Real Estate Appraiser Firm (total appraised value amounted to \$1,151,455).

(Note 3) Refer to the appraised value and market price evaluated by Taiwan Dahua Real Estate Appraiser Firm (total appraised value amounted to \$5,983,583) and the appraised value and market price evaluated by Savills Real Estate Appraiser Firm (total appraised value amounted to \$5,987,097). The Company will acquire part of shopping mall of Uni-President International Tower from Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. and will dispose part of office floor of Uni-President International Tower for Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. Since the counterparties are the same, the transaction price of the two cases mentioned above will be consolidated settled, and it will be settled the difference of the land ownership holdings because the building are on the same land. The transaction amount includes the value of the shopping mall buildings \$943,488 and the land ownership \$2,021,276 provided by Universal Real Estate Development Co., Ltd and Kung Ching International Development Co., Ltd.

(Note 4) Refer to the appraised value and market price evaluated by Decision International Real Estate Appraiser Joint Office (total appraised value amounted to \$634,214).

(Note 5) Participating in the public tendering of Taoyuan City Government and Civil Aeronautics Administration with reference to the market price of the neighboring land market.

(Note 6) Refer to the appraised value and market price evaluated by Chang Xin Real Estate Appraiser Firm (total appraised value amounted to \$778,631).

UNI-PRESIDENT ENTERPRISES CORP.

Disposal of real estate reaching \$300 million or 20% of the Company's paid-in capital or more

For the year ended December 31, 2022

Table 6

Expressed in thousands of NTD

Corporation of acquisition	Name of Property	Date of disposal	Original date of acquisition	Book value	Trade amount	Status of collection of proceeds	Gain (Loss) on disposal	Name of the counterparty	Relationship	Reason for disposal	Basis for price determination	Other terms
Uni-President Enterprises Corp.	Three office floors and thirty parking lots of Uni-President International Tower, Xinyi District, Taipei City	June 2022	October 2005	\$ 324,453	\$ 558,483	100% of price was collected	\$ 234,030	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	—	The need of shopping mall operation planning	Refer to the appraised value and market price (Note 1)	—

(Note 1) Refer to the appraised value and market price evaluated by Taiwan Dahua Real Estate Appraiser Firm (total appraised value amounted to \$3,514,847) and the appraised value and market price evaluated by Savills Real Estate Appraiser Firm (total appraised value amounted to \$3,353,401). The Company will acquire part of shopping mall of Uni-President International Tower from Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. and will dispose part of office floor of Uni-President International Tower for Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. Since the counterparties are the same, the transaction price of the two cases mentioned above will be consolidated settled, and it will be settled the difference of the land ownership holdings because the building are on the same land.
The transaction amount is the value of the office floors \$558,483 provided by the Company.

UNI-PRESIDENT ENTERPRISES CORP.
Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more
For the year ended December 31, 2022

Table 7

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount							
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 9,011,819	(Note 1)	-	(Note 1)	\$ 1,082,645	19	-	
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(5,778,144)	(Note 1)	-	(Note 1)	400,210	7	-	
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(4,120,205)	(Note 1)	-	(Note 1)	459,515	8	-	
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(3,955,398)	(Note 1)	-	(Note 1)	491,903	8	-	
Uni-President Enterprises Corp.	Tung Hsiung Co. Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,305,048)	(Note 1)	-	(Note 1)	251,930	4	-	
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,074,385)	(Note 1)	-	(Note 1)	165,193	3	-	
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,050,583)	(Note 1)	-	(Note 1)	129,548	2	-	
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,016,214)	(Note 1)	-	(Note 1)	192,613	3	-	
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(902,457)	(Note 1)	-	(Note 1)	138,739	2	-	
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(683,185)	(Note 1)	-	(Note 1)	59,719	1	-	
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(656,560)	(Note 1)	-	(Note 1)	61,286	1	-	
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(547,041)	(Note 1)	-	(Note 1)	91,424	2	-	
Uni-President Enterprises Corp.	Jin Hai Food Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(496,471)	(Note 1)	-	(Note 1)	79,033	1	-	
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(453,215)	(Note 1)	-	(Note 1)	51,258	1	-	
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(451,777)	(Note 1)	-	(Note 1)	89,530	2	-	
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(401,875)	(Note 1)	-	(Note 1)	54,253	1	-	
Uni-President Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(331,602)	(Note 1)	-	(Note 1)	26,864	-	-	
Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(273,852)	(Note 1)	-	(Note 1)	29,823	1	-	
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(231,465)	(Note 1)	-	(Note 1)	32,525	1	-	
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(217,203)	(Note 1)	-	(Note 1)	45,307	1	-	
Uni-President Enterprises Corp.	Tong Sheng Milk Enterprise Co., Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(215,325)	(Note 1)	-	(Note 1)	19,477	-	-	
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(211,218)	(Note 1)	-	(Note 1)	35,891	1	-	
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(181,267)	(Note 1)	-	(Note 1)	5,994	-	-	
Uni-President Enterprises Corp.	Ming-Qing Food Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(177,318)	(Note 1)	-	(Note 1)	19,540	-	-	
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(175,945)	(Note 1)	-	(Note 1)	8,732	-	-	
Uni-President Enterprises Corp.	Tung Shih Co., Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(171,115)	(Note 1)	-	(Note 1)	19,659	-	-	
Uni-President Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(143,153)	(Note 1)	-	(Note 1)	5,166	-	-	
Uni-President Enterprises Corp.	Huan-Zao Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(142,339)	(Note 1)	-	(Note 1)	20,889	-	-	

Expressed in thousands of NTD

Description and reasons for difference in transaction terms compared to non-related party

Description of transaction

Percentage of net purchases/(sales)

Unit Price

Credit Period

Amount

Percentage of notes or accounts receivable/(payable)

Note

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	\$ 133,827	-	\$ -	(Note 1)	\$ 19,468	-	-
Uni-President Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(133,220)	-	-	(Note 1)	3,315	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(131,007)	-	-	(Note 1)	1,057	-	-
Uni-President Enterprises Corp.	Benti Xin Yeh Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(123,061)	-	-	(Note 1)	14,135	-	-
Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(119,593)	-	-	(Note 1)	1,639	-	-
Uni-President Enterprises Corp.	Uni-Tai Enterprise Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(116,644)	-	-	(Note 1)	17,885	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	960,173	3	-	(Note 1)	(50,485)	(2)	-
Uni-President Enterprises Corp.	President Nissin Corp.	An investee company accounted for under the equity method	Purchases	729,892	2	-	(Note 1)	(81,821)	(4)	-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	547,458	2	-	(Note 1)	(24,980)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	296,428	1	-	(Note 1)	(20,807)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	277,242	1	-	(Note 1)	(29,541)	(1)	-
Nanfien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(1,183,099)	(20)	-	Closes its accounts 35 days after the end of each month	225,140	67	-
Nanfien International Corp.	Chang Tong Corporation Limited	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(169,971)	(3)	-	12 days after shipment	2,948	1	-
Nanfien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(136,254)	(2)	-	12 days after shipment	735	-	-
Nanfien International Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	(Sales)	(123,590)	(2)	-	12 days after shipment	-	-	-
Uni-President Vander Corp.	Uni-President Enterprises Corp.	The Company	Purchases	683,185	69	-	Closes its accounts 20 days after the end of each month	(59,719)	(66)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(380,078)	(49)	-	Closes its accounts 45 days after the end of each month	61,678	64	-
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Media revenue)	(213,836)	(28)	-	Closes its accounts 45 days after the end of each month	26,056	27	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,307,611)	(9)	-	Closes its accounts 60 days after the end of each month	66,991	7	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(428,630)	(3)	-	Closes its accounts 30 days after the end of each month	60,147	7	-
President Fair Development Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(157,830)	(6)	-	Closes its accounts 30 days after the end of each month	47,883	23	-
Uni-President Development Corp.	Time Square International Hotel Co., Ltd.	An associates company of Prince Housing Development Corp. accounted for under the equity method	(Rental income)	(384,571)	(43)	-	Monthly payment	27,772	80	-
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(365,982)	(41)	-	Monthly payment	2,559	7	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(684,936)	(31)	-	Closes its accounts 20-70 days after the end of each month	115,496	41	-
Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(182,323)	(8)	-	Closes its accounts 30 days after the end of each month	38,123	14	-
President Nissin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(729,892)	(29)	-	Closes its accounts 30 days after the end of each month	81,821	18	-
President Nissin Corp.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(188,618)	(7)	-	Closes its accounts 60 days after the end of each month	38,173	9	-
President Nissin Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	105,615	5	-	15 days after acceptance date	(6,907)	(7)	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(137,900)	(6)	-	Closes its accounts 30 days after the end of each month	36,345	16	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(527,060)	(16)	-	Closes its accounts 15-60 days after the end of each month	103,063	17	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(277,242)	(8)	-	Closes its accounts 30 days after the end of each month	29,541	5	-
President Packaging Industrial Corp.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(103,244)	(3)	-	Closes its accounts 90 days after the end of each month	36,759	6	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount						
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	960,173	\$	-	-	50,485	89	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Template Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	4,454,395		-	-	318,927	21	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	334,599		-	-	62,751	4	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	17,087,422		-	-	2,034,063	(11)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	4,509,030		-	-	840,084	(4)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	2,301,043		-	-	187,207	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,024,131		-	-	188,314	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	824,169		-	-	162,922	(1)	-
President Chain Store Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nian Investment Co., Ltd. accounted for under the equity method	Purchases	785,595		-	-	118,228	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	684,936		-	-	115,496	(1)	-
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	683,912		-	-	101,094	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	675,507		-	-	134,200	(1)	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	527,060		-	-	103,063	(1)	-
President Chain Store Corp.	President Transier Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	504,162		-	-	87,481	-	-
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	453,868		-	-	125,320	(1)	-
President Chain Store Corp.	Weilish Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	268,244		-	-	44,067	-	-
President Chain Store Corp.	leash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	204,594		-	-	34,904	-	-
President Chain Store Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	150,069		-	-	39,335	-	-
President Chain Store Corp.	Master Donut Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	113,862		-	-	26,129	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	2,301,043		-	-	187,207	30	-
Tung Ang Enterprises Corp.	Tung Hsiung Co.Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	1,040,633		-	-	174,735	28	-
Tung Ang Enterprises Corp.	Fai-Tong Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	450,155		-	-	40,022	6	-
Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	302,552		-	-	52,721	8	-
Tung Ang Enterprises Corp.	Tung Yu Co., Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	187,556		-	-	5,687	1	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	175,810		-	-	8,326	1	-
Tung Ang Enterprises Corp.	Chang Tong Corporation Limited	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	166,108		-	-	5,599	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corporation	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	156,327		-	-	4,057	1	-
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	149,528		-	-	4,755	1	-
Tung Ang Enterprises Corp.	Lien Yui Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	135,815		-	-	4,315	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	126,289		-	-	4,193	1	-
Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	108,399		-	-	3,198	1	-
Tung Ang Enterprises Corp.	Feng Jin Hang food industry co., Ltd	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	105,954		-	-	4,106	1	-

Purchases/sales company		Name of the counterparty		Relationship		Description of transaction		Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Percentage of notes or accounts receivable/(payable)	
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note	
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 5,778,144	100	Closes its accounts 38 days after the end of each week	\$ -	-	(\$ 400,210)	(100)	-	-	
Tun Hsiang Co., Ltd.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(676,983)	(25)	Closes its accounts 70 days after the end of each month	-	-	211,832	37	-	-	
Tun Hsiang Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,305,048	50	Closes its accounts 60 days after the end of each week	-	-	(251,930)	(54)	-	-	
Tun Hsiang Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,040,633	40	Closes its accounts 60 days after the end of each week	-	-	(174,735)	(37)	-	-	
SciPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of SciPharm Taiwan Ltd. accounted for under the equity method	Purchases	305,114	37	Closes its accounts 90 days after the end of each month	-	-	(41,890)	(26)	-	-	
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	211,218	95	Closes its accounts 58 days after the end of each week	-	-	(35,891)	(99)	-	-	
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(683,912)	(37)	Closes its accounts 10-54 days after the end of each month	-	-	101,094	28	-	-	
Lien Bo Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(132,501)	(7)	Closes its accounts 40 days after the end of each month	-	-	51,714	14	-	-	
Lien Bo Enterprises Corp.	Nanhsien International Corp.	An investee company accounted for under the equity method	Purchases	1,183,099	67	Closes its accounts 35 days after the end of each month	-	-	(225,140)	(62)	-	-	
Tung Shen Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	171,115	86	Closes its accounts 46 days after the end of each week	-	-	(19,659)	(50)	-	-	
Tung Y ou Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	187,556	52	Closes its accounts 12 days after the end of each week	-	-	(5,687)	(53)	-	-	
Tung Y ou Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	133,220	37	Closes its accounts 12 days after the end of each week	-	-	(3,315)	(31)	-	-	
Xin Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	175,945	34	Closes its accounts 17 days after the end of each week	-	-	(8,732)	(44)	-	-	
Xin Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	175,810	34	Closes its accounts 17 days after the end of each week	-	-	(8,326)	(42)	-	-	
Xin Tung Enterprise Corp.	Nanhsien International Corp.	An investee company accounted for under the equity method	Purchases	123,590	24	12 days after shipment	-	-	-	-	-	-	
Tung Ju Enterprise Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(449,573)	(50)	Closes its accounts 70 days after the end of each month	-	-	104,667	49	-	-	
Tung Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	451,777	53	Closes its accounts 65 days after the end of each week	-	-	(89,530)	(55)	-	-	
Tung Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	302,552	36	Closes its accounts 56 days after the end of each week	-	-	(52,721)	(33)	-	-	
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	126,289	54	Closes its accounts 12 days after the end of each week	-	-	(4,193)	(47)	-	-	
Tong Shun Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(108,108)	(10)	Closes its accounts 72 days after the end of each month	-	-	27,554	11	-	-	
Tong Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,016,214	97	Closes its accounts 62 days after the end of each week	-	-	(192,613)	(100)	-	-	
Cheng-fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	231,465	94	Closes its accounts 40 days after the end of each week	-	-	(32,525)	(100)	-	-	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	547,041	79	Closes its accounts 49 days after the end of each week	-	-	(91,424)	(100)	-	-	
Wei-Tong Enterprises Coporation	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	156,327	50	Closes its accounts 12 days after the end of each week	-	-	(4,057)	(55)	-	-	
Wei-Tong Enterprises Coporation	Uni-President Enterprises Corp.	The Company	Purchases	131,007	42	Closes its accounts 12 days after the end of each week	-	-	(1,057)	(14)	-	-	
Tung-Xiang Xin Y eh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	133,827	82	Closes its accounts 49 days after the end of each week	-	-	(19,468)	(92)	-	-	
Tung Yi Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanhsien International Corp. accounted for under the equity method	(Sales)	(143,389)	(12)	Closes its accounts 31 days after the end of each month	-	-	16,692	8	-	-	
Tung Yi Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(119,594)	(10)	Closes its accounts 70 days after the end of each month	-	-	31,877	15	-	-	
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,074,385	98	Closes its accounts 50 days after the end of each week	-	-	(165,193)	(100)	-	-	
Fu Yi Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanhsien International Corp. accounted for under the equity method	(Sales)	(142,700)	18	Closes its accounts 30 days after the end of each month	-	-	17,036	13	-	-	
Fu Yi Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(121,414)	15	Closes its accounts 70 days after the end of each month	-	-	33,351	26	-	-	
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	656,560	97	Closes its accounts 27 days after the end of each week	-	-	(61,286)	(97)	-	-	

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party			Percentage of net purchases/(sales)	Amount	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period									Amount	Percentage of notes or accounts receivable/(payable)
Gmfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 273,852	96	Closes its accounts 36 days after the end of each week	-	\$	(5)	29,823	(99)					
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	401,875	97	Closes its accounts 42 days after the end of each week	-	(		54,253	(100)			
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	142,339	94	Closes its accounts 51 days after the end of each week	-	(		20,889	(96)			
Tong-Yeen Enterprises Corp.	Nanlian International Corp.	An investee company accounted for under the equity method	Purchases	136,254	34	12 days after shipment	-	(		735	(11)			
Tong-Yeen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	119,593	30	Closes its accounts 12 days after the end of each week	-	(		1,639	(24)			
Tong-Yeen Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	108,399	27	Closes its accounts 12 days after the end of each week	-	(		3,198	(47)			
Uni-Tai Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	116,644	99	Closes its accounts 52 days after the end of each month	-	(		17,885	(97)			
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(785,595)	(79)	Closes its accounts 40 days after the end of each month	-	-		118,228	76					
Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(103,042)	(10)	Closes its accounts 30 days after the end of each month	-	-		21,683	14					
Changsha Ton Yi Industrial Co., Ltd.	Jiangsu Ton Yi Timplat Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Purchases	521,691	47	67 days after invoice date	-	(		75,242	(62)			
Changsha Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	426,360	39	Closes its accounts 30 days after the end of each month	-	(		36,084	(30)			
Changsha Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplat Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	156,294	14	67 days after invoice date	-	(		9,336	(8)			
Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	486,972	96	Closes its accounts 30 days after the end of each month	-	(		46,588	(91)			
Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(486,972)	(19)	Closes its accounts 30 days after the end of each month	-	-		46,588	17					
Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(426,360)	(17)	Closes its accounts 30 days after the end of each month	-	-		36,084	13					
Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(227,256)	(9)	Closes its accounts 90 days after the end of each month	-	-		67,156	25					
Jiangsu Ton Yi Timplat Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(521,691)	(22)	67 days after invoice date	-	-		75,242	9					
Jiangsu Ton Yi Timplat Co., Ltd.	Fujian Ton Yi Timplat Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	2,365,488	100	67 days after invoice date	-	(		91,586	(100)			
Fujian Ton Yi Timplat Co., Ltd.	Jiangsu Ton Yi Timplat Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(2,365,488)	(45)	67 days after invoice date	-	-		91,586	13					
Fujian Ton Yi Timplat Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(156,294)	(3)	67 days after invoice date	-	-		9,336	1					
Fujian Ton Yi Timplat Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	4,454,395	89	50 days after shipping	-	(		318,927	(90)			
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,301,964)	(98)	25 days after invoice date	-	-		262,372	99					
Sichuan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlian Holding Ltd. accounted for under the equity method	Purchases	210,978	13	15 days after invoice date	-	(		37,287	(16)			
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,315,495)	(81)	25 days after invoice date	-	-		66,624	61					
Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(305,297)	(19)	50% down payment, 50% 45 days after invoice date	-	-		41,321	38					

Description and reasons for difference in transaction terms compared to non-related party

Description of transaction		Percentage of net purchases/(sales)		Percentage of net purchases/(sales)		Description and reasons for difference in transaction terms compared to non-related party		Percentage of notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases (sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Zhanjiang Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	\$ 144,052	14	5-45 days after invoice date	\$	-	(5)	9,865	(10)
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,672,055)	(78)	25 days after invoice date		-		188,804	79
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	152,783	12	15 days after invoice date		-	(13,181)		(8)
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,478,584)	(88)	25 days after invoice date		-		154,680	89
Huizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	134,762	13	15 days after invoice date		-	(26,620)		(19)
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,221,899)	(74)	25 days after invoice date		-		193,675	65
Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(138,699)	(5)	50% down payment, 50% 45 days after invoice day		-		26,990	9
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	303,408	16	15 days after invoice date		-	(12,752)		(8)
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(583,467)	(51)	25 days after invoice date		-		71,424	44
Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(118,078)	(10)	50% down payment, 50% 45 days after invoice day		-		18,486	11
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,379,166)	(98)	25 days after invoice date		-		291,487	98
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	279,361	16	15 days after invoice date		-	(33,515)		(16)
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,064,741)	(99)	25 days after invoice date		-		188,211	100
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	154,900	11	15 days after invoice date		-	(14,863)		(11)
Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(589,065)	(91)	25 days after invoice date		-		88,491	98
Scinopharm Pharmaceutical (Changshu) Co., Ltd.	Scinopharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(305,114)	(64)	Closes its accounts 90 days after the end of each month		-		41,890	35
President Drugstore Business Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(150,069)	(1)	Closes its accounts 30-60 days after the end of each month		-		39,335	7
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	560,835	5	Closes its accounts 70 days after the end of each month		-	(26,288)		(1)
President Drugstore Business Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Purchases	157,830	1	Closes its accounts 30 days after the end of each month		-	(47,883)		(3)
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(270,408)	(72)	Closes its accounts 45-65 days after the end of each month		-		57,533	68
Wisdom Distribution Services Corp.	Books.com Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(301,652)	(7)	Closes its accounts 30-90 days after the end of each month		-		29,544	39
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,520,093	40	Closes its accounts 20 days after the end of each month		-		174,633	(38)
Ieash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(204,594)	(24)	Closes its accounts 60 days after the end of each month		-		34,904	32
Ieash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(184,997)	(22)	Closes its accounts 60 days after the end of each month		-		26,543	24
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	259,166	93	Closes its accounts 30 days after the end of each month		-	(28,853)		(100)
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,374,879	39	Closes its accounts 20 days after the end of each month		-		135,743	(2)
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlun International Corp. accounted for under the equity method	Purchases	1,254,436	21	Closes its accounts 25 days after the end of each month		-		147,387	(16)

Description and reasons
for difference in transaction
terms compared to
non-related party

Description of transaction

Notes or accounts
receivable/(payable)

Percentage of
notes or accounts
receivable/(payable)

Note

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	\$ 453,215	8	Closes its accounts 30 days after the end of each month	\$	-	(\$ 51,258)	(6)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	276,691	5	Closes its accounts 29 days after the end of each month	-	-	(27,246)	(3)	-
Uni-Wonder Corporation	Taiti Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	182,323	3	Closes its accounts 30 days after the end of each month	-	-	(38,123)	(4)	-
Uni-Wonder Corporation	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	103,042	2	Closes its accounts 30 days after the end of each month	-	-	(21,683)	(2)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,024,131)	(50)	Closes its accounts 30-60 days after the end of each month	-	-	188,314	62	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	147,757	11	Closes its accounts 60 days after the end of each month	-	-	(37,708)	(11)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(504,162)	(57)	Closes its accounts 60 days after the end of each month	-	-	87,481	5	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(259,166)	(2)	Closes its accounts 30 days after the end of each month	-	-	28,853	-	-
President Transnet Corp.	Books.com Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(110,993)	(1)	Closes its accounts 30 days after the end of each month	-	-	8,966	-	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	699,436	7	Closes its accounts 40 days after the end of each month	-	-	(136,766)	(6)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(4,509,030)	(96)	Closes its accounts 45 days after the end of each month	-	-	840,084	95	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(147,757)	(3)	Closes its accounts 60 days after the end of each month	-	-	37,708	4	-
Uni-President Superior Commissary Corp.	Kousa Yamako Corp.	An investee company of President Chain Store Corp.	Purchases	247,843	8	Closes its accounts 60 days after the end of each month	-	-	(64,246)	(7)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	Corp. is its director	Purchases	217,203	7	Closes its accounts 45 days after the end of each month	-	-	(45,307)	(5)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(675,507)	(42)	Closes its accounts 40 days after the end of each month	-	-	134,200	53	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,139,968)	(64)	Closes its accounts 30 days after the end of each month	-	-	235,884	62	-
President Information Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(113,726)	(6)	Closes its accounts 45 days after the end of each month	-	-	20,645	5	-
President Information Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(100,898)	(6)	Closes its accounts 45 days after the end of each month	-	-	25,578	7	-
Books.com Co., Ltd.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	110,993	2	Closes its accounts 30 days after the end of each month	-	-	(8,966)	(1)	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(824,169)	(37)	Closes its accounts 60-70 days after the end of each month	-	-	162,922	31	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(560,835)	(25)	Closes its accounts 70 days after the end of each month	-	-	26,288	5	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(276,691)	(8)	Closes its accounts 29 days after the end of each month	-	-	27,246	11	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	966,564	49	Closes its accounts 20 days after the end of each month	-	-	(94,622)	(46)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	322,597	16	Closes its accounts 15-20 days after the end of each month	-	-	(25,632)	(13)	-
Duskin Serve Taiwan Co., Ltd. etc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(282,323)	(17)	Closes its accounts 15-60 days after the end of each month	-	-	58,506	26	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,520,093)	(37)	Closes its accounts 20 days after the end of each month	-	-	174,633	40	-
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,374,879)	(33)	Closes its accounts 20 days after the end of each month	-	-	135,743	31	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(966,564)	(23)	Closes its accounts 20 days after the end of each month	-	-	94,622	21	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	1,546,396	39	Closes its accounts 20 days after the end of each month	-	-	(137,951)	(32)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(322,597)	(93)	Closes its accounts 15-20 days after the end of each month	-	-	25,632	79	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(1,546,396)	(67)	Closes its accounts 20 days after the end of each month	-	-	137,951	49	-

Description and reasons for difference in transaction terms compared to non-related party

Purchases/sales company		Name of the counterparty	Relationship	Purchases/(sales) revenue	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Chieh Shun Transport Corp.	President Transport Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	\$ 699,436	(30)	Closes its accounts 40 days after the end of each month	\$	-	-	\$ 136,766	49	-
Zhejiang Uni-Champion Logistics Dpvt. Ltd.	Shanghai President Logistic Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(111,306)	(23)	Closes its accounts 80 days after the end of each month	-	-	-	30,189	34	-
Shanghai President Logistic Co., Ltd.	Zhejiang Uni-Champion Logistics Dpvt. Ltd.	An investee company of Uni-President Cold Chain Corp. Virgin Holdings Ltd. accounted for under the equity method	Service cost	111,306	17	Closes its accounts 80 days after the end of each month	(	-	-	30,189)	(27)	-
Shangdong President Logistics Co., Ltd.	Shan Dong President Yin Zuo Commercial Limited	An investee company of Shanghai President Logistic Co., Ltd. accounted for under the equity method	(Distribution revenue)	(123,122)	(93)	Closes its accounts 30 days after the end of each month	-	-	-	10,513	86	-
Shan Dong President Yin Zuo Commercial Limited	Shangdong President Logistics Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	123,122	6	Closes its accounts 30 days after the end of each month	(	-	-	10,513)	(2)	-
Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(185,681)	(46)	Closes its accounts 30 days after the end of each month	-	-	-	66,461	76	-
Wuhan President Packing Ind. Corp.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(125,222)	(31)	Closes its accounts 30 days after the end of each month	-	-	-	25,686	29	-
Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(224,319)	(86)	Closes its accounts 30 days after the end of each month	-	-	-	39,033	76	-
Changsha President Packaging Ind. Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,102)	43	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-
Shanghai President Packaging Ind. Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(240,112)	(52)	Closes its accounts 30 days after the end of each month	-	-	-	41,247	42	-
Shanghai President Packaging Ind. Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(162,587)	(35)	Closes its accounts 30 days after the end of each month	-	-	-	37,037	38	-
Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(195,034)	(82)	Closes its accounts 30 days after the end of each month	-	-	-	33,425	83	-
Zhangniang President Nissin Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(196,961)	(48)	Closes its accounts 45 days after the end of each month	-	-	-	51,151	66	-
Qingdao President Feed & Livestock Co., Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company of Uni-President Foodstuff (BV1) Holdings Ltd. accounted for under the equity method	(Sales)	(182,623)	(50)	30~90 days after shipment	-	-	-	148,621	100	-
Zhongshan President Enterprises Co., Ltd.	Qingdao President Feed & Livestock Co., Ltd.	An investee company of Uni-President Foodstuff (BV1) Holdings Ltd. accounted for under the equity method	Purchases	182,623	9	30~90 days after shipment	-	-	-	148,621)	(45)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(836,087)	(57)	Closes its accounts 60 days after the end of each month	-	-	-	156,469	61	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(547,458)	(4)	30 days after delivery	-	-	-	24,980	3	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(298,634)	(2)	Closes its accounts 60 days after the end of each month	-	-	-	32,412	3	-
Uni-President (Vietnam) Co., Ltd.	Tribeo Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(188,175)	(1)	Closes its accounts 30 days after the end of each month	-	-	-	18,788	2	-
Uni-President (Malaysia) SDN.BHD	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	298,634	100	Closes its accounts 60 days after the end of each month	(	-	-	32,412)	(100)	-
Uni-President Marketing Co., Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	836,087	98	Closes its accounts 60 days after the end of each month	(	-	-	156,469)	(99)	-
Tribeo Binh Duong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	188,175	34	Closes its accounts 30 days after the end of each month	(	-	-	18,788)	(27)	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,201,789	42	Closes its accounts 30 days after the end of each month	(	-	-	298,484)	(45)	-

Description of transaction

Description and reasons for difference in transaction terms compared to non-related party

Percentage of net purchases/(sales)

Percentage of notes or accounts receivable/(payable)

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,931,436	37	Closes its accounts 30 days after the end of each month	\$	-	(\$ 220,893)	(33)	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	450,943	9	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	248,153	5	Closes its accounts 30 days after the end of each month	-	-	(34,758)	(5)	-
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	185,238	4	Closes its accounts 30 days after the end of each month	-	-	(12,665)	(2)	-
Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(842,706)	(75)	Closes its accounts 30 days after the end of each month	-	-	85,189	91	-
Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(134,787)	(12)	Closes its accounts 30 days after the end of each month	-	-	3,637	4	-
Guiyang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(121,039)	(11)	Closes its accounts 30 days after the end of each month	-	-	1,363	1	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(152,171)	(3)	Closes its accounts 30 days after the end of each month	-	-	36,047	37	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	463,284	15	Closes its accounts 30 days after the end of each month	-	-	(93,256)	(17)	-
Kunming President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	842,706	27	Closes its accounts 30 days after the end of each month	-	-	(85,189)	(15)	-
Kunming President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	101,932	3	Closes its accounts 30 days after the end of each month	-	-	(5,301)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,201,789)	(19)	Closes its accounts 30 days after the end of each month	-	-	298,484	42	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(463,284)	(4)	Closes its accounts 30 days after the end of each month	-	-	93,256	13	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	152,171	2	Closes its accounts 30 days after the end of each month	-	-	(36,047)	(3)	-
Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(212,405)	(2)	Closes its accounts 30 days after the end of each month	-	-	37,076	5	-
Chengdu President Enterprises Food Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,301,964	27	25 days after invoice date	-	-	(262,372)	(23)	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,364,878	16	Closes its accounts 30 days after the end of each month	-	-	(72,663)	(6)	-
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	583,467	7	25 days after invoice date	-	-	(71,424)	(6)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	161,982	2	Closes its accounts 30 days after the end of each month	-	-	(11,003)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	134,787	2	Closes its accounts 30 days after the end of each month	-	-	(3,637)	-	-
Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,926,254)	(80)	Closes its accounts 30 days after the end of each month	-	-	274,888	76	-
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(248,153)	(10)	Closes its accounts 30 days after the end of each month	-	-	34,758	10	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party	Notes or accounts receivable/(payable)
			Purchases/(sales)	Amount									
Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	204,303	\$	-	51,277	(9)	Closes its accounts 30 days after the end of each month	-	(9)	-	14
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,221,899	(	-	(	100	25 days after invoice date	-	100	(	(100)
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanfen Holding Ltd. accounted for under the equity method	Purchases	1,192,397	(	-	(	34	Closes its accounts 30 days after the end of each month	-	34	(	(36)
Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(237,085)	(	-	(	(17)	Closes its accounts 30 days after the end of each month	-	(17)	(	15
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	353,116	(	-	(	35	Closes its accounts 30 days after the end of each month	-	35	(	(16)
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,058,482)	(	-	(	(16)	Closes its accounts 30 days after the end of each month	-	(16)	(	59
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,622,237	(	-	(	36	Closes its accounts 30 days after the end of each month	-	36	(	(22)
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,279,521)	(	-	(	(19)	Closes its accounts 30 days after the end of each month	-	(19)	(	36
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	681,711	(	-	(	15	Closes its accounts 30 days after the end of each month	-	15	(	(16)
Hefei President Enterprises Co., Ltd.	Zhangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(110,115)	(	-	(	-2	Closes its accounts 30 days after the end of each month	-	-2	(	7
Hefei President Enterprises Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	204,303	(	-	(	4	Closes its accounts 30 days after the end of each month	-	4	(	(7)
Hefei President Enterprises Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of President Packing Holding Ltd. accounted for under the equity method	Purchases	125,222	(	-	(	3	Closes its accounts 30 days after the end of each month	-	3	(	(3)
Hefei President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	121,306	(	-	(	3	Closes its accounts 30 days after the end of each month	-	3	(-
Hefei President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,812	(	-	(	2	Closes its accounts 30 days after the end of each month	-	2	(	(1)
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	338,689	(	-	(	53	Closes its accounts 30 days after the end of each month	-	53	(	(49)
Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(4,545,017)	(	-	(	(91)	Closes its accounts 30 days after the end of each month	-	(91)	(	93
Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,812)	(	-	(	(2)	Closes its accounts 30 days after the end of each month	-	(2)	(	1
Hangzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(101,368)	(	-	(	(2)	Closes its accounts 30 days after the end of each month	-	(2)	(	2
Hangzhou President Enterprises Co., Ltd.	Shanghai President Packaging Ind., Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	162,587	(	-	(	4	Closes its accounts 30 days after the end of each month	-	4	(	(6)
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,622,237)	(	-	(	(6)	Closes its accounts 30 days after the end of each month	-	(6)	(	12
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,058,482	(	-	(	6	Closes its accounts 30 days after the end of each month	-	6	(	(7)
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,172,156)	(	-	(	(4)	Closes its accounts 30 days after the end of each month	-	(4)	(	4

Description of transaction

Description and reasons for difference in transaction terms compared to non-related party

Notes or accounts receivable/(payable)

Percentage of net purchases/(sales)

Percentage of notes or accounts receivable/(payable)

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,200,586	7	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 55,884)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(393,563)	(1)	Closes its accounts 30 days after the end of each month	-	-	40,565	3	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(104,549)	-	Closes its accounts 30 days after the end of each month	-	-	12,094	1	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	117,167	1	Closes its accounts 30 days after the end of each month	-	-	25,317	(1)	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,672,055	9	25 days after invoice date	-	-	188,804	(7)	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,478,584	8	25 days after invoice date	-	-	154,680	(6)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industrial Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,360,214	7	Closes its accounts 30 days after the end of each month	-	-	75,837	(3)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,338,033	7	Closes its accounts 30 days after the end of each month	-	-	26,486	(1)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	305,297	2	50% down payment, 50% 45 days after invoice day	-	-	41,321	(2)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanfen Holding Ltd. accounted for under the equity method	Purchases	236,626	1	Closes its accounts 30 days after the end of each month	-	-	38,373	(2)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	224,319	1	Closes its accounts 30 days after the end of each month	-	-	39,033	(2)	-
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	222,309	1	Closes its accounts 30 days after the end of each month	-	-	14,898	(1)	-
Guangzhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	138,699	1	50% down payment, 50% 45 days after invoice day	-	-	26,990	(1)	-
Guangzhou President Enterprises Co., Ltd.	Chengde Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	118,078	1	50% down payment, 50% 45 days after invoice day	-	-	18,486	(1)	-
Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	101,368	1	Closes its accounts 30 days after the end of each month	-	-	10,932	-	-
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(569,247)	(11)	Closes its accounts 30 days after the end of each month	-	-	60,535	41	-
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	890,915	24	Closes its accounts 30 days after the end of each month	-	-	43,463	(8)	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(414,928)	(8)	Closes its accounts 30 days after the end of each month	-	-	36,744	25	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	664,672	18	Closes its accounts 30 days after the end of each month	-	-	136,415	(24)	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,200,586)	(27)	Closes its accounts 30 days after the end of each month	-	-	55,884	100	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,172,156	40	Closes its accounts 30 days after the end of each month	-	-	49,438	(17)	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,338,033)	(95)	Closes its accounts 30 days after the end of each month	-	-	26,486	94	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount							
Zhejiang President Enterprises Co., Ltd.	Zhejiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 1,315,495	\$	25 days after invoice date	100		(100)	66,624	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(338,689)		Closes its accounts 30 days after the end of each month	(10)		25	52,386	-
Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(285,712)		Closes its accounts 30 days after the end of each month	(8)		14	28,792	-
Shenyang President Enterprises Co., Ltd.	Changshu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	521,616		Closes its accounts 30 days after the end of each month	22		(16)	77,105	-
Shenyang President Enterprises Co., Ltd.	Changshu Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	299,213		Closes its accounts 30 days after the end of each month	12		(5)	23,646	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(890,915)		Closes its accounts 30 days after the end of each month	(11)		20	43,463	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	569,247		Closes its accounts 30 days after the end of each month	9		(5)	60,535	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(788,282)		Closes its accounts 30 days after the end of each month	(9)		25	56,035	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,224,220		Closes its accounts 30 days after the end of each month	20		(27)	342,144	-
Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(222,309)		Closes its accounts 30 days after the end of each month	(3)		7	14,898	-
Changsha President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(142,783)		Closes its accounts 30 days after the end of each month	(2)		11	25,247	-
Changsha President Enterprises Co., Ltd.	Guoyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	165,464		Closes its accounts 30 days after the end of each month	3		(3)	43,607	-
Changsha President Enterprises Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	108,102		Closes its accounts 30 days after the end of each month	2		-	-	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(3,276,466)		Closes its accounts 30 days after the end of each month	(73)		81	535,901	-
Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(353,116)		Closes its accounts 30 days after the end of each month	(8)		4	27,741	-
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(289,649)		Closes its accounts 30 days after the end of each month	(6)		4	25,891	-
Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(102,427)		Closes its accounts 30 days after the end of each month	(2)		-	819	-
Jinan President Enterprises Co., Ltd.	Tianjin President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	195,034		Closes its accounts 30 days after the end of each month	6		(5)	33,425	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,224,220)		Closes its accounts 30 days after the end of each month	(10)		43	342,144	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	788,282		Closes its accounts 30 days after the end of each month	10		(4)	56,035	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(664,672)		Closes its accounts 30 days after the end of each month	(6)		17	136,415	-

Description and reasons for difference in transaction terms compared to non-related party

Description of transaction

Notes or accounts receivable/(payable)

Percentage of net purchases/(sales)

Unit Price

Credit Period

Amount

Note

Percentage of notes or accounts receivable/(payable)

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 414,928	5	Closes its accounts 30 days after the end of each month	\$	-	(36,744)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(212,896)	(2)	Closes its accounts 30 days after the end of each month		-	44,850	6	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	204,890	3	Closes its accounts 30 days after the end of each month		-	(23,841)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	541,174	7	Closes its accounts 30 days after the end of each month		-	(27,038)	(2)	-
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	4,416,794	45	Closes its accounts 30 days after the end of each month		-	(445,886)	(34)	-
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	3,276,466	34	Closes its accounts 30 days after the end of each month		-	(555,901)	(40)	-
Zhengzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	163,715	2	Closes its accounts 30 days after the end of each month		-	(85,341)	(6)	-
Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	162,431	2	Closes its accounts 30 days after the end of each month		-	(20,858)	(2)	-
Zhengzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	110,115	1	Closes its accounts 30 days after the end of each month		-	(27,310)	(2)	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,364,878)	(72)	Closes its accounts 30 days after the end of each month		-	72,663	48	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(185,238)	(10)	Closes its accounts 30 days after the end of each month		-	12,665	8	-
Chongqing President Enterprises Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(124,194)	(7)	Closes its accounts 30 days after the end of each month		-	26,500	17	-
Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(101,932)	(5)	Closes its accounts 30 days after the end of each month		-	5,301	4	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(311,975)	(5)	Closes its accounts 30 days after the end of each month		-	26,273	5	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	149,216	2	Closes its accounts 30 days after the end of each month		-	(40,294)	(4)	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(240,165)	(4)	Closes its accounts 30 days after the end of each month		-	10,082	2	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,126,905	26	Closes its accounts 30 days after the end of each month		-	(299,466)	(30)	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(212,143)	(3)	Closes its accounts 30 days after the end of each month		-	15,291	3	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,064,741	25	25 days after invoice date		-	(188,211)	(19)	-
Beijing President Enterprises Drinks Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	376,498	5	Closes its accounts 30 days after the end of each month		-	(105,229)	(11)	-
Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(162,431)	(3)	Closes its accounts 30 days after the end of each month		-	20,858	4	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(120,232)	(2)	Closes its accounts 30 days after the end of each month		-	8,181	2	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount								
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 156,718	2	Closes its accounts 30 days after the end of each month	\$ -	(8,934)	(1)			
Beijing President Enterprises Drinks Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	102,427	1	Closes its accounts 30 days after the end of each month	(819)					
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(149,216)	(15)	Closes its accounts 30 days after the end of each month	40,294		71			
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	311,975	36	Closes its accounts 30 days after the end of each month	(26,273)		(21)			
Shanxi President Enterprises Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	200,700	23	Closes its accounts 30 days after the end of each month	(57,948)		(46)			
Uni-President Enterprises (Tianjin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,126,905)	(64)	Closes its accounts 30 days after the end of each month	299,466		66			
Uni-President Enterprises (Tianjin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	240,165	10	Closes its accounts 30 days after the end of each month	(10,082)		(2)			
Uni-President Enterprises (Tianjin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(200,700)	(6)	Closes its accounts 30 days after the end of each month	57,948		13			
Uni-President Enterprises (Tianjin) Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	589,065	23	25 days after invoice date	(88,491)		(16)			
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(796,884)	(100)	Closes its accounts 30 days after the end of each month	71,422		100			
Xinjiang President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,606,417	34	Closes its accounts 30 days after the end of each month	(274,765)		(34)			
Xinjiang President Enterprises Food Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	796,884	17	Closes its accounts 30 days after the end of each month	(71,422)		(9)			
Shaaxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,606,417)	(42)	Closes its accounts 30 days after the end of each month	274,765		98			
Shaaxi President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	289,649	10	Closes its accounts 30 days after the end of each month	(25,891)		(6)			
Shaaxi President Enterprises Co., Ltd.	Chengde President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	212,405	8	Closes its accounts 30 days after the end of each month	(37,076)		(8)			
Shaaxi President Enterprises Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	124,194	4	Closes its accounts 30 days after the end of each month	(26,500)		(6)			
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(4,416,794)	(99)	Closes its accounts 30 days after the end of each month	445,886		99			
Henan President Enterprises Co., Ltd.	Wuhan Zijing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	342,697	9	Closes its accounts 30 days after the end of each month	-		-			
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,931,456)	(8)	Closes its accounts 30 days after the end of each month	220,893		12			
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(681,711)	(3)	Closes its accounts 30 days after the end of each month	122,504		7			
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,279,521	5	Closes its accounts 30 days after the end of each month	(133,040)		(5)			
Uni-President Trading (Kunshan) Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(308,519)	(1)	Closes its accounts 30 days after the end of each month	18,377		1			

Purchases/sales company		Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$	204,890	(1)	Closes its accounts 30 days after the end of each month	\$	-	23,841	1	-
Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	212,896	1	Closes its accounts 30 days after the end of each month	(	-	44,850	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	192,353	(1)	Closes its accounts 30 days after the end of each month	-	-	25,539	1	-
Uni-President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	165,464	(1)	Closes its accounts 30 days after the end of each month	-	-	43,607	2	-
Uni-President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	142,783	1	Closes its accounts 30 days after the end of each month	-	-	25,247	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Zhangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	163,715	(1)	Closes its accounts 30 days after the end of each month	-	-	85,341	5	-
Uni-President Trading (Kunshan) Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	161,982	(1)	Closes its accounts 30 days after the end of each month	-	-	11,003	1	-
Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	156,718	(1)	Closes its accounts 30 days after the end of each month	-	-	8,934	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	120,232	1	Closes its accounts 30 days after the end of each month	-	-	8,181	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	117,167	(1)	Closes its accounts 30 days after the end of each month	-	-	25,317	1	-
Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	393,563	2	Closes its accounts 30 days after the end of each month	-	-	40,565	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	4,809,103	21	Closes its accounts 30 days after the end of each month	-	-	765,319	(26)	-
Uni-President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	4,545,017	19	Closes its accounts 30 days after the end of each month	-	-	641,871	(22)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	(	2,379,166	10	25 days after invoice date	-	-	291,487	(10)	-
Uni-President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	1,926,254	8	Closes its accounts 30 days after the end of each month	-	-	274,888	(9)	-
Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	(	1,686,435	7	Closes its accounts 30 days after the end of each month	-	-	102,048	(3)	-
Uni-President Trading (Kunshan) Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	448,662	2	Closes its accounts 30 days after the end of each month	-	-	27,795	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	285,712	1	Closes its accounts 30 days after the end of each month	-	-	28,792	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	237,085	1	Closes its accounts 30 days after the end of each month	-	-	29,707	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	(	227,266	1	Closes its accounts 90 days after the end of each month	-	-	67,156	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Zhangjiagang President Nishun Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	(	196,961	1	Closes its accounts 45 days after the end of each month	-	-	51,151	(2)	-
Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(	448,662	(58)	Closes its accounts 30 days after the end of each month	-	-	27,795	38	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Credit Period	Unit Price	Credit Period	Amount	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount								
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	212,143	Closes its accounts 30 days after the end of each month	\$	(	57			15,291	(31)
Changshishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(299,213)	Closes its accounts 30 days after the end of each month			(99)			23,646	100
Changshun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(521,616)	Closes its accounts 30 days after the end of each month			(81)			77,105	92
President (Shanghai) Trading Co., Ltd.	Uni-P-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	308,519	Closes its accounts 30 days after the end of each month		(	41			18,377	(16)
President (Shanghai) Trading Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	196,011	Closes its accounts 30 days after the end of each month		(	26			2,904	(3)
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(4,809,103)	Closes its accounts 30 days after the end of each month		(	(84)			765,319	87
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(450,943)	Closes its accounts 30 days after the end of each month		(	(8)			-	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Shanghai President Packaging Ind., Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	240,112	Closes its accounts 30 days after the end of each month		(	5			41,247	(4)
Uni-President Shanghai Management Consulting Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	192,353	Closes its accounts 30 days after the end of each month		(	25			25,539	(8)
Uni-President Shanghai Management Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	104,549	Closes its accounts 30 days after the end of each month		(	14			12,094	(4)
Wuxue President Mineral Water Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	185,681	Closes its accounts 30 days after the end of each month		(	68			66,461	(59)
Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(121,306)	Closes its accounts 30 days after the end of each month		(	(55)			1,581	25
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,686,435)	Closes its accounts 30 days after the end of each month		(	(29)			102,048	33
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,192,397)	Closes its accounts 30 days after the end of each month		(	(21)			104,923	34
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(303,408)	15 days after invoice date		(	(5)			12,752	4
Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(279,361)	15 days after invoice date		(	(5)			33,515	11
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(236,626)	Closes its accounts 30 days after the end of each month		(	(4)			38,373	13
Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(210,978)	15 days after invoice date		(	(4)			37,287	12
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Shanghai) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(196,011)	Closes its accounts 30 days after the end of each month		(	(3)			2,904	1
Shanghai E & P Trading Co., Ltd.	Guilin Ziquan Beverage Industrialized Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(162,716)	Closes its accounts 30 days after the end of each month		(	(3)			22,960	8
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(154,900)	15 days after invoice date		(	(3)			14,863	5
Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(152,783)	15 days after invoice date		(	(3)			13,181	4
Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(144,052)	5-45 days after invoice date		(	(2)			9,865	3

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period				Amount
Shanghai F & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	\$	(2)	15 days after invoice date	-	\$	26,620	9	-

(Note 1) The above terms are in accordance with the Company's policy on credit management. Please refer to Note 7 "RELATED PARTY TRANSACTIONS."
 (Note 2) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: ending balances of receivables and payables are translated using the exchange rates as of report date (USD:NTD 1:30.71, CYN:NTD 1:4.452, VND:NTD 1:0.001299, TBH:NTD 1:0.8874); amounts of transactions of purchases and sales are translated using the average exchange rates for the year ended December 31, 2022 (USD:NTD 1:29.85, CYN:NTD 1:4.430, VND:NTD 1:0.001274, TBH:NTD 1:0.8521).

UNI-PRESIDENT ENTERPRISES CORP.

Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
December 31, 2022

Table 8	Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			Expressed in thousands of NTD
				General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections		Allowance for doubtful accounts
	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,082,645	8.63	\$ -	-	\$ 1,077,491	\$ -
	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Accounts receivable	400,210	16.90	-	-	400,210	-
	Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	459,515	9.15	-	-	452,331	-
	Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	163,006	-	-	-	8,724	-
	Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	491,903	8.85	-	-	447,899	-
	Uni-President Enterprises Corp.	Tung Hsying Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	251,930	5.57	-	-	182,288	-
	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	192,613	5.40	-	-	161,827	-
	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	165,193	6.80	-	-	165,193	-
	Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	138,739	6.39	-	-	125,369	-
	Uni-President Enterprises Corp.	Tong Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	129,548	8.87	-	-	129,548	-
	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	271,227	-	-	-	-	-
	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	200,351	-	-	-	-	-
	Kai Yu Investment Co., Ltd.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	155,138	-	-	-	-	-
	Uni-President Vender Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,000	-	-	-	-	-
	Presco Netmarketing Inc.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,209	-	-	-	-	-
	Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	225,140	6.67	-	-	-	-
	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	115,496	5.99	-	-	-	-
	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,045	-	-	-	-	-
	President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	103,063	2.79	-	-	-	-
	Ton-Yi Industrial Corp.	Fujian Ton Yi Template Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	318,927	8.53	-	-	104,020	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 187,207	13.50	\$ -	-	\$ -
Tung Ang Enterprises Corp.	Tung Hsiung Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	174,735	6.10	-	-	-
Tung Hsiung Co., Ltd.	Presicare Corp.	An investee company accounted for under the equity method	Accounts receivable	211,832	3.76	-	-	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	101,094	7.75	-	-	-
Tung Ju Enterprise Corp.	Presicare Corp.	An investee company accounted for under the equity method	Accounts receivable	104,667	5.11	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	118,228	6.77	-	-	-
Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	705,256	-	-	138,086	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Timpla Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	316,765	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	107,144	-	-	305	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	262,372	9.40	-	262,372	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	363,405	-	-	194	-
Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	248,406	-	-	54	-
Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timpla Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	136,745	-	-	-	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	245,089	-	-	-	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timpla Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	134,397	-	-	-	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	188,804	10.99	-	176,868	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	193,675	12.68	-	193,675	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	\$ 178,248	-	-	\$ -	-	\$ -
Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	134,459	-	-	-	-	-
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	154,680	11.34	-	-	84,510	-
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	291,487	9.29	-	-	291,487	-
Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Other receivables	129,286	-	-	-	49,157	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	188,211	13.79	-	-	188,211	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	111,690	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	111,424	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	200,528	-	-	-	-	-
Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	289,653	-	-	-	-	-
Jiangsu Ton Yi Timplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	178,248	-	-	-	-	-
Jiangsu Ton Yi Timplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	155,967	-	-	-	-	-
Jiangsu Ton Yi Timplate Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	134,296	-	-	-	134,296	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	840,084	5.81	-	-	418,252	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	188,314	5.87	-	-	164,723	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	162,922	6.05	-	-	39,694	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	235,884	4.22	-	-	114,674	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	134,200	5.38	-	-	74,050	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 174,633	8.56	\$ -	-	\$ -
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	135,743	11.04	-	-	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Accounts receivable	137,951	11.32	-	-	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	136,766	5.16	-	48,571	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	Accounts receivable	156,469	5.50	-	-	-
Uni-President (Philippines) Corp.	Uni-President Land Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Other receivables	306,196	-	-	-	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	168,838	-	-	-	-
Qingdao President Feed & Livestock Co., Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	148,621	2.46	-	-	-
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	117,949	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,714,769	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,156,983	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,147,683	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,062,024	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	657,794	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	649,551	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	521,006	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 423,109	-	-	\$ -	-	\$ -
Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	459,974	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	320,729	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	421,186	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	510,833	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	476,596	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	171,649	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	468,902	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	153,903	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	103,749	-	-	-	-	-
Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	423,209	-	-	-	-	-
Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	217,773	-	-	-	-	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Accounts receivable	298,484	13.26	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	274,888	14.01	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	472,518	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 765,319	8.38	\$ -	-	\$ -
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	189,649	8.03	-	-	-
Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	378,672	-	-	-	-
Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	641,871	10.56	-	-	-
Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	109,738	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	148,033	15.33	-	-	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	821,067	-	-	-	-
Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,258,005	-	-	-	-
Zhejiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	524,546	-	-	-	-
Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,162,173	-	-	-	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	535,901	10.45	-	-	-
Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	278,434	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	342,144	7.16	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	136,415	6.18	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	195,968	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	\$ 149,424	-	-	\$ -	-	\$ -
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	133,040	13.68	-	-	-	-
Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	633,188	-	-	-	-	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	559,687	-	-	-	-	-
Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,370,378	-	-	-	-	-
Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	418,088	-	-	-	-	-
Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	336,776	-	-	-	-	-
Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	754,968	-	-	-	-	-
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp.	Accounts receivable	445,886	16.20	-	-	-	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	274,765	7.92	-	-	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Accounts receivable	220,893	13.99	-	-	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	122,504	7.72	-	-	-	-
Uni-President Enterprises (Tianjin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	299,466	9.86	-	-	-	-
Yantai Tongji Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	255,523	-	-	-	-	-
Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	228,258	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	\$ 388,301	-	\$ -	-	\$ -
Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	835,414	-	-	-	-
Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	297,193	-	-	-	-
Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	461,179	-	-	-	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	104,923	14.79	-	-	-
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	102,048	4.62	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date. (USD:NTD 1:30.71, CYN:NTD 1:4.452, TBH:NTD 1:0.8874, VND:NTD 1:0.001299).

UNI-PRESIDENT ENTERPRISES CORP.

Derivative financial instrument transactions

December 31, 2022

Table 9

Company name	Derivative financial instruments	Expressed in thousands of NTD	
		Contract amount (thousand dollars)	Book value
Uni-President Enterprises Corp.	Forward exchange contracts-buy USD sell NTD	USD 6,250	\$ 1,911
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD 4,750	53
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD 1,024	(232)
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD 10,468	(360)
President (B.V.I.) International Holdings Ltd.	Equity Linked Note	USD 2,500	77,282

(Note 1) For the year ended December 31, 2022, the Company recognized a net gain of \$141,599 as a result of derivative financial instrument transactions.

(Note 2) For the year ended December 31, 2022, the Company's subsidiaries recognized a net gain of \$20,966 as a result of derivative financial instrument transactions.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:30.71.

UNI-PRESIDENT ENTERPRISES CORP.

Significant inter-company transactions during the reporting periods

For the year ended December 31, 2022

Table 10

Expressed in thousands of NTD

Number (Note 2)		Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 9,011,819	Closes its accounts 45 days after the end of each month	2%
0	0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Accounts receivable	1,082,645	-	-
0	0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	534,578	-	-
0	0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	5,778,144	Closes its accounts 38 days after the end of each week	1%
0	0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	400,210	-	-
0	0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	4,120,205	Closes its accounts 35 days after the end of each month	1%
0	0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	459,515	-	-
0	0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	163,006	-	-
0	0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	3,955,398	Closes its accounts 30 days after the end of each month	1%
0	0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	491,903	-	-
0	0	Uni-President Enterprises Corp.	Tung Hsiying Co., Ltd.	1	Sales	1,305,048	Closes its accounts 60 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Tung Hsiying Co., Ltd.	1	Accounts receivable	251,930	-	-
0	0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	1,074,385	Closes its accounts 50 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	165,193	-	-
0	0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Sales	1,016,214	Closes its accounts 62 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Accounts receivable	192,613	-	-
0	0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	683,185	Closes its accounts 20 days after the end of each month	-
0	0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	656,560	Closes its accounts 27 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Tung Hsiang Enterprises Corp.	1	Sales	547,041	Closes its accounts 49 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	453,215	Closes its accounts 30 days after the end of each month	-
0	0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Sales	451,777	Closes its accounts 65 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	401,875	Closes its accounts 42 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	273,852	Closes its accounts 36 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	231,465	Closes its accounts 40 days after the end of each week	-
0	0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	217,203	Closes its accounts 45 days after the end of each month	-
0	0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	211,218	Closes its accounts 58 days after the end of each week	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	Sales	\$ 175,945	Closes its accounts 17 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Shen Co., Ltd.	1	Sales	171,115	Closes its accounts 46 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hua-Zuo Corp.	1	Sales	142,339	Closes its accounts 51 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	1	Sales	133,827	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Yu Enterprises Corp.	1	Sales	133,220	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	1	Sales	131,007	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	1	Sales	119,593	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-Tai Enterprise Corp.	1	Sales	116,644	Closes its accounts 52 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	960,173	Closes its accounts 25-30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nishin Corp.	1	Purchase	729,892	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	547,458	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchase	277,242	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	428,630	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	380,078	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	1	Advertising expenses	213,360	Closes its accounts 30 days after the end of each week	-
1	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	271,227	-	-
1	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	200,351	-	-
1	Kai Yu Investment Co., Ltd.	President Property Corp.	3	Other receivables	155,138	-	-
2	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	1,183,099	Closes its accounts 35 days after the end of each month	-
2	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	225,140	-	-
2	Nanlien International Corp.	Tong-Yeen Enterprises Corp.	3	Sales	136,254	12 days after shipment	-
2	Nanlien International Corp.	Hsin Tung Enterprises Corp.	3	Sales	123,590	12 days after shipment	-
3	Uni-President Vender Corp.	Tone Sang Construction Corp.	3	Other receivables	100,000	-	-
4	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Media revenue	213,836	Closes its accounts 45 days after the end of each month	-
5	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	1,307,611	Closes its accounts 60 days after the end of each month	-
5	Presco Netmarketing Inc.	Tone Sang Construction Corp.	3	Other receivables	200,209	-	-
6	President Fair Development Corp.	President Drugstore Business Corp.	3	Sales	157,830	Closes its accounts 30 days after the end of each month	-
7	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	365,982	Monthly payment	-
8	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	684,936	Closes its accounts 20-70 days after the end of each month	-
8	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	115,496	-	-
8	Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	3	Sales	182,323	Closes its accounts 30 days after the end of each month	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
8	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	\$ 100,045	-	-
9	President Tokyo Corp.	President Transnet Corp.	3	Sales	137,900	Closes its accounts 30 days after the end of each month	-
10	President Packaging Corp.	President Chain Store Corp.	3	Sales	527,060	Closes its accounts 15-60 days after the end of each month	-
10	President Packaging Corp.	President Chain Store Corp.	3	Accounts receivable	103,063	-	-
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Timpla Co., Ltd.	3	Sales	4,454,395	50 days after shipping	1%
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Timpla Co., Ltd.	3	Accounts receivable	318,927	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	2,301,043	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	187,207	-	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	1,040,633	Closes its accounts 60 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	174,735	-	-
12	Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	3	Sales	302,552	Closes its accounts 56 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung You Enterprises Corp.	3	Sales	187,556	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	3	Sales	175,810	Closes its accounts 17 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	3	Sales	156,327	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	3	Sales	126,289	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	3	Sales	108,399	Closes its accounts 12 days after the end of each week	-
13	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	683,912	Closes its accounts 10-54 days after the end of each month	-
13	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	101,094	-	-
14	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	785,595	Closes its accounts 40 days after the end of each month	-
14	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	118,228	-	-
14	Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	3	Sales	103,042	Closes its accounts 30 days after the end of each month	-
15	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	705,256	-	-
15	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Timpla Co., Ltd.	3	Other receivables	316,765	-	-
15	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	3	Other receivables	107,144	-	-
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	289,653	-	-
17	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	486,972	Closes its accounts 30 days after the end of each month	-
17	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	426,360	Closes its accounts 30 days after the end of each month	-
17	Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	227,266	Closes its accounts 90 days after the end of each month	-
18	Jiangsu Ton Yi Timpla Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	521,691	67 days after invoice date	-
18	Jiangsu Ton Yi Timpla Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	178,248	-	-
18	Jiangsu Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	155,967	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
18	Jiangsu Ton Yi Tmplate Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	3	Other receivables	\$ 134,296	-	-
19	Fujian Ton Yi Tmplate Co., Ltd.	Jiangsu Ton Yi Tmplate Co., Ltd.	3	Sales	2,365,488	67 days after invoice date	-
19	Fujian Ton Yi Tmplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	156,294	67 days after invoice date	-
20	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	2,301,964	25 days after invoice date	-
20	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	262,372	-	-
20	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	363,405	-	-
20	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	248,406	-	-
20	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	3	Other receivables	136,745	-	-
21	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,315,495	25 days after invoice date	-
21	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	305,297	50% down payment , 50% 45 days after invoice date	-
21	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	245,089	-	-
21	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	3	Other receivables	134,397	-	-
22	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,672,055	25 days after invoice date	-
22	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	188,804	-	-
23	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,478,584	25 days after invoice date	-
23	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	154,680	-	-
24	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	2,221,899	25 days after invoice date	-
24	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	193,675	-	-
24	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	138,699	50% down payment , 50% 45 days after invoice date	-
24	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	178,248	-	-
24	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	3	Other receivables	134,459	-	-
25	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	583,467	25 days after invoice date	-
25	Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	118,078	50% down payment , 50% 45 days after invoice date	-
26	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,379,166	25 days after invoice date	-
26	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	291,487	-	-
26	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	3	Other receivables	129,286	-	-
27	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,064,741	25 days after invoice date	-
27	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	188,211	-	-
27	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	200,528	-	-
27	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	3	Other receivables	111,690	-	-
27	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	111,424	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
28	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	3	Sales	\$ 589,065	25 days after invoice date	-
29	SciAnda (Changshu) Pharmaceuticals, Ltd.	Uni-President Taiwan Ltd.	3	Sales	305,114	Closes its accounts 90 days after the end of each month	-
30	President Drugstore Business Corp.	President Chain Store Corp.	3	Sales	150,069	Closes its accounts 30-60 days after the end of each month	-
31	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	270,408	Closes its accounts 45-65 days after the end of each month	-
32	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	301,652	Closes its accounts 30-90 days after the end of each month	-
33	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Sales	204,594	Closes its accounts 60 days after the end of each month	-
33	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Service revenue	184,997	Closes its accounts 60 days after the end of each month	-
34	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	1,024,131	Closes its accounts 30-60 days after the end of each month	-
34	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	188,314	-	-
35	President Transnet Corp.	President Chain Store Corp.	3	Sales	504,162	Closes its accounts 60 days after the end of each month	-
35	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	259,166	Closes its accounts 30 days after the end of each month	-
35	President Transnet Corp.	Books.com. Co., Ltd.	3	Service revenue	110,993	Closes its accounts 30 days after the end of each month	-
36	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	4,509,030	Closes its accounts 45 days after the end of each month	1%
36	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	840,084	-	-
36	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	3	Sales	147,757	Closes its accounts 60 days after the end of each month	-
37	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	675,507	Closes its accounts 40 days after the end of each month	-
37	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	134,200	-	-
38	President Information Corp.	President Chain Store Corp.	3	Service revenue	1,139,968	Closes its accounts 30 days after the end of each month	-
38	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	235,884	-	-
38	President Information Corp.	Uni-Wonder Corporation	3	Service revenue	113,726	Closes its accounts 45 days after the end of each month	-
38	President Information Corp.	President Transnet Corp.	3	Service revenue	100,898	Closes its accounts 45 days after the end of each month	-
39	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	824,169	Closes its accounts 60-70 days after the end of each month	-
39	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	162,922	-	-
39	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	560,835	Closes its accounts 70 days after the end of each month	-
40	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	276,691	Closes its accounts 29 days after the end of each month	-
41	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	282,323	Closes its accounts 15-60 days after the end of each month	-
42	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,520,093	Closes its accounts 20 days after the end of each month	-
42	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	174,633	-	-
42	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	1,374,879	Closes its accounts 20 days after the end of each month	-
42	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Accounts receivable	135,743	-	-
42	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	966,564	Closes its accounts 20 days after the end of each month	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
43	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	\$ 322,597	Closes its accounts 15-20 days after the end of each month	-
44	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,546,396	Closes its accounts 20 days after the end of each month	-
44	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	137,951	-	-
44	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	699,436	Closes its accounts 40 days after the end of each month	-
44	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	136,766	-	-
45	Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Shanghai President Logistic Co., Ltd.	3	Distribution revenue	111,306	Closes its accounts 80 days after the end of each month	-
46	Shangdong President Logistics Co., Ltd.	Shan Dong President Yin Zuo Commercial Limited	3	Distribution revenue	123,122	Closes its accounts 30 days after the end of each month	-
47	Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	3	Sales	185,681	Closes its accounts 30 days after the end of each month	-
47	Wuhan President Packing Ind. Corp.	Hefei President Enterprises Co., Ltd.	3	Sales	125,222	Closes its accounts 30 days after the end of each month	-
48	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	224,319	Closes its accounts 30 days after the end of each month	-
49	Changsha President Packaging Ind. Corp.	Changsha President Enterprises Co., Ltd.	3	Sales	108,102	Closes its accounts 30 days after the end of each month	-
50	ShangHai President Packaging Ind., Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	240,112	Closes its accounts 30 days after the end of each month	-
50	ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	3	Sales	162,587	Closes its accounts 30 days after the end of each month	-
51	Uni-President Enterprises (TianJin) Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	195,034	Closes its accounts 30 days after the end of each month	-
52	Zhangjiagang President Nissin Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	196,961	Closes its accounts 45 days after the end of each month	-
53	Qingdao President Feed & Livestock Co., Ltd.	Zhongshan President Enterprises Co., Ltd.	3	Sales	182,623	30-90 days after shipment	-
53	Qingdao President Feed & Livestock Co., Ltd.	Zhongshan President Enterprises Co., Ltd.	3	Accounts receivable	148,621	-	-
54	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	836,087	Closes its accounts 60 days after the end of each month	-
54	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	156,469	-	-
55	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD	3	Sales	298,634	Closes its accounts 60 days after the end of each month	-
55	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	188,175	Closes its accounts 30 days after the end of each month	-
55	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	168,838	-	-
56	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	117,949	-	-
57	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Other receivables	1,714,769	-	-
57	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	1,156,983	-	-
57	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	1,147,683	-	-
57	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	1,062,024	-	-
57	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	657,794	-	-
57	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	649,551	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
57	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	\$ 521,006	-	-
57	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	510,833	-	-
57	Uni-President Enterprises (China) Investment Corp.	Changshun President Enterprises Co., Ltd.	3	Other receivables	476,596	-	-
57	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Other receivables	468,902	-	-
57	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilm) Mineral Water Co., Ltd.	3	Other receivables	459,974	-	-
57	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	423,109	-	-
57	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	421,186	-	-
57	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	320,729	-	-
57	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	171,649	-	-
57	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	3	Other receivables	153,903	-	-
57	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	103,749	-	-
58	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	842,706	Closes its accounts 30 days after the end of each month	-
58	Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	134,787	Closes its accounts 30 days after the end of each month	-
58	Guiyang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	121,039	Closes its accounts 30 days after the end of each month	-
58	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	423,209	-	-
59	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	217,773	-	-
60	Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	152,171	Closes its accounts 30 days after the end of each month	-
60	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	388,301	-	-
61	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	2,201,789	Closes its accounts 30 days after the end of each month	-
61	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	298,484	-	-
61	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	463,284	Closes its accounts 30 days after the end of each month	-
61	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	212,405	Closes its accounts 30 days after the end of each month	-
62	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,926,254	Closes its accounts 30 days after the end of each month	-
62	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	274,888	-	-
62	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	248,153	Closes its accounts 30 days after the end of each month	-
62	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	472,518	-	-
62	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	204,303	Closes its accounts 30 days after the end of each month	-
63	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	237,085	Closes its accounts 30 days after the end of each month	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
64	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 1,058,482	Closes its accounts 30 days after the end of each month	-
64	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	189,649	-	-
64	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	378,672	-	-
65	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,279,521	Closes its accounts 30 days after the end of each month	-
65	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	133,040	-	-
65	Hefei President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	110,115	Closes its accounts 30 days after the end of each month	-
65	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	633,188	-	-
66	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	4,545,017	Closes its accounts 30 days after the end of each month	1%
66	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	641,871	-	-
66	Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	112,812	Closes its accounts 30 days after the end of each month	-
66	Hangzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	101,368	Closes its accounts 30 days after the end of each month	-
66	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	109,738	-	-
67	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,622,237	Closes its accounts 30 days after the end of each month	-
67	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	148,033	-	-
67	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	1,172,156	Closes its accounts 30 days after the end of each month	-
67	Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	393,563	Closes its accounts 30 days after the end of each month	-
67	Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Sales	104,549	Closes its accounts 30 days after the end of each month	-
67	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	821,067	-	-
68	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	569,247	Closes its accounts 30 days after the end of each month	-
68	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	414,928	Closes its accounts 30 days after the end of each month	-
68	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,258,005	-	-
69	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,200,586	Closes its accounts 30 days after the end of each month	-
69	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	835,414	-	-
70	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,338,033	Closes its accounts 30 days after the end of each month	-
70	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	524,546	-	-
71	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	338,689	Closes its accounts 30 days after the end of each month	-
71	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	285,712	Closes its accounts 30 days after the end of each month	-
71	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	418,088	-	-
72	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	890,915	Closes its accounts 30 days after the end of each month	-
72	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	788,282	Closes its accounts 30 days after the end of each month	-
72	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	222,309	Closes its accounts 30 days after the end of each month	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
72	Changsha President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$ 142,783	Closes its accounts 30 days after the end of each month	-
72	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,162,173	-	-
73	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	3,276,466	Closes its accounts 30 days after the end of each month	1%
73	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	535,901	-	-
73	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	353,116	Closes its accounts 30 days after the end of each month	-
73	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	289,649	Closes its accounts 30 days after the end of each month	-
73	Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	102,427	Closes its accounts 30 days after the end of each month	-
73	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	278,434	-	-
74	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	1,224,220	Closes its accounts 30 days after the end of each month	-
74	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	342,144	-	-
74	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	664,672	Closes its accounts 30 days after the end of each month	-
74	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Accounts receivable	136,415	-	-
74	Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	212,896	Closes its accounts 30 days after the end of each month	-
74	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	195,968	-	-
75	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,364,878	Closes its accounts 30 days after the end of each month	-
75	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	185,238	Closes its accounts 30 days after the end of each month	-
75	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	559,687	-	-
75	Chongqing President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	124,194	Closes its accounts 30 days after the end of each month	-
75	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	101,932	Closes its accounts 30 days after the end of each month	-
76	Beijing President Enterprises Drinks Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	311,975	Closes its accounts 30 days after the end of each month	-
76	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	240,165	Closes its accounts 30 days after the end of each month	-
76	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	212,143	Closes its accounts 30 days after the end of each month	-
76	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	162,431	Closes its accounts 30 days after the end of each month	-
76	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	120,232	Closes its accounts 30 days after the end of each month	-
77	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	149,216	Closes its accounts 30 days after the end of each month	-
78	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,126,905	Closes its accounts 30 days after the end of each month	-
78	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	299,466	-	-
78	Uni-President Enterprises (TianJin) Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	200,700	Closes its accounts 30 days after the end of each month	-
79	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	796,884	Closes its accounts 30 days after the end of each month	-
79	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	336,776	-	-
80	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,606,417	Closes its accounts 30 days after the end of each month	-
80	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	274,765	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount \$	Terms	The percentage of consolidated total revenue or total assets (Note 4)
81	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	4,416,794	Closes its accounts	1%
81	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	445,886	-	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,931,436	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	220,893	-	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	681,711	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	122,504	-	-
82	Uni-President Trading (Kunshan) Co., Ltd.	President (Shanghai) Trading Co., Ltd.	3	Sales	308,519	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	204,890	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Sales	192,353	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	165,464	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	163,715	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	161,982	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	156,718	Closes its accounts	-
82	Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	117,167	Closes its accounts	-
83	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,370,378	-	-
84	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	754,968	-	-
85	Yantai Tongji Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	255,523	-	-
86	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	228,258	-	-
87	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	297,193	-	-
88	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	461,179	-	-
89	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	448,662	Closes its accounts	-
90	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	299,213	Closes its accounts	-
91	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	521,616	Closes its accounts	-
92	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	149,424	-	-
93	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	4,809,103	Closes its accounts	1%
93	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	765,319	-	-
93	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	450,943	Closes its accounts	-
94	Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	121,306	Closes its accounts	-
95	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,686,435	Closes its accounts	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
95	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	\$ 102,048	-	-
95	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	1,192,397	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Accounts receivable	104,923	-	-
95	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	303,408	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	279,361	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	236,626	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	210,978	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Shanghai) Co., Ltd.	3	Sales	196,011	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	154,900	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	152,783	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	144,052	5-45 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	134,762	15 days after invoice date	-

(Note 1) Intercompany transactions between the parent company and its subsidiaries or between subsidiaries are not disclosed repetitively since the circumstances and amounts of each transaction is the same on each side.

In addition, the disclosure threshold for significant intercompany transactions is \$100 million.

(Note 2) The information of transactions between the Company and the consolidated subsidiaries should be noted in column "Number." The number means:

1. The number 0 represents the Company.
 2. The consolidated subsidiaries are numbered in order from number 1.
- (Note 3) The relationship between transaction company and counterparty is classified into one of the following three categories:
1. The Company to the consolidated subsidiary.
 2. The consolidated subsidiary to the Company.
 3. The consolidated subsidiary to another consolidated subsidiary.

(Note 4) In calculating the percentage, the transaction amount is divided by consolidated total assets for balance sheet accounts and is divided by consolidated total revenue for income statement accounts.

UNI-PRESIDENT ENTERPRISES CORP.

Names, locations and other information of investee companies (excluding investees in Mainland China)

For the year ended December 31, 2022

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2022			Expressed in thousands of NTD		
				Balance as at December 31, 2022	Balance as at December 31, 2021	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 12,542,813	\$ 12,542,813	406,136,000	100.00	\$ 79,549,903	\$ 5,312,558	\$ 5,414,829	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,261,507,918	100.00	13,057,734	418,463	419,138	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,353,138	892,967	891,527	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,135,000	159,823,945	100.00	1,827,328	121,551	121,551	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	1,900,000	10,000	190,000,000	100.00	1,766,567	(99,598)	(86,219)	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Importation of instant noodles and juice can	147,250	147,250	500,000	100.00	1,101,564	109,676	110,728	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	1,030,000	134,020,000	100.00	1,210,935	(47,880)	(47,880)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	602,514	495,708	495,708	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	803,301	(73,279)	(65,912)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	9,721,218	188,736	110,933	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	713,020	713,020	60,735,047	64.27	852,079	183,825	114,655	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,455,257	2,238,947	98,884,799	61.80	912,182	(2,796)	(1,728)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	394,616	67,068	34,203	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Processing, manufacturing, and sales of packaging materials and containers	198,726	198,726	36,532,084	50.58	668,947	325,419	163,049	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of timplate	9,061,326	9,061,326	719,357,425	45.55	9,568,959	2,246,438	1,032,696	Subsidiary
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of chain convenience stores	5,493,775	5,493,775	471,996,430	45.40	15,186,635	9,281,650	4,188,717	Subsidiary

Holding status as of December 31, 2022

Original investment amount

Investor	Investee	Location	Main Businesses	Balance as at		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2022	December 31, 2021						
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	\$ 6,406,650	\$ 6,406,650	405,000,000	40.50	\$ 4,273,248	\$ 283,027	\$ 114,712	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,291,803	699,227	220,106	Subsidiary
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	1,123,176	1,123,176	61,594,201	38.50	2,474,744	1,226,204	472,118	—
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	3,881,044	3,881,044	299,968,639	37.94	5,730,126	353,216	133,993	Subsidiary
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	Taiwan	The manufacturer and sales of instant noodles, sauce, etc., and agency of oil and soft drink trading and sales	1,047,533	1,047,533	6,660,000	33.30	1,350,759	681,987	227,260	—
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd.	Taiwan	Manufacturing and sales of dairy products ` soft drinks, etc.	961,560	961,560	31,252,839	31.25	2,875,148	1,398,814	437,118	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	1,080,000	1,080,000	108,000,000	30.00	1,167,581	190,928	57,278	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	8,488,035	729,368	209,175	—
Uni-President Enterprises Corp.	Presicare Corp.	Taiwan	Hypermarket and supermarket	198,677	198,677	152,620,560	20.50	2,051,672	1,463,083	26,316	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transportation of goods	200,000	200,000	29,570,400	20.00	672,611	1,344,193	268,859	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	336,849	429,821	85,964	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,117,228	384,480	55,602	—
Uni-President Enterprises Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	1,047,234	1,047,234	162,743,264	10.03	2,577,398	1,475,037	147,388	—
Uni-President Enterprises Corp.	Uni-President Vender Corp., etc.	Taiwan, etc	Retail and wholesale of soft drinks and food, etc.	2,384,348	2,036,348	115,392,889	-	1,806,945	980,874	296,951	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,303,250	2,303,250	75,000,000	100.00	6,785,381	347,360	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	629,555	629,555	3	100.00	1,981,911	177,009	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	875,235	875,235	3	100.00	818,062	12,141	-	Subsidiary (Note 1)

Original investment amount

Holding status as of December 31, 2022

Investor	Investee	Location	Main Businesses	Balance as at		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2022	December 31, 2021						
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	\$ 19,149,974	\$ 19,149,974	3,044,508,000	70.49	\$ 41,359,870	\$ 5,413,971	\$ -	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	370,573	370,573	4,540	45.45	596,215	76,880	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands etc.	Professional investments, etc.	146,861	135,987	1,600,454	-	48,591	(10,819)	-	(Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	340,171	1	100.00	12,738,180	170,659	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	175,362	175,362	12,225,730	7.64	405,703	1,226,204	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	470,456	188,736	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of timplate	122,262	122,262	26,445,229	1.67	352,561	2,246,437	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	Taiwan	Operation of chain convenience stores	271,796	271,796	4,203,200	0.40	349,393	9,281,650	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd., etc.	Korea etc.	Manufacturing of food, etc.	449,715	449,715	23,628,899	-	678,405	2,782,593	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Taiwan	Manufacturing of food	295,000	295,000	29,500,000	100.00	367,504	70,572	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	862,550	729,368	-	(Note 1)
Kai Nan Investment Co., Ltd.	Woongjin Foods Co., Ltd., etc.	Korea etc.	Manufacturing of food, etc.	464,815	464,815	15,921,061	-	435,930	607,442	-	Subsidiary (Note 1)
Nanlien International Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	39,600	39,600	14,311,658	20.00	336,849	429,821	-	Subsidiary (Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp., etc.	Taiwan, etc.	Retail and wholesale, etc.	1,371,006	1,371,006	94,460,531	-	1,512,835	760,650	-	Subsidiary (Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	2,496,061	173,975,937	100.00	8,563,915	94,176	-	Subsidiary (Note 1)
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	630,000	630,000	63,000,000	100.00	639,438	3,014	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	552,930	50,015	-	Subsidiary (Note 1)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	6,706,650	6,706,650	405,000,000	40.50	4,273,248	283,027	-	Subsidiary (Note 1)
President International Development Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,146,279	2,012,589	61,115,200	38.20	563,769	(2,796)	-	Subsidiary (Note 1)
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	778,388	190,928	-	Subsidiary (Note 1) (Note 2)

Original investment amount

Holding status as of December 31, 2022

Investor	Investee	Location	Main Businesses	Balance as at		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2022	December 31, 2021						
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicines, etc.	\$ 246,334	\$ 246,334	28,673,421	3.63	\$ 448,947	\$ 353,216	\$ -	Subsidiary (Note 1)
President International Development Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	661,400	601,565	54,296,000	3.34	743,772	1,475,037	-	Subsidiary (Note 3)
President International Development Corp.	SYNergy ScienTech Corp., etc.	Taiwan, etc	Manufacturing and sales of lithium battery, etc.	567,956	567,956	13,550,966	-	240,406	(64,818)	-	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	13,399,488	13,399,488	43,470,820	100.00	17,885,134	44,306	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing and sales of cans	43,740	43,740	-	51.00	57,104	3,062	-	Subsidiary (Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	6,712,138	6,712,138	171,589,586	100.00	25,442,996	289,665	-	Subsidiary (Note 1)
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics and medicines	288,559	288,559	78,520,000	100.00	1,797,884	321,609	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	40,591,436	100.00	904,525	359,919	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Payment Systems Ltd.	Taiwan	Operation of electronic tickets and electronic related business	700,000	700,000	70,000,000	100.00	418,981	(51,550)	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Taiwan	Manufacturing of fresh food	520,141	520,141	48,519,890	90.00	567,811	74,093	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	420,994	114,572	-	Subsidiary (Note 1)
President Chain Store Corp.	President Information Corp.	Taiwan	Business information management consulting service	320,741	320,741	25,714,475	86.00	513,883	96,422	-	Subsidiary (Note 1)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station, manufacture and maintenance of elevators	904,475	904,475	55,858,815	80.87	820,340	189,426	-	Subsidiary (Note 1)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	330,216	330,216	22,121,962	73.74	715,589	133,164	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	711,576	711,576	103,496,399	70.00	2,376,245	1,344,193	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Stores Corp.	Taiwan	Operation of department store	840,000	840,000	27,999,999	70.00	484,090	156,673	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	3,286,206	3,286,206	21,382,674	60.00	4,941,483	699,227	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	237,437	237,437	42,934,976	60.00	1,022,870	429,821	-	Subsidiary (Note 1)

Original investment amount

Holding status as of December 31, 2022

Investor	Investee	Location	Main Businesses	Balance as at		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2022	December 31, 2021						
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	\$ 720,000	\$ 720,000	72,000,000	20.00	\$ 778,387	\$ 190,928	\$ -	Subsidiary (Note 1)
President Chain Store Corp.	Presicare Corp.	Taiwan	Hypermarket and supermarket	7,112,028	7,112,028	145,172,360	19.50	4,868,967	1,463,083	-	(Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, international trading	3,191,700	3,191,700	190,000,000	19.00	2,177,267	283,027	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	469,939	188,736	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd.	Taiwan	Nonstore retailing	100,400	100,400	9,999,999	50.03	317,655	214,956	-	Subsidiary (Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. etc.	Taiwan, etc	Sales and lease of cleaning supplies, etc.	3,898,433	3,508,433	133,451,356	-	1,249,299	425,765	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	1,205,649	72,000,000	100.00	1,661,119	(964)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,639,892	3,639,892	118,524,644	100.00	1,509,313	(112,195)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	167	34	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,402,424	6,402,424	45,160,523	68.74	5,756,067	254,226	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	1,696,069	1,419,557	59,288,000	1.37	1,639,512	5,413,971	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	25,934	25,934	198,000	100.00	18,261	(1,188)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,031,006	3,031,006	-	100.00	4,648,359	463,996	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,305,692	1,305,692	60,000,000	100.00	858,065	(73,836)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	870,985	870,985	183,000,000	100.00	774,640	59,154	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia etc.	Indonesia etc.	Importation and exportation business, etc.	15,882	12,811	540,200	-	5,266	(6,969)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,506,950	35,506,950	92,318,000,000	100.00	58,139,697	5,501,577	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,128,521	41,128,521	5,065,435,600	100.00	58,910,420	5,498,471	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd. etc.	Hong Kong etc.	Professional investments, etc.	138,976	138,976	1,811,920	-	186,026	4,020	-	Subsidiary (Note 1)

Holding status as of December 31, 2022

Original investment amount

Investor	Investee	Location	Main Businesses	Balance as at		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2022	December 31, 2021						
President (B.V.I.) International Investment Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	General investments, etc.	\$ 637,310	\$ 628,281	22,495,983	0.52	\$ 651,409	\$ 5,413,971	\$ -	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands etc.	General investments, etc.	150,765	156,475	12,953,378	-	4,984	(499)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,063,300	7,063,300	230,000,000	100.00	12,066,203	978,751	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,967,346	1,967,346	8,727	100.00	2,187,797	(525,939)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,102,575	1,102,575	5,000	100.00	1,886,898	(154,809)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	General investments	7,063,300	7,063,300	230,000,000	100.00	12,066,203	978,751	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	4,783,295	4,783,295	134,603,354	100.00	3,164,190	(522,434)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,197,589	2,078,863	71,559,390	100.00	2,824,076	573,420	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,196,728	2,078,003	418,467,647	55.32	2,822,788	1,129,151	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	DAE YOUNG FOODS Co., LTD. etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	4,230,753	4,287,134	109,154,591	-	3,492,462	4,258,862	-	(Note 1)

(Note 1) According to the related regulations, it is not required to disclose investment income (loss) recognized by the Company.

(Note 2) In which, 40,000 thousand shares, equaling \$432,438, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$313,145, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$410,954, were pledged for loan.

(Note 5) Foreign currencies were translated into New Taiwan Dollars.

Ending balances and book values are translated using the exchange rates as of report date as follows: USD:NTD 1:30.71, CNY:NTD 1:4.452, HKD:NTD 1:3.936, and KRW:NTD 1:0.02427.

Profit and loss are translated using the average exchange rates for the year ended December 31, 2022 as follows: USD:NTD 1:29.85, CNY:NTD 1:4.430, HKD:NTD 1:3.812, and KRW:NTD 1:0.02312.

UNI-PRESIDENT ENTERPRISES CORP.

Information on investments in Mainland China - Basic information

For the year ended December 31, 2022

Expressed in thousands of NTD

Table 12

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan as of January 1, 2022	Accumulated amount of remittance from Taiwan as of December 31, 2022	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022	Note
				Remitted to Mainland China	Remitted back to Taiwan								
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 33,896,777	(Note 1)	-	-	-	\$ 5,899,783	72.22	\$ 4,254,334	\$ 41,265,387	\$ -	(Note 22)	
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,948,160	(Note 2)	-	-	1,569,143	(35,479)	72.22	(25,584)	3,718,775	-	(Note 22)	
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,303,250	(Note 2)	-	-	1,174,891	1,398,155	72.22	1,008,210	3,768,774	-	(Note 22)	
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,830,316	(Note 2)	-	-	885,231	957,613	72.22	690,535	3,030,385	-	(Note 22)	
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	267,098	(Note 2)	-	-	-	67,834	72.22	48,915	1,798,586	-	(Note 22)	
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,996,150	(Note 2)	-	-	1,251,234	331,561	72.22	239,089	2,455,898	-	(Note 22)	
Heifei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,842,600	(Note 2)	-	-	1,218,620	245,484	72.22	177,019	1,685,719	-	(Note 22)	
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,136,270	(Note 2)	-	-	564,219	433,550	72.22	312,633	1,776,413	-	(Note 22)	
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,351,240	(Note 2)	-	-	710,224	359,059	72.22	258,917	1,449,026	-	(Note 22)	
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,228,400	(Note 2)	-	-	266,264	39,349	72.22	28,375	1,117,616	-	(Note 22)	
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,323,601	(Note 2)	-	-	714,921	343,549	72.22	247,733	1,227,789	-	(Note 22)	
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,151,625	(Note 2)	-	-	650,586	208,304	72.22	150,208	1,141,334	-	(Note 22)	
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,535,500	(Note 2)	-	-	794,509	161,941	72.22	116,776	956,572	-	(Note 22)	
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,610,350	(Note 2)	-	-	385,741	172,379	72.22	124,303	1,933,682	-	(Note 22)	
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	-	-	451,376	71,684	72.22	51,691	785,662	-	(Note 22)	
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	-	-	377,335	465,786	72.22	335,878	1,225,570	-	(Note 22)	
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	-	-	361,329	266,198	72.22	191,956	873,207	-	(Note 22)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/			Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2022	Accumulated amount of investment back to Taiwan as of December 31, 2022
				Amount remitted back to Taiwan for the year ended December 31, 2022						
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Remitted to Mainland China	Remitted back to Taiwan				
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,031,856	(Note 2)	\$ -	\$ -	\$ -	72.22	\$ 213,884	\$ 977,406	\$ -
Uni-President Shanghai Management Consulting Co., Ltd.	Enterprises Management Consulting	89,033	(Note 2)	-	-	-	72.22	(175,094)	276,029	-
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	169,266	-	169,266	72.22	77,797	797,190	-
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	377,335	-	377,335	72.22	483,385	1,287,674	-
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	454,597	-	454,597	72.22	46,612	639,939	-
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	614,200	(Note 2)	225,688	-	225,688	72.22	328,037	1,065,005	-
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,013,430	(Note 2)	538,887	-	538,887	72.22	91,135	324,416	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,456,800	(Note 2)	757,662	-	757,662	72.22	129,731	1,829,239	-
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	357,183	-	357,183	72.22	(146,274)	103,388	-
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	767,750	(Note 2)	349,124	-	349,124	72.22	57,043	617,353	-
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	454,597	-	454,597	72.22	(102,211)	106,379	-
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,074,850	(Note 2)	357,530	-	357,530	72.22	292,474	512,357	-
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,624,559	(Note 2)	383,669	-	383,669	72.22	(67,439)	381,383	-
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	614,200	(Note 2)	240,886	-	240,886	72.22	78,785	520,263	-
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	921,300	(Note 2)	457,361	-	457,361	72.22	86,402	703,326	-
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	801,293	(Note 2)	-	-	-	72.22	(17,172)	647,407	-
Yantai Tongji Beverage Industries Co., Ltd.	Soft drinks	445,163	(Note 2)	-	-	-	72.22	(4,490)	231,233	-
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	675,620	(Note 2)	252,171	-	252,171	72.22	69,739	555,995	-
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	491,360	(Note 2)	151,532	-	151,532	72.22	6,956	331,712	-
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	614,200	(Note 2)	240,886	-	240,886	72.22	(56,860)	168,275	-

Investee in Mainland China	Main Businesses	Amount remitted from Taiwan to Mainland China/				Investment Method	Paid-in capital	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022
		Amount remitted back to Taiwan for the year ended December 31, 2022		Accumulated amount of remittance from Taiwan as of December 31, 2022	Net income (loss) of the investee						
		Remitted to Mainland China	Remitted back to Taiwan								
		January 1, 2022	December 31, 2022	December 31, 2022							
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,225,329	\$ -	\$ 535,358	\$ -	(Note 2)	72.22	\$ 30,981	\$ 216,283	\$ -	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	921,500	-	454,597	-	(Note 2)	72.22	37,592	318,948	-	
Uni-President Enterprises (Tianjin) Co., Ltd.	Instant noodles, soft drinks, food	368,520	-	-	-	(Note 2)	72.22	76,442	410,595	-	
President (Kunshan) Real Estate Development Co., Ltd.	Leases	267,098	-	-	-	(Note 2)	72.22	(23)	202,077	-	
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	184,260	-	-	-	(Note 2)	72.22	6,091	163,152	-	
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	614,200	-	112,844	-	(Note 2)	72.22	56,601	27,114	-	
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,607	-	3,385	-	(Note 3)	72.22	2,850	93,344	-	
Buna President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	127,447	-	-	-	(Note 2)	72.22	(14,537)	23,356	-	
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	147,408	-	27,083	-	(Note 2)	72.22	36,424	28,419	-	
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	29,175	-	21,440	-	(Note 1)	72.22	(2,013)	86,567	-	
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	36,852	-	2,121	-	(Note 2)	72.22	2,351	71,120	-	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	264,106	-	180,550	-	(Note 2)	72.22	95,824	306,184	-	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,452	-	-	-	(Note 2)	72.22	3	3,081	-	
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	896,732	-	357,994	-	(Note 2)	72.22	(99,548)	336,982	-	
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	307,100	-	218,317	-	(Note 2)	72.22	(123,516)	184,331	-	
Guilin Ziquan Beverage Industrial Co., Ltd.	Instant noodles, soft drinks, food	585,333	-	-	-	(Note 2)	30.33	-	172,021	-	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	583,490	-	75,766	-	(Note 2)	25.28	-	131,538	-	
Zhongsan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	595,774	-	672,365	-	(Note 5)	100.00	193,446	1,082,801	-	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	460,605	-	282,986	-	(Note 5)	100.00	3,369	486,024	-	
Songjiang President Enterprises Co., Ltd.	Storage service	583,490	-	512,930	-	(Note 5)	100.00	9,837	319,899	-	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/			Amount remitted from Taiwan to Mainland China/			Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022		
				for the year ended December 31, 2022		for the year ended December 31, 2022		Net income (loss) of the investee	Accumulated amount of remittance from Taiwan as of December 31, 2022					Investment income (loss) of the investee	Accumulated amount of remittance from Taiwan as of December 31, 2022
				Remitted to Mainland China	Remitted to Taiwan	China as of January 1, 2022	Taiwan as of December 31, 2022									of the investee	of the investee
Tianjin President Enterprises Food Co., Ltd.	Flour	\$ 436,260	(Note 5)	\$ -	\$ -	\$ 383,328	\$ -	\$ 4,810	100.00	\$ 4,810	\$ 77,859	\$ -			
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	522,070	(Note 4)	-	-	388,947	-	58,273	70.00	40,791	560,369	-			
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,335,488	(Note 4)	-	-	657,964	-	36,635	50.00	18,318	701,373	-			
Zhangzhou President Biologies Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	267,098	(Note 6)	-	-	-	272,091	(1,664)	100.00	(1,664)	265,426	-			
Ton Yi (China) Investment Co., Ltd.	General investments	7,063,300	(Note 7)	-	-	921,300	-	1,024,797	47.22	483,909	5,697,661	820,032			
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	921,300	-	284,000	47.22	134,105	788,412	-			
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	921,300	-	193,960	47.22	91,588	882,717	-			
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	-	-	25,460	47.22	12,022	509,862	-			
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	-	-	167,058	47.22	78,885	677,744	-			
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	184,260	-	135,642	47.22	64,050	599,709	-			
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	353,165	-	91,533	47.22	43,222	577,706	-			
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	921,300	(Note 8)	-	-	-	-	59,458	47.22	28,076	478,253	-			
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	614,200	(Note 8)	-	-	-	-	120,033	47.22	56,680	392,221	-			
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM	614,200	(Note 8)	-	-	-	-	59,911	47.22	28,290	216,601	-			
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of Plastic packaging and beverage OEM. Sales of tin cans	829,170	(Note 9)	-	-	214,970	-	121,402	47.22	(56,342)	478,452	-			

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/		Amount remitted back to Taiwan for the year ended		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan as of December 31, 2022	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2022	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2022
				Remitted to Mainland China	Remitted to Taiwan	Remitted to Mainland China	Remitted to Taiwan							
				\$	\$	\$	\$							
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	\$ 230,325	(Note 9)	\$ -	\$ -	\$ 230,325	\$ 30,339	\$ 47.22	\$ 14,326	\$ 201,561	\$ -	(Note 22)		
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	214,970	(Note 9)	-	-	-	7,132	47.22	3,368	156,819	-	(Note 22)		
Fujian Ton Yi Triplate Co., Ltd.	Manufacturing and sales of triplates	2,656,415	(Note 10)	-	-	1,638,286	(592,400)	40.99	(242,819)	1,033,078	-	(Note 22)		
Jiangsu Ton Yi Triplate Co., Ltd.	Sales of triplates	1,228,400	(Note 11)	-	-	852,203	(59,413)	39.13	(23,246)	890,993	-	(Note 22)		
Wuxi Tony Daiwu Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,228,400	(Note 12)	-	-	-	(75,103)	31.40	(23,584)	294,547	-	(Note 22)		
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Logistics	178,065	(Note 13)	-	-	174,383	7,451	56.64	4,220	136,623	26,175	(Note 22)		
Shanghai President Logistic Co., Ltd.	Logistics	61,420	(Note 14)	-	-	61,420	23,156	45.80	10,605	287,982	-	(Note 22)		
President Chain Store (Taizhou) Ltd.	Logistics	267,098	(Note 14)	-	-	267,098	28,138	45.80	12,888	209,437	-	(Note 22)		
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,116,141	(Note 14)	356,130	-	3,116,141	(295,663)	45.80	(135,415)	164,376	-	(Note 22)		
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	934,842	(Note 14)	-	-	934,842	(200,448)	45.80	(91,806)	74,022	-	(Note 22)		
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	267,098	(Note 14)	-	-	267,098	(36,480)	45.80	(16,708)	42,608	-	(Note 22)		
Shan Dong President Yin Zuo Commercial Limited	Supermarkets	267,098	(Note 14)	-	-	125,246	(161,948)	25.19	(40,102)	11,992	7,985	(Note 22)		
President Cosmed Chain Store (Shen Zhen) Co. Ltd.	Merchandise wholesale and retail	445,163	(Note 15)	-	-	289,205	473	45.80	216	35,098	-	(Note 22)		
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	174,713	(Note 16)	-	-	174,713	(34,721)	33.77	(11,726)	18,128	57,077	(Note 22)		
Shandong President Logistics Co., Ltd.	Logistics	222,582	(Note 17)	-	-	222,582	13,905	45.80	7,030	109,732	-	(Note 22)		
Shandong Capital Marketing Consultant Corp.	Management consulting	13,355	(Note 20)	-	-	13,355	(3,000)	45.80	(1,374)	4,736	-	(Note 22)		
SciAnda (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	3,577,715	(Note 18)	-	-	3,569,252	(113,387)	47.01	(53,303)	731,627	-	(Note 22)		
SciAnda (Shanghai) Biochemical Technology, Ltd.	Develop and support opportunities, service provider to global pharmaceutical industry	36,852	(Note 18)	-	-	36,852	1,073	47.01	504	8,683	-	(Note 22)		
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks etc.	9,213	(Note 19)	-	-	9,213	(1,610)	65.40	(1,403)	928	-	(Note 22)		
United Advisor Venture Management Ltd. etc.	Manufacturing and sales etc.	5,274,157	(Note 21)	-	-	608,764	802,843	-	141,749	2,833,152	-	(Note 22)		

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2022	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 24)
Uni-President Enterprises Corp.	\$ 24,314,671	\$ 37,221,099	\$ 115,316,972
Ton-Yi Industrial Corp.	6,237,109	12,483,222	13,292,071
President Chain Store Corp.	5,122,683	9,865,546	27,388,850
SinoPharm Taiwan, Ltd.	3,643,696	3,643,696	6,270,032
Tait Marketing & Distribution Co., Ltd.	157,112	160,183	687,450
Kai Yu Investment Co., Ltd.	461,326	1,169,670	9,438,721
President Packaging Corp.	113,627	113,627	796,997
President Pharmaceutical Corp.	174,313	174,313	453,044
Uni-President Cold Chain Corp.	91,130	91,130	1,010,546
Ren-Hui Investment Corp.	52,922	52,922	80,000
Capital Marketing Consultant Corp.	13,355	13,355	59,387
Nanlien International Corp.	19,132	19,132	1,720,099
President Tokyo Corp.	307,100	307,100	464,272

(Note 1) Indirect investment in PRC through the existing company (Uni-President Hong Kong Holdings Ltd.) located in the third area.

(Note 2) Indirect investment in PRC through the existing company (President Enterprises (China) Investment Corp.) located in PRC.

(Note 3) Indirect investment in PRC through the existing company (Champ Green Capital Ltd.) located in the third area.

(Note 4) Indirect investment in PRC through the existing company (Cayman President Holdings Ltd.) located in the third area.

(Note 5) Indirect investment in PRC through the existing company (Uni-President Foodstuff (BVI) Holdings Ltd.) located in the third area.

(Note 6) Indirect investment in PRC through the existing company (Kai Yu (BVI) Investment Co., Ltd.) located in the third area.

(Note 7) Indirect investment in PRC through the existing company (Cayman Ton Yi (China) Holdings Ltd.) located in the third area.

(Note 8) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., Ltd.) located in PRC.

(Note 9) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.

(Note 10) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Industrial Holdings Ltd.) located in the third area.

(Note 11) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.

(Note 12) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.

(Note 13) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Ltd.) located in the third area.

(Note 14) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Ltd.) located in the third area.

(Note 15) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.

(Note 16) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Ltd.) located in the third area.

(Note 17) Indirect investment in PRC through the existing company (Shanghai President Logistic Co., Ltd.) located in PRC.

(Note 18) Indirect investment in PRC through the existing company (SPT International, Ltd.) located in the third area.

(Note 19) Indirect investment in PRC through the existing company (Tait (H.K.) International Ltd.) located in the third area.

(Note 20) Indirect investment in PRC through the existing company (Capital Marketing Consultant (BVI) Holdings Ltd.) located in the third area.

(Note 21) Indirect investment in PRC through the existing company (Champ Green Capital Ltd., etc.) located in the third area and through the existing company (President Enterprises (China) Investment Corp., etc.) located in PRC.

(Note 22) Investment gains or losses were recognized based on reviewed financial statements.

(Note 23) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.

(Note 24) The ceiling amount is 60% of consolidated net worth or net worth (higher).

(Note 25) Foreign currencies were translated into New Taiwan Dollars.

Ending investment balance are translated using the exchange rate as of report date as follows: USD:NTD 1:30.71; CNY:NTD 1:4.452.

Investment gains or losses are translated using the average rates for the year ended December 31, 2022 as follows: USD:NTD 1:29.85; CNY:NTD 1:4.430.

UNI-PRESIDENT ENTERPRISES CORP.

Major shareholders information

December 31, 2022

Table 13

Name of major shareholders	Shares	
	Number of shares held	Ownership Percentage

Kao Chyuan Inv. Co., Ltd.

284,330,536

5.00%

(Note) The major shareholders information was derived from the data that the Company issued common shares (including treasury shares) and preference shares in dematerialised form which were registered and held by the shareholders above 5% on the last operating date of each quarter and was calculated by Taiwan Depository & Clearing Corporation.

The share capital on the financial statements may differ from the actual number of shares issued in dematerialised form because of a different calculation basis.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CASH AND CASH EQUIVALENTS
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Description	Amount
Cash:		
Cash on hand		\$ 1,151
Checking Deposits		1,585
Demand Deposits — NTD		18,137
— Foreign Currency	USD 379 thousands @ 30.66	<u>11,609</u>
		<u>\$ 32,482</u>

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF ACCOUNTS RECEIVABLE, NET
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Client Name</u>	<u>Item</u>	<u>Amount</u>
HUI TUNG CORPORATION	Accounts receivable	\$ 308,248
YUANYOU FOOD ENTERPRISE CO., LTD.	"	166,702
LIAN HWA FOODS CORPORATION	"	45,314
SANGORAY CO., LTD.	"	26,856
GOLDEN HARVEST FOOD ENTERPRISE LTD.	"	26,716
Others (less than 2%)	"	<u>572,751</u>
		1,146,587
Less: Allowance for uncollectible accounts		(<u>14,383</u>)
		<u>\$ 1,132,204</u>

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF ACCOUNTS RECEIVABLE – RELATED PARTIES, NET
DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Related Party</u>	<u>Item</u>	<u>Amount</u>	<u>Note</u>
UNI-PRESIDENT COLD-CHAIN CORP.	Accounts receivable	\$ 1,082,645	—
RSI, RETAIL SUPPORT INTERNATIONAL CORPORATION	"	491,903	—
PRESIDENT CHAIN STORE CORPORATION	"	459,515	—
TUNG ANG ENTERPRISES CORP.	"	400,210	—
TUNG HSYING CO., LTD.	"	251,930	—
Others (less than 5%)	"	<u>1,554,688</u>	—
		<u>\$ 4,240,891</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF INVENTORIES
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Item</u>	<u>Description</u>	<u>Amount</u>		<u>Note</u>
		<u>Cost</u>	<u>Net Realizable Value</u>	
Merchandise	—	\$ 296,016	\$ 354,263	(Note)
Raw materials	—	1,111,321	1,111,321	(Note)
Raw materials in transit	—	1,007,448	1,007,448	(Note)
Supplies	—	106,675	106,675	(Note)
Work in progress	—	221,673	221,673	(Note)
Finished goods	—	534,891	665,007	(Note)
By-products	—	<u>1,674</u>	<u>1,962</u>	(Note)
		3,279,698	<u>\$ 3,468,349</u>	
Less: Allowance for inventory price decline		<u>—</u>		
		<u>\$ 3,279,698</u>		

(Note) Please refer to Note 4(12) for the method to determine the net realizable value.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME - NON-CURRENT
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Beginning Balance		Additions		Decrease		Ending Balance		Collateral	
	Number of shares	Fair value	Number of shares	Amount	Number of shares	Amount	Number of shares	Fair value		
Listed shares										
Grape King Bio Ltd. etc.	11,898,000	\$2,020,929	-	\$ -	47,000	\$ 6,259	11,851,000	\$ 2,014,670	-	None
Unlisted shares										
CDIB & PARTNERS Investment Holding Corporation	27,000,000	250,000	-	-	-	-	27,000,000	250,000	-	"
Total		2,270,929				6,259		2,264,670	-	
Financial assets at fair value through other comprehensive income valuation adjustment - non-current		(118,753)		95,051		-		(23,702)	-	
		<u>\$2,152,176</u>		<u>\$ 95,051</u>		<u>\$ 6,259</u>		<u>\$ 2,240,968</u>	-	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN INVESTMENTS ACCOUNTED FOR UNDER EQUITY METHOD
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

The Name of the Company	Beginning Balance		Additions		Decrease		Ending Balance		Market Value or Net Assets Value			
	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Percentage of Ownership (%)	Amount	Unit Price (NT\$)	Total Amount	Collateral	Note
Cayman President Holdings Ltd.	406,136	\$ 70,405,876	-	\$ 9,144,027	-	\$ -	100.00%	\$ 79,549,903	\$ 196.82	\$ 79,936,194	None	-
Kai Yu Investment Co., Ltd.	1,243,839	11,767,439	17,669	1,290,295	-	-	"	13,057,734	10.97	13,838,143	"	-
Nanlien International Corporation	99,999	2,074,420	-	278,718	-	-	"	2,353,138	25.45	2,544,896	"	-
President Global Corp.	500	1,012,610	-	88,954	-	-	"	1,101,564	2,203.13	1,101,564	"	-
Kai Nan Investment Co., Ltd.	115,456	1,404,488	44,368	422,840	-	-	"	1,827,328	11.43	1,827,508	"	-
Tone Sang Construction Corp.	34,020	241,727	100,000	1,000,000	-	30,792	"	1,210,935	10.11	1,354,285	"	-
Presco Netmarketing, Inc.	6,500	838,679	-	-	-	235,941	"	602,738	92.69	602,514	"	-
Uni-president Glass Industrial Co., Ltd.	36,000	(82,684)	34,800	348,000	34,800	42,259	"	223,057	5.57	200,449	"	-
Uui-president Dream Parks Co.	6,100	124,097	-	-	-	7,334	"	116,763	19.14	116,763	"	-
Uni-president Vendor Corp.	15,000	272,640	-	12,786	-	-	"	285,426	19.55	283,300	"	-
Uni-President Express Corp.	1,000	(37,214)	189,000	1,890,000	-	86,219	"	1,766,567	9.19	1,745,708	"	-
President Natural Industrial Corporation	11,999	185,849	-	36,815	-	-	99.99%	222,664	14.70	176,419	"	-
Tung Ho Development Co., Ltd.	143,914	918,068	-	-	-	63,126	89.95%	854,942	5.58	803,301	"	-
President International Development Corp.	917,734	9,619,459	-	101,759	-	-	69.37%	9,721,218	10.67	9,790,321	"	-
Tait Marketing & Distribution Co., Ltd.	60,735	810,050	-	42,029	-	-	64.27%	852,079	33.80	2,052,845	"	-
Tung Lo Development Co., Ltd.	98,885	697,497	21,631	216,311	21,631	1,626	61.80%	912,182	9.22	912,182	"	-
President Tokyo Corporation	29,987	479,311	-	5,784	-	-	51.00%	485,095	13.16	394,616	"	-
President Nisshin Corp.	6,120	195,879	-	2,516	-	-	"	198,395	32.62	199,617	"	-
President Packaging Industrial Corp.	31,768	573,625	4,765	137,601	-	-	50.58%	711,226	18.39	671,914	"	-
President Kikkoman Inc.	6,000	176,624	-	-	-	1,505	50.00%	175,119	29.97	179,848	"	-
Ton Yi Industrial Corp.	719,357	8,971,961	-	596,998	-	-	45.55%	9,568,959	17.05	12,265,044	"	-
President Chain Store Corporation	471,997	14,021,049	-	1,165,586	-	-	45.40%	15,186,635	272.00	128,383,029	"	-

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN INVESTMENTS ACCOUNTED FOR UNDER EQUITY METHOD (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

The Name of the Company	Beginning Balance		Additions		Decrease		Ending Balance		Unit Price (NTS)	Total Amount	Collateral	Note
	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Percentage of Ownership (%)				
President Fair Development Corp.	405,000	\$ 4,158,536	-	\$ 114,712	-	\$ -	405,000	40.50%	\$ 10.55	\$ 4,273,248	"	-
Uni-Wonder Corporation	14,255	3,216,693	-	75,110	-	-	14,255	40.00%	32.72	466,386	"	-
Tiet Union Corporation	61,594	2,362,303	-	112,441	-	-	61,594	38.50%	141.00	8,684,782	"	-
Scinopharm Taiwan, Ltd.	299,970	5,753,267	-	-	-	23,141	299,970	37.94%	25.45	7,634,202	"	-
Wei Lih Fdds Industrial Co., Ltd.	6,660	1,443,466	-	-	-	92,707	6,660	33.30%	65.29	434,813	"	-
Kuang Chuan Dairy Co., Ltd.	31,253	2,877,636	-	-	-	2,488	31,253	31.25%	92.12	2,878,921	"	-
Uni-president Development Corp.	108,000	1,136,331	-	31,250	-	-	108,000	30.00%	10.81	1,167,581	"	-
Uni-president Department Store Corp.	12,000	194,972	-	12,495	-	-	12,000	"	17.29	207,467	"	-
President Securities Corp.	417,517	9,051,430	-	-	-	563,395	417,517	28.68%	15.65	6,534,135	"	-
Presicare Corporation	152,621	2,287,722	-	-	-	236,050	152,621	20.50%	13.44	2,051,672	"	-
President Transnet Corp.	29,570	659,434	-	13,177	-	-	29,570	20.00%	22.78	672,611	"	-
Uni-president Cold-Chain Corp.	14,312	314,886	-	21,963	-	-	14,312	"	23.54	336,849	"	-
Rsi, Retail Support International	5,144	131,715	-	9,553	-	-	5,144	"	27.46	141,268	"	-
Meeh-president Corporation	13,046	189,524	-	2,077	-	-	13,046	18.89%	14.69	191,601	"	(Note2)
Grand Bills Finance Corporation	78,209	1,505,963	-	-	-	388,735	78,209	14.46%	14.29	1,117,228	"	(Note2)
Prince Housing & Development Corp.	162,743	2,568,456	-	8,942	-	-	162,743	10.03%	10.50	1,708,804	"	(Note2)
Uni-president Organics Corp. etc	-	120,941	-	6,177	-	633	-	3.96%	-	117,063	"	(Note2)
		162,644,725		\$ 17,188,916		\$ 1,775,951		100.00%	-	178,057,690		\$ 298,010,054
Less: Accumulated impairment loss		(243,315)						(		265,923)		(Note1)
Reclassified to other non-current liabilities		119,898										\$ 177,791,767
		\$ 162,521,308										

(Note 1) The balance of investments accounted for under equity method was negative, thus, it was transferred to "Other non-current liabilities" with previously provisioned accumulated impairment.

(Note 2) The Company's shareholding in these companies has not reached 20%, but because of the significant influence over these companies, the equity method is used for evaluation.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN PROPERTY, PLANT AND EQUIPMENT-COST
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(8) for the information related to property, plant and equipment.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN PROPERTY, PLANT AND EQUIPMENT-ACCUMULATED
DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(8) for the information related to property, plant and equipment and Note 4(15) for the method to determine depreciation and useful lives for assets.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN INVESTMENT PROPERTY-COST
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(11) for the information related to investment property, net.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN INVESTMENT PROPERTY-ACCUMULATED DEPRECIATION
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(11) for the information related to investment property, net and Note 4(17) for the method to determine depreciation and useful lives for assets.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN DEFERRED INCOME TAX ASSET
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(30) for the information related to income tax.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF SHORT-TERM BORROWINGS
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Type of Loan	Descriptions	Ending Balance	Period of contract	Range of Interest Rate	Credit Facility	Collateral	Note
Unsecured Loan	China Trust Commercial Bank	\$ 1,450,000	2022.7.31~2023.7.31	1.60%	\$1,500,000	None	—
"	Land Bank of Taiwan	153,964	2022.4.20~2023.4.20	5.79%-6.00%	1,200,000	"	—
"	Bank of Taiwan	100,000	2022.11.29~2024.11.29 (Note)	1.23%	1,500,000	"	—
"	Bank of Taiwan	54,496	2022.11.29~2024.11.29 (Note)	5.79%-6.00%	USD 45,000 thousands	"	—
		<u>\$ 1,758,460</u>					

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF SHORT-TERM NOTES AND BILLS PAYABLE
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Item	Guaranteee/ Accepting Agency	Period of Contract	Range of Interest Rate	Issue Amount	Amount		Note
					Discount of Short-term Transactions Instruments	Book value	
Commercial Paper	Yuanta Commercial Bank	2022. 7. 12~2023. 7. 12	1. 43%~1. 44%	\$ 3, 550, 000	(\$ 1, 617)	\$ 3, 548, 383	—
"	Union Bank Of Taiwan Co., Ltd.	2022. 10. 14~2023. 10. 13	1. 50%	650, 000	(213)	649, 787	—
"	Mega Bills Finance Co., Ltd.	2022. 4. 14~2023. 4. 13	1. 44%	550, 000	(347)	549, 653	—
"	Bank SinoPac	2022. 6. 30~2023. 6. 30	1. 43%	500, 000	(215)	499, 785	—
"	China Trust Commercial Bank	2022. 7. 1~2023. 6. 30	1. 44%	250, 000	(39)	249, 961	—
"	Ta Ching Bills Finance Corporation	2022. 6. 28~2022. 6. 27	1. 48%	200, 000	(73)	199, 927	—
				<u>\$ 5, 700, 000</u>	<u>(\$ 2, 504)</u>	<u>\$ 5, 697, 496</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF ACCOUNTS PAYABLE
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Suppliers Name</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
YUANYOU FOOD ENTERPRISE CO., LTD.	Accounts payable	\$ 251,067	—
TAIWAN HON CHUAN ENTERPRISE CO., LTD.	"	146,359	—
SIG PACKAGING (TAIWAN) CO., LTD.	"	83,390	—
Others (less than 2%)	"	<u>1,361,737</u>	—
		<u>\$ 1,842,553</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OTHER PAYABLES
DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(15) for the information related to other payables.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CORPORATE BONDS PAYABLE

DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Guarantee bank	Issue date	Date of interest repayment	Coupon rate	Total issue amount	Repayment	Ending Balance	Repayment term	Collateral
Unsecured ordinary bonds payable in June 2014	Taipei Fubon Commercial Bank	June 23, 2014	(Note)	(Note)	\$ 5,800,000	\$ 4,000,000	\$ 1,800,000	(Note)	None
Unsecured ordinary bonds payable in May 2018	Taipei Fubon Commercial Bank	May 16, 2018	"	"	7,500,000	-	7,500,000	"	"
Unsecured ordinary bonds payable in November 2018	Taipei Fubon Commercial Bank	November 12, 2018	"	"	2,250,000	-	2,250,000	"	"
Unsecured ordinary bonds payable in May 2019	Taipei Fubon Commercial Bank	May 15, 2019	"	"	7,000,000	-	7,000,000	"	"
Unsecured ordinary bonds payable in September 2019	Taipei Fubon Commercial Bank	September 25, 2019	"	"	4,000,000	-	4,000,000	"	"
Unsecured ordinary bonds payable in April 2020	Taipei Fubon Commercial Bank	April 22, 2020	"	"	8,550,000	-	8,550,000	"	"
Unsecured ordinary bonds payable in October 2020	Taipei Fubon Commercial Bank	October 14, 2020	"	"	3,000,000	-	3,000,000	"	"
Unsecured ordinary bonds payable in December 2020	Taipei Fubon Commercial Bank	December 29, 2020	"	"	3,000,000	-	3,000,000	"	"
Unsecured ordinary bonds payable in June 2021	Taipei Fubon Commercial Bank	June 2, 2021	"	"	5,950,000	-	5,950,000	"	"
Unsecured ordinary bonds payable in September 2021	Taipei Fubon Commercial Bank	September 28, 2021	"	"	4,000,000	-	4,000,000	"	"
Unsecured ordinary bonds payable in September 2022	Taipei Fubon Commercial Bank	September 14, 2022	"	"	4,000,000	-	4,000,000	"	"
							51,050,000		
							(5,900,000)		
							\$ 45,150,000		
					Less: Current portion				

(Note) Please refer to Note 6(16) for the information related to bonds payable.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF LONG-TERM BORROWINGS

DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Creditor	Description	Expiry date	Rate	Credit facility	Amount	Collateral	Note
Bank of Taiwan	Credit loans	2022.12.7~2025.12.7	1.53%	\$ 4,000,000	\$ 4,000,000	None	The amount revolves in credit facility until the expiry date, and payable upon maturity.
Yuanta Commercial Bank Co., Ltd.	"	2022.10.4~2025.10.4	1.61%~1.63%	3,000,000	2,600,000	"	"
Sumitomo Mitsui Banking Corporation	"	2022.10.26~2024.10.26	1.53%	4,000,000	2,200,000	"	"
Banco Bilbao Vizcaya Argentaria, S.A.	"	2022.3.31~2024.3.31	1.45%~1.50%	USD 70,000 thousands	2,150,000	"	"
The Bank of Tokyo-Mitsubishi UFJ, Ltd.	"	2022.5.31~2024.5.31	1.65%	2,000,000	1,750,000	"	"
Bank of China Limited	"	2022.4.18~2024.4.18	1.63%~1.65%	5,000,000	1,700,000	"	"
DBS Bank Limited	"	2022.4.29~2024.4.29	1.30%~1.40%	USD 45,000 thousands	1,300,000	"	"
Cathay United Bank	"	2021.12.31~2024.12.31	1.16%	800,000	800,000	"	"
Bank of Taiwan	"	2022.11.29~2024.11.29	1.60%	1,500,000	800,000	"	"
Bangkok Bank Public Company Limited	"	2021.10.31~2024.10.31	1.50%	500,000	500,000	"	"
					\$ 17,800,000		

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN DEFERRED INCOME TAX LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(30) for the information related to income tax.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF CHANGES IN NET DEFINED BENEFIT LIABILITY - NON-CURRENT
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(18) for the information related to pensions.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OPERATING REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Item	Amount		Note
	Subtotal	Total	
Sales:			
Dairy Department	\$ 14,642,407		—
Beverage Department	7,113,447		—
Food Department	6,251,633		—
Others (less than 10%)	19,434,089	\$ 47,441,576	—
Less: Sales returns		(7,448)	—
Sales discounts and allowances		(2,510,491)	—
Sales revenue, net		44,923,637	
Other operating revenue		1,757,163	—
		\$ 46,680,800	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OPERATING COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Item	Amount
Merchandise at January 1, 2022	\$ 218,237
Add: Merchandise purchased	7,534,962
Loss on Merchandise	(638)
Less: Loss and internal receipt etc.	(30,717)
Merchandise at December 31, 2022	(<u>296,016</u>)
Merchandise sold in this period	<u>7,425,828</u>
Raw materials and materials in transit at January 1, 2022	1,436,762
Add: Raw materials purchased	17,816,585
Process and transfer in	965,898
Less: Loss, disposal material, internal receipt etc.	(1,507,777)
Raw materials and materials in transit at December 31, 2022	(<u>2,118,769</u>)
Raw materials used in this period	<u>16,592,699</u>
Supplies at January 1, 2022	97,039
Add: Supplies purchased	4,190,554
Gain on Supplies	6
Less: Loss, disposal supplies, internal receipt etc.	(28,324)
Supplies at December 31, 2022	(<u>106,675</u>)
Supplies used in this period	<u>4,152,600</u>
Direct labor	<u>2,244,943</u>
Manufacturing overhead	<u>3,706,143</u>
Less: Loss on work stoppage and internal reverse etc.	(<u>6,309</u>)
Manufacturing cost	26,690,076
Work in process at January 1, 2022	214,135
Add: Work in process purchased	160,218
Less: Loss, disposal work in process, internal receipt etc.	(131,674)
Work in process at December 31, 2022	(<u>221,673</u>)
Cost of finished goods	26,711,082

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OPERATING COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Item	Amount
Finished goods at January 1, 2022	\$ 531,330
Less : Loss on finished goods	(102)
Loss and internal receipt etc.	(942,116)
Finished goods at December 31, 2022	(<u>536,565</u>)
Cost of production and marketing	<u>25,763,629</u>
Cost of inventory sold	33,189,457
Loss on inventory	734
Loss on work stoppages	7,954
Loss on scrapped inventory	4,386
Income from sale of Scrap	(<u>21,815</u>)
Cost of sales	33,180,716
Other operating costs	<u>1,641,663</u>
Operating costs	<u><u>\$ 34,822,379</u></u>

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF MANUFACTURING OVERHEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Item</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
Depreciation	—	\$ 969,015	—
Utilities	—	758,522	—
Wages and salaries	—	556,796	—
Repair and maintenance	—	472,129	—
Environmental protection	—	118,276	—
Insurance	—	75,247	—
Others (less than 2%)	—	<u>756,158</u>	—
		<u>\$ 3,706,143</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF SELLING EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Item</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
Shipping	—	\$ 1,737,238	—
Advertisement	—	1,125,409	—
Wages and salaries	—	963,790	—
Taxes	—	591,659	—
Outsourcing service	—	223,615	—
Depreciation	—	129,663	—
Others (less than 2%)	—	<u>579,468</u>	—
		<u>\$ 5,350,842</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF GENERAL AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Item</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
Wages and salaries	—	\$ 3,330,450	—
Advertisement	—	198,049	—
Depreciation	—	138,092	—
Others (less than 2%)	—	<u>405,612</u>	—
		<u>\$ 4,072,203</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF RESEARCH AND DEVELOPMENT EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022
 (Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

<u>Item</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
Wages and salaries	—	\$ 251,035	—
Experimental	—	53,120	—
Others (less than 5%)	—	<u>132,133</u>	—
		<u>\$ 436,288</u>	

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OTHER INCOME
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(25) for the information related to other income.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF OTHER GAINS AND LOSSES
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(26) for the information related to other gains and losses.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF FINANCIAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(27) for the information related to financial costs.

UNI-PRESIDENT ENTERPRISES CORP.
STATEMENT OF SUMMARY OF EMPLOYEE BENEFITS, DEPRECIATION, AND
AMORTIZATION EXPENSES IN THE CURRENT PERIOD
FOR THE YEAR ENDED DECEMBER 31, 2022

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Please refer to Note 6(28) for the additional information related to expenses and Note 6(29) for the information related to employee benefits.