

**UNI-PRESIDENT ENTERPRISES CORP. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
JUNE 30, 2023 AND 2022**

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' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and its subsidiaries as of June 30, 2023 and 2022, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as discussed in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" in the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

The financial statements of certain non-significant subsidiaries and investments accounted for under equity method were consolidated based on their unreviewed financial statements as of and for the three-month and six-month periods ended June 30, 2023 and 2022. Total assets of these subsidiaries and investments amounted to \$171,983,274 thousand and \$149,355,963 thousand, representing 26.64% and 27.79% of the related consolidated totals, and total liabilities amounted to \$96,880,456 thousand and \$70,215,432 thousand, representing 20.98% and 19.35% of the related consolidated totals, as of June 30, 2023 and 2022, respectively. Total comprehensive income of these subsidiaries, including share of profit of associates and joint ventures accounted for under equity method, amounted to \$1,825,898 thousand, \$750,913 thousand, \$3,931,161 thousand and \$2,602,014 thousand, representing 19.23%, 12.25%, 23.92% and 15.32% of the consolidated totals for the three-month and six-month periods ended June 30, 2023 and 2022, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by independent auditors as described in the preceding paragraph, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Uni-President Enterprises Corp. and its subsidiaries as of June 30, 2023 and 2022, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting

Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

Independent Accountants Tien, Chung-Yu
Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan
Republic of China
August 10, 2023

The accompanying consolidated 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 consolidated 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. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	June 30, 2023		December 31, 2022		June 30, 2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 100,804,808	16	\$ 96,986,253	18	\$ 94,099,295	17
1110	Financial assets at fair value through profit or loss - current	6(2)	10,003,495	2	7,149,196	1	8,312,146	2
1136	Financial assets at amortized cost - current	6(3)	9,803,683	1	16,814,909	3	20,465,708	4
1150	Notes receivable, net	6(4) and 12	1,436,993	-	1,885,249	-	1,827,979	-
1160	Notes receivable - related parties	7	256	-	247	-	222	-
1170	Accounts receivable, net	6(4) and 12	18,389,963	3	18,659,495	3	18,747,383	3
1180	Accounts receivable - related parties	7	890,884	-	1,370,800	-	1,382,381	-
1200	Other receivables	6(5)(11) and 12	10,128,039	2	5,711,991	1	8,766,365	2
1220	Current income tax assets	6(33)	68,218	-	177,976	-	105,807	-
130X	Inventories	6(6)(10)	52,536,073	8	52,932,399	10	44,175,601	8
1410	Prepayments		5,888,497	1	5,155,852	1	4,558,996	1
1460	Non-current assets held for sale, net	6(7)	-	-	-	-	324,453	-
1470	Other current assets	6(1) and 8	3,185,991	-	3,238,750	1	3,896,579	1
11XX	Total current assets		<u>213,136,900</u>	<u>33</u>	<u>210,083,117</u>	<u>38</u>	<u>206,662,915</u>	<u>38</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	6,662,277	1	6,458,689	1	9,061,273	2
1517	Financial assets at fair value through other comprehensive income - non-current	6(8)	5,158,990	1	4,853,589	1	4,313,650	1
1535	Financial assets at amortized cost - non-current	6(3)	24,908,092	4	17,842,162	3	17,464,572	3
1550	Investments accounted for under equity method	6(9) and 8	26,698,027	4	32,655,836	6	31,719,669	6
1600	Property, plant and equipment	6(10)(15), 7 and 8	151,964,618	24	125,862,298	23	122,488,554	23
1755	Right-of-use assets	6(11)	122,216,223	19	96,959,612	18	93,212,965	17
1760	Investment property, net	6(7)(13)(15) and 8	26,193,352	4	22,918,094	4	18,183,472	4
1780	Intangible assets	6(14) and 7	47,165,196	7	16,680,832	3	16,858,805	3
1840	Deferred income tax assets	6(33)	7,746,645	1	5,997,994	1	6,648,788	1
1915	Prepayments for equipment	7	1,488,703	-	1,188,792	-	1,442,645	-
1920	Guarantee deposits paid	8	5,307,181	1	3,795,154	1	3,652,914	1
1990	Other non-current assets	6(1)(21), 7 and 8	7,042,934	1	6,103,745	1	5,828,102	1
15XX	Total non-current assets		<u>432,552,238</u>	<u>67</u>	<u>341,316,797</u>	<u>62</u>	<u>330,875,409</u>	<u>62</u>
1XXX	Total assets		<u>\$ 645,689,138</u>	<u>100</u>	<u>\$ 551,399,914</u>	<u>100</u>	<u>\$ 537,538,324</u>	<u>100</u>

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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	June 30, 2023		December 31, 2022		June 30, 2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(16) and 8	\$ 52,524,092	8	\$ 33,263,107	6	\$ 37,597,066	7
2110	Short-term notes and bills payable	6(17) and 8	5,125,910	1	7,371,738	1	2,565,683	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,408	-	592	-	314	-
2130	Contract liabilities - current	6(26)	14,454,173	2	15,039,314	3	10,666,290	2
2150	Notes payable		1,122,771	-	2,129,827	-	1,128,244	-
2160	Notes payable - related parties	7	11,139	-	61,015	-	4,380	-
2170	Accounts payable		53,063,409	8	44,262,498	8	39,058,726	7
2180	Accounts payable - related parties	7	1,129,429	-	755,573	-	839,760	-
2200	Other payables	6(18)	82,223,158	13	55,678,951	10	75,447,607	14
2230	Current income tax liabilities	6(33)	4,495,125	1	3,607,566	1	3,569,684	1
2280	Lease liabilities - current		17,770,553	3	13,947,787	3	13,277,893	2
2310	Advance receipts		730,503	-	711,376	-	510,982	-
2320	Long-term liabilities, current portion	6(19)(20) and 8	5,827,912	1	7,030,050	1	10,833,538	2
2399	Other current liabilities		4,186,213	1	4,270,188	1	4,195,186	1
21XX	Total current liabilities		<u>242,666,795</u>	<u>38</u>	<u>188,129,582</u>	<u>34</u>	<u>199,695,353</u>	<u>37</u>
Non-current liabilities								
2527	Contract liabilities - non-current	6(26)	578,205	-	594,175	-	625,163	-
2530	Corporate bonds payable	6(19)	47,550,000	8	45,150,000	8	41,150,000	8
2540	Long-term borrowings	6(20) and 8	31,251,976	5	23,006,540	4	19,768,531	4
2570	Deferred income tax liabilities	6(33)	27,735,496	4	15,336,960	3	14,687,347	3
2580	Lease liabilities - non-current		97,685,248	15	74,554,152	14	70,905,617	13
2640	Net defined benefit liabilities - non-current	6(21)	4,862,966	1	4,521,352	1	6,904,042	1
2645	Guarantee deposits received		7,419,087	1	6,741,365	1	6,771,247	1
2670	Other non-current liabilities		1,927,061	-	1,170,834	-	2,315,222	-
25XX	Total non-current liabilities		<u>219,010,039</u>	<u>34</u>	<u>171,075,378</u>	<u>31</u>	<u>163,127,169</u>	<u>30</u>
2XXX	Total liabilities		<u>461,676,834</u>	<u>72</u>	<u>359,204,960</u>	<u>65</u>	<u>362,822,522</u>	<u>67</u>
Equity attributable to owners of parent								
Share capital								
3110	Common stock	6(22)	56,820,154	9	56,820,154	10	56,820,154	11
Capital reserves								
3200	Capital surplus	6(23)(35)	2,894,791	-	2,730,532	1	2,746,096	-
Retained earnings								
3310	Legal reserve	6(8)(24)	30,273,199	5	28,406,550	5	28,406,550	5
3320	Special reserve		4,304,065	1	10,199,821	2	10,200,401	2
3350	Unappropriated retained earnings		29,135,862	4	31,744,946	6	22,234,028	4
Other equity interest								
3400	Other equity interest	6(25)	(5,359,052)	(1)	(4,198,924)	(1)	(6,949,030)	(1)
31XX	Equity attributable to owners of the parent		<u>118,069,019</u>	<u>18</u>	<u>125,703,079</u>	<u>23</u>	<u>113,458,199</u>	<u>21</u>
36XX	Non-controlling interest	4(3) and 6(35)	65,943,285	10	66,491,875	12	61,257,603	12
3XXX	Total equity		<u>184,012,304</u>	<u>28</u>	<u>192,194,954</u>	<u>35</u>	<u>174,715,802</u>	<u>33</u>
Contingent Liabilities and Commitments								
3X2X	Total liabilities and equity		<u>\$ 645,689,138</u>	<u>100</u>	<u>\$ 551,399,914</u>	<u>100</u>	<u>\$ 537,538,324</u>	<u>100</u>

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Three months ended June 30				Six months ended June 30				
		2023		2022		2023		2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(12)(13)(26) and 7	\$ 137,398,498	100	\$ 130,531,027	100	\$ 268,802,050	100	\$ 254,735,335	100
5000	Operating costs	6(6)(11)(14)(21)(31)(32) and 7	(91,774,273)	(67)	(88,706,573)	(68)	(180,493,577)	(67)	(172,379,091)	(68)
5900	Net operating margin		45,624,225	33	41,824,454	32	88,308,473	33	82,356,244	32
	Operating expenses	6(11)(13)(14)(21)(31)(32), 7 and 12								
6100	Selling expenses		(31,496,084)	(23)	(28,766,337)	(22)	(60,915,919)	(23)	(55,628,190)	(22)
6200	General and administrative expenses		(6,000,205)	(4)	(5,705,655)	(4)	(12,246,607)	(4)	(11,229,604)	(4)
6300	Research and development expenses		(262,948)	-	(225,974)	-	(500,433)	-	(429,341)	-
6450	Expected credit (losses) gains		(8,122)	-	(6,219)	-	(6,684)	-	7,482	-
6000	Total operating expenses		(37,767,359)	(27)	(34,704,185)	(26)	(73,669,643)	(27)	(67,279,653)	(26)
6900	Operating profit		7,856,866	6	7,120,269	6	14,638,830	6	15,076,591	6
	Non-operating income and expenses									
7100	Interest income	6(3)(8)(27) and 7	1,197,067	1	530,211	-	2,244,807	1	964,949	-
7010	Other income	6(8)(11)(12)(13)(28)	1,409,354	1	1,526,072	1	2,537,370	1	2,328,893	1
7020	Other gains and losses	6(2)(7)(8)(11)(15)(29)(37) and 12	10,741,122	8	(84,265)	-	12,129,559	5	(388,770)	-
7050	Finance costs	6(10)(11)(30)	(760,626)	(1)	(565,960)	-	(1,535,908)	(1)	(1,096,807)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(9)	509,312	-	1,099,160	1	1,251,788	-	1,278,502	-
7000	Total non-operating income and expenses		13,096,229	9	2,505,218	2	16,627,616	6	3,086,767	1
7900	Profit before income tax		20,953,095	15	9,625,487	8	31,266,446	12	18,163,358	7
7950	Income tax expense	6(33)	(10,392,800)	(7)	(2,163,539)	(2)	(12,998,612)	(5)	(4,258,683)	(1)
8200	Profit for the period		\$ 10,560,295	8	\$ 7,461,948	6	\$ 18,267,834	7	\$ 13,904,675	6

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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Three months ended June 30				Six months ended June 30				
		2023		2022		2023		2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)										
Components of other comprehensive income (loss) that will not be reclassified to profit or loss										
8316	Unrealized (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(8)	(\$ 14,873)	-	(\$ 254,487)	-	\$ 192,352	-	(\$ 353,414)	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		(26,800)	-	(254,359)	-	66,493	-	(339,690)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(33)	8,029	-	12,824	-	21,138	-	11,466	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss										
8361	Financial statements translation differences of foreign operations		(950,790)	(1)	(603,497)	(1)	(2,111,171)	(1)	4,144,040	1
8367	Unrealized (loss) gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(8)	(5,384)	-	(57,612)	-	3,385	-	(106,924)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		(74,099)	-	(175,154)	-	(5,547)	-	(278,742)	-
8300	Total other comprehensive (loss) income for the period		<u>(\$ 1,063,917)</u>	<u>(1)</u>	<u>(\$ 1,332,285)</u>	<u>(1)</u>	<u>(\$ 1,833,350)</u>	<u>(1)</u>	<u>\$ 3,076,736</u>	<u>1</u>
8500	Total comprehensive income for the period		<u>\$ 9,496,378</u>	<u>7</u>	<u>\$ 6,129,663</u>	<u>5</u>	<u>\$ 16,434,484</u>	<u>6</u>	<u>\$ 16,981,411</u>	<u>7</u>
Profit attributable to:										
8610	Owners of the parent		\$ 6,203,948	5	\$ 4,853,047	4	\$ 11,205,403	4	\$ 9,086,647	4
8620	Non-controlling interest		4,356,347	3	2,608,901	2	7,062,431	3	4,818,028	2
	Net income		<u>\$ 10,560,295</u>	<u>8</u>	<u>\$ 7,461,948</u>	<u>6</u>	<u>\$ 18,267,834</u>	<u>7</u>	<u>\$ 13,904,675</u>	<u>6</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 5,646,404	4	\$ 4,594,045	4	\$ 10,100,030	4	\$ 12,301,514	5
8720	Non-controlling interest		3,849,974	3	1,535,618	1	6,334,454	2	4,679,897	2
	Total comprehensive income for the period		<u>\$ 9,496,378</u>	<u>7</u>	<u>\$ 6,129,663</u>	<u>5</u>	<u>\$ 16,434,484</u>	<u>6</u>	<u>\$ 16,981,411</u>	<u>7</u>
Earnings per share (in dollars)										
9750	Basic	6(34)	\$ 1.09		\$ 0.85		\$ 1.97		\$ 1.60	
9850	Diluted		\$ 1.09		\$ 0.85		\$ 1.96		\$ 1.59	

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars)

	Notes	Equity attributable to owners of the parent									
		Retained Earnings					Other Equity Interest				
		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	Total	Non-controlling interest	Total equity
For the six-month period ended June 30, 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	\$ 64,407,546	\$ 180,993,745
		-	-	-	-	9,086,647	-	-	9,086,647	4,818,028	13,904,675
	6(25)	-	-	-	-	-	4,301,203	(1,086,336)	3,214,867	(138,131)	3,076,736
		-	-	-	-	9,086,647	4,301,203	(1,086,336)	12,301,514	4,679,897	16,981,411
Distribution of 2021 net income :											
		-	-	2,031,235	-	(2,031,235)	-	-	-	-	-
	6(24)	-	-	-	1,998,436	(1,998,436)	-	-	-	-	-
	6(24)	-	-	-	-	(15,341,442)	-	-	(15,341,442)	-	(15,341,442)
	6(23)	-	16,675	-	-	-	-	-	16,675	-	16,675
	6(23)(35)	-	(104,729)	-	-	-	-	-	(104,729)	(169,353)	(274,082)
	6(23)	-	313	-	-	-	-	-	313	-	313
	6(23)	-	(331)	-	-	-	-	-	(331)	-	(331)
	6(8)	-	-	-	-	70,694	-	(70,694)	-	-	-
		-	-	-	-	(1,768)	-	1,768	-	-	-
		-	-	-	-	-	-	-	-	(7,660,487)	(7,660,487)
		<u>\$ 56,820,154</u>	<u>\$ 2,746,096</u>	<u>\$ 28,406,550</u>	<u>\$ 10,200,401</u>	<u>\$ 22,234,028</u>	<u>(\$ 7,046,131)</u>	<u>\$ 97,101</u>	<u>\$ 113,458,199</u>	<u>\$ 61,257,603</u>	<u>\$ 174,715,802</u>
For the six-month period ended June 30, 2023											
		\$ 56,820,154	\$ 2,730,532	\$ 28,406,550	\$ 10,199,821	\$ 31,744,946	(\$ 4,691,759)	\$ 492,835	\$ 125,703,079	\$ 66,491,875	\$ 192,194,954
		-	-	-	-	11,205,403	-	-	11,205,403	7,062,431	18,267,834
	6(25)	-	-	-	-	-	(1,355,645)	250,272	(1,105,373)	(727,977)	(1,833,350)
		-	-	-	-	11,205,403	(1,355,645)	250,272	10,100,030	6,334,454	16,434,484
Distribution of 2022 net income :											
		-	-	1,866,649	-	(1,866,649)	-	-	-	-	-
	6(24)	-	-	-	-	(17,898,349)	-	-	(17,898,349)	-	(17,898,349)
	6(24)	-	-	-	(5,895,466)	5,895,466	-	-	-	-	-
	6(23)	-	(21)	-	-	-	-	-	(21)	-	(21)
	6(23)(35)	-	164,610	-	-	-	-	-	164,610	(314,632)	(150,022)
	6(23)	-	(330)	-	-	-	-	-	(330)	-	(330)
	6(24)	-	-	-	(290)	290	-	-	-	-	-
	6(8)	-	-	-	-	54,755	-	(54,755)	-	-	-
	6(37)	-	-	-	-	-	-	-	-	2,745,976	2,745,976
		-	-	-	-	-	-	-	-	(9,314,388)	(9,314,388)
		<u>\$ 56,820,154</u>	<u>\$ 2,894,791</u>	<u>\$ 30,273,199</u>	<u>\$ 4,304,065</u>	<u>\$ 29,135,862</u>	<u>(\$ 6,047,404)</u>	<u>\$ 688,352</u>	<u>\$ 118,069,019</u>	<u>\$ 65,943,285</u>	<u>\$ 184,012,304</u>

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the six-month periods ended June 30,	
		2023	2022
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 31,266,446	\$ 18,163,358
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(29)	(252,726)	(225,350)
Expected credit loss (gain)	12	6,684	(7,482)
(Reversal of allowance) provision for inventory market price decline	6(6)	(104,992)	45,209
Gain on disposal of non-current assets held for sale	6(29)	-	(4,720)
Gain on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(8)	-	(3,727)
Share of profit of associates and joint ventures accounted for under equity method	6(9)	(1,251,788)	1,278,502
Gain on disposal of investments in subsidiaries	6(29)(37)	(10,914,814)	-
Depreciation on property, plant and equipment	6(10)	9,378,477	9,065,013
(Gain) loss on disposal of property, plant and equipment	6(29)	(3,769)	41,386
Depreciation on right-of-use assets	6(11)	7,654,030	7,297,429
Rent concessions income	6(11)(28)	-	(86,708)
Gain from lease modification	6(11)(29)	(1,562,437)	(76,425)
Depreciation on investment property	6(13)	168,476	139,997
Loss (gain) on disposal of investment property	6(29)	8	(29,507)
Amortization	6(14)(31)	491,880	463,762
Gain on reversal of impairment loss on non-financial assets	6(15)(29)	(215)	(129)
Interest income	6(27)	(2,244,807)	(964,949)
Dividend income	6(28)	(158,551)	(167,831)
Finance costs	6(30)	1,535,908	1,096,807
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(2,886,543)	544,841
Notes receivable		445,922	(276,967)
Notes receivable - related parties		(9)	40
Accounts receivable		443,088	(801,734)
Accounts receivable - related parties		479,916	(207,765)
Other receivables		(637,190)	(1,021,457)
Inventories		8,134,278	2,708,476
Prepayments		(550,445)	247,489
Other current assets		132,223	(33,012)
Changes in operating liabilities			
Contract liabilities - current		(4,740,592)	(8,554,985)
Notes payable		(1,007,056)	(836,867)
Notes payable - related parties		(49,876)	(54,644)
Accounts payable		(4,743,361)	293,203
Accounts payable - related parties		373,856	228,029
Other payables		(3,483,826)	1,467,010
Advance receipts		(65,002)	(110,718)
Other current liabilities		(84,506)	(157,898)
Contract liabilities - non-current		(15,970)	76,144
Net defined benefit liabilities - non-current		(180,478)	(447,745)
Cash inflow generated from operations		25,572,239	26,529,071
Interest received		2,280,425	354,981
Dividends received	6(36)	847,453	1,059,897
Interest paid		(1,542,831)	(1,176,091)
Income tax paid		(4,379,679)	(3,578,501)
Net cash flows from operating activities		<u>22,777,607</u>	<u>23,189,357</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	For the six-month periods ended June 30,	
		2023	2022
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 1,574,941)	(\$ 2,536,542)
Repayment of principal at maturity from financial assets at amortized cost - current		8,074,163	4,213,921
Proceeds from financial assets at amortized cost - current		452,339	-
(Increase) decrease in other receivables - related parties		(7,229)	1,250
Proceeds from disposal of non-current assets held for sale	6(7)	-	9,359
Increase in other current assets		(41,964)	(122,957)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(350,932)	(299,872)
Proceeds from financial assets at fair value through other comprehensive income - non-current	6(8)	256,908	663,166
Acquisition of financial assets at amortized cost - non-current		(7,965,093)	(5,855,883)
Acquisition of investments accounted for under equity method		-	(59,835)
Cash paid for acquisition of property, plant and equipment	6(36)	(11,642,623)	(7,979,594)
Interest paid for acquisition of property, plant and equipment	6(10)(30)(36)	(340)	(7,594)
Proceeds from disposal of property, plant and equipment	6(36)	486,194	74,408
Proceeds from disposal of right-of-use assets	6(36)	566,497	-
Cash paid for acquisition of investment property	6(13)	(4,242)	(64,868)
Proceeds from disposal of investment property		-	37,934
Increase in intangible assets	6(14)	(197,748)	(211,151)
Increase in prepayment for equipment		(1,291,630)	(1,299,093)
Increase in guarantee deposits paid		(60,567)	(48,673)
Increase in other non-current assets		(931,960)	(356,708)
Cash paid for business combination	6(37)	(23,696,478)	-
Net cash flows used in investing activities		(37,929,646)	(13,842,732)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(38)	19,199,742	13,067,004
Decrease in short-term notes and bills payable	6(38)	(2,245,828)	(8,613,080)
Increase in corporate bonds payable	6(19)(38)	7,300,000	-
Decrease in corporate bonds payable	6(38)	(5,900,000)	(5,000,000)
Increase in long-term borrowings	6(38)	34,142,227	33,124,318
Decrease in long-term borrowings	6(38)	(26,133,741)	(22,519,220)
Payments of lease liabilities	6(38)	(6,695,112)	(6,903,717)
Increase in guarantee deposit received	6(38)	315,213	215,978
Increase in other non-current liabilities		145,175	45,700
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	-	-
Cash paid for transaction with non-controlling interests	6(35)	(150,022)	(274,082)
Change in non-controlling interests		(1,894,271)	(533,804)
Net cash flows from financing activities		18,083,053	2,608,766
Effect of foreign exchange rate changes on cash and cash equivalents		887,541	1,306,024
Net increase in cash and cash equivalents		3,818,555	13,261,415
Cash and cash equivalents at beginning of period	6(1)	96,986,253	80,837,880
Cash and cash equivalents at end of period	6(1)	\$ 100,804,808	\$ 94,099,295

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2023 AND 2022
(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, food, animal feeds and flour. For more information regarding the manufacturing and trading activities the Company and its subsidiaries (the “Group”) are engaged in, refer to Note 4(3), ‘Basis of consolidation’.
- (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 CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on August 10, 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”) that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board (“IASB”)
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 Group’s financial condition and financial performance based on the Group’s assessment.

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

None.

- (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
Amendments to IAS 7 and IFRS 7, ‘Supplier finance arrangements’	January 1, 2024
Amendments to IAS 12, ‘International tax reform - pillar two model rules’	May 23, 2023

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment. The quantitative impact will be disclosed when the assessment is complete.

Amendments to IAS 12, ‘International tax reform - pillar two model rules’

The amendments give companies temporary relief from accounting for deferred income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). An entity shall neither recognize nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2022, except for compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, ‘Interim financial reporting’ that came into effect as endorsed by the FSC.

B. The consolidated financial statements should be read together with the consolidated financial statements for the year ended December 31, 2022.

(2) Basis of preparation

A. Except for the following items, the consolidated 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 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 Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5, ‘Critical accounting judgements, estimates and key sources of assumption uncertainty’.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of these consolidated financial statements is consistent with those for the preparation of consolidated financial statements for the year ended December 31, 2022.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	Sales of soft drinks and food	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Presicarre Corp.	Chain store	100.00	40.00	40.00	(Note 2) (Note 4)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	76.70	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	70.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65.40	65.40	65.40	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	56.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	51.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.58	50.58	50.58	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine, etc.	46.59	46.78	47.01	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.22	47.22	(Note 2) (Note 3)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	45.80	(Note 2) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.38	72.38	72.38	(Note 2)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	70.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 3)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1) (Note 5)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	-	-	-	(Note 1) (Note 2) (Note 3) (Note 7)
Presicarre Corp.	Carrefour Insurance Broker Co.,Ltd.	Insurance	100.00	100.00	100.00	(Note 4)
Presicarre Corp.	Carrefour Condominium Management and Maintenance Co.,Ltd.	Apartment Management	100.00	100.00	100.00	(Note 4)
Presicarre Corp.	Wellcome Taiwan Co., Ltd.	Retail	100.00	100.00	100.00	(Note 4)
Presicarre Corp.	Charng Yang Development Co., Ltd	Real estate leasing	50.00	50.00	50.00	(Note 3) (Note 4)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) International Ltd. and its subsidiaries	International trade	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corporation and its subsidiaries	Professional investments, etc.	-	100.00	100.00	(Note 1) (Note 6)
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
President Packaging Corp.	President Cup Corp.	Sales of paper containers	–	100.00	100.00	(Note 1) (Note 6)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	100.00	100.00	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	–
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans, etc.	51.00	51.00	51.00	(Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	–
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	100.00	–
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	99.76	(Note 2)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	90.00	(Note 2)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Sales of fresh foods	90.00	90.00	90.00	(Note 1) (Note 2)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	86.76	(Note 1) (Note 2)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	86.00	(Note 1) (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	73.74	(Note 2)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	70.00	(Note 1) (Note 2)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	65.00	(Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2023	December 31, 2022	June 30, 2022	
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments, etc.	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Books. Com. Co., Ltd. and its subsidiaries	Network bookstore, etc.	50.03	50.03	50.03	(Note 2)

(Note 1) The financial statements of the non-significant subsidiaries as of and for the six-month periods ended June 30, 2023 and 2022 were not reviewed by the independent auditors.

(Note 2) Jointly owned by the Group.

(Note 3) After a comprehensive evaluation, the Group has the power to govern the financial and operating policies of the investee companies, hence, they are included in the consolidated financial statements.

(Note 4) Presicarre Corp. is an additional consolidated entity for the period. The Group originally held 40% equity interest in Presicarre Corp. It purchased 60% equity interest in Presicarre Corp. subsequently on June 30, 2023 and obtained the control over the entity and its subsidiaries. For more details, refer to Note 6(37), 'Business combination'.

(Note 5) On June 9, 2023, the Group acquired 100% equity interest in The Joen Water Co., Ltd. and obtained control over the company. For more details, refer to Note 6(37), 'Business combination'.

(Note 6) Liquidated for the six-month periods ended June 30, 2023.

(Note 7) The percentage owned by the Group as of June 30, 2022, December 31, 2023 and June 30, 2022 were between 33.07%~100%.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries with non-controlling interests that are material to the Group:

As of June 30, 2023, December 31, 2022 and June 30, 2022, the non-controlling interest of the Group amounted to \$65,943,285, \$66,491,875 and \$61,257,603, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		June 30, 2023		December 31, 2022	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$22,685,182	54.20%	\$24,741,261	54.20%
Uni-President Enterprises China Holdings Ltd.	China	14,930,332	27.62%	16,207,002	27.62%

Name of subsidiary	Principal location of business	Non-controlling interest	
		June 30, 2022	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$20,987,087	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,404,829	27.62%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets	President Chain Store Corp. (Consolidated)		
	June 30, 2023	December 31, 2022	June 30, 2022
Current assets	\$ 83,102,471	\$ 85,087,134	\$ 81,367,716
Non-current assets	157,462,946	148,122,666	140,139,676
Current liabilities	(106,294,114)	(97,709,081)	(95,146,582)
Non-current liabilities	(92,416,724)	(89,852,636)	(87,639,247)
Total net assets	\$ 41,854,579	\$ 45,648,083	\$ 38,721,563
Statements of comprehensive income	For the three-month periods ended June 30,		
	2023	2022	
Revenue	\$ 77,586,335	\$ 71,130,619	
Profit before income tax	\$ 4,046,719	\$ 3,621,592	
Income tax expense	(942,850)	(714,130)	
Net income	3,103,869	2,907,462	
Other comprehensive income, net of tax	523,992	430,693	
Total comprehensive income	\$ 3,627,861	\$ 3,338,155	
Comprehensive income attributable to non-controlling interest	\$ 574,486	\$ 410,271	
Statements of comprehensive income	For the six-month periods ended June 30,		
	2023	2022	
Revenue	\$ 153,060,544	\$ 138,797,789	
Profit before income tax	\$ 8,134,133	\$ 6,872,644	
Income tax expense	(1,775,938)	(1,407,710)	
Net income	6,358,195	5,464,934	
Other comprehensive income, net of tax	439,407	1,195,929	
Total comprehensive income	\$ 6,797,602	\$ 6,660,863	
Comprehensive income attributable to non-controlling interest	\$ 1,047,539	\$ 834,671	

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Net cash provided by operating activities	\$ 15,081,853	\$ 15,873,891
Net cash used in investing activities	(13,399,336)	(6,063,038)
Net cash used in financing activities	(2,361,659)	(8,074,199)
Effect of exchange rates changes on cash and cash equivalents	365,096	1,406,206
(Decrease) increase in cash and cash equivalents	(314,046)	3,142,860
Cash and cash equivalents at beginning of period	48,540,378	45,648,486
Cash and cash equivalents at end of period	<u>\$ 48,226,332</u>	<u>\$ 48,791,346</u>

(b) President Enterprises China Holdings Ltd.

<u>Balance sheets</u>	<u>Uni-President Enterprises China Holdings Ltd. (Consolidated)</u>		
	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Current assets	\$ 31,132,985	\$ 37,495,510	\$ 34,812,800
Non-current assets	64,372,906	59,480,367	64,654,214
Current liabilities	(38,172,246)	(35,293,253)	(40,455,733)
Non-current liabilities	(3,277,411)	(3,004,124)	(3,237,101)
Total net assets	<u>\$ 54,056,234</u>	<u>\$ 58,678,500</u>	<u>\$ 55,774,180</u>

<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Revenue	<u>\$ 64,224,553</u>	<u>\$ 61,817,745</u>
Profit before income tax	\$ 5,313,701	\$ 3,793,885
Income tax expense	(1,450,098)	(1,069,419)
Net income	<u>\$ 3,863,603</u>	<u>\$ 2,724,466</u>
Total comprehensive income	<u>\$ 3,863,603</u>	<u>\$ 2,724,466</u>

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Net cash provided by operating activities	\$ 3,760,372	\$ 799,982
Net cash used in investing activities	(5,317,575)	(5,408,284)
Net cash provided by financing activities	1,526,549	3,570,834
Effect of exchange rates changes on cash and cash equivalents	(16,607)	23,608
Decrease in cash and cash equivalents	(47,261)	(1,013,860)
Cash and cash equivalents at beginning of period	483,086	1,243,632
Cash and cash equivalents at end of period	<u>\$ 435,825</u>	<u>\$ 229,772</u>

(4) Employee benefits

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(5) Income tax

The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(6) Business combinations.

A. The Group 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 Group 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 recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

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

There have been no significant changes during the period. For the detailed information, refer to Note 5 of the consolidated financial statements for the year ended December 31, 2022.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Cash:			
Cash on hand	\$ 1,918,150	\$ 2,041,530	\$ 2,027,687
Checking deposits and demand deposits	<u>31,746,107</u>	<u>24,337,470</u>	<u>23,584,957</u>
	<u>33,664,257</u>	<u>26,379,000</u>	<u>25,612,644</u>
Cash equivalents:			
Time deposits	58,301,742	64,137,378	58,663,282
Short-term financial instruments	<u>8,838,809</u>	<u>6,469,875</u>	<u>9,823,369</u>
	<u>67,140,551</u>	<u>70,607,253</u>	<u>68,486,651</u>
	<u>\$ 100,804,808</u>	<u>\$ 96,986,253</u>	<u>\$ 94,099,295</u>

A. The Group associates 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. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "Other current assets" and "Other non-current assets") as of June 30, 2023, December 31, 2022 and June 30, 2022 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 6,452,366	\$ 4,451,630	\$ 4,480,638
Beneficiary certificates	1,986,799	1,591,545	2,844,510
Listed and emerging stocks	428,407	410,377	323,116
Unlisted and unemerging stocks	545,981	492,500	476,623
Forward foreign exchange contracts	16,833	1,964	39,256
Equity linked notes	<u>186,840</u>	<u>76,775</u>	<u>29,720</u>
	9,617,226	7,024,791	8,193,863
Valuation adjustment	<u>386,269</u>	<u>124,405</u>	<u>118,283</u>
	<u>\$ 10,003,495</u>	<u>\$ 7,149,196</u>	<u>\$ 8,312,146</u>

Assets	June 30, 2023	December 31, 2022	June 30, 2022
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 4,667,802	\$ 4,246,075	\$ 4,502,687
Unlisted and unemerging stocks	1,339,561	1,473,687	1,425,387
Structured notes	-	-	2,218,137
	<u>6,007,363</u>	<u>5,719,762</u>	<u>8,146,211</u>
Valuation adjustment	654,914	738,927	915,062
	<u>\$ 6,662,277</u>	<u>\$ 6,458,689</u>	<u>\$ 9,061,273</u>
Liabilities	June 30, 2023	December 31, 2022	June 30, 2022

Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 2,408	\$ 592	\$ 314

- A. All structured notes contracted with financial institutions held by the Group were capital guarantee financial instruments.
- B. The Group recognized net gain on financial assets and liabilities mandatorily measured at fair value through profit or loss amounting to \$59,752, \$277,296, \$252,726 and \$225,350 for the three-month and six-month periods ended June 30, 2023 and 2022 (listed as “Other gains and losses”), respectively.
- C. The Group entered into contracts relating to derivative financial assets which were not accounted for under hedge accounting. The information is listed below:

	June 30, 2023		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD 14,092	1. 2023~11. 2023	
Forward foreign exchange selling contract	USD 7,880	5. 2023~9. 2023	
Equity linked notes	USD 6,000	3. 2023~9. 2023	
	December 31, 2022		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD 12,024	11. 2022~6. 2023	
Forward foreign exchange selling contract	USD 10,468	11. 2022~2. 2023	
Equity linked notes	USD 2,500	8. 2022~4. 2023	

	June 30, 2022		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD	39,645	1. 2022~11. 2022
Forward foreign exchange selling contract	USD	12,175	5. 2022~9. 2022
Equity linked notes	USD	1,000	6. 2022~10. 2022

The Group entered into derivative contracts mostly to earn the spread while entering into the forward foreign exchange contracts and foreign options transaction to manage exposures due to fluctuations of foreign exchange rates. However, the Group did not apply hedge accounting treatment but apply held for trading accounting treatment for the derivative contracts.

D. The Group has no financial assets at fair value through profit or loss pledged to others as of June 30, 2023, December 31, 2022 and June 30, 2022.

E. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2), 'Financial instruments'.

(3) Financial assets at amortized cost

Items	June 30, 2023	December 31, 2022	June 30, 2022
Current items:			
Time deposits with a maturity of over three months	\$ 8,559,910	\$ 15,396,767	\$ 15,852,258
Negotiable certificates of deposits	1,089,900	1,074,850	-
Bonds with repurchase agreement	-	36,192	7,542
Financial bonds	153,873	307,100	4,605,908
	<u>\$ 9,803,683</u>	<u>\$ 16,814,909</u>	<u>\$ 20,465,708</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 22,706,362	\$ 15,723,912	\$ 17,168,382
Financial bonds	2,201,730	2,118,250	296,190
	<u>\$ 24,908,092</u>	<u>\$ 17,842,162</u>	<u>\$ 17,464,572</u>

A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$320,288, \$281,968, \$651,008 and \$584,284 for the three-month and six-month periods ended June 30, 2023 and 2022, respectively.

B. As of June 30, 2023, December 31, 2022 and June 30, 2022, 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 amortized cost held by the Group was its book value.

C. The Group has no financial assets at amortized cost pledged to others as of June 30, 2023, December 31, 2022 and June 30, 2022.

D. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(4) Notes and accounts receivable

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Notes receivable	\$ 1,456,185	\$ 1,902,107	\$ 1,844,092
Less: Allowance for uncollectible accounts	(19,192)	(16,858)	(16,113)
	<u>\$ 1,436,993</u>	<u>\$ 1,885,249</u>	<u>\$ 1,827,979</u>
Accounts receivable	\$ 18,720,440	\$ 19,006,463	\$ 19,145,435
Less: Allowance for uncollectible accounts	(330,477)	(346,968)	(398,052)
	<u>\$ 18,389,963</u>	<u>\$ 18,659,495</u>	<u>\$ 18,747,383</u>

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

	<u>June 30, 2023</u>		<u>December 31, 2022</u>		<u>June 30, 2022</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 389,453	\$13,162,340	\$ 495,982	\$13,037,475	\$ 458,395	\$13,012,700
31 to 60 days	300,388	3,561,271	341,559	3,650,911	550,848	3,611,195
61 to 90 days	338,907	1,235,611	267,878	1,454,500	294,126	1,570,635
91 to 180 days	252,274	437,643	618,385	534,095	422,683	636,047
Over 181 days	175,163	323,575	178,303	329,482	118,040	314,858
	<u>\$1,456,185</u>	<u>\$18,720,440</u>	<u>\$1,902,107</u>	<u>\$19,006,463</u>	<u>\$1,844,092</u>	<u>\$19,145,435</u>

- B. As of June 30, 2023, December 31, 2022 and June 30, 2022, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2022, the balance of receivables from contracts with customers amounted to \$21,095,093.
- C. As of June 30, 2023, December 31, 2022 and June 30, 2022, 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 Group's notes and accounts receivable was its book value.
- D. The Group has no notes and accounts receivable pledged to others as collateral as of June 30, 2023, December 31, 2022 and June 30, 2022.
- E. Information relating to credit risk of notes and accounts receivable is provided in Note 12(2), 'Financial instruments'.

(5) Other receivables

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Other receivables	\$ 5,533,749	\$ 3,621,978	\$ 4,769,367
Interest receivable	2,091,981	2,127,599	1,980,986
Dividends receivable	789,206	-	2,066,160
Receivable from disposal of right-of-use assets	1,194,738	-	-
Receivable from disposal of property, plant and equipment	<u>555,754</u>	<u>-</u>	<u>-</u>
	10,165,428	5,749,577	8,816,513
Less: Allowance for uncollectible accounts	(<u>37,389</u>)	(<u>37,586</u>)	(<u>50,148</u>)
	<u>\$ 10,128,039</u>	<u>\$ 5,711,991</u>	<u>\$ 8,766,365</u>

Information relating to credit risk is provided in Note 12(2), 'Financial instruments'.

(6) Inventories

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Merchandise	\$ 28,966,949	\$ 23,879,139	\$ 18,769,278
Raw materials	9,238,202	11,807,839	10,167,193
Raw materials in transit	1,801,709	2,217,068	2,204,178
Supplies	2,240,823	2,650,150	2,616,880
Work in process	2,445,895	2,766,797	2,984,274
Finished goods	7,619,706	9,533,905	7,552,328
By-products	578	1,674	737
Land held for construction	995,444	986,383	747,812
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>89,470</u>	<u>68,175</u>	<u>44,931</u>
	53,402,472	53,914,826	45,091,307
Less: Allowance for price decline of inventories	(<u>866,399</u>)	(<u>982,427</u>)	(<u>915,706</u>)
	<u>\$ 52,536,073</u>	<u>\$ 52,932,399</u>	<u>\$ 44,175,601</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cost of goods sold	\$ 89,407,504	86,345,834
Provision for inventory market price decline	42,808	132,171
Loss on discarding of inventory	456,088	414,637
Loss on physical inventory	89,081	52,401
Loss on production stoppages	347,148	487,097
Income from sale of scraps	(74,211)	(133,350)
Other operating costs	1,505,855	1,407,783
	<u>\$ 91,774,273</u>	<u>\$ 88,706,573</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cost of goods sold	\$ 175,456,926	167,713,537
(Reversal of allowance) provision for inventory market price decline (Note)	(104,992)	45,209
Loss on discarding of inventory	968,320	924,951
Loss on physical inventory	173,420	139,171
Loss on production stoppages	863,202	1,001,465
Income from sale of scraps	(163,128)	(253,537)
Other operating costs	3,299,829	2,808,295
	<u>\$ 180,493,577</u>	<u>\$ 172,379,091</u>

(Note) The reversal of net realizable value and the decrease of cost of goods sold were recognized due to subsequent sale or disposal of certain inventories which were previously provided with allowance for price decline.

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

- A. 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.
- B. In November 2021, the subsidiary of the Group, Hefei President Enterprises Co., Ltd., entered into a compensation agreement with the government for the conveyance of the land before January 2022. Assets related to the Compensation Agreement were classified as non-current assets held for sale in December 2021. The abovementioned transaction was completed in March 2022. The proceeds from disposal of \$9,359 had been collected and the related gain on disposal of \$4,720 was recognized (listed as “Other gains and losses”).
- C. The aforementioned details of the assets of disposal group classified as held for sale as of June 30, 2023, December 31, 2022 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Investment property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324,453</u>

(8) Financial assets at fair value through other comprehensive income - non-current

Items	June 30, 2023	December 31, 2022	June 30, 2022
Equity instruments			
Listed stocks	\$ 3,290,594	\$ 3,123,235	\$ 2,977,450
Unlisted and unemerging stocks	<u>1,146,814</u>	<u>1,142,955</u>	<u>1,134,071</u>
	4,437,408	4,266,190	4,111,521
Valuation adjustment	<u>11,713</u>	<u>(109,267)</u>	<u>(480,417)</u>
	<u>4,449,121</u>	<u>4,156,923</u>	<u>3,631,104</u>
Debt instruments			
Beneficiary certificates	810,169	798,982	776,197
Valuation adjustment	<u>(100,300)</u>	<u>(102,316)</u>	<u>(93,651)</u>
	<u>709,869</u>	<u>696,666</u>	<u>682,546</u>
	<u>\$ 5,158,990</u>	<u>\$ 4,853,589</u>	<u>\$ 4,313,650</u>

- A. The Group 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 approximately its book value as at June 30, 2023, December 31, 2022 and June 30, 2022.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$256,908 and \$519,097 for the six-month periods ended June 30, 2023 and 2022, respectively. This resulted in cumulative gain on disposal amounting to \$73,180 and \$90,145, which was reclassified from other equity to retained earnings for the six-month periods ended June 30, 2023 and 2022, respectively, and the Company reclassified \$54,755 and \$70,694 to retained earnings based on shareholdings of the Company, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$ – and \$144,069 for the six-month periods ended June 30, 2023 and 2022, respectively. This resulted in cumulative gain on disposal amounting to \$ – and \$3,727, which was reclassified from other equity to income (listed as “Other gains and losses”) for the six-month periods ended June 30, 2023 and 2022, respectively.
- D. 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 three-month periods ended June 30,	
	2023	2022
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive loss	(\$ 14,873)	(\$ 254,487)
Dividend income recognized in profit or loss	<u>\$ 108,326</u>	<u>\$ 104,063</u>

	For the three-month periods ended June 30,	
	2023	2022
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive loss	(\$ 5,384)	(\$ 57,612)
Interest income recognized in profit or loss	\$ 20,464	\$ 14,332
	For the six-month periods ended June 30,	
	2023	2022
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income (loss)	\$ 192,352	(\$ 353,414)
Dividend income recognized in profit or loss	\$ 109,375	\$ 104,421
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income (loss)	\$ 3,385	(\$ 106,924)
Interest income recognized in profit or loss	\$ 38,426	\$ 32,103

- E. As of June 30, 2023, December 31, 2022 and June 30, 2022, 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 Group was its book value.
- F. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral as of June 30, 2023, December 31, 2022 and June 30, 2022.
- G. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2), 'Financial instruments'.

(9) Investments accounted for under equity method

<u>Company name</u>	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Associates:			
President Securities Corp. (Note 2)	\$ 10,536,172	\$ 10,173,144	\$ 9,815,255
Prince Housing and Development Corp. (Note 1)(Note 2)	3,281,918	3,321,171	3,289,697
Kuang Chuan Dairy Co., Ltd. (Note 2)	2,827,760	2,875,148	2,600,544
TTET Union Corp. (Note 2)	2,717,831	2,880,447	2,698,256
Yantai North Andre Juice Co., Ltd. (Note 1)	1,839,829	1,891,492	1,766,113
Weilih Food Industrial Co., Ltd. (Note 2)	1,239,058	1,350,759	1,248,143
Grand Bills Finance Corp. (Note 1)	1,172,740	1,120,461	1,138,957
Presicarre Corp. (Note 3)	–	5,813,691	5,951,162
Others (individually less than 2%) (Note 1)(Note 2)	<u>1,300,422</u>	<u>1,352,741</u>	<u>1,265,946</u>
	<u>24,915,730</u>	<u>30,779,054</u>	<u>29,774,073</u>
Joint ventures:			
China F&B Venture Investments	643,897	668,945	794,953
Wuhan Zijiang President Enterprise Co., Ltd.	579,948	626,041	594,139
Others (individually less than 2%)	<u>558,452</u>	<u>581,796</u>	<u>556,504</u>
	<u>1,782,297</u>	<u>1,876,782</u>	<u>1,945,596</u>
	<u>\$ 26,698,027</u>	<u>\$ 32,655,836</u>	<u>\$ 31,719,669</u>

(Note 1) The Group accounted for the investment in those companies under the equity method because the Group has the ability to exercise significant influence even though the Group's ownership in these investee companies was less than 20%.

(Note 2) The Group's ownership in these investee companies was less than 50% and was the single largest shareholder. Given the following evaluation processes, which indicate that the Group has no current ability to direct the relevant activities of these investees, the Group has no control, but only has significant influence, over these investees.

(a) Considering the quantity and distribution of voting rights between the Group and other owners, there is no specific indicator which indicates that the Group has control ability in these companies.

(b) Considering the previous voting patterns of the shareholders and the indicators listed in the paragraph of International Financial Reporting Standards No. 10 B18~B20, these indicate that the Group has no current ability to direct the relevant activities.

(Note 3) On July 19, 2022, the Boards of Directors of the Company and the subsidiary, President Chain Store Corp., resolved to acquire 49.5% and 10.5% equity interest in Presicarre Corp. from Carrefour Nederland BV and Carrefour France SAS. The transaction was completed as of June 30, 2023, please refer to Note 6(37), 'Business combinations'.

A. Associates

(a) As of June 30, 2023, December 31, 2022 and June 30, 2022, the carrying amount of the Group's individually immaterial associates amounted to \$24,915,730, \$30,779,054 and \$29,774,073, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended June 30,	
	2023	2022
Profit from continuing operations	\$ 477,887	\$ 1,097,488
Other comprehensive loss, net of tax	(100,899)	(429,513)
Total comprehensive income	<u>\$ 376,988</u>	<u>\$ 667,975</u>

	For the six-month periods ended June 30,	
	2023	2022
Profit from continuing operations	\$ 1,194,548	\$ 1,258,287
Other comprehensive income (loss), net of tax	60,946	(618,432)
Total comprehensive income	<u>\$ 1,255,494</u>	<u>\$ 639,855</u>

(b) The fair value of the Group's associates with quoted market prices is as follows:

	June 30, 2023	December 31, 2022	June 30, 2022
TTET Union Corp.	\$ 10,814,620	\$ 10,408,610	\$ 11,183,720
President Securities Corp.	8,705,480	7,829,929	9,326,728
Prince Housing and Development Corp.	2,604,471	2,278,912	2,582,767
Synergy ScienTech Corp.	681,087	529,600	517,481
	<u>\$ 22,805,658</u>	<u>\$ 21,047,051</u>	<u>\$ 23,610,696</u>

B. Joint venture

As of June 30, 2023, December 31, 2022 and June 30, 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,782,297, \$1,876,782 and \$1,945,596, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended June 30,	
	2023	2022
Profit from continuing operations	\$ 31,425	\$ 1,672
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 31,425</u>	<u>\$ 1,672</u>

	For the six-month periods ended June 30,	
	2023	2022
Profit from continuing operations	\$ 57,240	\$ 20,215
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 57,240</u>	<u>\$ 20,215</u>

C. For more information on investments accounted for under equity method pledged as collateral as of June 30, 2023, December 31, 2022 and June 30, 2022, refer to Note 8, 'PLEDGED ASSETS'.

D. For the three-month and six-month periods ended June 30, 2023 and 2022, the share of profit of

associates and joint ventures accounted for under equity method was \$509,312, \$1,099,160, \$1,251,788 and \$1,278,502, respectively.

- E. For the six-month periods ended June 30, 2023 and 2022, cash dividends from investments accounted for under equity method amounted to \$1,478,108 and \$2,958,226, respectively.

(10) Property, plant and equipment

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2023</u>										
Cost	\$ 18,170,815	\$ 78,761,754	\$ 109,394,169	\$ 1,113,221	\$ 8,761,667	\$ 24,825,485	\$ 73,224,221	\$ 8,107,662	\$ 3,499,503	\$ 325,858,497
Accumulated depreciation	-	(36,645,637)	(85,324,781)	(972,392)	(6,087,277)	(15,364,553)	(52,108,926)	(3,200,465)	-	(199,704,031)
Accumulated impairment	(3,932)	(137,997)	(87,012)	(17,807)	(23)	-	(45,397)	-	-	(292,168)
	<u>\$ 18,166,883</u>	<u>\$ 41,978,120</u>	<u>\$ 23,982,376</u>	<u>\$ 123,022</u>	<u>\$ 2,674,367</u>	<u>\$ 9,460,932</u>	<u>\$ 21,069,898</u>	<u>\$ 4,907,197</u>	<u>\$ 3,499,503</u>	<u>\$ 125,862,298</u>
<u>For the six-month period ended June 30, 2023</u>										
At January 1	\$ 18,166,883	\$ 41,978,120	\$ 23,982,376	\$ 123,022	\$ 2,674,367	\$ 9,460,932	\$ 21,069,898	\$ 4,907,197	\$ 3,499,503	\$ 125,862,298
Additions	-	70,201	366,647	-	96,420	1,973,144	4,472,546	822,336	2,996,498	10,797,792
Depreciation charge	-	(1,325,868)	(2,567,268)	(11,614)	(323,416)	(1,236,704)	(3,327,072)	(586,535)	-	(9,378,477)
Disposals										
Cost	-	(1,169,120)	(453,525)	-	(221,541)	(530,084)	(1,840,864)	-	-	(4,215,134)
Accumulated depreciation	-	395,582	428,108	-	184,815	464,625	1,703,467	-	-	3,176,597
Accumulated impairment	-	-	-	-	-	-	358	-	-	358
Reversal of (provision for) impairment loss	-	155	(46)	-	-	-	-	-	-	109
Reclassification (Note)	1,071,136	(66,422)	439,680	(27,332)	130,342	117,933	242,140	(278,072)	(67,083)	1,562,322
Acquired from business combinations	8,572,582	13,142,514	526,706	-	2,011	3,336,480	39	-	30,674	25,611,006
Net currency exchange differences	(1,279)	(854,858)	(532,610)	(4,082)	(241)	20,977	(55,972)	(2)	(24,186)	(1,452,253)
At June 30	<u>\$ 27,809,322</u>	<u>\$ 52,170,304</u>	<u>\$ 22,190,068</u>	<u>\$ 79,994</u>	<u>\$ 2,542,757</u>	<u>\$ 13,607,303</u>	<u>\$ 22,264,540</u>	<u>\$ 4,864,924</u>	<u>\$ 6,435,406</u>	<u>\$ 151,964,618</u>
<u>June 30, 2023</u>										
Cost	\$ 27,813,254	\$ 94,979,088	\$ 112,261,738	\$ 891,681	\$ 8,854,659	\$ 51,082,600	\$ 75,521,333	\$ 8,115,483	\$ 6,435,406	\$ 385,955,242
Accumulated depreciation	-	(42,668,937)	(89,986,212)	(794,515)	(6,311,879)	(37,475,297)	(53,211,560)	(3,250,559)	-	(233,698,959)
Accumulated impairment	(3,932)	(139,847)	(85,458)	(17,172)	(23)	-	(45,233)	-	-	(291,665)
	<u>\$ 27,809,322</u>	<u>\$ 52,170,304</u>	<u>\$ 22,190,068</u>	<u>\$ 79,994</u>	<u>\$ 2,542,757</u>	<u>\$ 13,607,303</u>	<u>\$ 22,264,540</u>	<u>\$ 4,864,924</u>	<u>\$ 6,435,406</u>	<u>\$ 151,964,618</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(36), 'Supplemental cash flow information'.

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2022</u>										
Cost	\$ 16,624,830	\$ 76,264,018	\$ 106,119,003	\$ 1,100,770	\$ 8,307,683	\$ 22,131,739	\$ 71,042,532	\$ 7,752,528	\$ 3,391,264	\$ 312,734,367
Accumulated depreciation	-	(33,528,486)	(80,717,759)	(932,575)	(5,765,602)	(14,283,448)	(51,565,070)	(3,008,700)	-	(189,801,640)
Accumulated impairment	(3,932)	(130,016)	(84,308)	(30,484)	(21)	(2,006)	(98,790)	(46)	-	(349,603)
	<u>\$ 16,620,898</u>	<u>\$ 42,605,516</u>	<u>\$ 25,316,936</u>	<u>\$ 137,711</u>	<u>\$ 2,542,060</u>	<u>\$ 7,846,285</u>	<u>\$ 19,378,672</u>	<u>\$ 4,743,782</u>	<u>\$ 3,391,264</u>	<u>\$ 122,583,124</u>
<u>For the six-month period ended June 30, 2022</u>										
At January 1	\$ 16,620,898	\$ 42,605,516	\$ 25,316,936	\$ 137,711	\$ 2,542,060	\$ 7,846,285	\$ 19,378,672	\$ 4,743,782	\$ 3,391,264	\$ 122,583,124
Additions	675,821	27,031	245,055	-	63,145	1,526,391	2,647,446	774,184	1,839,154	7,798,227
Depreciation charge	-	(1,353,951)	(2,718,634)	(12,824)	(301,010)	(1,133,307)	(2,972,368)	(572,919)	-	(9,065,013)
Disposals										
Cost	-	(27,582)	(339,514)	-	(135,996)	(582,823)	(1,643,815)	(8,592)	-	(2,738,322)
Accumulated depreciation	-	25,710	328,142	-	128,960	540,557	1,543,557	8,571	-	2,575,497
Accumulated impairment	-	-	160	-	-	-	46,871	-	-	47,031
Reversal of (provision for) impairment loss	-	155	(112)	-	-	-	-	-	-	43
Reclassification (Note)	127,677	1,035,504	1,729,090	-	139,852	99,214	522,263	(271,194)	(3,039,723)	342,683
Net currency exchange differences	5,915	501,308	335,813	2,569	3,674	(2,088)	62,457	514	35,122	945,284
At June 30	<u>\$ 17,430,311</u>	<u>\$ 42,813,691</u>	<u>\$ 24,896,936</u>	<u>\$ 127,456</u>	<u>\$ 2,440,685</u>	<u>\$ 8,294,229</u>	<u>\$ 19,585,083</u>	<u>\$ 4,674,346</u>	<u>\$ 2,225,817</u>	<u>\$ 122,488,554</u>
<u>June 30, 2022</u>										
Cost	\$ 17,434,243	\$ 78,140,504	\$ 108,621,201	\$ 1,121,348	\$ 8,387,648	\$ 23,170,962	\$ 72,834,761	\$ 7,784,570	\$ 2,225,817	\$ 319,721,054
Accumulated depreciation	-	(35,190,851)	(83,638,100)	(962,838)	(5,946,941)	(14,875,046)	(53,197,162)	(3,110,178)	-	(196,921,116)
Accumulated impairment	(3,932)	(135,962)	(86,165)	(31,054)	(22)	(1,687)	(52,516)	(46)	-	(311,384)
	<u>\$ 17,430,311</u>	<u>\$ 42,813,691</u>	<u>\$ 24,896,936</u>	<u>\$ 127,456</u>	<u>\$ 2,440,685</u>	<u>\$ 8,294,229</u>	<u>\$ 19,585,083</u>	<u>\$ 4,674,346</u>	<u>\$ 2,225,817</u>	<u>\$ 122,488,554</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(36), 'Supplemental cash flow information'.

- A. Amount of borrowing costs capitalized as part of certain property, plant and equipment and inventories and the range of the interest rates for such capitalization are as follows:

	For the three-month periods ended June 30,	
	2023	2022
Amount capitalized		
Property, plant and equipment	\$ 151	\$ 2,384
Inventories	–	290
	<u>\$ 151</u>	<u>\$ 2,674</u>
Interest rate range	<u>0.11%~6.18%</u>	<u>0.67%~3.42%</u>
	For the six-month periods ended June 30,	
	2023	2022
Amount capitalized		
Property, plant and equipment	\$ 340	\$ 7,594
Inventories	–	290
	<u>\$ 340</u>	<u>\$ 7,884</u>
Interest rate range	<u>0.11%~6.18%</u>	<u>0.67%~4.23%</u>

- B. Impairment of property, plant and equipment is described in Note 6(15), ‘Impairment on non-financial assets’.

- C. For more information regarding the Group’s property, plant and equipment pledged to others as of June 30, 2023, December 31, 2022 and June 30, 2022, refer to Note 8, ‘PLEDGED ASSETS’.

(11) Leasing arrangements – lessee

- A. The Group leases various assets including land, buildings and other equipment. Rental contracts are typically made for periods of 1 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.
- B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	Carrying amount		
	June 30, 2023	December 31, 2022	June 30, 2022
Land	\$ 18,026,263	\$ 13,668,096	\$ 13,807,920
Buildings	103,300,497	82,422,769	78,571,387
Other equipment	889,463	868,747	833,658
	<u>\$ 122,216,223</u>	<u>\$ 96,959,612</u>	<u>\$ 93,212,965</u>

	For the three-month periods ended June 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land	\$ 145,285	\$ 134,896
Buildings	3,636,171	3,703,059
Other equipment	70,993	69,650
	<u>\$ 3,852,449</u>	<u>\$ 3,907,605</u>

	For the six-month periods ended June 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land	\$ 283,057	\$ 266,657
Buildings	7,229,234	6,890,932
Other equipment	141,739	139,840
	<u>\$ 7,654,030</u>	<u>\$ 7,297,429</u>

C. For the three-month and six-month periods ended June 30, 2023 and 2022, the additions and revaluations to right-of-use assets were \$4,795,833, \$5,951,652, \$10,631,909 and \$12,582,441, respectively. For more information regarding effect of business combinations, refer to Note 6(37), 'Business combinations'.

D. The information on income and expense accounts relating to lease contracts is as follows:

	For the three-month periods ended June 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 271,465	\$ 257,908
Expense on short-term lease contracts	239,651	148,504
Expense on leases of low-value assets	43,241	41,806
Expense on variable lease payments	135,785	105,308
Gain on sublease of right-of-use assets	(153,095)	(133,703)
Gain from lease modification	(21,470)	(31,419)
Rental concessions income	-	(51,211)

	For the six-month periods ended June 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 547,003	\$ 512,615
Expense on short-term lease contracts	463,104	415,143
Expense on leases of low-value assets	93,265	80,921
Expense on variable lease payments	306,244	243,295
Gain on sublease of right-of-use assets	(311,985)	(272,814)
Gain from lease modification	(1,562,437)	(76,425)
Rental concessions income	-	(86,708)

E. In March 2023, the subsidiary of the Group, Hefei President Enterprises Co., Ltd., entered into a compensation agreement with the land banking center in Hefei City for the conveyance of the

land. The transaction of property, plant and equipment and right-of-use assets related to the Compensation Agreement was completed in March 2023. The total contract price was \$2,580,505, and gain arising from lease modifications was recognized amounting to \$1,517,532 (listed as “Other gains and losses”). As of June 30, 2023, the amount of \$1,750,492 remains outstanding (listed as “Other Receivables”).

- F. For the six-month periods ended June 30, 2023 and 2022, the Group’s total cash outflow for leases was \$8,104,728 and \$8,155,691, respectively.
- G. The Group’s leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of June 30, 2023, December 31, 2022 and June 30, 2022 was \$3,431,293, \$4,056,564 and \$3,482,304, respectively.
- H. The Group has applied the practical expedient to “Covid-19-related rent concessions” and recognized the gain from changes in lease payments arising from the rent concessions amounting to \$86,708 (listed as “Other income”) for the six-month period ended June 30, 2022. There was no such situation for the six-month period ended June 30, 2023.

(12) Leasing arrangements – lessor

- A. The Group leases various assets including machinery and utilities equipment, other equipment, right-of-use assets and investment property. Rental contracts are typically made for periods of 1 and 35 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. Gains arising from operating lease agreements for the three-month and six-month periods ended June 30, 2023 and 2022 are as follows:

	<u>For the three-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income (Note)	<u>\$ 889,338</u>	<u>\$ 769,610</u>
Rental income arising from variable lease payments (Note)	<u>\$ 718,595</u>	<u>\$ 512,464</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income (Note)	<u>\$ 1,605,874</u>	<u>\$ 1,524,354</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1,426,861</u>	<u>\$ 1,113,114</u>

(Note) Listed as “Operating revenue” and “Other income”.

- C. The maturity analysis of the lease payments under the operating leases is as follows:

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Within 1 year	\$ 4,229,542	\$ 2,878,147	\$ 2,859,516
1~2 years	2,112,222	1,537,698	1,492,502
2~3 years	923,497	919,825	850,390
3~4 years	599,203	589,577	574,619
4~5 years	1,171,883	551,633	523,337
Over 5 years	<u>3,784,910</u>	<u>3,754,641</u>	<u>3,998,379</u>
	<u>\$ 12,821,257</u>	<u>\$ 10,231,521</u>	<u>\$ 10,298,743</u>

(13) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2023</u>				
Cost	\$17,432,199	\$10,981,985	\$ 786,596	\$29,200,780
Accumulated depreciation	-	(4,338,038)	(10,805)	(4,348,843)
Accumulated impairment	(1,885,496)	(48,347)	-	(1,933,843)
	<u>\$15,546,703</u>	<u>\$ 6,595,600</u>	<u>\$ 775,791</u>	<u>\$22,918,094</u>
<u>For the six-month period ended June 30, 2023</u>				
At January 1	\$15,546,703	\$ 6,595,600	\$ 775,791	\$22,918,094
Additions	-	4,242	-	4,242
Depreciation	-	(152,940)	(15,536)	(168,476)
Disposals—Cost	-	(6,508)	-	(6,508)
— Accumulated depreciation	-	6,500	-	6,500
Reversal of impairment loss	106	-	-	106
Reclassification (Note)	(1,010,134)	63,598	-	(946,536)
Acquired from business combinations	3,504,549	900,114	-	4,404,663
Net currency exchange differences	-	(18,733)	-	(18,733)
At June 30	<u>\$18,041,224</u>	<u>\$ 7,391,873</u>	<u>\$ 760,255</u>	<u>\$26,193,352</u>
<u>June 30, 2023</u>				
Cost	\$19,926,614	\$12,500,236	\$ 786,596	\$33,213,446
Accumulated depreciation	-	(5,060,016)	(26,341)	(5,086,357)
Accumulated impairment	(1,885,390)	(48,347)	-	(1,933,737)
	<u>\$18,041,224</u>	<u>\$ 7,391,873</u>	<u>\$ 760,255</u>	<u>\$26,193,352</u>

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2022</u>				
Cost	\$13,421,796	\$10,488,902	\$ -	\$23,910,698
Accumulated depreciation	-	(4,212,606)	-	(4,212,606)
Accumulated impairment	(1,887,201)	(48,379)	-	(1,935,580)
	<u>\$11,534,595</u>	<u>\$ 6,227,917</u>	<u>\$ -</u>	<u>\$17,762,512</u>
<u>For the six-month period ended June 30, 2022</u>				
At January 1	\$11,534,595	\$ 6,227,917	\$ -	\$17,762,512
Additions	60,041	4,827	-	64,868
Depreciation	-	(139,997)	-	(139,997)
Disposals—Cost	(7,207)	(3,708)	-	(10,915)
— Accumulated depreciation	-	2,488	-	2,488
Reversal of impairment loss	86	-	-	86
Reclassification (Note)	592,450	(327,560)	229,393	494,283
Net currency exchange differences	-	10,147	-	10,147
At June 30	<u>\$12,179,965</u>	<u>\$ 5,774,114</u>	<u>\$ 229,393</u>	<u>\$18,183,472</u>
<u>June 30, 2022</u>				
Cost	\$14,067,080	\$10,017,046	\$ 231,300	\$24,315,426
Accumulated depreciation	-	(4,194,553)	(1,907)	(4,196,460)
Accumulated impairment	(1,887,115)	(48,379)	-	(1,935,494)
	<u>\$12,179,965</u>	<u>\$ 5,774,114</u>	<u>\$ 229,393</u>	<u>\$18,183,472</u>

(Note) For more information regarding the reclassification of investment property, refer to Note 6(36), ‘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:

	For the three-month periods ended June 30,	
	2023	2022
Rental income from the lease of the investment property (Note)	\$ 478,601	\$ 416,901
Direct operating expenses arising from the investment property that generated income during the period	\$ 188,210	\$ 154,125
Direct operating expenses arising from the investment property that did not generate income during the period	\$ 12,545	\$ 10,500
	For the six-month periods ended June 30,	
	2023	2022
Rental income from the lease of the investment property (Note)	\$ 961,060	\$ 873,181
Direct operating expenses arising from the investment property that generated income during the period	\$ 376,464	\$ 448,185
Direct operating expenses arising from the investment property that did not generate income during the period	\$ 25,225	\$ 20,978

(Note) Listed as “Operating revenue” and “Other income”.

- B. The fair value of the investment property held by the Group as of June 30, 2023, December 31, 2022 and June 30, 2022 ranged from \$44,680,912 to \$54,224,667, which were 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 were categorized within Level 3 in fair value hierarchy.
- C. The Group purchased agricultural land under the names of own-cultivators for other uses in the future. The use of the land has not yet been determined, as a result, such land was recognized as ‘Investment property, net.’
- D. For more information regarding the impairment of investment property, refer to Note 6(15), ‘Impairment on non-financial assets’.
- E. For more information regarding investment property pledged to others as of June 30, 2023, December 31, 2022 and June 30, 2022, refer to Note 8, ‘PLEDGED ASSETS’.

(14) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the six-month period ended June 30, 2023								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	-	1,298	195,691	-	-	-	759	197,748
Amortization	(6,612)	(100,566)	(193,049)	-	(97,080)	(54,036)	(40,537)	(491,880)
Acquired from business combinations	-	280,000	850,575	26,776,983	2,885,000	-	151,507	30,944,065
Net exchange differences	-	(82,737)	1	(28,130)	-	(49,300)	(5,403)	(165,569)
At June 30	<u>\$ 431,968</u>	<u>\$ 3,405,952</u>	<u>\$ 1,522,951</u>	<u>\$ 30,074,746</u>	<u>\$ 9,342,014</u>	<u>\$ 1,804,533</u>	<u>\$ 583,032</u>	<u>\$ 47,165,196</u>
	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the six-month period ended June 30, 2022								
At January 1	\$ 451,803	\$ 3,379,746	\$ 605,790	\$ 3,541,742	\$ 6,748,253	\$ 1,934,980	\$ 517,003	\$ 17,179,317
Additions	-	421	209,291	-	-	-	1,439	211,151
Amortization	(6,612)	(100,010)	(166,257)	-	(97,080)	(53,415)	(40,388)	(463,762)
Net exchange differences	-	(43,786)	1,095	6,574	-	(29,526)	(2,258)	(67,901)
At June 30	<u>\$ 445,191</u>	<u>\$ 3,236,371</u>	<u>\$ 649,919</u>	<u>\$ 3,548,316</u>	<u>\$ 6,651,173</u>	<u>\$ 1,852,039</u>	<u>\$ 475,796</u>	<u>\$ 16,858,805</u>

A. Details of amortization on intangible assets are as follows:

	For the three-month periods ended June 30,	
	2023	2022
Operating costs	\$ 16,382	\$ 18,579
Selling expenses	31,048	29,198
General and administrative expenses	198,118	186,954
Research and development expenses	57	27
	<u>\$ 245,605</u>	<u>\$ 234,758</u>

	For the six-month periods ended June 30,	
	2023	2022
Operating costs	\$ 34,013	\$ 33,383
Selling expenses	60,937	56,902
General and administrative expenses	396,820	373,404
Research and development expenses	110	73
	<u>\$ 491,880</u>	<u>\$ 463,762</u>

B. No borrowing costs were capitalized as part of intangible assets.

C. As of June 30, 2023, December 31, 2022 and June 30, 2022, no intangible assets were pledged as collateral.

(15) Impairment on non-financial assets

A. The Group recognized gain on reversal for the three-month and six-month periods ended June 30, 2023 and 2022 (listed as “Other gains and losses”). Details of such gain are as follows:

Items	For the three-month periods ended June 30,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal:				
Property, plant and equipment	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ -</u>

Items	For the six-month periods ended June 30,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal:				
Property, plant and equipment	\$ 109	\$ -	\$ 43	\$ -
Investment property	106	-	86	-
	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended June 30,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 78	\$ -	\$ 77	\$ -
Segments	For the six-month periods ended June 30,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 223	\$ -	\$ 129	\$ -
Feeds business	(8)	-	-	-
	\$ 215	\$ -	\$ 129	\$ -

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.

D. The Group's goodwill is tested annually for impairment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. Based on Group's assessment, an impairment was recognized for the goodwill due to the recoverable amount of all cash-generating units calculated using the value-in-use is less than the carrying amount for the year ended December 31, 2022. The key assumptions used for value-in-use calculations are described in Note 6(15), 'Impairment of non-financial assets' in the consolidated financial statements for the year ended December 31, 2022.

(16) Short-term borrowings

	June 30, 2023	December 31, 2022	June 30, 2022	Collateral
Unsecured bank borrowings	\$ 51,712,092	\$ 32,396,031	\$ 36,135,896	None
Secured bank borrowings	812,000	867,076	1,461,170	(Note)
	\$ 52,524,092	\$ 33,263,107	\$ 37,597,066	
Interest rate range	1.40%~8.95%	1.00%~9.00%	0.48%~4.15%	

(Note) For more information about collaterals for bank secured borrowings, refer to Note 8, 'PLEDGED ASSETS'.

For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2023 and 2022, refer to Note 6(30), 'Finance costs'.

(17) Short-term notes and bills payable

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>Collateral</u>
Commercial papers payable	\$ 5,131,000	\$ 7,377,000	\$ 2,566,997	(Note)
Less: Unamortized discount	(5,090)	(5,262)	(1,314)	
	<u>\$ 5,125,910</u>	<u>\$ 7,371,738</u>	<u>\$ 2,565,683</u>	
Interest rate range	<u>1.41%~2.69%</u>	<u>1.20%~2.64%</u>	<u>0.89%~2.50%</u>	

(Note) For more information about the collaterals for commercial papers, refer to Note 8, 'PLEDGED ASSETS'.

A. For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2023 and 2022, refer to Note 6(30), 'Finance costs'.

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

(18) Other payables

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>
Receipts under custody at convenience stores	\$ 8,940,340	\$ 10,245,214	\$ 10,402,927
Accrued salaries and bonuses	11,581,320	10,546,100	9,454,683
Advertising and promotion expenses payable	6,465,360	5,372,530	6,957,697
Employees' compensation and remuneration for directors and supervisors	1,746,556	3,018,744	1,647,314
Equipment and construction payable	3,016,334	3,861,505	2,254,045
Land payable	750,372	750,372	-
Dividends payable	25,318,466	-	22,468,125
Others	24,404,410	21,884,486	22,262,816
	<u>\$ 82,223,158</u>	<u>\$ 55,678,951</u>	<u>\$ 75,447,607</u>

(19) Corporate bonds payable

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 52,450,000	\$ 51,050,000	\$ 47,050,000	None
Less: Current portion of bonds payable	(4,900,000)	(5,900,000)	(5,900,000)	
	<u>\$ 47,550,000</u>	<u>\$ 45,150,000</u>	<u>\$ 41,150,000</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 0.50% 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: 0.43%

- (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 June 2026 upon maturity.
 - (ii) B Bond: the bonds are repayable in June 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: 6 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.
- L. The Company issued unsecured ordinary bonds payable in April 2023. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$7,300,000, including \$4,800,000 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 1.53% per annum
 - (ii)B Bond: the coupon rate is 1.62% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2023 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in April 2028 upon maturity.
 - (ii)B Bond: the bonds are repayable in April 2030 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from April 18, 2023 to April 18, 2028.
 - (ii)B Bond: 7 years, from April 18, 2023 to April 18, 2030.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term borrowings

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 29,561,878	\$ 23,464,558	\$ 24,054,248	None
Secured bank borrowings	619,786	672,032	647,821	(Note)
Revolving credit facility	<u>2,000,000</u>	<u>-</u>	<u>-</u>	None
	32,181,664	24,136,590	24,702,069	
Less: Current portion of long-term borrowings	(927,912)	(1,130,050)	(4,933,538)	
Less: Unamortized discount	(<u>1,776</u>)	<u>-</u>	<u>-</u>	
	<u>\$ 31,251,976</u>	<u>\$ 23,006,540</u>	<u>\$ 19,768,531</u>	
Range of maturity dates	<u>8. 2023~6. 2033</u>	<u>5. 2023~4. 2026</u>	<u>7. 2022~4. 2026</u>	
Range of interest rates	<u>1. 23%~6. 18%</u>	<u>1. 16%~11. 35%</u>	<u>0. 50%~4. 40%</u>	

(Note) For more information about collaterals for long-term borrowings, refer to Note 8, 'PLEDGED ASSETS'.

For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2023 and 2022, refer to Note 6(30), 'Finance costs'.

(21) Pensions

A. The Group 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 Group contributes monthly an amount equal to 2%~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 Group would assess the balance in the aforementioned labor pension reserve account by December 31 every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Group will make contribution for the deficit by end of March next year. Certain overseas subsidiaries of the Group adopt relative contribution plan in accordance with their respective local laws and local pension regulations. Related information is shown below:

(a) For the aforementioned pension plan, the Group recognized pension costs of \$55,129, \$61,780, \$110,492 and \$123,402 for the three-month and six-month periods ended June 30, 2023 and 2022, respectively.

(b) Expected contributions to the defined benefit pension plans of the Group in 2023 is \$383,347.

B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the “New Plan”) under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China are based on a fixed percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2023 and 2022 were \$901,266, \$842,841, \$1,792,641 and \$1,684,998, respectively.

(22) Share capital

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

	For the six-month periods ended June 30,	
	2023	2022
Beginning and ending balance	5, 682, 015	5, 682, 015

B. As of June 30, 2023, 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.

(23) Capital reserves

A. Pursuant to the R.O.C. 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 R.O.C. 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 six-month periods ended June 30, 2023 and 2022 are as follows:

	<u>Share premium</u>	<u>Difference between the acquisition or disposal price and carrying amount of subsidiaries</u>	<u>Share of change in net equity of associates and joint ventures accounted for under equity method</u>	<u>Others</u>	<u>Total</u>
January 1, 2023	\$ 438,468	\$ 1,671,157	\$ 437,445	\$ 183,462	\$2,730,532
Adjustment for change in capital reserve of investee companies	-	-	(21)	-	(21)
Transactions with non-controlling interests of subsidiaries	-	164,610	-	-	164,610
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(330)	(330)
June 30, 2023	<u>\$ 438,468</u>	<u>\$ 1,835,767</u>	<u>\$ 437,424</u>	<u>\$ 183,132</u>	<u>\$2,894,791</u>

	<u>Share premium</u>	<u>Difference between the acquisition or disposal price and carrying amount of subsidiaries</u>	<u>Share of change in net equity of associates and joint ventures accounted for under equity method</u>	<u>Others</u>	<u>Total</u>
January 1, 2022	\$ 438,468	\$ 1,802,077	\$ 419,162	\$ 174,461	\$2,834,168
Adjustment for change in capital reserve of investee companies	-	-	16,675	-	16,675
Transactions with non-controlling interests of subsidiaries	-	(104,729)	-	-	(104,729)
Adjustment for capital reserve due to change in interests in associates	-	-	313	-	313
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(331)	(331)
June 30, 2022	<u>\$ 438,468</u>	<u>\$ 1,697,348</u>	<u>\$ 436,150</u>	<u>\$ 174,130</u>	<u>\$2,746,096</u>

C. For more information regarding changes in difference between the acquisition or disposal price and carrying amount of subsidiaries, refer to Note 6(35), 'Transactions with non-controlling interest'.

(24) Retained earnings

- A. Pursuant to the amended R.O.C. 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. And set aside or reverse special reserve in accordance with related laws, 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. For the six-month periods ended June 30, 2023 and 2022, the aforementioned (reversal of) appropriation for special reserve amounted to (\$5,895,466) and \$1,998,436, respectively.
- D. 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. For the six-month periods ended June 30, 2023 and 2022, the aforementioned reversal of special reserve amounted to \$290 and \$ – , respectively. As of June 30, 2023, the balance of special reserve that was set aside on initial application of IFRSs was \$3,897,377.
- E. The Company recognized dividends distributed to owners amounting to \$15,341,442, constituting \$2.7 (in dollars) per share as cash dividends from 2021 earnings. On June 28, 2023, the shareholder during their meeting resolved the distribution of dividends from 2022 earnings in the amount of \$17,898,349, constituting \$3.15 (in dollars) per share as cash dividends.
- F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for using 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 June 30, 2023, the Group recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(25) Other equity items

	For the six-month period ended June 30, 2023		
	Currency translation difference	Unrealized gains or losses on valuation	Total
January 1, 2023	(\$ 4,691,759)	\$ 492,835	(\$ 4,198,924)
Currency translation differences			
— Group	(1,333,998)	—	(1,333,998)
— Associates	(21,647)	—	(21,647)
Valuation adjustment and reclassification			
— Group	—	104,423	104,423
— Associates	—	91,094	91,094
June 30, 2023	<u>(\$ 6,047,404)</u>	<u>\$ 688,352</u>	<u>(\$ 5,359,052)</u>
	For the six-month period ended June 30, 2022		
	Currency translation difference	Unrealized gains or losses on valuation	Total
January 1, 2022	(\$ 11,347,334)	\$ 1,252,363	(\$ 10,094,971)
Currency translation differences			
— Group	4,261,339	—	4,261,339
— Associates	39,864	—	39,864
Valuation adjustment and reclassification			
— Group	—	(500,644)	(500,644)
— Associates	—	(654,618)	(654,618)
June 30, 2022	<u>(\$ 7,046,131)</u>	<u>\$ 97,101</u>	<u>(\$ 6,949,030)</u>

(26) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following operating segments:

	For the three-month period ended June 30, 2023		
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 46,243,362	\$ 46,473,943	\$ 18,904,157
— Over time	194,877	249,671	4,055,297
	<u>\$ 46,438,239</u>	<u>\$ 46,723,614</u>	<u>\$ 22,959,454</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 5,085,530	\$ 15,912,142	\$ 132,619,134
— Over time	—	279,519	4,779,364
	<u>\$ 5,085,530</u>	<u>\$ 16,191,661</u>	<u>\$ 137,398,498</u>
	For the three-month period ended June 30, 2022		
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 42,631,332	\$ 42,508,290	\$ 17,261,349
— Over time	190,289	212,930	4,076,713
	<u>\$ 42,821,621</u>	<u>\$ 42,721,220</u>	<u>\$ 21,338,062</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 8,773,691	\$ 14,684,519	\$ 125,859,181
— Over time	—	191,914	4,671,846
	<u>\$ 8,773,691</u>	<u>\$ 14,876,433</u>	<u>\$ 130,531,027</u>

For the six-month period ended June 30, 2023

	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 88,053,800	\$ 91,198,411	\$ 36,945,633
— Over time	338,378	503,885	8,126,240
	<u>\$ 88,392,178</u>	<u>\$ 91,702,296</u>	<u>\$ 45,071,873</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 10,673,091	\$ 32,393,179	\$ 259,264,114
— Over time	-	569,433	9,537,936
	<u>\$ 10,673,091</u>	<u>\$ 32,962,612</u>	<u>\$ 268,802,050</u>

For the six-month period ended June 30, 2022

	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 83,996,147	\$ 82,970,697	\$ 32,520,917
— Over time	340,436	433,742	8,092,691
	<u>\$ 84,336,583</u>	<u>\$ 83,404,439</u>	<u>\$ 40,613,608</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 16,316,995	\$ 29,615,533	\$ 245,420,289
— Over time	-	448,177	9,315,046
	<u>\$ 16,316,995</u>	<u>\$ 30,063,710</u>	<u>\$ 254,735,335</u>

B. Contract liabilities

(a) The Group has recognized the following revenue-related contract liabilities:

	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>January 1, 2022</u>
Advance receipts for sales of products	\$ 3,042,486	\$ 8,195,253	\$ 3,943,226	\$ 12,580,547
Advance receipts for gift certificates and gift cards	8,284,660	4,598,978	4,510,184	4,599,304
Customer loyalty programmes	2,035,870	1,223,582	1,184,061	977,909
Members' deposits	899,968	888,700	862,040	843,002
Franchise fee	472,741	441,384	493,291	405,485
Others	296,653	285,592	298,651	364,047
	<u>\$ 15,032,378</u>	<u>\$ 15,633,489</u>	<u>\$ 11,291,453</u>	<u>\$ 19,770,294</u>
	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>January 1, 2022</u>
Current	\$ 14,454,173	\$ 15,039,314	\$ 10,666,290	\$ 19,221,275
Non-current	578,205	594,175	625,163	549,019
	<u>\$ 15,032,378</u>	<u>\$ 15,633,489</u>	<u>\$ 11,291,453</u>	<u>\$ 19,770,294</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month and six-month periods ended June 30, 2023 and 2022 were \$329,118, \$1,151,103, \$11,974,091 and \$17,014,043, respectively.

(27) Interest income

	<u>For the three-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest income from bank deposits	\$ 856,315	\$ 233,911
Interest income from financial assets measured at amortized cost	320,288	281,968
Interest income from financial assets at fair value through other comprehensive income	20,464	14,332
	<u>\$ 1,197,067</u>	<u>\$ 530,211</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest income from bank deposits	\$ 1,555,373	\$ 348,562
Interest income from financial assets measured at amortized cost	651,008	584,284
Interest income from financial assets at fair value through other comprehensive income	38,426	32,103
	<u>\$ 2,244,807</u>	<u>\$ 964,949</u>

(28) Other income

	For the three-month periods ended June 30,	
	2023	2022
Rental income	\$ 218,766	\$ 213,116
Dividend income	155,885	157,706
Government grants income	147,758	306,765
Rental concessions income	–	51,211
Other income	886,945	797,274
	<u>\$ 1,409,354</u>	<u>\$ 1,526,072</u>

	For the six-month periods ended June 30,	
	2023	2022
Rental income	\$ 440,520	\$ 424,892
Dividend income	158,551	167,831
Government grants income	353,120	361,444
Rental concessions income	–	86,708
Other income	1,585,179	1,288,018
	<u>\$ 2,537,370</u>	<u>\$ 2,328,893</u>

(29) Other gains and losses

	For the three-month periods ended June 30,	
	2023	2022
Gain (loss) on disposal of property, plant and equipment	\$ 4,372	(\$ 15,630)
(Loss) gain on disposal of investment property (8)	29,507
Gain on disposal of investment	10,914,814	–
Gain from lease modification	21,470	31,419
Net currency exchange gain (loss)	115,966	(11,194)
Net gain on financial assets and liabilities at fair value through profit or loss	59,752	277,296
Gain on reversal of impairment loss on non-financial assets	78	77
Other losses	(375,322)	(395,740)
	<u>\$ 10,741,122</u>	<u>(\$ 84,265)</u>

	For the six-month periods ended June 30,	
	2023	2022
Gain (loss) on disposal of property, plant and equipment	\$ 3,769	(\$ 41,386)
Gain on disposal of non-current assets held for sale	-	4,720
(Loss) gain on disposal of investment property (8)	29,507
Gain on disposal of investment	10,914,814	3,727
Gain from lease modification	1,562,437	76,425
Net currency exchange gain	124,919	38,307
Net gain on financial assets and liabilities at fair value through profit or loss	252,726	225,350
Gain on reversal of impairment loss on non-financial assets	215	129
Other losses	(729,313)	(725,549)
	<u>\$ 12,129,559</u>	<u>(\$ 388,770)</u>

(30) Finance costs

	For the three-month periods ended June 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 489,312	\$ 310,726
Interest expense on lease liabilities	271,465	257,908
Less: Capitalization of qualifying assets	(151)	(2,674)
	<u>\$ 760,626</u>	<u>\$ 565,960</u>

	For the six-month periods ended June 30,	
	2023	2022
Interest expense:		
Bank borrowings	\$ 989,245	\$ 592,076
Interest expense on lease liabilities	547,003	512,615
Less: Capitalization of qualifying assets	(340)	(7,884)
	<u>\$ 1,535,908</u>	<u>\$ 1,096,807</u>

(31) Expenses by nature

	<u>For the three-month period ended June 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 5,466,610</u>	<u>\$ 11,572,884</u>	<u>\$ 17,039,494</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,523,070</u>	<u>\$ 2,180,388</u>	<u>\$ 4,703,458</u>
Depreciation charges on right-of-use assets	<u>\$ 362,447</u>	<u>\$ 3,489,402</u>	<u>\$ 3,851,849</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 60,886</u>	<u>\$ 60,886</u>
Amortization of intangible assets	<u>\$ 16,382</u>	<u>\$ 229,223</u>	<u>\$ 245,605</u>
	<u>For the three-month period ended June 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 5,419,360</u>	<u>\$ 10,659,308</u>	<u>\$ 16,078,668</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,637,026</u>	<u>\$ 1,908,796</u>	<u>\$ 4,545,822</u>
Depreciation charges on right-of-use assets	<u>\$ 380,907</u>	<u>\$ 3,525,755</u>	<u>\$ 3,906,662</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 46,583</u>	<u>\$ 46,583</u>
Amortization of intangible assets	<u>\$ 18,579</u>	<u>\$ 216,179</u>	<u>\$ 234,758</u>
	<u>For the six-month period ended June 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 10,940,734</u>	<u>\$ 23,209,528</u>	<u>\$ 34,150,262</u>
Depreciation charges on property, plant and equipment	<u>\$ 5,103,706</u>	<u>\$ 4,251,976</u>	<u>\$ 9,355,682</u>
Depreciation charges on right-of-use assets	<u>\$ 735,157</u>	<u>\$ 6,917,672</u>	<u>\$ 7,652,829</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 115,732</u>	<u>\$ 115,732</u>
Amortization of intangible assets	<u>\$ 34,013</u>	<u>\$ 457,867</u>	<u>\$ 491,880</u>
	<u>For the six-month period ended June 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 10,699,523</u>	<u>\$ 21,107,128</u>	<u>\$ 31,806,651</u>
Depreciation charges on property, plant and equipment	<u>\$ 5,199,280</u>	<u>\$ 3,843,105</u>	<u>\$ 9,042,385</u>
Depreciation charges on right-of-use assets	<u>\$ 715,936</u>	<u>\$ 6,579,666</u>	<u>\$ 7,295,602</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 97,537</u>	<u>\$ 97,537</u>
Amortization of intangible assets	<u>\$ 33,383</u>	<u>\$ 430,379</u>	<u>\$ 463,762</u>

(32) Employee benefit expense

	<u>For the three-month period ended June 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,196,543	\$ 9,486,507	\$ 13,683,050
Labor and health insurance expenses	419,601	733,928	1,153,529
Pension costs	332,878	623,517	956,395
Other personnel expenses	517,588	728,932	1,246,520
	<u>\$ 5,466,610</u>	<u>\$ 11,572,884</u>	<u>\$ 17,039,494</u>
	<u>For the three-month period ended June 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,219,787	\$ 8,692,087	\$ 12,911,874
Labor and health insurance expenses	394,196	675,685	1,069,881
Pension costs	321,475	583,146	904,621
Other personnel expenses	483,902	708,390	1,192,292
	<u>\$ 5,419,360</u>	<u>\$ 10,659,308</u>	<u>\$ 16,078,668</u>
	<u>For the six-month period ended June 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,425,226	\$ 19,002,355	\$ 27,427,581
Labor and health insurance expenses	837,240	1,499,027	2,336,267
Pension costs	668,362	1,234,771	1,903,133
Other personnel expenses	1,009,906	1,473,375	2,483,281
	<u>\$ 10,940,734</u>	<u>\$ 23,209,528</u>	<u>\$ 34,150,262</u>
	<u>For the six-month period ended June 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,337,854	\$ 17,170,489	\$ 25,508,343
Labor and health insurance expenses	785,233	1,381,729	2,166,962
Pension costs	640,775	1,167,625	1,808,400
Other personnel expenses	935,661	1,387,285	2,322,946
	<u>\$ 10,699,523</u>	<u>\$ 21,107,128</u>	<u>\$ 31,806,651</u>

A. A ratio of profit of the current year distributable, 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.

B. For the three-month and six-month periods ended June 30, 2023 and 2022, employees' compensation was accrued at \$463,623, \$448,509, \$913,011 and \$829,827, respectively, while directors' remuneration was accrued at \$90,463, \$87,355, \$178,149 and \$163,560, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the period 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 were the same as the estimated total amount of \$1,835,543 recognized in the 2022 financial statements, and the employees' compensation will be distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(33) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	<u>For the three-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Current income tax:		
Income tax incurred in current period	\$ 2,598,291	\$ 2,168,081
Tax on unappropriated earnings	316,302	47,161
Over provision of prior year's income tax payable	(58,485)	(44,648)
Total current income tax	<u>2,856,108</u>	<u>2,170,594</u>
Deferred income tax:		
Origination and reversal of temporary differences	7,536,692	(7,055)
Income tax expense	<u>\$ 10,392,800</u>	<u>\$ 2,163,539</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Current income tax:		
Income tax incurred in current period	\$ 4,838,615	\$ 4,097,716
Tax on unappropriated earnings	316,302	47,161
Over provision of prior year's income tax payable	(107,657)	(90,982)
Total current income tax	<u>5,047,260</u>	<u>4,053,895</u>
Deferred income tax:		
Origination and reversal of temporary differences	7,951,352	204,788
Income tax expense	<u>\$ 12,998,612</u>	<u>\$ 4,258,683</u>

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

	For the three-month periods ended June 30,	
	2023	2022
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ <u>8,029</u>)	(\$ <u>12,824</u>)
	For the six-month periods ended June 30,	
	2023	2022
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ <u>21,138</u>)	(\$ <u>11,466</u>)

B. The Company's income tax returns through 2021 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of August 10, 2023.

(34) Earnings per share

	For the three-month period ended June 30, 2023		
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ <u>6,203,948</u>	<u>5,682,015</u>	\$ <u>1.09</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,203,948	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>13,043</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ <u>6,203,948</u>	<u>5,695,058</u>	\$ <u>1.09</u>

<u>For the three-month period ended June 30, 2022</u>			
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 4,853,047	5,682,015	\$ 0.85
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 4,853,047	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	13,471	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 4,853,047</u>	<u>5,695,486</u>	<u>\$ 0.85</u>

<u>For the six-month period ended June 30, 2023</u>			
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 11,205,403	5,682,015	\$ 1.97
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 11,205,403	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	21,297	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 11,205,403</u>	<u>5,703,312</u>	<u>\$ 1.96</u>

	For the six-month period ended June 30, 2022		
	<u>Amount after tax</u>	Weighted average number of shares outstanding (shares in thousands)	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 9,086,647	5,682,015	\$ 1.60
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 9,086,647	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	23,004	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 9,086,647	5,705,019	\$ 1.59

(35) Transactions with non-controlling interest

- A. During the six-month periods ended June 30, 2023 and 2022, the Group acquired additional shares of the subsidiaries, Woongjin Foods Co., Ltd., etc., through negotiation or public market for a total cash consideration of \$193,332 and \$274,108, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$337,867 and \$169,368 in 2023 and 2022, respectively. This transaction resulted in a decrease in the non-controlling interest by \$337,867 and \$169,368 and an increase (decrease) in the equity attributable to owners of the parent by \$144,535 and (\$104,740) as of June 30, 2023 and 2022, respectively.
- B. During the six-month periods ended June 30, 2022 and 2021, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$43,310 and \$26, respectively. The carrying amounts of non-controlling interest at the disposal dates were \$23,235 and \$15 in 2023 and 2022, respectively. This transaction resulted in an increase in the non-controlling interest by \$23,235 and \$15 and an increase in the equity attributable to owners of the parent by \$20,075 and \$11 as of June 30, 2023 and 2022, respectively.

C. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the six-month periods ended June 30, 2023 and 2022 are as follows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 337,867	\$ 169,368
Consideration paid for acquisition of non-controlling interest	(193,332)	(274,108)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(23,235)	(15)
Consideration received from disposal of non-controlling interest	<u>43,310</u>	<u>26</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>\$ 164,610</u>	<u>(\$ 104,729)</u>

(36) Supplemental cash flow information

A. Operating activities with partial cash flows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Dividend income	\$ 158,551	\$ 167,831
Cash dividends from investments accounted for under equity method	1,478,108	2,958,226
Less: Ending balance of dividends receivable (recognized as 'Other receivables')	(789,206)	(2,066,160)
Cash dividends received	<u>\$ 847,453</u>	<u>\$ 1,059,897</u>

B. Investing activities with partial cash flows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
(a) Purchase of property, plant and equipment	\$ 10,797,792	\$ 7,798,227
Add: Beginning balance of other payables	3,861,505	2,443,006
Less: Ending balance of other payables	(3,016,334)	(2,254,045)
Capitalization of interest	(340)	(7,594)
Cash paid for acquisition of property, plant and equipment	<u>\$ 11,642,623</u>	<u>\$ 7,979,594</u>

	For the six-month periods ended June 30,	
	2023	2022
(b) Purchase of right-of-use assets	\$ -	\$ -
Add: Beginning balance of long-term notes and accounts payable (listed as 'Other non-current liabilities')	-	750,372
Beginning balance of land payable (listed as 'Other payables')	750,372	-
Less: Ending balance of long-term notes and accounts payable (listed as 'Other non-current liabilities')	-	(750,372)
Ending balance of land payable (listed as 'Other payables')	(750,372)	-
Cash paid for acquisition of right-of-use assets	<u>\$ -</u>	<u>\$ -</u>
(c) Proceeds from disposal of property, plant and equipment	\$ 1,041,948	\$ 74,408
Less: Ending balance of accounts receivable (listed as 'Other receivables')	(555,754)	-
Cash inflow from disposal of property, plant and equipment	<u>\$ 486,194</u>	<u>\$ 74,408</u>
(d) Proceeds from disposal of right-of-use assets	\$ 1,761,235	\$ -
Less: Ending balance of accounts receivable (listed as 'Other receivables')	(1,194,738)	-
Cash inflow from disposal of right-of-use assets	<u>\$ 566,497</u>	<u>\$ -</u>

C. Operating and investing activities with no cash flow effect:

	For the six-month periods ended June 30,	
	2023	2022
(a) Write-off of allowance for doubtful accounts	\$ 17,720	\$ 9,686
(b) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	\$ 368,487	\$ 6,210,785
(c) Property, plant and equipment reclassified to inventory	\$ 362,690	\$ 328,616
(d) Property, plant and equipment reclassified to investment property	\$ 104,637	\$ 104,005
(e) Right-of-use assets reclassified to property, plant and equipment	\$ 258	\$ 345
(f) Right-of-use assets reclassified to investment property	\$ -	\$ 229,393
(g) Investment property reclassified to property, plant and equipment	\$ 1,112,175	\$ 25,521
(h) Prepayments for equipment reclassified to property, plant and equipment	\$ 917,216	\$ 749,438
(i) Prepayments for equipment reclassified to investment property	\$ 61,002	\$ 510,859
(j) Investment property reclassified to non-current assets held for sale	\$ -	\$ 324,453

D. Financing activities with no cash flow effect:

	For the six-month periods ended June 30,	
	2023	2022
Cash dividends declared but not paid	\$ 17,898,349	\$ 15,341,442

(37) Business combinations

A. The Group acquired 60% equity interest in Presicarre Corp. on June 30, 2023 and obtained control over the entity and its subsidiaries. The estimated transaction consideration amounting to US\$1,001,593 thousand was calculated based on the target company's self-estimated financial condition. The final transaction consideration will be recalculated according to the contract after the settlement date. The abovementioned estimated consideration had been fully paid in advance on June 30, 2023.

(a) The following table summarizes the consideration paid for Presicarre Corp. and its subsidiaries and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the fair value of the non-controlling interest at the acquisition date:

	<u>June 30, 2023</u>
Cash paid	\$ 31,102,426
The fair value of the previously held interest at the acquisition date	16,587,961
Fair value of the non-controlling interest	<u>2,745,976</u>
	<u>50,436,363</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7,508,014
Other current assets	8,928,938
Other non-current assets	55,307,824
Other identifiable intangible assets	4,016,952
Other current liabilities	(26,805,324)
Other non-current liabilities	<u>(25,257,313)</u>
Total identifiable net assets	<u>23,699,091</u>
Goodwill	<u>\$ 26,737,272</u>

(b) Certain items are recognized at the initial estimated value currently as the assessment of the abovementioned fair value is still in the process. The allocation of relevant purchase consideration will be completed within a year.

(c) The Group recognized a gain of \$10,914,814 (listed as "other gains and losses") as a result of measuring at fair value its 40% equity interest in Presicarre Corp. held before the business combination.

(d) The Group did not recognize the operating revenue and profit before income tax of Presicarre Corp. and its subsidiaries for the six-month period ended June 30, 2023 as it consolidated Presicarre Corp. and its subsidiaries from June 30, 2023. Had Presicarre Corp. and its subsidiaries been included in the consolidated financial statements from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$304,556,389 and profit before income tax of \$31,086,615.

B. On June 9, 2023, the Group acquired 100% equity interest in The Joen Water Co., Ltd. for KRW4,318,681 thousand and obtained control over The Joen Water Co., Ltd.. The equity transaction was completed and the consideration has been paid.

(a) The following table summarizes the consideration paid for The Joen Water Co., Ltd. and the fair values of the assets acquired and liabilities assumed at the acquisition date:

	<u>June 30, 2023</u>
Cash paid	\$ <u>102,073</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7
Other current assets	1,148
Other non-current assets	64,764
Other identifiable intangible assets	150,130
Other current liabilities	(77,979)
Other non-current liabilities	(<u>75,708</u>)
Total identifiable net assets	<u>62,362</u>
Goodwill	\$ <u><u>39,711</u></u>

(b) The operating revenue included in the consolidated statement of comprehensive income since June 9, 2023 contributed by The Joen Water Co., Ltd. was \$ –. The Joen Water Co., Ltd. also contributed loss before income tax of \$302 over the same period. Had The Joen Water Co., Ltd. been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$268,802,074 and profit before income tax of \$31,232,592.

(38) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2023	\$ 33,263,107	\$ 7,371,738	\$ 51,050,000	\$ 24,136,590	\$ 88,501,939	\$ 6,741,365	\$ 211,064,739
Changes in cash flow from financing activities	19,199,742	(2,245,828)	1,400,000	8,008,486	(6,695,112)	315,213	19,982,501
Additions and revaluations of other non-cash items	-	-	-	-	10,631,909	-	10,631,909
Decrease in other non-cash items	-	-	-	-	(958,540)	-	(958,540)
Effects of business combinations	61,243	-	-	42,778	24,030,967	362,509	24,497,497
Impact of changes in foreign exchange rate	-	-	-	(7,966)	(55,362)	-	(63,328)
Balance at June 30, 2023	<u>\$ 52,524,092</u>	<u>\$ 5,125,910</u>	<u>\$ 52,450,000</u>	<u>\$ 32,179,888</u>	<u>\$ 115,455,801</u>	<u>\$ 7,419,087</u>	<u>\$ 265,154,778</u>
	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2022	\$ 24,530,062	\$ 11,178,763	\$ 52,050,000	\$ 14,083,293	\$ 79,747,850	\$ 6,555,269	\$ 188,145,237
Changes in cash flow from financing activities	13,067,004	(8,613,080)	(5,000,000)	10,605,098	(6,903,717)	215,978	3,371,283
Changes in other non-cash items	-	-	-	-	11,332,198	-	11,332,198
Impact of changes in foreign exchange rate	-	-	-	13,678	7,179	-	20,857
Balance at June 30, 2022	<u>\$ 37,597,066</u>	<u>\$ 2,565,683</u>	<u>\$ 47,050,000</u>	<u>\$ 24,702,069</u>	<u>\$ 84,183,510</u>	<u>\$ 6,771,247</u>	<u>\$ 202,869,575</u>

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

<u>Names of related parties</u>	<u>Relationship with the Group</u>
Uni-President Land Corporation	Associate
Ta Chen Construction & Engineering Corp.	Associate
TTET Union Corp.	Associate
Koasa Yamako Corp.	Associate
Prince Apartmen Management & Maintenance Co., Ltd.	Associate
Prince Security Co., Ltd.	Associate
Prince Housing Development Corp.	Associate
The Splendor Hospitality International Co., Ltd.	Associate
Benli Xin Yeh Corp.	Associate
Kuang Chuan Dairy Co., Ltd.	Associate
Kuang Chuan Food Co., Ltd.	Associate
Yichang Ziquan Beverage Industries Co., Ltd.	Associate
Prosperity Food Marketing Co., Ltd.	Associate
Song Yi Marketing Co., Ltd.	Associate
Wuhan Zijiang President Enterprise Co., Ltd.	Associate
Ever Land Express Corp.	Associate
Sing Yi Marketing Co., Ltd.	Associate
Nanlien and Cow Btand International Co., Ltd.	Associate
Bo Sing Marketing Co., Ltd.	Associate
Master Channels Corp.	Associate
Time Square Internation Stays Corp.	Associate
Time Square Internation Hotel Corp.	Associate
Guilin Ziquan Beverage Industried Co., Ltd.	Associate
Chang Tung Corp. Ltd.	Associate
Mister Dount Taiwan Co., Ltd.	Associate
President Futures Corp.	Associate
President Insurance Agency Co., Ltd.	Associate
President Securities Corp.	Associate
President Capital Management Corp.	Associate
Ton Zhai Corp.	Associate
Tung Zhan Co., Ltd.	Associate
Tung Sheng Milk Enterprises Co., Ltd.	Associate
President Technology Corp.	Associate
Tung-Lien Enterprises Corp.	Associate
Lien-Sheng Enterprises Corp.	Associate
Far-Tung Enterprises Corp.	Associate
Jin Hui Food Corp.	Associate

Names of related parties	Relationship with the Group
Grand Bills Finance Corp.	Associate
Jai You Technology Co., Ltd.	Associate
Wei Lih Food Industrial Co., Ltd.	Associate
Wei Tai Marketing Co., Ltd.	Associate
Wei Kuon Co., Ltd.	Associate
Lien-You Enterprises Corp.	Associate
Feng Jin Hang Food Industry Co., Ltd.	Associate
Kuan Chan Enterprises Corp.	Associate
Guan-Chan Wholesale and Logistics Corp.	Associate
Guan-Chan International Distribution Corp.	Associate
Yantai North Andre Juice Co., Ltd.	Associate
PSC Venture Capital Investment Co., Ltd.	Associate
Xuzhou Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Baishui County Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Synergy Scientech Corp.	Associate
Prince Utility Co., Ltd.	Associate
Young Yun Investment Co., Ltd	Director of the Company
Kao Chuan Investment Co., Ltd	Director of the Company
Presicarre Corp.	(Note)
Wellcome Taiwan Co., Ltd.	(Note)
Charng Yang Development Co., Ltd	(Note)

(Note) Originally an associate of the Group and became a subsidiary of the Group after the Group purchased an additional 60% equity interest in Presicarre Corp. on June 30, 2023.

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended June 30,	
	2023	2022
Sales of goods:		
— Associates	\$ 2,520,302	\$ 2,493,194
Sales of services:		
— Associates	21,290	20,743
	<u>\$ 2,541,592</u>	<u>\$ 2,513,937</u>
	For the six-month periods ended June 30,	
	2023	2022
Sales of goods:		
— Associates	\$ 4,954,935	\$ 4,669,110
Sales of services:		
— Associates	42,801	42,971
	<u>\$ 4,997,736</u>	<u>\$ 4,712,081</u>

(a) The collection period for related parties was approximately two weeks to two months after sales. The collection period for third parties was two weeks after sales for foodstuff and 60 to 90 days after sales for animal feed products. Except for the collection period mentioned above, other terms of sales were the same for related and third parties.

(b) The sales terms of other subsidiaries to related parties were the same for third parties.

B. Purchases

	For the three-month periods ended June 30,	
	2023	2022
Purchases of goods:		
— Associates	\$ 1,702,235	\$ 1,667,350
	For the six-month periods ended June 30,	
	2023	2022
Purchases of goods:		
— Associates	\$ 3,307,641	\$ 2,978,625

(a) The terms of purchases and payments of the Company from related parties were the same with third party suppliers except for those that closes their accounts 30 days from the end of each month. Payment terms from regular suppliers is one month.

(b) The payment term of some purchases from related parties was 30 to 70 days. The payment term for third parties was 45 to 70 days or pays postdated checks due in 45 to 60 days.

(c) The purchase terms of other subsidiaries for purchases from related parties were mostly the same for third parties.

C. Notes and accounts receivable

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	\$ 891,140	\$ 1,371,047	\$ 1,382,603

D. Long-term receivables (not including loans to related parties, recognized as “Other non-current assets”)

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	\$ 442,387	\$ 456,494	\$ 470,182

E. Notes and accounts payable

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	\$ 1,140,568	\$ 816,588	\$ 844,140

F. Property transactions

(a) Acquisition of property, plant and equipment and prepayments for equipment:

	For the three-month periods ended June 30,	
	2023	2022
Associates	\$ 570,632	\$ 145,150
	For the six-month periods ended June 30,	
	2023	2022
Associates	\$ 1,388,436	\$ 540,915

(b) Acquisition of intangible assets

	For the three-month periods ended June 30,	
	2023	2022
Associates	\$ 3,806	\$ 53,999

	For the six-month periods ended June 30,	
	2023	2022
Associates	\$ 23,904	\$ 53,999

G. Loans to related parties

(a) Receivables from related parties (listed as “Other non-current assets”)

	June 30, 2023	December 31, 2022	June 30, 2022
Associates	\$ 313,425	\$ 306,196	\$ 300,373

(b) Interest income

	For the three-month periods ended June 30,	
	2023	2022
Associates	\$ 4,216	\$ 4,272

	For the six-month periods ended June 30,	
	2023	2022
Associates	\$ 8,453	\$ 8,424

H. Endorsements and guarantees provided to related parties

The information on endorsement and guarantees provided to related parties is described in Note 13(1)-B, ‘Provision of endorsement and guarantees to others’.

(3) Key management compensation

	For the three-month periods ended June 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 102,224	\$ 101,792
Service allowance	7,248	6,320
Directors’ remuneration and employees’ compensation	149,281	139,939
Post-employment benefits	–	2,250
	<u>\$ 258,753</u>	<u>\$ 250,301</u>

	For the six-month periods ended June 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 232,724	\$ 210,139
Service allowance	14,334	13,002
Directors’ remuneration and employees’ compensation	299,712	265,570
Post-employment benefits	–	2,250
	<u>\$ 546,770</u>	<u>\$ 490,961</u>

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

<u>Assets pledged</u>	<u>June 30, 2023</u>	<u>December 31, 2022</u>	<u>June 30, 2022</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 170,018	\$ 206,001	\$ 200,520	Performance guarantees and construction disputes
Investments accounted for under equity method	1,139,756	1,156,537	832,851	Bank borrowings and notes and bills payable
Land (Note 2)	9,447,253	9,426,620	9,433,606	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6,275,320	6,342,264	6,638,913	Performance guarantees, bank borrowings and notes and bills payable
Machinery-net (Note 3)	19,286	-	137,306	Bank borrowings
Transportation equipment-net (Note 3)	764,328	822,881	791,550	Bank borrowings
Guarantee deposits paid	48,680	51,575	5,189	Performance guarantees
	<u>\$ 17,864,641</u>	<u>\$ 18,005,878</u>	<u>\$ 18,039,935</u>	

(Note 1) Listed as "Other current assets" and "Other non-current assets".

(Note 2) Listed as "Property, plant, and equipment" and "Investment property, net".

(Note 3) Listed as "Property, plant, and equipment".

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of June 30, 2023, December 31, 2022 and June 30, 2022, the remaining balance due for construction in progress and prepayments for equipment was \$9,657,327, \$8,451,205 and \$10,072,573, respectively.

(2) As of June 30, 2023, December 31, 2022 and June 30, 2022, the unused letters of credit amounted to \$1,715,932, \$2,060,374 and \$2,275,986, respectively.

(3) The information on endorsement and guarantees provided to others are described in Note 13(1)-B, 'Provision of endorsement and guarantees to others'.

(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.

(5) Uni-President Development Corp. signed a "Build-Operate-Transfer Contract for the Construction, Development and Operation of a Mass Rapid Transit (MRT) Station" with the Taipei City Government in August 2004. The main contents of the contract are as follows:

A. The contract includes the construction, development and operation of an MRT Station including

all auxiliary structures and facilities.

B. The Taipei City Government shall provide the right of use for the land located in Shin-Yi District Lot No. 3 to carry out the contract.

C. The development and operation period is 50 years starting from the time the right of land is registered (date registered – October 15, 2004). On December 31, 2007, the Taipei City Government agreed that the period shall be extended (for a total of 484 days) due to processing of building capacity compensation and changes in design.

D. Uni-President Development Corp. shall pay two kinds of royalty fees:

(a) Royalty fees for development

As of December 31, 2022, the total amount of \$2,500,000 had been fully paid by Uni-President Development Corp. in accordance with the terms of the contract.

(b) Royalty fees for operations

Uni-President Development Corp. shall pay operation royalty fees to the Taipei City Government using the progressive increase method one year after the start of commercial operations.

E. Uni-President Development Corp. shall pay the rent to the Taipei City Government based on a fixed percentage of the proclamation land value one year after the start of commercial operations.

F. Uni-President Development Corp. shall transfer freely the operating right for the MRT Station to the Taipei City Government when the contract expires. Uni-President Development Corp. also agrees to enter into a new contract with the Taipei City Government to bring the MRT Station back into public ownership 5 years before the end of the contract. The new contract shall be finished within 6 months. In addition, Uni-President Development Corp. shall propose a detailed plan before entering into a new contract with regard to the rights and responsibilities of the transfer of the MRT Station. Uni-President Development Corp. has obtained the license described above.

(6) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with CTBC Bank in 2022 and 2021. Based on the agreement, Ton Yi Industrial Corp. is required to meet certain consolidated financial ratios as follows: debt-to-equity ratio $\left[\frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$ of 180% or less, interest coverage ratio of over 200%, and consolidated tangible stockholders' equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above had been violated, Ton Yi Industrial Corp. shall improve it during the improvement period. Otherwise, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.

(7) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with KGI Bank in 2022. Based on the agreement, Ton Yi Industrial Corp. is required to meet certain consolidated financial ratios as follows: debt-to-equity ratio $\left[\frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$ of 180% or less, interest coverage ratio of over 200%, and consolidated tangible stockholders' equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above had been violated, Ton Yi Industrial Corp. shall improve it within four months after the issuance of financial reports. Otherwise, the banks have the

right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.

(8) The subsidiary, Presicarre Corp. and Yongyou Development Ltd. (hereinafter referred to as ‘Yongyou’) jointly lease land in Yangmei Dist., Taoyuan City from Chunghwa Telecom Co., Ltd.. It was agreed that Yongyou would construct a building on the land (a logistics warehouse), and Presicarre Corp. would then lease that building according to the contract. The logistics warehouse suffered fire damage in March 2022. The insurance companies for Yongyou (including South China Insurance Co., Ltd., etc.) filed a lawsuit on behalf of Yongyou and are seeking compensation of \$479,625 from Presicarre Corp.. The case is currently being heard by the Taipei District Court.

(9) For more information regarding operating lease agreements, refer to Note 6(11) ‘Leasing agreements - lessee’.

10. SIGNIFICANT DISASTER LOSS: None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE: None.

12. OTHERS

(1) Capital management

The Group’s objectives when managing capital are to safeguard the Group’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 Group 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

Details of financial instruments by category of the Group are described in Note 6, ‘Financial assets’.

B. Financial risk management policies

(a) The Group’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 Group’s overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Group’s financial position and financial performance.

(b) Risk management is carried out by a central treasury department (Group treasury) under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group’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. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with the USD. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities and 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 group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. To manage their foreign exchange risk arising from future commercial transactions and recognized assets and liabilities, entities in the Group use forward foreign exchange contracts. However, hedge accounting is not applied as transactions did not meet all criteria of hedge accounting.
- iii. The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.
- iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, CNY and HKD. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2023		
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 78,278	31.14	\$ 2,437,577
USD : CNY	7,202	7.25	224,270
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	36,324	31.14	1,131,129
USD : CNY	14,806	7.25	461,059

December 31, 2022			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 77,799	30.71	\$ 2,389,207
USD : CNY	5,787	6.90	177,719
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	31,407	30.71	964,509
USD : CNY	19,582	6.90	601,363

June 30, 2022			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 100,530	29.72	\$ 2,987,752
USD : CNY	10,404	6.70	309,207
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	62,209	29.72	1,848,851
USD : CNY	33,470	6.70	994,728

(Note 1) Foreign currency vs. Functional currency.

(Note 2) Foreign currencies translated to New Taiwan Dollars using the exchange rate of report date.

- v. Total exchange gain (loss), including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and six-month periods ended June 30, 2023 and 2022 amounted to \$115,966, (\$11,194), \$124,919 and \$38,307 respectively.
- vi. Foreign exchange risk with respect to USD arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD. As of June 30, 2023 and 2022, if the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the six-month periods ended June 30, 2023 and 2022 would increase/decrease by \$65,322 and \$56,945, respectively. Foreign exchange risk with respect to USD:CNY primarily arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts

receivable, accounts payable and borrowings denominated in USD. If the USD:CNY exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Group's profit would increase/decrease by \$11,839 and \$34,276 for the six-month periods ended June 30, 2023 and 2022, respectively.

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- ii. The Group's investments in equity securities comprise equity securities issued by the 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 would have increased/decreased by \$46,296 and \$41,145 for the six-month periods ended June 30, 2023 and 2022, 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 \$88,982 and \$72,622, respectively, 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 Group's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group 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 Group to fair value interest rate risk.
- ii. The Group's borrowings at variable rate were denominated in NTD, USD and CNY. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit would have decreased/increased by \$46,901 and \$28,321 for the six-month periods ended June 30, 2023 and 2022, 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 Group 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 Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their 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 Group 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 Group adopts management of credit risk, whereby the default occurs when the contract payments are past due over certain number of days.
- v. The Group classifies customer's accounts receivable in accordance with credit rating of customer, collaterals, credit risk on trade, etc. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss. The Group uses the forecastability of conditions to adjust historical and timely information to assess the default possibility of accounts receivable. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable, accounts receivable and other receivables are as follows:

	For the six-month periods ended June 30,	
	2023	2022
January 1	\$ 401,412	\$ 475,718
Expected credit losses (gains)	6,684 (7,482)
Write-offs	(17,720)	(9,686)
Collection of write-offs	292	297
Effect of foreign exchange	(3,610)	5,466
June 30	<u>\$ 387,058</u>	<u>\$ 464,313</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
- vii. No credit impairment of debt instruments has occurred for the six-month periods ended June 30, 2023 and 2022.

(c) Liquidity risk

- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated

by Group treasury. Group treasury monitors rolling forecasts of the Group'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 Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.

- ii. Surplus cash held by the Group treasury over and above the balance required for working capital management are transferred to the Group treasury. Group 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 June 30, 2023, December 31, 2022 and June 30, 2022, the position of money market held by the Group 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 analyses the Group'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.

June 30, 2023	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	\$52,524,092	\$ -	\$ -	\$ -
Short-term notes and bills payable	5,125,910	-	-	-
Notes payable (including related parties)	1,133,910	-	-	-
Accounts payable (including related parties)	54,192,838	-	-	-
Other payables	82,223,158	-	-	-
Lease liabilities (current and non-current)	18,723,747	17,979,797	73,625,326	21,569,167
Bonds payable (including current portion) (Note 1)	5,347,170	10,226,150	32,596,400	6,089,300
Long-term borrowings (including current portion) (Note 1)	1,229,381	15,480,513	16,185,132	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,520,881	2,787,794	778,645	3,140,350

<u>December 31, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$33,263,107	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,371,738	-	-	-
Notes payable (including related parties)	2,190,842	-	-	-
Accounts payable (including related parties)	45,018,071	-	-	-
Other payables	55,678,951	-	-	-
Lease liabilities (current and non-current)	15,747,407	15,223,222	64,883,062	4,744,708
Bonds payable (including current portion) (Note 1)	6,291,750	8,358,230	31,266,440	6,524,200
Long-term borrowings (including current portion) (Note 1)	1,342,200	14,177,236	9,033,175	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,549,049	3,118,886	1,268,198	1,795,906

June 30, 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	\$37,597,066	\$ -	\$ -	\$ -
Short-term notes and bills payable	2,565,683	-	-	-
Notes payable (including related parties)	1,132,624	-	-	-
Accounts payable (including related parties)	39,898,486	-	-	-
Other payables	75,447,607	-	-	-
Lease liabilities (current and non-current)	15,751,884	15,761,485	64,411,338	4,272,368
Bonds payable (including current portion) (Note 1)	6,231,050	5,172,530	27,727,340	9,082,550
Long-term borrowings (including current portion) (Note 1)	7,063,524	19,491,114	2,338,509	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,523,712	2,782,918	747,653	2,513,548

(Note 1) Including principal and interest.

(Note 2) Current portion of guarantee deposits received are listed as “Other current liabilities”.

June 30, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 2,408	\$ -	\$ -	\$ -
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 592	\$ -	\$ -	\$ -

<u>June 30, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 314	\$ -	\$ -	\$ -

(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 Group's investment in listed stocks, beneficiary certificates and derivative instruments with quoted market prices 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 Group's investment in forward foreign exchange is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity, debt instruments and beneficiary certificates without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(13), 'Investment property, net'.

C. Financial assets and financial liabilities not measured at fair value including the carrying amounts of cash and cash equivalents, financial assets at amortized cost (including current and non-current portion), notes receivable (including related parties), accounts receivable (including related parties), other receivables, guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable (including related parties), accounts payable (including related parties), other payables, corporate bonds payable (including current portion), long-term borrowings (including current portion), 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>June 30, 2023</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 16,833	\$ -	\$ 16,833
Equity securities	659,138	-	1,655,673	2,314,811
Beneficiary certificates	1,970,646	-	5,552,585	7,523,231
Structured notes	-	-	6,621,029	6,621,029
Equity linked notes	-	189,868	-	189,868
	<u>2,629,784</u>	<u>206,701</u>	<u>13,829,287</u>	<u>16,665,772</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,429,857	-	1,019,264	4,449,121
Beneficiary certificates	-	-	709,869	709,869
	<u>3,429,857</u>	<u>-</u>	<u>1,729,133</u>	<u>5,158,990</u>
	<u>\$6,059,641</u>	<u>\$ 206,701</u>	<u>\$15,558,420</u>	<u>\$21,824,762</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 2,408	\$ -	\$ 2,408

<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 contracts	\$ -	\$ 1,964	\$ -	\$ 1,964
Equity securities	458,776	-	1,683,411	2,142,187
Beneficiary certificates	1,588,656	-	5,267,778	6,856,434
Structured notes	-	-	4,530,018	4,530,018
Equity linked notes	-	77,282	-	77,282
	<u>2,047,432</u>	<u>79,246</u>	<u>11,481,207</u>	<u>13,607,885</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,109,537	-	1,047,386	4,156,923
Beneficiary certificates	-	-	696,666	696,666
	<u>3,109,537</u>	<u>-</u>	<u>1,744,052</u>	<u>4,853,589</u>
	<u>\$5,156,969</u>	<u>\$ 79,246</u>	<u>\$13,225,259</u>	<u>\$18,461,474</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ -</u>	<u>\$ 592</u>

June 30, 2022	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 39,256	\$ -	\$ 39,256
Equity securities	342,971	-	1,714,280	2,057,251
Beneficiary certificates	2,834,316	-	5,582,417	8,416,733
Structured notes	-	-	6,830,459	6,830,459
Equity linked notes	29,720	-	-	29,720
	<u>3,207,007</u>	<u>39,256</u>	<u>14,127,156</u>	<u>17,373,419</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	2,503,685	-	1,127,419	3,631,104
Beneficiary certificates	-	-	682,546	682,546
	<u>2,503,685</u>	<u>-</u>	<u>1,809,965</u>	<u>4,313,650</u>
	<u>\$5,710,692</u>	<u>\$ 39,256</u>	<u>\$15,937,121</u>	<u>\$21,687,069</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 314</u>	<u>\$ -</u>	<u>\$ 314</u>

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

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

	Listed shares	Open-end fund
Market quoted price	Closing price	Net asset value

(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) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- (d) Forward foreign exchange contracts are usually valued based on the current forward exchange rate.
- (e) The market approach is used by the Group to measure its assets held for disposal (Price-to-Sales Ratio, P/S ratio), which is calculated as the ratio of recent identical or similar transaction price to sales as an observable input to project the fair value of the disposal group.
- (f) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group'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, etc. In accordance with the Group'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.
- (g) The Group 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 Group's credit quality.
- F. For the six-month periods ended June 30, 2023 and 2022, there was no transfer between Level 1 and Level 2.
- G. The following chart is the movement of level 3 for the six-month periods ended June 30, 2023 and 2022:

For the six-month period ended June 30, 2023	Equity securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2, 730, 797	\$ 5, 964, 444	\$ 4, 530, 018	\$ 13, 225, 259
Acquisitions	205, 575	484, 707	2, 159, 375	2, 849, 657
Disposals	(300, 156)	(121, 790)	-	(421, 946)
Gains (losses) recognized in profit or loss	53, 736	(151, 252)	93, 068	(4, 448)
(Losses) gains recognized in other comprehensive income or loss	(31, 982)	3, 449	-	(28, 533)
Net currency exchange difference	16, 967	82, 896	(161, 432)	(61, 569)
Balance at June 30	<u>\$ 2, 674, 937</u>	<u>\$ 6, 262, 454</u>	<u>\$ 6, 621, 029</u>	<u>\$ 15, 558, 420</u>

For the six-month period ended June 30, 2022	Equity securities	Beneficiary certificates	placed securities	Total
Balance at January 1	\$ 2,807,309	\$ 6,277,696	\$7,458,511	\$16,543,516
Acquisitions	65,552	780,741	908,002	1,754,295
Disposals	(148,615)	(1,023,953)	(1,750,894)	(2,923,462)
(Losses) gains recognized in profit or loss	-	(120,623)	75,414	(45,209)
Gains (losses) recognized in other comprehensive income or loss	29,344	(110,511)	-	(81,167)
Net currency exchange difference	<u>88,109</u>	<u>461,613</u>	<u>139,426</u>	<u>689,148</u>
Balance at June 30	<u>\$ 2,841,699</u>	<u>\$ 6,264,963</u>	<u>\$6,830,459</u>	<u>\$15,937,121</u>

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 resource 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			Valuation technique	Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	June 30, 2023	December 31, 2022	June 30, 2022			June 30, 2023	December 31, 2022	June 30, 2022	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,674,937	\$ 2,730,797	\$ 2,841,699	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	1.29~1.68	1.29~1.68	7.05~20.77	The higher the multiplier, the higher the fair value
				Net asset value	Not applicable				Not applicable
Beneficiary certificates	6,262,454	5,964,444	6,264,963	Net asset value	Not applicable				Not applicable
Structured notes	6,621,029	4,530,018	6,830,459	Discounted cash flow	Expected return rate	1.59~4.70	1.50~4.70	1.99~4.70	The higher the multiplier, the higher the fair value

J. The Group 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:

		For the six-month periods ended June 30,								
		2023				2022				
		Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ -	\$ -	\$ 25,920	(\$ 25,920)	\$ -	\$ -	\$ 18,360	(\$ 19,980)
Equity instrument	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Beneficiary certificates	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Structured notes	Expected return rate	±5%	\$ 10,146	(\$ 10,146)	\$ -	\$ -	\$ 11,204	(\$ 11,204)	\$ -	\$ -

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the six-month period ended June 30, 2023.

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): 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: Refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: Refer to table 6.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 7.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Note 6(2), 'Financial assets and liabilities at fair value through profit or loss' and table 9.
- J. Significant inter-company transactions during the reporting period: Refer to table 10.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Refer to table 11

(3) Information on investments in Mainland China

- A. Basic information: 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: Refer to table 13.

14. SEGMENT INFORMATION

(1) General information

The management of the Group has identified the operating segments based on information provided to the Group's chief operating decision-maker in order to make strategic decisions. The chief operating decision-maker of the Group manages the business from a product perspective. Geographically, the Group focuses on its feeds, foods, convenience stores, logistics, distributions and packaging and containers business in Taiwan, China, and Southeast Asia.

(2) Segment Information

The segment information provided to the chief operating decision maker for the reportable segments is as follows:

	For the six-month period ended June 30, 2023					
	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$ 9,488,131	\$ 78,904,047	\$ –	\$ 91,702,296	\$ 44,392,502	\$ 679,371
Revenue from internal customers	835,063	19,847,855	–	4,216,409	1,698,533	9,290,339
Segment revenue	<u>\$10,323,194</u>	<u>\$ 98,751,902</u>	<u>\$ –</u>	<u>\$ 95,918,705</u>	<u>\$ 46,091,035</u>	<u>\$ 9,969,710</u>
Segment income	<u>\$ 380,228</u>	<u>\$ 3,878,702</u>	<u>(\$ 102,615)</u>	<u>\$ 3,429,946</u>	<u>\$ 2,440,859</u>	<u>\$ 636,215</u>
Segment assets	<u>\$13,055,685</u>	<u>\$ 90,404,831</u>	<u>\$ 30,575,138</u>	<u>\$ 110,677,485</u>	<u>\$140,282,539</u>	<u>\$ 32,416,198</u>
	For the six-month period ended June 30, 2023					
	<u>Packaging and Containers</u>	<u>Leisure Business Development</u>	<u>Pharmaceuticals</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$10,673,091	\$ 1,634,648	\$ 1,403,331	\$ 29,924,633	\$ –	\$268,802,050
Revenue from internal customers	13,860,383	496,799	209,178	14,319,847	(64,774,406)	–
Segment revenue	<u>\$24,533,474</u>	<u>\$ 2,131,447</u>	<u>\$ 1,612,509</u>	<u>\$ 44,244,480</u>	<u>(\$ 64,774,406)</u>	<u>\$268,802,050</u>
Segment income	<u>\$ 1,049,811</u>	<u>\$ 274,036</u>	<u>\$ 104,488</u>	<u>\$ 1,609,624</u>	<u>\$ 937,536</u>	<u>\$ 14,638,830</u>
Segment assets	<u>\$33,944,376</u>	<u>\$ 20,905,918</u>	<u>\$ 11,891,722</u>	<u>\$ 98,107,860</u>		<u>\$582,261,752</u>

For the six-month period ended June 30, 2022

	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 9,053,273	\$ 75,283,310	\$ -	\$ 83,404,439	\$ 39,963,666	\$ 649,942
Revenue from internal customers	597,093	17,993,397	-	4,205,193	1,879,965	8,973,171
Segment revenue	<u>\$ 9,650,366</u>	<u>\$ 93,276,707</u>	<u>\$ -</u>	<u>\$ 87,609,632</u>	<u>\$ 41,843,631</u>	<u>\$ 9,623,113</u>
Segment income	<u>\$ 513,936</u>	<u>\$ 4,363,725</u>	<u>(\$ 116,948)</u>	<u>\$ 3,114,417</u>	<u>\$ 2,205,441</u>	<u>\$ 613,413</u>
Segment assets	<u>\$13,727,524</u>	<u>\$ 96,592,430</u>	<u>\$ 34,777,496</u>	<u>\$ 106,408,531</u>	<u>\$ 50,110,591</u>	<u>\$ 29,210,268</u>

For the six-month period ended June 30, 2022

	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$16,316,995	\$ 1,258,631	\$ 1,543,477	\$ 27,261,602	\$ -	\$254,735,335
Revenue from internal customers	14,486,115	502,817	114,110	12,326,274	(61,078,135)	-
Segment revenue	<u>\$30,803,110</u>	<u>\$ 1,761,448</u>	<u>\$ 1,657,587</u>	<u>\$ 39,587,876</u>	<u>(\$ 61,078,135)</u>	<u>\$254,735,335</u>
Segment income	<u>\$ 1,880,294</u>	<u>\$ 70,193</u>	<u>\$ 191,052</u>	<u>\$ 1,240,280</u>	<u>\$ 1,000,788</u>	<u>\$ 15,076,591</u>
Segment assets	<u>\$38,003,653</u>	<u>\$ 21,340,507</u>	<u>\$ 11,867,338</u>	<u>\$ 72,616,369</u>		<u>\$474,654,707</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distribution, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment revenue for the six-month period ended June 30, 2023 accounted for 20% and 7% of the feeds segment and 23% and 20% of the foods segment, respectively. Revenue from external customers and segment revenue for the six-month period ended June 30, 2022 accounted for 19% and 13% of the feeds segment and 22% and 30% of the foods segment, respectively.

(3) Reconciliation for segment income (loss) and segment assets

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the six-month periods ended June 30, 2023 and 2022 is provided as follows:

	For the six-month periods ended June 30,	
	2023	2022
Income of reportable segments	\$ 12,091,670	\$ 12,835,523
Income of other operating segments	1,609,624	1,240,280
Elimination of intersegment transactions	937,536	1,000,788
Interest income	2,244,807	964,949
Other income	2,537,370	2,328,893
Other gains and losses	12,129,559	(388,770)
Finance costs	(1,535,908)	(1,096,807)
Investment income	1,251,788	1,278,502
Income before income tax	<u>\$ 31,266,446</u>	<u>\$ 18,163,358</u>

B. The amount of total assets provided to the chief operating decision-maker adopts the same measurement for assets in the Group's financial statements. The reconciliations between reportable segments' assets and total assets is provided as follows:

	June 30, 2023	June 30, 2022
Assets of reportable segments	\$ 484,153,892	\$ 402,038,338
Assets of other operating segments	98,107,860	72,616,369
Non-current assets held for sale, net	-	324,453
Investments accounted for under equity method	26,698,027	31,719,669
Unallocated items	36,729,359	30,839,495
Total assets	<u>\$ 645,689,138</u>	<u>\$ 537,538,324</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2023

Table 1

Expressed in thousands of NTD

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		Assets pledged Item	Value	Loan limit per entity	Maximum amount available for loan	Note
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	\$ 6,443,000	\$ 6,228,000	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	162,110,913	\$ 162,110,913	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,443,000	6,228,000	-	-	2	-	Additional operating capital	-	-	-	-	162,110,913	162,110,913	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	6,443,000	6,228,000	-	-	2	-	Additional operating capital	-	-	-	-	162,110,913	162,110,913	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	644,300	622,800	98,091	-	2	-	Additional operating capital	-	-	-	-	162,110,913	162,110,913	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	644,300	622,800	-	-	2	-	Additional operating capital	-	-	-	-	162,110,913	162,110,913	(Note 2)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	1,000,000	1,000,000	-	1.67~2.29	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	800,000	800,000	-	1.60~1.76	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	300,000	300,000	200,000	1.76~1.89	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	President Property Corp.	Other receivables	Y	250,000	250,000	155,000	1.63~1.89	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	250,000	200,000	33,200	1.63~1.89	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	50,000	1.52~1.89	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	18,000	1.76~1.89	2	-	Additional operating capital	-	-	-	-	5,535,257	5,535,257	(Note 3)
3	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	117,320	(Note 3)
4	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	-	1.37	2	-	Additional operating capital	-	-	-	-	241,006	241,006	(Note 3)
5	President Fair Development Corp.	President Century Corp.	Other receivables	Y	38,500	38,500	37,500	1.62~1.89	2	-	Additional operating capital	-	-	-	-	500,000	4,220,492	(Note 14)
6	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.64~1.77	2	-	Additional operating capital	-	-	-	-	46,705	46,705	(Note 4)
7	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)

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			
7	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	\$ 60,000	\$ 60,000	\$ 52,600	1.67~1.76	2	\$ -	Additional operating capital	\$ -	-	\$ 500,000	\$ 5,645,466	(Note 5)
8	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)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	0.85	2	-	Additional operating capital	-	-	284,903	284,903	(Note 15)
10	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	620,405	620,405	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	310,202	310,202	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	310,202	310,202	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	310,202	310,202	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	310,202	310,202	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	54,285	54,285	-	-	2	-	Additional operating capital	-	-	5,658,731	22,634,924	(Note 9)
11	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Long-term notes and accounts receivable	Y	6,443,000	6,228,000	840,780	-	2	-	Additional operating capital	-	-	25,833,079	25,833,079	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,221,500	3,114,000	-	-	2	-	Additional operating capital	-	-	25,833,079	25,833,079	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,221,500	3,114,000	-	-	2	-	Additional operating capital	-	-	25,833,079	25,833,079	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	644,300	622,800	-	-	2	-	Additional operating capital	-	-	25,833,079	25,833,079	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	644,300	622,800	-	-	2	-	Additional operating capital	-	-	25,833,079	25,833,079	(Note 10)
12	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	1.37	2	-	Additional operating capital	-	-	439,799	439,799	(Note 6)
13	President-Kikkoman Zhenji Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	44,516	-	-	3.50	2	-	Additional operating capital	-	-	541,102	541,102	(Note 11)
14	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	279,044	279,044	279,044	3.37	2	-	Additional operating capital	-	-	411,643	411,643	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	965,921	665,412	622,482	3.32~3.47	2	-	Additional operating capital	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	772,737	643,947	343,439	3.32~3.37	2	-	Additional operating capital	-	-	2,456,641	4,913,283	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	214,649	214,649	85,860	3.32	2	-	Additional operating capital	-	-	12,283,206	12,283,206	(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	
												Item	Value				
15	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 128,789	\$ 128,789	\$ 103,032	3.32	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 12,283,206	\$ 12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	3.32	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	3.32	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	12,283,206	12,283,206	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	128,789	-	-	-	2	-	Additional operating capital	-	-	-	2,456,641	4,913,283	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	257,579	257,579	257,579	3.22~3.32	2	-	Additional operating capital	-	-	-	304,511	609,021	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	214,649	171,719	171,719	3.32~3.37	2	-	Additional operating capital	-	-	-	304,511	609,021	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	257,579	257,579	257,579	3.32	2	-	Additional operating capital	-	-	-	1,522,554	1,522,554	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	1,522,554	1,522,554	(Note 12)
17	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	2.32	2	-	Additional operating capital	-	-	-	1,693,641	1,693,641	(Note 12)
17	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	85,860	85,860	85,860	3.32	2	-	Additional operating capital	-	-	-	1,693,641	1,693,641	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	171,719	85,860	85,860	3.32~3.37	2	-	Additional operating capital	-	-	-	1,083,523	1,083,523	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	128,789	128,789	128,789	3.32	2	-	Additional operating capital	-	-	-	216,705	433,409	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	77,274	2.32	2	-	Additional operating capital	-	-	-	1,083,523	1,083,523	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	128,789	128,789	128,789	3.32	2	-	Additional operating capital	-	-	-	1,083,523	1,083,523	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	193,184	193,184	193,184	3.32~3.37	2	-	Additional operating capital	-	-	-	976,723	976,723	(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	
												Item	Value				
19	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	\$ 128,789	\$ 128,789	\$ 40,783	2.32	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 976,723	\$ 976,723	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	107,325	107,325	107,325	3.32	2	-	Additional operating capital	-	-	-	195,345	390,689	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	107,325	107,325	107,325	3.32	2	-	Additional operating capital	-	-	-	976,723	976,723	(Note 12)
20	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	442,359	442,359	(Note 12)
21	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	1,224,770	1,224,770	(Note 12)
22	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	-	2	-	Additional operating capital	-	-	-	1,179,833	1,179,833	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	472,228	343,439	343,439	3.32~3.37	2	-	Additional operating capital	-	-	-	1,384,140	1,384,140	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	171,719	171,719	171,719	3.32	2	-	Additional operating capital	-	-	-	276,828	553,656	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	236,114	150,254	150,254	3.32~3.47	2	-	Additional operating capital	-	-	-	1,384,140	1,384,140	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	-	2.32	2	-	Additional operating capital	-	-	-	1,384,140	1,384,140	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	128,789	-	-	3.37	2	-	Additional operating capital	-	-	-	276,828	553,656	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	321,974	321,974	321,974	3.32~3.37	2	-	Additional operating capital	-	-	-	801,023	801,023	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	128,789	128,789	23,611	2.32	2	-	Additional operating capital	-	-	-	801,023	801,023	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	128,789	128,789	128,789	3.32	2	-	Additional operating capital	-	-	-	160,205	320,409	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	386,368	386,368	257,579	3.32~3.52	2	-	Additional operating capital	-	-	-	433,190	866,380	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	171,719	-	-	3.37	2	-	Additional operating capital	-	-	-	433,190	866,380	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	150,254	150,254	150,254	3.32~3.37	2	-	Additional operating capital	-	-	-	433,190	866,380	(Note 12)
26	Wuhan President Packing Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	44,516	42,930	25,758	3.25~3.30	2	-	Additional operating capital	-	-	-	184,883	184,883	(Note 3)
27	Guangzhou President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	22,258	-	-	3.25~3.30	2	-	Additional operating capital	-	-	-	23,613	23,613	(Note 3)
28	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	26,710	25,758	-	3.25~3.30	2	-	Additional operating capital	-	-	-	31,114	31,114	(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		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	\$ 2,225,814	\$ 2,146,491	\$ 2,030,604	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 55,916,752	\$ 55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,225,814	2,146,491	1,469,429	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,225,814	2,146,491	1,157,667	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	1,993,497	1,931,842	1,220,118	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,003,233	1,931,842	331,773	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,780,651	1,717,193	1,081,240	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	540,681	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	314,421	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	301,073	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	148,606	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	57	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,112,907	1,073,246	334,907	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,112,907	1,073,246	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	890,326	858,596	634,299	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	890,326	858,596	516,173	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	890,326	858,596	318,455	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	890,326	858,596	55,330	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	890,326	858,596	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	445,163	429,298	197,665	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	445,163	429,298	99,721	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(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	
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 445,163	\$ 429,298	\$ 52,152	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 55,916,752	\$ 55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	356,130	343,439	340,339	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	354,399	343,439	179,847	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	267,098	257,579	243,778	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	178,205	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	172,382	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	267,098	257,579	122,372	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	89,489	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	60,496	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	19,594	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	267,098	257,579	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	178,065	171,719	22,011	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	133,549	128,789	124,429	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	89,033	85,860	18,748	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	89,033	85,860	738	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(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	
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	\$ 89,033	\$ 85,860	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 55,916,752	\$ 55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	89,033	85,860	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	44,516	42,930	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	44,516	42,930	-	3.00	2	-	Additional operating capital	-	-	-	55,916,752	55,916,752	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	396,133	396,133	171,063	3.90~8.39	2	-	Additional operating capital	-	-	-	1,056,354	9,665,321	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	264,089	264,089	-	3.90~8.39	2	-	Additional operating capital	-	-	-	1,056,354	9,665,321	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	264,089	264,089	-	3.90~8.39	2	-	Additional operating capital	-	-	-	1,056,354	9,665,321	(Note 2)
31	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	313,425	313,425	313,425	5.50	2	-	Investment	-	-	-	338,103	338,103	(Note 2)
32	Zhongshan President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	44,403	42,930	-	-	2	-	Additional operating capital	-	-	-	417,685	417,685	(Note 16)
33	Shanghai Songjiang President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	111,291	107,325	85,860	3.29	2	-	Additional operating capital	-	0	-	123,400	123,400	(Note 2)
33	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	8,881	8,586	8,586	3.29~3.47	2	-	Additional operating capital	-	-	-	123,400	123,400	(Note 2)
34	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	445,163	429,298	231,987	3.00	2	-	Additional operating capital	-	-	-	1,856,864	1,856,864	(Note 2)
35	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	231,823	3.00	2	-	Additional operating capital	-	-	-	2,771,551	2,771,551	(Note 2)
36	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,717,193	469,728	3.00	2	-	Additional operating capital	-	-	-	13,283,306	13,283,306	(Note 2)
37	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	486,898	3.00	2	-	Additional operating capital	-	-	-	5,215,529	5,215,529	(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		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
38	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 1,335,488	\$ 1,287,895	\$ 166,303	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 4,252,867	\$ 4,252,867	(Note 2)
38	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	351,679	339,146	-	3.00	2	-	Additional operating capital	-	-	-	4,252,867	4,252,867	(Note 2)
39	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	350,017	3.00	2	-	Additional operating capital	-	-	-	14,570,855	14,570,855	(Note 2)
40	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,717,193	691,768	3.00	2	-	Additional operating capital	-	-	-	5,678,183	5,678,183	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,146,491	1,073,128	3.00	2	-	Additional operating capital	-	-	-	9,482,581	9,482,581	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	712,260	686,877	-	3.00	2	-	Additional operating capital	-	-	-	9,482,581	9,482,581	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,146,491	480,759	3.00	2	-	Additional operating capital	-	-	-	7,697,338	7,697,338	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,335,488	1,287,895	-	3.00	2	-	Additional operating capital	-	-	-	7,697,338	7,697,338	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,146,491	593,985	3.00	2	-	Additional operating capital	-	-	-	19,928,718	19,928,718	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	19,928,718	19,928,718	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	19,928,718	19,928,718	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	19,928,718	19,928,718	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	321,519	3.00	2	-	Additional operating capital	-	-	-	3,294,404	3,294,404	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	3,294,404	3,294,404	(Note 2)
45	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,717,193	489,505	3.00	2	-	Additional operating capital	-	-	-	6,575,259	6,575,259	(Note 2)
46	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,717,193	629,618	3.00	2	-	Additional operating capital	-	-	-	6,865,420	6,865,420	(Note 2)
47	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	270,491	3.00	2	-	Additional operating capital	-	-	-	2,968,127	2,968,127	(Note 2)
48	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,214,997	2,146,491	418,178	3.00	2	-	Additional operating capital	-	-	-	8,968,854	8,968,854	(Note 2)
49	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,146,491	447,752	3.00	2	-	Additional operating capital	-	-	-	16,127,988	16,127,988	(Note 2)
50	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	871,433	871,433	(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		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
50	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 45,852	\$ 44,218	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 871,433	\$ 871,433	(Note 2)
51	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,717,193	270,124	3.00	2	-	Additional operating capital	-	-	-	4,193,823	4,193,823	(Note 2)
52	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,146,491	786,304	3.00	2	-	Additional operating capital	-	-	-	6,085,225	6,085,225	(Note 2)
53	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	356,130	343,439	248,160	3.00	2	-	Additional operating capital	-	-	-	1,222,162	1,222,162	(Note 2)
53	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	222,581	214,649	-	3.00	2	-	Additional operating capital	-	-	-	1,222,162	1,222,162	(Note 2)
54	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,112,907	1,073,246	439,502	3.00	2	-	Additional operating capital	-	-	-	1,771,754	1,771,754	(Note 2)
55	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	313,871	3.00	2	-	Additional operating capital	-	-	-	9,767,316	9,767,316	(Note 2)
56	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	457,439	3.00	2	-	Additional operating capital	-	-	-	1,086,932	1,086,932	(Note 2)
57	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	111,291	107,325	77,573	3.00	2	-	Additional operating capital	-	-	-	309,087	309,087	(Note 2)
58	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,335,488	1,287,895	304,208	3.00	2	-	Additional operating capital	-	-	-	10,325,439	10,325,439	(Note 2)
59	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	445,163	429,298	-	3.00	2	-	Additional operating capital	-	-	-	1,078,763	1,078,763	(Note 2)
60	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	222,581	214,649	114,455	3.00	2	-	Additional operating capital	-	-	-	462,046	462,046	(Note 2)
61	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	348,528	3.00	2	-	Additional operating capital	-	-	-	3,722,036	3,722,036	(Note 2)
62	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	161,358	3.00	2	-	Additional operating capital	-	-	-	6,552,461	6,552,461	(Note 2)
63	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	858,596	-	3.00	2	-	Additional operating capital	-	-	-	4,650,829	4,650,829	(Note 2)
64	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	885,999	858,596	35,018	3.00	2	-	Additional operating capital	-	-	-	1,605,702	1,605,702	(Note 2)
65	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	133,549	128,789	107,325	3.18~3.28	2	-	Additional operating capital	-	-	-	174,773	174,773	(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	
												Item	Value				
66	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 885,999	\$ 858,596	\$ 15,707	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 5,108,859	\$ 5,108,859	(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.

(2) For short-term financing: the maximum amount for total loan is 40% of its net worth.

(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 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 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: the maximum amount for total loan is 15% 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 Mainland 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 1:31.14, CNY:NTD 1:4.293, VND:NTD 1:0.001320 and PHP:NTD 1:0.5641.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2023

Table 2

Expressed in thousands of NTD

Number	Endorser/guarantor	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 June 30, 2023	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
		Company name													
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.		2	\$ 59,034,510	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	18	\$ 118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.		2	59,034,510	6,125,400	6,125,400	-	-	5	118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.		2	59,034,510	2,100,000	2,100,000	712,000	-	2	118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.		2	59,034,510	1,511,400	1,511,400	-	-	1	118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.		2	59,034,510	1,500,000	1,500,000	-	-	1	118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.		2	59,034,510	900,000	900,000	112,000	-	1	118,069,019	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.		2	59,034,510	60,000	60,000	-	-	-	118,069,019	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.		2	81,055,456	15,570,000	15,570,000	-	-	19	81,055,456	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.		2	81,055,456	1,557,000	1,557,000	-	-	2	81,055,456	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.		2	2,822,733	1,774,980	1,774,980	-	-	13	7,056,833	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.		2	10,176,645	747,102	300,509	-	-	3	10,176,645	N	N	Y	(Note 7)

Number	Endorser/guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum balance during the period	Outstanding balance at June 30, 2023	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
		Company name	Relationship with the endorser/ guarantor (Note 1)											
4	President Century Corp.	President Fair Development Corp.	2	\$ 3,047,879	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	39	\$ 3,809,849	N	N	N	(Note 8)
5	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotechnology Co., Ltd	4	522,106	58,409	56,603	56,603	-	5	1,044,213	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 1:31.14, CNY:NTD 1:4.293, VND:NTD 1:0.001320 and PHP:NTD 1:0.5641.

(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 ScinoPharm 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. AND SUBSIDIARIES

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

June 30, 2023

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	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	-	622,800	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	467,100	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by HSBC (US40434CAD74)	—	3	-	153,873	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	6	-	718,438	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	310,341	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	6	-	308,033	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00), etc.	—	6	-	864,918	-	-	—
	Beneficiary Certificates :							
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	7,802	132,966	-	132,966	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,465	62,853	-	62,853	—
	Beneficiary Certificates :							
President International Development Corp.	Fubon NASDAQ -1X Inverse Index ETF	—	1	13,700	66,034	-	66,034	—
President International Development Corp.	Purestone silks Investment Limited Partnership Fund, etc.	—	4	-	93,742	-	93,742	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance						
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note	
	Stock :								
President International Development Corp.	PSS Co., Ltd.	—	1	2,883	\$ 307,929	-	\$ 307,929	—	
President International Development Corp.	Handa Pharmaceuticals, Inc., etc.	—	1	5,627	341,255	-	341,255	—	
President International Development Corp.	RFD Micro Electricity Co. Ltd., etc.	—	4	31,253	424,638	-	424,638	—	
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	30,987	937,064	-	937,064	—	
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	110,187	0.04	110,187	—	
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—	
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	80,634	16.84	80,634	—	
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	85,480	-	85,480	—	
President Chain Store Corp.	President Securities Corp.	—	5	40,545	705,485	2.79	705,485	(Note 2)	
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	211,909	-	211,909	—	
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C, etc.	—	4	8,477	480,998	-	480,998	—	
	Beneficiary Certificates :								
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	364,255	-	364,255	—	
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners,L.P.	—	4	-	408,065	-	408,065	—	
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	541,919	-	541,919	—	

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund, etc.	—	4	106	\$ 4,144,604	-	\$ 4,144,604	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS, etc.	—	5	1,696	709,869	-	709,869	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	279,450	-	279,450	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Linked Structured Products	—	1	-	1,353,917	-	1,353,917	—
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	1,325,441	-	1,325,441	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Linked Structured Deposit	—	1	-	871,775	-	871,775	—
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products (RMB)	—	1	-	863,637	-	863,637	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Linked Structured Products (RMB), etc.	—	1	-	431,804	-	431,804	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	MET VM HOLDING PTE. LTD., etc.	—	1	7,631	555,935	-	555,935	—
	Beneficiary Certificates :							
Qware Systems & Services Corporation, etc.	Taishin 1699 Money Market Fund	—	1	120,483	1,771,646	-	1,771,646	—
	Structured products :							
Uni-President Trading (Kunshan) Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	890,023	-	890,023	—
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	871,465	-	871,465	—
Hefei President Enterprises Co., Ltd.	China Merchants Bank Co., Ltd. Structured Products NSH04312	—	1	-	12,967	-	12,967	—

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 :							
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	14,652	526,056	-	526,056	—

(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 1:31.14, CNY:NTD 1:4.293, VND:NTD 1:0.001320, PHP:NTD 1:0.5641 and KRW:NTD 1:0.02363.

(Note 2) 40,545 thousand shares (\$705,485) 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.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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 six-month period ended June 30, 2023

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)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Uni-President Enterprises Corp.	Stock : PresiCarre Corp.	7	(Note 2)	-	152,621	\$ 2,051,672	368,518	\$ 25,659,463	-	\$ -	\$ -	-	-	\$ 6,449,752	521,139	\$ 34,160,887
Uni-President Enterprises Corp.	Uni-President Express Corp.	7	Cash capital increase	-	190,000	1,766,567	110,000	1,100,000	-	-	-	-	(75,217)	300,000	2,791,350	
Woongjin Foods Co.,Ltd.	The Joen Water Co.,Ltd.	7	(Note 3)	-	-	-	199	312,427	-	-	-	-	-	-	199	312,427
Cayman President Holdings Ltd.	Bonds : USD offshore bond issued by Goldman Sachs Finance Corp. (XS2019699052)	3	-	-	-	307,100	-	-	-	317,161	(311,508)	5,653	-	4,408	-	-
President Chain Store Corp.	Stock : PresiCarre Corp.	7	(Note 2)	-	145,172	4,868,967	78,172	5,442,963	-	-	-	-	(68,514)	223,344	10,243,416	
Books.com. Co., Ltd.	Beneficiary Certificates : CTBC Hwa-win Money Market Fund	1	-	-	-	-	104,729	1,175,000	(89,871)	1,008,623	(1,008,000)	623	-	63	14,858	167,063
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	20,148	310,000	(20,148)	310,182	(310,000)	182	-	-	-	-
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	8,652	130,389	137,053	2,071,091	(144,995)	2,191,704	(2,190,725)	979	-	-	710	10,755
President Drugstore Business Corp.	Taishin 1699 Money Market Fund	1	-	-	10,897	150,000	68,243	942,000	(77,696)	1,072,229	(1,072,000)	229	-	-	1,444	20,000
Kai Yu (BVI) Investment Co., Ltd.	Stock : Zhangzhou President Biotechnology Co., Ltd	7	Cash capital increase	-	-	265,426	-	586,297	-	-	-	-	(38,422)	-	-	813,301
Guangzhou President Enterprises Co., Ltd.	Structured products : Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	-	-	858,598	-	-	-	-	-	12,867	-	871,465
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Deposit (RMB)	1	-	-	-	-	-	858,598	-	-	-	-	-	5,039	-	863,637
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Linked Structured Deposit (RMB)	1	-	-	-	-	-	429,299	-	-	-	-	-	2,505	-	431,804

Investor	Type and name of securities	ledger account (Note 1)	Name of the counterparty	Relationship	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
	Beneficiary Certificates :															
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	10,394	\$ 143,072	37,589	\$ 519,000	(34,230)	\$ 472,574	(\$ 471,764)	\$ 810	-	\$ 211	13,753	\$ 190,519
Chieh Shun Transport Corp.	Taishin 1699 Money Market Fund	1	-	-	2,325	32,011	32,799	453,000	(28,911)	399,209	(398,959)	250	-	13	6,213	86,065
Chieh Shun Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	1,180	20,005	18,227	310,000	(14,184)	241,105	(240,998)	107	-	8	5,223	89,015
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	11,827	200,416	14,710	250,000	(18,559)	315,474	(315,000)	474	-	560	7,978	135,976
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	16,231	275,053	7,160	121,500	(22,624)	384,244	(382,815)	1,429	-	(673)	767	13,065

(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) It is Carrefour Nederland B.V. and Carrefour S.A.

(Note 3) The subsidiary Woongjin Foods Co., Ltd. acquired equity from natural persons in June 2023 and participated in cash capital increase.

(Note 4) Foreign currencies are translated into New Taiwan Dollars.

Exchange rates of foreign currencies for beginning balance as at January 1, 2023 were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.452.

Additions, disposals and ending balance are translated using the exchange rates as at June 30, 2023: USD:NTD 1:31.14, CNY:NTD 1:4.293.

Gains and losses on disposal are translated using average exchange rates for the six-month period ended June 30, 2023: USD:NTD 1:30.56, CNY:NTD 1:4.407.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Acquisition of real estate reaching \$300 million or 20% of the Company's paid-in capital or more
For the six-month period ended June 30, 2023

Table 5

Expressed in thousands of NTD

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	Relationship	The last transfer data of related counterparty			Basis for price determination	Reason for acquisition	Other terms	
							Owner	Relationship	Date				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	—
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area	July 2022	6,000,000	Second installment of 900 million was paid	Taoyuan City Government and Civil Aeronautics Administration	—	—	—	—	-	(Note 2)	Overall planning of the operation	—
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area H Base	May 2023	615,000	5% of price was paid	Uni-President Express Corp., etc.	(Note 3)	—	—	—	-	—	As a logistics park	—
Woongjin Foods Co., Ltd.	Logistics center and plant building of Gongju City, Republic of Korea	February 2023	750,312	9.3% of price was paid	ARCHION ARCHITECTS Inc. · INDEOK CONSTRUCTION Co., Ltd.	—	—	—	—	-	—	The need of operation	—
Uni-President Express Corp.	Logistics center building on Land of Gangkou, Wuchi Dist., Taichung City	April 2023	6,120,000	0% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	-	—	As a logistics park	—
Uni-President Express Corp.	Logistics center building on Land of Ruiyuan, Yangmei Dist., Taoyuan City	April 2023	2,555,000	0% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	-	—	As a logistics park	—
Zhangzhou President Biotechnology Co., Ltd	Plant building of Zhangzhou City, Fujian Province	October 2022	593,030	40.4% 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) 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 3) Among the counterparty, Uni-President Express Corp. is subsidiary.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the six-month period ended June 30, 2023

Table 6

Expressed in thousands of NTD

<u>Corporation of acquisition</u>	<u>Name of Property</u>	<u>Date of disposal</u>	<u>Original date of acquisition</u>	<u>Book value</u>	<u>Trade amount</u>	<u>Status of collection of proceeds</u>	<u>Gain (Loss) on disposal</u>	<u>Name of the counterparty</u>	<u>Relationship</u>	<u>Reason for disposal</u>	<u>Basis for price determination</u>	<u>Other terms</u>
Hefei President Enterprises Co., Ltd.	Buildings located at No.8278 Fanhua Avenue Hefei Economic and Technological Development Zone	March 2023	December 2015	\$ 768,127	\$ 782,556	30% of price was collected	\$ 14,429	Hefei Land Reserve Center	—	In accordance with the overall industrial planning of Hefei Economic and Technological Development Zone and accomplish the land acquisition of government	(Note)	—

(Note) Refer to the appraised value and market price evaluated by Anhui Huaan Asset Appraisal Firm Co., Ltd. (appraised value amounted to \$561,801) and the appraised value and market price evaluated by Anhui Citic Real Estate Land Asset Price Appraisal Co., Ltd. (appraised value amounted to \$605,087).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more
For the six-month period ended June 30, 2023

Table 7

Expressed in thousands of NTD

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 4,717,938	(19)	(Note 1)	\$ -	(Note 1)	\$ 1,265,853	21	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(3,028,908)	(12)	(Note 1)	-	(Note 1)	490,252	8	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(2,241,101)	(9)	(Note 1)	-	(Note 1)	457,434	7	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,143,775)	(9)	(Note 1)	-	(Note 1)	408,791	7	-
Uni-President Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(635,971)	(3)	(Note 1)	-	(Note 1)	234,832	4	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(532,806)	(2)	(Note 1)	-	(Note 1)	138,157	2	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(532,434)	(2)	(Note 1)	-	(Note 1)	184,209	3	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(505,154)	(2)	(Note 1)	-	(Note 1)	224,354	4	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(448,990)	(2)	(Note 1)	-	(Note 1)	159,313	3	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(330,200)	(1)	(Note 1)	-	(Note 1)	67,593	1	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(328,049)	(1)	(Note 1)	-	(Note 1)	72,314	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(270,236)	(1)	(Note 1)	-	(Note 1)	103,556	2	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(269,816)	(1)	(Note 1)	-	(Note 1)	52,769	1	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(252,660)	(1)	(Note 1)	-	(Note 1)	92,177	2	-
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(206,351)	(1)	(Note 1)	-	(Note 1)	82,542	1	-
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(199,603)	(1)	(Note 1)	-	(Note 1)	61,855	1	-
Uni-President Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(192,139)	(1)	(Note 1)	-	(Note 1)	30,138	-	-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(133,273)	(1)	(Note 1)	-	(Note 1)	34,960	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)	(117,187)	-	(Note 1)	-	(Note 1)	50,407	1	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(114,521)	-	(Note 1)	-	(Note 1)	35,935	1	-
Uni-President Enterprises Corp.	Tong Sheng Milk Enterprise Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(112,380)	-	(Note 1)	-	(Note 1)	26,873	-	-
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(101,779)	-	(Note 1)	-	(Note 1)	13,466	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	554,934	4	(Note 1)	-	(Note 1)	(74,848)	(3)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	318,941	2	(Note 1)	-	(Note 1)	(63,696)	(3)	-
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	196,527	1	(Note 1)	-	(Note 1)	(35,139)	(2)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	140,334	1	(Note 1)	-	(Note 1)	(28,779)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	126,731	1	(Note 1)	-	(Note 1)	(14,203)	(1)	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(672,332)	(19)	Closes its accounts 35 days after the end of each month	-	-	293,934	67	-
Nanlien International Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(101,439)	(4)	12 days after shipment	-	-	5,306	3	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	330,200	67	Closes its accounts 20 days after the end of each month	-	-	(67,593)	(56)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	\$ 128,324	(38)	Closes its accounts 45 days after the end of each month	\$ -	-	\$ 47,184	61	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(426,112)	(8)	Closes its accounts 60 days after the end of each month	-	-	119,060	16	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(156,013)	(2)	Closes its accounts 30 days after the end of each month	-	-	28,217	4	-
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)	(198,099)	(43)	Monthly payment	-	-	28,194	83	-
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)	(188,315)	(41)	Monthly payment	-	-	2,151	6	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(355,698)	(32)	Closes its accounts 20~70 days after the end of each month	-	-	137,488	56	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(318,941)	(28)	Closes its accounts 30 days after the end of each month	-	-	63,696	16	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(286,961)	(20)	Closes its accounts 15~60 days after the end of each month	-	-	100,390	22	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(140,334)	(10)	Closes its accounts 30 days after the end of each month	-	-	28,779	6	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(554,934)	(96)	Closes its accounts 25~30 days after the end of each month	-	-	74,848	97	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(1,331,780)	(18)	50 days after shipping	-	-	447,240	33	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(176,177)	(2)	Closes its accounts 30 days after the end of each month	-	-	33,589	2	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	9,102,814	15	Closes its accounts 30~45 days after the end of each month	-	-	(2,132,078)	(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	2,573,500	4	Closes its accounts 45 days after the end of each month	-	-	(970,292)	(5)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,227,480	2	Closes its accounts 30 days after the end of each month	-	-	(257,126)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	549,761	1	Closes its accounts 30~60 days after the end of each month	-	-	(185,144)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	483,167	1	Closes its accounts 40 days after the end of each month	-	-	(116,313)	(1)	-
President Chain Store Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	426,112	1	Closes its accounts 40 days after the end of each month	-	-	(192,727)	(1)	-
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	388,594	1	Closes its accounts 10~54 days after the end of each month	-	-	(168,899)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	355,698	1	Closes its accounts 20~70 days after the end of each month	-	-	(137,488)	(1)	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	286,961	-	Closes its accounts 15~60 days after the end of each month	-	-	(100,390)	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	279,727	-	Closes its accounts 60~70 days after the end of each month	-	-	(127,802)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	258,028	-	Closes its accounts 60 days after the end of each month	-	-	(76,645)	-	-
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	214,747	-	Closes its accounts 30~65 days after the end of each month	-	-	(113,274)	(1)	-
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	152,746	-	Closes its accounts 30~60 days after the end of each month	-	-	(56,274)	-	-
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	120,665	-	Closes its accounts 60 days after the end of each month	-	-	(36,815)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,227,480)	(36)	Closes its accounts 30 days after the end of each month	-	-	257,126	31	-
Tung Ang Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(535,905)	(16)	Closes its accounts 60 days after the end of each week	-	-	208,797	25	-
Tung Ang Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(251,014)	(7)	Closes its accounts 28 days after the end of each week	-	-	61,096	7	-
Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(153,109)	(4)	Closes its accounts 56 days after the end of each week	-	-	64,088	8	-
Tung Ang Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(106,479)	(3)	Closes its accounts 12 days after the end of each week	-	-	10,350	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	3,028,908	100	Closes its accounts 38 days after the end of each week	-	-	(490,252)	(100)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Tun Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 366,545)	(28)	Closes its accounts 70 days after the end of each month	\$ -	-	\$ 191,650	33	-
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	635,971	48	Closes its accounts 60 days after the end of each week	-	-	(234,832)	(48)	-
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	535,905	41	Closes its accounts 60 days after the end of each week	-	-	(208,797)	(43)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(388,594)	(40)	Closes its accounts 10~54 days after the end of each month	-	-	168,899	43	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	672,332	72	Closes its accounts 35 days after the end of each month	-	-	(293,934)	(76)	-
Tung You Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	106,479	50	Closes its accounts 12 days after the end of each week	-	-	(10,350)	(57)	-
Xin Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	101,779	32	Closes its accounts 17 days after the end of each week	-	-	(13,466)	(42)	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(192,616)	(47)	Closes its accounts 70 days after the end of each month	-	-	93,527	56	-
Tung Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	206,351	51	Closes its accounts 65 days after the end of each week	-	-	(82,542)	(49)	-
Tung Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	153,109	38	Closes its accounts 56 days after the end of each week	-	-	(64,088)	(38)	-
Tong Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	505,154	98	Closes its accounts 62 days after the end of each week	-	-	(224,354)	(100)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	114,521	94	Closes its accounts 40 days after the end of each week	-	-	(35,935)	(100)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	270,236	91	Closes its accounts 49 days after the end of each week	-	-	(103,556)	(100)	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	532,434	98	Closes its accounts 50 days after the end of each week	-	-	(184,209)	(99)	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	328,049	96	Closes its accounts 27 days after the end of each week	-	-	(72,314)	(96)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	133,273	96	Closes its accounts 36 days after the end of each week	-	-	(34,960)	(100)	-
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	199,603	97	Closes its accounts 42 days after the end of each week	-	-	(61,855)	(100)	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(426,112)	(77)	Closes its accounts 40 days after the end of each month	-	-	192,727	87	-
Changsha Ton Yi Industrial Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Purchases	277,029	52	67 days after invoice date	-	-	(122,859)	(69)	-
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	209,110	39	Closes its accounts 30 days after the end of each month	-	-	(40,323)	(23)	-
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	271,977	97	Closes its accounts 30 days after the end of each month	-	-	(60,125)	(94)	-
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)	(373,716)	(26)	Closes its accounts 90 days after the end of each month	-	-	94,619	31	-
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)	(271,977)	(19)	Closes its accounts 30 days after the end of each month	-	-	60,125	20	-
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)	(209,110)	(15)	Closes its accounts 30 days after the end of each month	-	-	40,323	13	-
Jiangsu Ton Yi Tinplate 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)	(277,029)	(35)	67 days after invoice date	-	-	122,859	20	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	778,886	100	67 days after invoice date	-	-	(74,638)	(100)	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(778,886)	(39)	67 days after invoice date	-	-	74,638	10	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	1,331,780	70	50 days after shipping	-	-	(447,240)	(94)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 1,161,639	(98)	25 days after invoice date	\$ -	-	\$ 247,950	96	-
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)	(798,417)	(86)	25 days after invoice date	-	-	157,394	88	-
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)	(121,933)	(13)	50% down payment , 50% 45 days after invoice date	-	-	18,084	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)	(941,767)	(79)	25 days after invoice date	-	-	240,044	76	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	106,135	15	15 days after invoice date	-	-	(15,090)	(7)	-
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)	(629,651)	(83)	25 days after invoice date	-	-	91,525	73	-
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)	(1,109,724)	(71)	25 days after invoice date	-	-	242,427	64	-
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)	(723,739)	(74)	25 days after invoice date	-	-	138,803	65	-
Chengdu Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	107,065	18	15 days after invoice date	-	-	(7,702)	(5)	-
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)	(1,341,897)	(97)	25 days after invoice date	-	-	262,171	95	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	160,985	17	15 days after invoice date	-	-	(32,044)	(15)	-
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)	(995,005)	(100)	25 days after invoice date	-	-	246,905	100	-
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)	(395,502)	(94)	25 days after invoice date	-	-	90,252	98	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	283,725	5	Closes its accounts 70 days after the end of each month	-	-	(31,642)	(2)	-
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(139,616)	(67)	Closes its accounts 45-65 days after the end of each month	-	-	64,760	77	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(140,293)	(6)	Closes its accounts 30-90 days after the end of each month	-	-	24,637	3	-
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	749,321	40	Closes its accounts 20 days after the end of each month	-	-	(137,629)	(39)	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(120,665)	(27)	Closes its accounts 60 days after the end of each month	-	-	36,815	25	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	120,480	89	Closes its accounts 30 days after the end of each month	-	-	(25,768)	(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	707,223	38	Closes its accounts 20 days after the end of each month	-	-	(137,026)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	652,558	22	Closes its accounts 25 days after the end of each month	-	-	(132,685)	(22)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	269,816	9	Closes its accounts 30 days after the end of each month	-	-	(52,769)	(9)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	152,016	5	Closes its accounts 29 days after the end of each month	-	-	(27,306)	(4)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(549,761)	(50)	Closes its accounts 30-60 days after the end of each month	-	-	185,144	61	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(258,028)	(55)	Closes its accounts 60 days after the end of each month	-	-	76,645	4	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(120,480)	(2)	Closes its accounts 30 days after the end of each month	-	-	25,768	1	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	337,082	7	Closes its accounts 40 days after the end of each month	-	-	(85,535)	(5)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 2,573,500)	(98)	Closes its accounts 45 days after the end of each month	\$ -	-	\$ 970,292	95	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	138,314	8	Closes its accounts 60 days after the end of each month	-	-	(51,548)	(7)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	117,187	6	Closes its accounts 45 days after the end of each month	-	-	(50,407)	(6)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(483,167)	(50)	Closes its accounts 40 days after the end of each month	-	-	116,313	52	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(692,946)	(69)	Closes its accounts 30 days after the end of each month	-	-	199,046	57	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(283,725)	(27)	Closes its accounts 70 days after the end of each month	-	-	31,642	6	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(279,727)	(26)	Closes its accounts 60~70 days after the end of each month	-	-	127,802	25	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(152,016)	(9)	Closes its accounts 29 days after the end of each month	-	-	27,306	17	-
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	494,622	49	Closes its accounts 20 days after the end of each month	-	-	(98,675)	(52)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	164,424	16	Closes its accounts 15~20 days after the end of each month	-	-	(30,280)	(16)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(162,787)	(20)	Closes its accounts 15~60 days after the end of each month	-	-	50,035	23	-
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)	(749,321)	(36)	Closes its accounts 20 days after the end of each month	-	-	137,629	35	-
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)	(707,223)	(34)	Closes its accounts 20 days after the end of each month	-	-	137,026	34	-
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)	(494,622)	(24)	Closes its accounts 20 days after the end of each month	-	-	98,675	25	-
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	746,251	38	Closes its accounts 20 days after the end of each month	-	-	(139,687)	(39)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(164,424)	(85)	Closes its accounts 15~20 days after the end of each month	-	-	30,280	83	-
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)	(746,251)	(66)	Closes its accounts 20 days after the end of each month	-	-	139,687	61	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(337,082)	(30)	Closes its accounts 40 days after the end of each month	-	-	85,535	37	-
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)	(102,153)	(47)	Closes its accounts 30 days after the end of each month	-	-	31,491	63	-
Changsha President Packaging 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)	(103,569)	(94)	Closes its accounts 30 days after the end of each month	-	-	27,313	100	-
ShangHai President Packaging Ind., Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,194)	(54)	Closes its accounts 30 days after the end of each month	-	-	29,763	60	-
Zhangjiagang President Nisshin 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)	(104,746)	(42)	Closes its accounts 45 days after the end of each month	-	-	46,727	60	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(444,355)	(53)	Closes its accounts 60 days after the end of each month	-	-	184,104	62	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(196,527)	(3)	30 days after delivery	-	-	35,139	3	-
Uni-President (Vietnam) Co., Ltd.	Uni-President(Malaysia)SDN. BHD	An investee company of Uni-President (Vietnam) Ltd. accounted for under the equity method	(Sales)	(182,689)	(3)	Closes its accounts 60 days after the end of each month	-	-	43,139	3	-
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Ltd. accounted for under the equity method	(Sales)	(106,246)	(2)	Closes its accounts 30 days after the end of each month	-	-	19,202	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	182,689	98	Closes its accounts 60 days after the end of each month	-	-	(43,139)	(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	444,355	99	Closes its accounts 60 days after the end of each month	-	-	(184,104)	(99)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Tribeco 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	\$ 106,246	47	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 19,202)	(55)	-
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	1,123,758	45	Closes its accounts 30 days after the end of each month	-	-	(179,035)	(31)	-
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	1,109,534	44	Closes its accounts 30 days after the end of each month	-	-	(298,068)	(52)	-
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	102,643	4	Closes its accounts 30 days after the end of each month	-	-	(16,468)	(3)	-
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)	(444,043)	(88)	Closes its accounts 30 days after the end of each month	-	-	56,216	66	-
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	444,043	31	Closes its accounts 30 days after the end of each month	-	-	(56,216)	(17)	-
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	251,433	18	Closes its accounts 30 days after the end of each month	-	-	(12,079)	(3)	-
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	105,549	7	Closes its accounts 30 days after the end of each month	-	-	(10,146)	(3)	-
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	(Sales)	(1,123,758)	(20)	Closes its accounts 30 days after the end of each month	-	-	179,035	43	-
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)	(251,433)	(4)	Closes its accounts 30 days after the end of each month	-	-	12,079	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)	(131,036)	(2)	Closes its accounts 30 days after the end of each month	-	-	10,817	3	-
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	1,161,639	28	25 days after invoice date	-	-	(247,950)	(27)	-
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	745,233	18	Closes its accounts 30 days after the end of each month	-	-	(96,293)	(10)	-
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	723,739	17	25 days after invoice date	-	-	(138,803)	(15)	-
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)	(857,888)	(76)	Closes its accounts 30 days after the end of each month	-	-	289,199	77	-
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)	(158,002)	(14)	Closes its accounts 30 days after the end of each month	-	-	70,754	19	-
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	(Sales)	(102,643)	(9)	Closes its accounts 30 days after the end of each month	-	-	16,468	4	-
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	1,109,724	100	25 days after invoice date	-	-	(242,427)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	325,725	26	Closes its accounts 30 days after the end of each month	-	-	(11,654)	(62)	-
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	142,113	34	Closes its accounts 30 days after the end of each month	-	-	(19,673)	(11)	-
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)	(508,039)	(15)	Closes its accounts 30 days after the end of each month	-	-	55,634	41	-
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	881,010	41	Closes its accounts 30 days after the end of each month	-	-	(189,763)	(34)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 397,641	(11)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 35,614	28	-
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	525,975	24	Closes its accounts 30 days after the end of each month	-	-	(235,683)	(29)	-
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	158,002	7	Closes its accounts 30 days after the end of each month	-	-	(70,754)	(9)	-
Hefei President Enterprises Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	116,534	5	Closes its accounts 30 days after the end of each month	-	-	(42,239)	(5)	-
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)	(2,026,871)	(88)	Closes its accounts 30 days after the end of each month	-	-	253,116	80	-
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)	(881,010)	(6)	Closes its accounts 30 days after the end of each month	-	-	189,763	18	-
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	508,039	6	Closes its accounts 30 days after the end of each month	-	-	(55,634)	(2)	-
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)	(655,320)	(5)	Closes its accounts 30 days after the end of each month	-	-	197,545	18	-
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	734,825	8	Closes its accounts 30 days after the end of each month	-	-	(100,355)	(4)	-
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)	(125,264)	(1)	Closes its accounts 30 days after the end of each month	-	-	12,017	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	941,767	11	25 days after invoice date	-	-	(240,044)	(10)	-
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	821,066	9	Closes its accounts 30 days after the end of each month	-	-	(298,331)	(13)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	776,460	9	Closes its accounts 30 days after the end of each month	-	-	(185,480)	(8)	-
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	629,651	7	25 days after invoice date	-	-	(91,525)	(4)	-
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	138,473	2	Closes its accounts 30 days after the end of each month	-	-	(29,383)	(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	121,933	1	50% down payment, 50% 45 days after invoice day	-	-	(18,084)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	121,763	1	Closes its accounts 30 days after the end of each month	-	-	(16,795)	(1)	-
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)	(201,535)	(7)	Closes its accounts 30 days after the end of each month	-	-	62,400	39	-
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	386,271	23	Closes its accounts 30 days after the end of each month	-	-	(68,491)	(13)	-
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)	(282,211)	(10)	Closes its accounts 30 days after the end of each month	-	-	71,337	44	-
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	406,391	24	Closes its accounts 30 days after the end of each month	-	-	(113,524)	(22)	-
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)	(734,825)	(28)	Closes its accounts 30 days after the end of each month	-	-	100,355	98	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 655,320	40	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 197,545)	(40)	-
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)	(821,066)	(97)	Closes its accounts 30 days after the end of each month	-	-	298,331	100	-
Zhanjiang 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	798,417	99	25 days after invoice date	-	-	(157,394)	(100)	-
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)	(158,406)	(9)	Closes its accounts 30 days after the end of each month	-	-	37,709	27	-
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	312,189	30	Closes its accounts 30 days after the end of each month	-	-	(37,239)	(18)	-
Shenyang President Enterprises Co., Ltd.	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	Purchases	187,109	18	Closes its accounts 30 days after the end of each month	-	-	(13,024)	(6)	-
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)	(138,473)	(3)	Closes its accounts 30 days after the end of each month	-	-	29,383	11	-
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)	(386,271)	(9)	Closes its accounts 30 days after the end of each month	-	-	68,491	26	-
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	201,535	8	Closes its accounts 30 days after the end of each month	-	-	(62,400)	(8)	-
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)	(306,901)	(7)	Closes its accounts 30 days after the end of each month	-	-	79,434	30	-
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	625,600	25	Closes its accounts 30 days after the end of each month	-	-	(216,852)	(28)	-
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)	(1,626,331)	(78)	Closes its accounts 30 days after the end of each month	-	-	635,031	90	-
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)	(142,113)	(7)	Closes its accounts 30 days after the end of each month	-	-	19,673	3	-
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)	(121,002)	(6)	Closes its accounts 30 days after the end of each month	-	-	12,827	2	-
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)	(625,600)	(11)	Closes its accounts 30 days after the end of each month	-	-	216,852	44	-
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	306,901	9	Closes its accounts 30 days after the end of each month	-	-	(79,434)	(8)	-
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)	(406,391)	(7)	Closes its accounts 30 days after the end of each month	-	-	113,524	23	-
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	282,211	8	Closes its accounts 30 days after the end of each month	-	-	(71,337)	(7)	-
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	369,288	10	Closes its accounts 30 days after the end of each month	-	-	(71,027)	(7)	-
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	2,014,787	39	Closes its accounts 30 days after the end of each month	-	-	(582,603)	(42)	-
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	1,626,331	31	Closes its accounts 30 days after the end of each month	-	-	(635,031)	(46)	-
Zhengzhou 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	228,042	4	Closes its accounts 30 days after the end of each month	-	-	(49,444)	(4)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 745,233	(69)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 96,293	72	-
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)	(105,549)	(10)	Closes its accounts 30 days after the end of each month	-	-	10,146	8	-
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)	(116,976)	(4)	Closes its accounts 30 days after the end of each month	-	-	27,095	6	-
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	939,237	20	Closes its accounts 30 days after the end of each month	-	-	(148,355)	(13)	-
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)	(108,058)	(4)	Closes its accounts 30 days after the end of each month	-	-	20,047	5	-
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	995,005	21	25 days after invoice date	-	-	(246,905)	(22)	-
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	479,323	10	Closes its accounts 30 days after the end of each month	-	-	(216,172)	(19)	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	266,231	6	Closes its accounts 30 days after the end of each month	-	-	(132,389)	(12)	-
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	123,995	28	Closes its accounts 30 days after the end of each month	-	-	(16,643)	(17)	-
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	108,058	24	Closes its accounts 30 days after the end of each month	-	-	(20,047)	(21)	-
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)	(939,237)	(55)	Closes its accounts 30 days after the end of each month	-	-	148,355	74	-
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	116,976	10	Closes its accounts 30 days after the end of each month	-	-	(27,095)	(7)	-
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)	(123,995)	(7)	Closes its accounts 30 days after the end of each month	-	-	16,643	8	-
Uni-President Enterprises (TianJin) 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)	(120,488)	(7)	Closes its accounts 30 days after the end of each month	-	-	16,601	8	-
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	395,502	33	25 days after invoice date	-	-	(90,252)	(24)	-
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)	(607,416)	(100)	Closes its accounts 30 days after the end of each month	-	-	111,199	100	-
Xinjiang 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	Purchases	677,147	27	Closes its accounts 30 days after the end of each month	-	-	(61,859)	(11)	-
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	607,416	24	Closes its accounts 30 days after the end of each month	-	-	(111,199)	(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	(Sales)	(677,147)	(36)	Closes its accounts 30 days after the end of each month	-	-	61,859	60	-
Shaanxi 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	Purchases	131,036	10	Closes its accounts 30 days after the end of each month	-	-	(10,817)	(3)	-
Shaanxi 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	121,002	10	Closes its accounts 30 days after the end of each month	-	-	(12,827)	(4)	-
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)	(2,014,787)	(99)	Closes its accounts 30 days after the end of each month	-	-	582,603	99	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	(Sales)	\$ 1,109,534	(10)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 298,068	21	-
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)	(525,975)	(5)	Closes its accounts 30 days after the end of each month	-	-	235,683	16	-
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	397,641	4	Closes its accounts 30 days after the end of each month	-	-	(35,614)	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,049)	(1)	Closes its accounts 30 days after the end of each month	-	-	35,295	2	-
Uni-President Trading (Kunshan) Co., Ltd.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,047,670	18	Closes its accounts 30 days after the end of each month	-	-	(186,059)	(10)	-
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	2,026,871	18	Closes its accounts 30 days after the end of each month	-	-	(253,116)	(14)	-
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	1,341,897	12	25 days after invoice date	-	-	(262,171)	(14)	-
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	857,888	8	Closes its accounts 30 days after the end of each month	-	-	(289,199)	(16)	-
Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	769,017	7	Closes its accounts 30 days after the end of each month	-	-	(83,007)	(4)	-
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	373,716	3	Closes its accounts 90 days after the end of each month	-	-	(94,619)	(5)	-
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	342,893	3	Closes its accounts 30 days after the end of each month	-	-	(49,002)	(3)	-
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	158,406	1	Closes its accounts 30 days after the end of each month	-	-	(37,709)	(2)	-
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	125,264	1	Closes its accounts 30 days after the end of each month	-	-	(12,017)	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	104,746	1	Closes its accounts 45 days after the end of each month	-	-	(46,727)	(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)	(342,893)	(57)	Closes its accounts 30 days after the end of each month	-	-	49,002	40	-
Jiangsu 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)	(116,534)	(19)	Closes its accounts 30 days after the end of each month	-	-	42,239	35	-
Uni-President Enterprises (Inner Mongolia) 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	120,488	60	Closes its accounts 30 days after the end of each month	-	-	(16,601)	(31)	-
Changbaishan 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)	(187,109)	(100)	Closes its accounts 30 days after the end of each month	-	-	13,024	100	-
Changchun 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)	(312,189)	(82)	Closes its accounts 30 days after the end of each month	-	-	37,239	83	-
Uui-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)	(2,047,670)	(92)	Closes its accounts 30 days after the end of each month	-	-	186,059	87	-
Uui-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	108,194	7	Closes its accounts 30 days after the end of each month	-	-	(29,763)	(7)	-
Uni-President Shanghai Managment 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	112,049	25	Closes its accounts 30 days after the end of each month	-	-	(35,295)	(4)	-
Wuxue President Mineral Water Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	103,569	46	Closes its accounts 30 days after the end of each month	-	-	(27,313)	(39)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Wuxue President Mineral Water Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of President Packaging Holdings Ltd. accounted for under the equity method	Purchases	\$ 102,153	45	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 31,491)	(45)	-
Xuzhou 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)	(228,042)	(80)	Closes its accounts 30 days after the end of each month	-	-	49,444	59	-
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)	(769,017)	(25)	Closes its accounts 30 days after the end of each month	-	-	83,007	26	-
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)	(325,725)	(11)	Closes its accounts 30 days after the end of each month	-	-	11,654	4	-
Shanghai E & P Trading 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)	(266,231)	(9)	Closes its accounts 30 days after the end of each month	-	-	132,389	41	-
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)	(160,985)	(5)	15 days after invoice date	-	-	32,044	10	-
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)	(121,763)	(4)	Closes its accounts 30 days after the end of each month	-	-	16,795	5	-
Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(107,065)	(4)	15 days after invoice date	-	-	7,702	2	-
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)	(106,135)	(4)	15 days after invoice date	-	-	15,090	5	-

(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 1:31.14, CNY:NTD 1:4.293, VND:NTD 1: 0.001320, THB:NTD 1:0.8783); amounts of transactions of purchases and sales are translated using the average exchange rates for the six-month period ended June 30, 2023 (USD:NTD 1: 30.56, CNY:NTD 1: 4.407, VND:NTD 1: 0.001299, THB:NTD 1: 0.8935).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
June 30, 2023

Table 8

Expressed in thousands of NTD

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue 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	\$ 1,265,853	8.04	\$ -	-	\$ 948,951	\$ -
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	490,252	13.61	-	-	490,252	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	457,434	9.44	-	-	428,661	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	408,791	9.88	-	-	401,465	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	4,351,090	-	-	-	9,160	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	234,832	5.23	-	-	107,406	-
Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	224,354	4.85	-	-	111,125	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	184,209	6.10	-	-	117,972	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	159,313	6.03	-	-	80,083	-
Uni-President Enterprises Corp.	Tong Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	138,157	7.96	-	-	97,244	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	103,556	5.54	-	-	65,718	-
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Other receivables	1,072,738	-	-	-	26	-
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Other receivables	881,015	-	-	-	864,528	-
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	Other receivables	451,775	-	-	-	447,121	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	374,681	-	-	-	369,751	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	289,072	-	-	-	288,887	-
Uni-President Enterprises Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	251,881	-	-	-	251,881	-
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	199,514	-	-	-	199,514	-
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	Other receivables	177,521	-	-	-	174,521	-
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	Other receivables	162,831	-	-	-	162,831	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Other receivables	152,050	-	-	-	651	-
Uni-President Enterprises Corp.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	Other receivables	107,989	-	-	-	107,989	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	\$ 200,425	-	\$ -	-	\$ -	\$ -
Kai Yu Investment Co., Ltd.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	155,153	-	-	-	-	-
Uni-President Vender Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,112	-	-	-	-	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	119,060	11.48	-	-	-	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	293,934	5.18	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	137,488	5.62	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,060	-	-	-	-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	100,390	5.64	-	-	-	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	447,240	6.95	-	-	276,941	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	900,838	-	-	-	7	-
President Chain Store Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	464,706	-	-	-	456,423	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	174,637	-	-	-	141	-
President Chain Store Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	163,382	-	-	-	73	-
President Chain Store Corp.	Icash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	130,247	-	-	-	-	-
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	110,268	-	-	-	-	-
President Chain Store Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	103,103	-	-	-	16	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	102,445	-	-	-	-	-
PresiCarre. Corp.	Wellcome Taiwan Co., Ltd.	An investee company of PresiCarre. Corp. accounted for under the equity method	Accounts receivable	3,537,928	12.59	-	-	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	257,126	11.05	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	208,797	5.59	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Long-term notes and accounts receivable	840,780	-	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	191,650	3.63	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 168,899	5.76	\$ -	-	\$ -	\$ -
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	192,727	5.42	-	-	-	-
Wellcome Taiwan Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Other receivables	833,024	-	-	-	-	-
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	626,809	-	-	-	23,849	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	349,498	-	-	-	177,578	-
Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	257,579	-	-	-	-	-
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	103,316	-	-	-	17,457	-
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	247,950	9.03	-	-	129,441	-
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	347,445	-	-	-	-	-
Sichuan 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	173,127	-	-	-	-	-
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	153,339	-	-	-	-	-
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	Accounts receivable	157,394	14.03	-	-	78,863	-
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	322,268	-	-	-	-	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	131,754	-	-	-	-	-
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	240,044	8.69	-	-	133,299	-
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	242,427	10.07	-	-	137,769	-
Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	260,730	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Taizhou 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	\$ 260,322	-	\$ -	-	\$ -	\$ -
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	171,877	-	-	-	-	-
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	Accounts receivable	138,803	13.58	-	-	71,149	-
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	262,171	9.62	-	-	152,798	-
Kunshan 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	131,141	-	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	130,806	-	-	-	-	-
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	246,905	9.05	-	-	146,983	-
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	193,363	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	109,499	-	-	-	-	-
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	109,242	-	-	-	-	-
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	279,302	-	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	122,859	5.52	-	-	55,797	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	258,398	-	-	-	-	-
Jiangsu Ton Yi Tinplate 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	150,393	-	-	-	-	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	970,292	5.69	-	-	496,123	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	185,144	5.89	-	-	66,370	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	127,802	3.85	-	-	29,876	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	199,046	6.37	-	-	11,971	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 116,313	7.71	\$ -	-	\$ 76,248	\$ -
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	137,629	9.60	-	-	136,093	-
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	137,026	10.37	-	-	136,438	-
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	139,687	10.75	-	-	139,687	-
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	184,104	5.22	-	-	-	-
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	313,425	-	-	-	-	-
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	173,934	-	-	-	-	-
Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Convenience Store Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	107,409	-	-	-	-	-
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	114,551	-	-	-	-	-
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	2,032,132	-	-	-	-	-
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	1,470,753	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,221,072	-	-	-	-	-
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	1,158,710	-	-	-	-	-
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	1,082,133	-	-	-	-	-
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	634,827	-	-	-	-	-
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	541,129	-	-	-	-	-
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	516,599	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	340,846	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 335,197	-	\$ -	-	\$ -	\$ -
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	332,048	-	-	-	-	-
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	318,747	-	-	-	-	-
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	314,716	-	-	-	-	-
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	301,328	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	244,076	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	197,925	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	180,028	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	178,342	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	172,562	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	153,986	-	-	-	-	-
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	148,742	-	-	-	-	-
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	124,533	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	122,532	-	-	-	-	-
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	348,806	-	-	-	-	-
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	232,177	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 179,035	4.74	\$ -	-	\$ -	\$ -
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	Other receivables	470,078	-	-	-	-	-
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	289,199	6.08	-	-	-	-
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	166,415	-	-	-	-	-
Uui-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	186,059	8.61	-	-	-	-
Uui-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	Other receivables	313,999	-	-	-	-	-
Kunshan 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	350,324	-	-	-	-	-
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	692,287	-	-	-	-	-
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	253,116	9.06	-	-	-	-
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	304,362	-	-	-	-	-
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	Accounts receivable	197,545	10.61	-	-	-	-
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	189,763	10.43	-	-	-	-
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	594,454	-	-	-	-	-
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	481,183	-	-	-	-	-
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	Accounts receivable	298,331	10.11	-	-	-	-
Zhanjiang 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	321,804	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables				
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts	
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	\$ 489,856	-	\$ -	-	\$ -	-	\$ -
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	635,031	5.56	-	-	-	-	-
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	216,852	4.48	-	-	-	-	-
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	113,524	6.50	-	-	-	-	-
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	448,259	-	-	-	-	-	-
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	418,456	-	-	-	-	-	-
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	487,300	-	-	-	-	-	-
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	1,073,962	-	-	-	-	-	-
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	457,807	-	-	-	-	-	-
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	Accounts receivable	111,199	13.30	-	-	-	-	-
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	232,004	-	-	-	-	-	-
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	786,882	-	-	-	-	-	-
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	Accounts receivable	582,603	7.84	-	-	-	-	-
Henan 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	161,407	-	-	-	-	-	-
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	298,068	8.55	-	-	-	-	-
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	235,683	5.87	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 148,355	8.39	\$ -	-	\$ -	\$ -
Yantai Tongli 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	248,367	-	-	-	-	-
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	270,378	-	-	-	-	-
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	Accounts receivable	100,355	18.81	-	-	-	-
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	630,094	-	-	-	-	-
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	270,716	-	-	-	-	-
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	439,868	-	-	-	-	-
Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	104,242	-	-	-	-	-
Shanghai E & P Trading 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	132,389	7.23	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:31.14, CNY:NTD 1:4.293, THB:NTD 1:0.8783, VND:NTD 1:0.001320).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

June 30, 2023

Table 9

Expressed in thousands of NTD

<u>Company name</u>	<u>Derivative financial instruments</u>	<u>Contract amount (thousand dollars)</u>		<u>Book value</u>
Uni-President Enterprises Corp.	Forward exchange contracts-buy USD sell NTD	USD	9,480	\$ 14,928
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	4,050	1,857
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	562	48
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	7,880	(2,408)
President (B.V.I.) International Holdings Ltd.	Equity Linked Note	USD	6,000	189,868

(Note 1) For the six-month period ended June 30, 2023, the Company recognized a net gain of \$19,227 as a result of derivative financial instrument transactions.

(Note 2) For the six-month period ended June 30, 2023, the Company's subsidiaries recognized a net gain of \$56,084 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 1:31.14.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the six-month period ended June 30, 2023

Table 10

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions	
						Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 4,717,938	Closes its accounts 45 days after the end of each month	2%
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Accounts receivable	1,265,853	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	278,704	-	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	3,028,908	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	490,252	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,241,101	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	457,434	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	2,143,775	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	408,791	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	4,351,090	-	2%
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	635,971	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	234,832	-	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	532,434	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	184,209	-	-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Sales	505,154	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Accounts receivable	224,354	-	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	330,200	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	328,049	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	270,236	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	103,556	-	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	269,816	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Other receivables	289,072	-	-
0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Sales	206,351	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	199,603	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	1	Sales	133,273	Closes its accounts 36 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	117,187	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	114,521	Closes its accounts 40 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	\$ 101,779	Closes its accounts 17 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	554,934	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	318,941	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	196,527	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchase	140,334	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	1	Other receivables	1,072,738	-	-
0	Uni-President Enterprises Corp.	Nanlien International Corp.	1	Other receivables	881,015	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Other receivables	451,775	-	-
0	Uni-President Enterprises Corp.	President Transnet Corp.	1	Other receivables	251,881	-	-
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	1	Other receivables	199,514	-	-
0	Uni-President Enterprises Corp.	President International Development Corp.	1	Other receivables	177,521	-	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Other receivables	152,050	-	-
0	Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	1	Other receivables	107,989	-	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	128,324	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	156,013	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	1	Advertising expenses	102,060	Closes its accounts 30 days after the end of each month	-
1	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	200,425	-	-
1	Kai Yu Investment Co., Ltd.	President Property Corp.	3	Other receivables	155,153	-	-
2	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Long-term notes and accounts receivable	840,780	-	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	672,332	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	293,934	-	-
4	Tung Hsyng Co., Ltd.	PresiCarre. Corp.	3	Sales	366,545	Closes its accounts 70 days after the end of each month	-
4	Tung Hsyng Co., Ltd.	PresiCarre. Corp.	3	Accounts receivable	191,650	-	-
5	Tung Ju Enterprise Corp.	PresiCarre. Corp.	3	Sales	192,616	Closes its accounts 70 days after the end of each month	-
6	Uni-President Vender Corp.	Tone Sang Construction Corp.	3	Other receivables	100,112	-	-
7	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	426,112	Closes its accounts 60 days after the end of each month	-
7	Presco Netmarketing Inc.	President Chain Store Corp.	3	Accounts receivable	119,060	-	-
8	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	188,315	Monthly payment	-

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)
9	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	\$ 355,698	Closes its accounts 20~70 days after the end of each month	-
9	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	137,488	-	-
9	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	100,060	-	-
10	President Packaging Corp.	President Chain Store Corp.	3	Sales	286,961	Closes its accounts 15~60 days after the end of each month	-
10	President Packaging Corp.	President Chain Store Corp.	3	Accounts receivable	100,390	-	-
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	1,331,780	50 days after shipping	-
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	447,240	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,227,480	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	257,126	-	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	535,905	Closes its accounts 60 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	208,797	-	-
12	Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	3	Sales	153,109	Closes its accounts 56 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung You Enterprises Corp.	3	Sales	106,479	Closes its accounts 12 days after the end of each week	-
13	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	388,594	Closes its accounts 10~54 days after the end of each month	-
13	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	168,899	-	-
14	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	426,112	Closes its accounts 40 days after the end of each month	-
14	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	192,727	-	-
15	Wellcome Taiwan Co., Ltd. Associate	PresiCarre. Corp.	3	Other receivables	833,024	-	-
16	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	626,809	-	-
16	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	349,498	-	-
16	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	257,579	-	-
16	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	3	Other receivables	103,316	-	-
17	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	279,302	-	-
18	Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	373,716	Closes its accounts 90 days after the end of each month	-
18	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	271,977	Closes its accounts 30 days after the end of each month	-
18	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	209,110	Closes its accounts 30 days after the end of each month	-
19	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	277,029	67 days after invoice date	-
19	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Accounts receivable	122,859	-	-
19	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	258,398	-	-
19	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	150,393	-	-
20	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	778,886	67 days after invoice date	-

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)
21	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	\$ 1,161,639	25 days after invoice date	-
21	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	247,950	-	-
21	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	347,445	-	-
21	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	173,127	-	-
21	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	153,339	-	-
22	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	798,417	25 days after invoice date	-
22	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	157,394	-	-
22	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	121,933	50% down payment , 50% 45 days after invoice date	-
22	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	322,268	-	-
22	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	131,754	-	-
23	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	941,767	25 days after invoice date	-
23	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	240,044	-	-
24	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	629,651	25 days after invoice date	-
25	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,109,724	25 days after invoice date	-
25	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	242,427	-	-
25	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	260,730	-	-
25	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	260,322	-	-
25	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	171,877	-	-
26	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	723,739	25 days after invoice date	-
26	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	138,803	-	-
27	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,341,897	25 days after invoice date	-
27	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	262,171	-	-
27	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	131,141	-	-
27	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	130,806	-	-
28	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	995,005	25 days after invoice date	-
28	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	246,905	-	-
28	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	193,363	-	-
28	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	109,499	-	-
28	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	109,242	-	-
29	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	395,502	25 days after invoice date	-
30	President Chain Store Corp.	President Transnet Corp.	3	Other receivables	900,838	-	-

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)
30	President Chain Store Corp.	Uni-Wonder Corporation	3	Other receivables	\$ 464,706	-	-
30	President Chain Store Corp.	Qware Systems & Services Corp.	3	Other receivables	174,637	-	-
30	President Chain Store Corp.	Mech-President Corp.	3	Other receivables	163,382	-	-
30	President Chain Store Corp.	Icash Corporation	3	Other receivables	130,247	-	-
30	President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	3	Other receivables	110,268	-	-
30	President Chain Store Corp.	Uni-President Department Stores Corp.	3	Other receivables	103,103	-	-
30	President Chain Store Corp.	President Pharmaceutical Corp.	3	Other receivables	102,445	-	-
31	Presicarre Corp.	Wellcome Taiwan Co., Ltd. Associate	3	Accounts receivable	3,537,928	-	1%
32	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	139,616	Closes its accounts 45~65 days after the end of each month	-
33	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	140,293	Closes its accounts 30~90 days after the end of each month	-
34	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Sales	120,665	Closes its accounts 60 days after the end of each month	-
35	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	549,761	Closes its accounts 30~60 days after the end of each month	-
35	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	185,144	-	-
36	President Transnet Corp.	President Chain Store Corp.	3	Sales	258,028	Closes its accounts 60 days after the end of each month	-
36	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	120,480	Closes its accounts 30 days after the end of each month	-
37	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	2,573,500	Closes its accounts 45 days after the end of each month	1%
37	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	970,292	-	-
38	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	483,167	Closes its accounts 40 days after the end of each month	-
38	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	116,313	-	-
39	President Information Corp.	President Chain Store Corp.	3	Service revenue	692,946	Closes its accounts 30 days after the end of each month	-
39	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	199,046	-	-
40	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	283,725	Closes its accounts 70 days after the end of each month	-
40	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	279,727	Closes its accounts 60~70 days after the end of each month	-
40	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	127,802	-	-
41	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	152,016	Closes its accounts 29 days after the end of each month	-
42	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	162,787	Closes its accounts 15~60 days after the end of each month	-
43	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	749,321	Closes its accounts 20 days after the end of each month	-
43	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	137,629	-	-
43	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	707,223	Closes its accounts 20 days after the end of each month	-
43	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Accounts receivable	137,026	-	-
43	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	494,622	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)
44	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	\$ 164,424	Closes its accounts 15~20 days after the end of each month	-
45	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	746,251	Closes its accounts 20 days after the end of each month	-
45	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	139,687	-	-
45	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	337,082	Closes its accounts 40 days after the end of each month	-
46	Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	3	Sales	102,153	Closes its accounts 30 days after the end of each month	-
47	Changsha President Enterprises Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	3	Sales	103,569	Closes its accounts 30 days after the end of each month	-
48	ShangHai President Packaging Ind., Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	108,194	Closes its accounts 30 days after the end of each month	-
49	Zhangjiagang President Nisshin Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	104,746	Closes its accounts 45 days after the end of each month	-
50	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Convenience Store Co., Ltd.	3	Other receivables	107,409	-	-
51	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	444,355	Closes its accounts 60 days after the end of each month	-
51	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	184,104	-	-
52	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	182,689	Closes its accounts 60 days after the end of each month	-
52	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	106,246	Closes its accounts 30 days after the end of each month	-
52	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	173,934	-	-
53	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	114,551	-	-
54	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	2,032,132	-	1%
54	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	3	Other receivables	1,470,753	-	1%
54	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	1,221,072	-	-
54	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	1,158,710	-	-
54	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	1,082,133	-	-
54	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	634,827	-	-
54	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	541,129	-	-
54	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	516,599	-	-
54	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	340,846	-	-
54	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	335,197	-	-
54	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	332,048	-	-
54	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	318,747	-	-
54	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	314,716	-	-

							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)
54	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	\$ 301,328	-	-
54	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	244,076	-	-
54	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	197,925	-	-
54	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	3	Other receivables	180,028	-	-
54	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	3	Other receivables	178,342	-	-
54	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	3	Other receivables	172,562	-	-
54	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables	153,986	-	-
54	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	148,742	-	-
54	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	124,533	-	-
54	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	122,532	-	-
55	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	444,043	Closes its accounts 30 days after the end of each month	-
55	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	348,806	-	-
56	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	232,177	-	-
57	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,123,758	Closes its accounts 30 days after the end of each month	-
57	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	179,035	-	-
57	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	470,078	-	-
57	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	251,433	Closes its accounts 30 days after the end of each month	-
57	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	131,036	Closes its accounts 30 days after the end of each month	-
58	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	857,888	Closes its accounts 30 days after the end of each month	-
58	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	289,199	-	-
58	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	158,002	Closes its accounts 30 days after the end of each month	-
58	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	102,643	Closes its accounts 30 days after the end of each month	-
58	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	166,415	-	-
59	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	350,324	-	-
60	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	508,039	Closes its accounts 30 days after the end of each month	-
60	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	692,287	-	-
61	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	397,641	Closes its accounts 30 days after the end of each month	-
61	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	418,456	-	-
62	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,026,871	Closes its accounts 30 days after the end of each month	1%
62	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	253,116	-	-
62	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	304,362	-	-

							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)	
63	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	\$ 881,010	Closes its accounts 30 days after the end of each month	-	
63	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	189,763	-	-	
63	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	655,320	Closes its accounts 30 days after the end of each month	-	
63	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Accounts receivable	197,545	-	-	
63	Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	125,264	Closes its accounts 30 days after the end of each month	-	
63	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	594,454	-	-	
64	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	201,535	Closes its accounts 30 days after the end of each month	-	
64	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	282,211	Closes its accounts 30 days after the end of each month	-	
64	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	481,183	-	-	
65	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	734,825	Closes its accounts 30 days after the end of each month	-	
65	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	100,355	-	-	
65	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	630,094	-	-	
66	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	821,066	Closes its accounts 30 days after the end of each month	-	
66	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	298,331	-	-	
66	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	321,804	-	-	
67	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	138,473	Closes its accounts 30 days after the end of each month	-	
67	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	386,271	Closes its accounts 30 days after the end of each month	-	
67	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	306,901	Closes its accounts 30 days after the end of each month	-	
67	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	489,856	-	-	
68	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,626,331	Closes its accounts 30 days after the end of each month	1%	
68	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	635,031	-	-	
68	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	142,113	Closes its accounts 30 days after the end of each month	-	
68	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	121,002	Closes its accounts 30 days after the end of each month	-	
69	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	625,600	Closes its accounts 30 days after the end of each month	-	
69	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	216,852	-	-	
69	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	406,391	Closes its accounts 30 days after the end of each month	-	
69	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Accounts receivable	113,524	-	-	
69	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	448,259	-	-	
70	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	745,233	Closes its accounts 30 days after the end of each month	-	
70	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	105,549	Closes its accounts 30 days after the end of each month	-	
70	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	487,300	-	-	
71	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	939,237	Closes its accounts 30 days after the end of each month	-	
71	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	148,355	-	-	
71	Uni-President Enterprises (TianJin) Co., Ltd	Shanxi President Enterprises Co., Ltd.	3	Sales	123,995	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)
71	Uni-President Enterprises (TianJin) Co., Ltd	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	\$ 120,488	Closes its accounts 30 days after the end of each month	-
72	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	607,416	Closes its accounts 30 days after the end of each month	-
72	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	111,199	-	-
72	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	232,004	-	-
73	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	677,147	Closes its accounts 30 days after the end of each month	-
74	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,014,787	Closes its accounts 30 days after the end of each month	1%
74	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	582,603	-	-
74	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	161,407	-	-
75	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,109,534	Closes its accounts 30 days after the end of each month	-
75	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	298,068	-	-
75	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	525,975	Closes its accounts 30 days after the end of each month	-
75	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	235,683	-	-
75	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	112,049	Closes its accounts 30 days after the end of each month	-
76	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,073,962	-	-
77	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	158,406	Closes its accounts 30 days after the end of each month	-
77	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	457,807	-	-
78	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	786,882	-	-
79	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	248,367	-	-
80	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	270,378	-	-
81	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	270,716	-	-
82	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	439,868	-	-
83	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	116,976	Closes its accounts 30 days after the end of each month	-
83	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	108,058	Closes its accounts 30 days after the end of each month	-
83	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	104,242	-	-
84	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	342,893	Closes its accounts 30 days after the end of each month	-
84	Jiangsu President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	116,534	Closes its accounts 30 days after the end of each month	-
85	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	187,109	Closes its accounts 30 days after the end of each month	-
86	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	312,189	Closes its accounts 30 days after the end of each month	-
87	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,047,670	Closes its accounts 30 days after the end of each month	1%
87	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	186,059	-	-
87	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	313,999	-	-

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)
88	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	\$ 228,042	Closes its accounts 30 days after the end of each month	-
89	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	769,017	Closes its accounts 30 days after the end of each month	-
89	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	325,725	Closes its accounts 30 days after the end of each month	-
89	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	266,231	Closes its accounts 30 days after the end of each month	-
89	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	132,389	-	-
89	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	160,985	15 days after invoice date	-
89	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	121,763	Closes its accounts 30 days after the end of each month	-
89	Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Sales	107,065	15 days after invoice date	-
89	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	106,135	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. AND SUBSIDIARIES

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

For the six-month period ended June 30, 2023

Table 11

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2023	Balance as at December 31, 2022	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 12,542,813	56,136,000	100.00	\$ 71,317,757	\$ 3,658,230	\$ 3,708,853	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,281,553,429	100.00	13,251,888	371,070	387,548	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,015,005	549,229	525,416	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	171,035,618	100.00	1,905,228	85,675	85,675	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	3,000,000	1,900,000	300,000,000	100.00	2,791,350	(85,727)	(75,216)	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	1,183,426	73,950	94,055	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	1,172,983	(37,952)	(37,952)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	423,724	258,382	258,382	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	768,234	(38,987)	(35,067)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	198,677	521,138,744	70.00	34,160,887	(1,686,073)	(72,029)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	9,988,341	293,878	185,263	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	825,354	95,473	64,365	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	911,681	(811)	(501)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	390,233	54,663	27,877	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	558,029	78,831	38,864	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,522,310	660,311	304,911	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	16,202,592	5,374,541	5,124,970	Subsidiary
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	4,377,825	258,214	104,577	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,091,176	302,154	87,570	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023				Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value				
				June 30, 2023	December 31, 2022							
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	\$ 2,339,060	\$ 604,986	\$ 232,934	—	
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	5,626,099	98,959	37,235	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	1,239,058	369,512	122,588	—	
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	2,827,760	647,113	203,091	—	
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	1,143,080	90,048	27,014	Subsidiary	
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	8,790,985	1,628,023	466,899	—	
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	556,032	672,889	134,783	Subsidiary	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	388,388	257,695	51,539	Subsidiary	
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,169,442	207,166	29,960	—	
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	2,538,684	299,646	30,529	—	
Uni-President Enterprises Corp.	Uni-President Vender Corp., etc.	Taiwan, etc	Retail and wholesale of soft drinks and food, etc.	2,384,348	2,384,348	115,392,889	-	1,582,482	541,356	165,849	—	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,335,500	2,335,500	75,000,000	100.00	7,074,690	193,783	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	638,370	638,370	3	100.00	2,010,524	99,531	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	887,490	887,490	3	100.00	826,681	(2,782)	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	19,418,111	19,418,111	3,044,508,000	70.49	38,099,449	3,863,605	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	375,762	375,762	4,540	45.45	595,159	50,293	-	(Note 1)	
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	148,918	148,918	1,600,454	-	51,192	6,304	-	(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	12,796,625	178,095	-	Subsidiary (Note 1)	

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2023	Balance as at December 31, 2022	Shares	Percentage of ownership	Book value			
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	\$ 378,772	\$ 604,986	\$ -	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	483,292	293,878	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	122,262	122,262	26,445,229	1.67	313,933	660,311	-	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	334,647	5,374,541	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	433,670	240,338	4,979,712	7.58	568,589	142,229	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	ScinoPharm Taiwan Ltd. etc.	Taiwan, etc	Research, manufacturing and sales of materials for medicine, etc.	209,377	209,377	21,657,899	-	465,217	1,332,769	-	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	340,996	37,007	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	893,209	1,628,023	-	(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	-	426,035	241,188	-	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	387,879	257,695	-	Subsidiary (Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp., etc.	Taiwan, etc	Retail and wholesale, etc.	1,365,026	1,371,006	94,037,040	-	1,394,227	588,786	-	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	8,624,861	(61,216)	-	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	641,030	1,592	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	590,513	31,080	-	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	4,377,825	258,214	-	Subsidiary (Note 1)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,146,279	2,146,279	61,115,200	38.20	563,459	(811)	-	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	762,053	90,048	-	Subsidiary (Note 1) (Note 2)
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	246,334	246,334	28,673,421	3.63	438,326	98,959	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	661,400	661,400	54,296,000	3.34	743,234	299,646	-	(Note 1) (Note 4)
President International Development Corp.	SYNergy ScienTech Corp., etc.	Taiwan, etc	Manufacturing and sales of lithium battery, etc.	567,956	567,956	13,550,966	-	228,358	(52,465)	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				June 30, 2023	December 31, 2022						
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	\$ 17,787,677	\$ 497,385	\$ -	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing and sales of cans	43,740	43,740	-	51.00	55,545	(3,861)	-	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	26,521,872	755,322	-	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	1,986,603	188,718	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	73,100,000	100.00	1,087,182	182,992	-	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	393,324	(25,657)	-	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	578,505	44,101	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	375,878	66,775	-	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	500,095	81,190	-	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	770,284	117,275	-	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	684,017	91,010	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	1,967,503	672,889	-	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	453,526	97,236	-	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	4,643,774	302,155	-	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	1,174,972	257,695	-	Subsidiary (Note 1)
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	762,052	90,048	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	7,112,028	223,343,556	30.00	10,243,416	(1,686,073)	-	(Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	3,191,700	3,191,700	190,000,000	19.00	2,226,328	258,214	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	466,495	293,878	-	Subsidiary (Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. etc.	Taiwan, etc	Sales and lease of cleaning supplies, etc.	3,998,833	3,998,833	143,451,355	-	1,140,292	169,664	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				June 30, 2023	December 31, 2022						
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	\$ 1,205,649	\$ 1,205,649	72,000,000	100.00	\$ 1,637,719	(\$ 23,400)	\$ -	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,690,857	3,690,857	118,524,644	100.00	1,423,266	(15,488)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	179	13	-	Subsidiary (Note 1)
PresiCarre. Corp.	Wellcome Taiwan Co., Ltd.	Taiwan	Supermarket	3,980,902	3,980,902	85,000,000	100.00	3,104,352	(168,980)	-	Subsidiary (Note 1)
PresiCarre. Corp.	Charng Yang Development Co., Ltd.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	100.00	1,051,436	89,761	-	Subsidiary (Note 1)
PresiCarre. Corp.	Carrefour Insurance Brokers Co., Ltd.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	100.00	30,545	(1,495)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,492,070	6,492,070	45,160,523	68.74	5,648,341	142,229	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	1,719,817	1,719,817	59,288,000	1.37	1,587,696	3,863,605	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	26,298	26,298	198,000	100.00	16,913	(876)	-	Subsidiary (Note 1)
Woongjin Foods Co.,Ltd.	DAE YOUNG FOODS Co.,LTD.	Korea	Manufacturing of food and soft drinks	644,072	644,072	130,000	100.00	644,072	27,156	-	Subsidiary (Note 1)
Woongjin Foods Co.,Ltd.	The Joen Water Co., LTD.	Korea	Manufacturing and sales of mineral water	312,427	-	199,000	100.00	312,427	(302)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,073,446	3,073,446	-	100.00	4,888,878	163,630	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,323,975	1,323,975	60,000,000	100.00	885,530	7,542	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	883,180	883,180	183,000,000	100.00	797,043	30,913	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	16,104	16,104	540,200	-	4,202	(4,762)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	34,241,627	34,241,627	92,318,000,000	100.00	56,203,313	3,907,443	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	39,662,868	39,662,868	5,065,435,600	100.00	56,943,966	3,904,770	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments , etc.	134,023	134,023	1,811,920	-	182,362	3,044	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	General investments	646,234	646,234	22,495,983	0.52	611,848	3,863,605	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands , etc.	General investments, etc.	152,876	152,876	12,953,378	-	4,866	(151)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,162,200	7,162,200	230,000,000	100.00	12,283,234	664,269	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,994,893	1,994,893	8,727	100.00	1,981,692	(131,556)	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2023	Balance as at December 31, 2022	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	\$ 1,118,013	\$ 1,118,013	5,000	100.00	\$ 1,794,667	(\$ 25,655)	\$ -	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	General investments	7,162,200	7,162,200	230,000,000	100.00	12,283,234	664,269	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	4,850,270	4,850,270	134,603,354	100.00	2,961,631	(169,618)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,228,359	2,228,359	71,559,390	100.00	3,378,067	478,401	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,227,487	2,227,487	418,467,647	55.32	3,376,942	898,893	-	Subsidiary (Note 1)
President Packaging Corp., etc.	Uni-Pak Packaging Holdings Ltd., etc.	Tortola, British Virgin Islands, etc.	Professional investments, etc.	4,056,830	4,255,610	147,988,398	-	2,635,462	2,112,007	-	(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 \$423,363, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$305,737, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$410,657, 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 1:31.14, CNY:NTD 1:4.293, HKD:NTD 1:3.974, and KRW:NTD 1:0.02363.

Profit and loss are translated using the average exchange rates for the six-month period ended June 30, 2023 as follows: USD:NTD 1:30.56, CNY:NTD 1:4.407, HKD:NTD 1:3.898, and KRW:NTD 1:0.02358.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the six-month period ended June 30, 2023

Table 12

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan as of June 30, 2023	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 34,371,398	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 4,111,910	72.22	\$ 2,969,621	\$ 39,896,935	\$ -	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,989,440	(Note 2)	1,591,114	-	-	1,591,114	231,792	72.22	167,400	3,749,299	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,335,500	(Note 2)	1,191,342	-	-	1,191,342	891,581	72.22	643,900	3,382,145	-	(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,855,944	(Note 2)	897,626	-	-	897,626	365,249	72.22	263,783	2,576,770	-	(Note 22)
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	257,579	(Note 2)	-	-	-	-	44,172	72.22	31,901	1,691,462	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,024,100	(Note 2)	1,268,754	-	-	1,268,754	87,969	72.22	63,532	2,181,379	-	(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,868,400	(Note 2)	1,235,683	-	-	1,235,683	1,121,199	72.22	809,730	2,259,538	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,152,180	(Note 2)	572,120	-	-	572,120	309,993	72.22	223,877	1,658,387	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,370,160	(Note 2)	702,169	-	-	702,169	160,040	72.22	115,581	1,284,089	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,245,600	(Note 2)	269,992	-	-	269,992	13,375	72.22	9,659	1,087,195	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,342,134	(Note 2)	724,931	-	-	724,931	188,116	72.22	135,857	1,100,262	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,167,750	(Note 2)	659,695	-	-	659,695	280,124	72.22	202,306	1,166,606	-	(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,557,000	(Note 2)	805,634	-	-	805,634	10,293	72.22	7,433	929,722	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,646,900	(Note 2)	391,142	-	-	391,142	84,533	72.22	61,050	1,815,684	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	457,696	-	-	457,696	(89,100)	72.22	(64,348)	649,934	-	(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	382,618	-	-	382,618	157,643	72.22	113,850	999,716	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	366,389	-	-	366,389	128,862	72.22	93,064	765,203	-	(Note 22)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,046,304	(Note 2)	192,232	-	-	192,232	187,863	72.22	135,675	888,100	-	(Note 22)
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	85,860	(Note 2)	-	-	-	-	50,950	72.22	36,796	302,032	-	(Note 22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	171,636	-	-	171,636	44,196	72.22	31,918	731,778	-	(Note 22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	382,618	-	-	382,618	380,809	72.22	275,020	1,088,022	-	(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	to Mainland China/ Amount remitted back to Taiwan						Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan as of June 30, 2023	Net income (loss) of the investee						
					Remitted to Mainland China	Remitted back to Taiwan								
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 934,200	(Note 2)	\$ 460,962	\$ -	\$ -	\$ 460,962	\$ 101,006	72.22	\$ 72,946	\$ 655,554	\$ -	(Note 22)	
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	622,800	(Note 2)	228,848	-	-	228,848	177,866	72.22	128,455	865,839	-	(Note 22)	
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,027,620	(Note 2)	546,432	-	-	546,432	114,063	72.22	82,396	393,092	-	(Note 22)	
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,491,200	(Note 2)	768,721	-	-	768,721	38,029	72.22	27,465	1,677,326	-	(Note 22)	
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	362,185	-	-	362,185	(59,059)	72.22	(42,652)	58,159	-	(Note 22)	
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	778,500	(Note 2)	354,012	-	-	354,012	45,731	72.22	33,027	577,745	-	(Note 22)	
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	460,962	-	-	460,962	(106,601)	72.22	(76,987)	27,600	-	(Note 22)	
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,089,900	(Note 2)	362,536	-	-	362,536	135,361	72.22	97,758	589,317	-	(Note 22)	
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,647,306	(Note 2)	389,041	-	-	389,041	35,636	72.22	25,736	(342,723)	-	(Note 22)	
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	622,800	(Note 2)	244,259	-	-	244,259	92,287	72.22	66,649	497,775	-	(Note 22)	
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	934,200	(Note 2)	463,765	-	-	463,765	59,148	72.22	42,716	644,476	-	(Note 22)	
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	772,737	(Note 2)	-	-	-	-	8,553	72.22	6,177	630,351	-	(Note 22)	
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	429,298	(Note 2)	-	-	-	(4,092)	(2,955)	72.22	(2,955)	220,114	-	(Note 22)	
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	685,080	(Note 2)	255,701	-	-	255,701	67,919	72.22	49,051	523,107	-	(Note 22)	
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	498,240	(Note 2)	153,654	-	-	153,654	4,785	72.22	3,456	317,093	-	(Note 22)	
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	622,800	(Note 2)	244,259	-	-	244,259	(32,453)	72.22	(23,437)	(185,107)	-	(Note 22)	
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,242,486	(Note 2)	542,854	-	-	542,854	11,612	72.22	8,386	216,744	-	(Note 22)	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	934,200	(Note 2)	460,962	-	-	460,962	46,236	72.22	33,392	340,106	-	(Note 22)	
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	373,680	(Note 2)	-	-	-	-	7,265	72.22	5,247	401,073	-	(Note 22)	
President (Kunshan) Real Estate Development Co., Ltd.	Leases	257,579	(Note 2)	-	-	-	-	1,423	72.22	1,028	195,877	-	(Note 22)	
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	186,840	(Note 2)	-	-	-	-	2,472	72.22	1,785	123,236	-	(Note 22)	
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	622,800	(Note 2)	114,424	-	-	114,424	28,205	72.22	20,370	45,989	-	(Note 22)	
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,671	(Note 3)	3,433	-	-	3,433	3,009	72.22	2,173	92,134	-	(Note 22)	
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	129,231	(Note 2)	-	-	-	(8,941)	(6,458)	72.22	(6,458)	28,813	-	(Note 22)	
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	149,472	(Note 2)	27,462	-	-	27,462	25,779	72.22	18,618	45,541	-	(Note 22)	
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	29,583	(Note 1)	21,741	-	-	21,741	(969)	72.22	(700)	82,800	-	(Note 22)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	to Mainland China/ Amount remitted back to Taiwan					Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan as of June 30, 2023	Net income (loss) of the investee					
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	\$ 37,368	(Note 2)	\$ 2,150	\$ -	\$ -	\$ 2,150	\$ 588	72.22	\$ 424	\$ 68,999	\$ -	(Note 22)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	267,804	(Note 2)	183,078	-	-	183,078	(75,024)	72.22	(54,182)	158,786	-	(Note 22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,293	(Note 2)	-	-	-	-	-	72.22	-	2,971	-	(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	909,288	(Note 2)	363,007	-	-	363,007	(61,401)	72.22	(44,344)	(368,165)	-	(Note 22)
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	311,400	(Note 2)	221,374	-	-	221,374	(81,734)	72.22	(59,028)	(235,257)	-	(Note 22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	593,528	(Note 2)	-	-	-	-	45,110	30.33	-	165,890	-	(Note 23)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	591,660	(Note 2)	76,827	-	-	76,827	40,061	25.28	-	126,851	-	(Note 23)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	604,116	(Note 5)	681,779	-	-	681,779	95,200	100.00	95,200	1,136,940	-	(Note 23)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	467,100	(Note 5)	286,948	-	-	286,948	3	100.00	3	470,341	-	(Note 23)
Songjiang President Enterprises Co., Ltd.	Storage service	591,660	(Note 5)	520,112	-	-	520,112	5,701	100.00	5,701	314,052	-	(Note 23)
Tianjin President Enterprises Food Co., Ltd.	Flour	420,712	(Note 5)	388,696	-	-	388,696	817	100.00	817	75,869	-	(Note 23)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	529,380	(Note 4)	394,393	-	-	394,393	43,653	70.00	30,557	570,163	-	(Note 23)
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,287,895	(Note 4)	667,176	-	-	667,176	21,180	50.00	10,590	670,746	-	(Note 23)
Zhangzhou President Biotechnology Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	815,667	(Note 6)	275,900	586,298	-	862,198	(776)	100.00	(776)	813,315	-	(Note 23)
Ton Yi (China) Investment Co., Ltd.	General investments	7,162,200	(Note 7)	934,200	-	-	934,200	664,269	47.22	313,668	5,800,143	831,514	(Note 22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	934,200	-	-	934,200	174,510	47.22	82,404	718,950	-	(Note 22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	934,200	-	-	934,200	108,352	47.22	51,164	799,737	-	(Note 22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	-	-	-	-	43,371	47.22	20,480	511,640	-	(Note 22)
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	-	-	-	-	82,297	47.22	38,861	590,085	-	(Note 23)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	186,840	-	-	186,840	57,455	47.22	27,130	604,762	-	(Note 23)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	934,200	(Note 8)	358,110	-	-	358,110	113,590	47.22	53,637	609,362	-	(Note 23)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	to Mainland China/ Amount remitted back to Taiwan					Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2023	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	for the six-month period ended June 30, 2023		Accumulated amount of remittance from Taiwan as of June 30, 2023	Net income (loss) of the investee					
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	\$ 934,200	(Note 8)	\$ -	\$ -	\$ -	\$ -	\$ 16,270	47.22	\$ 7,683	\$ 468,692	\$ -	(Note 23)
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	622,800	(Note 8)	-	-	-	-	79,772	47.22	37,668	414,933	-	(Note 23)
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	622,800	(Note 8)	-	-	-	-	(17,373)	47.22	(8,204)	200,892	-	(Note 23)
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM, Sales of tin cans	840,780	(Note 9)	217,980	-	-	217,980	(22,413)	47.22	(10,073)	468,795	-	(Note 23)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	233,550	(Note 9)	233,550	-	-	233,550	7,907	47.22	3,734	198,015	-	(Note 23)
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	217,980	(Note 9)	-	-	-	-	3,754	47.22	1,773	152,957	-	(Note 23)
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,693,610	(Note 10)	1,661,226	-	-	1,661,226	(151,555)	40.99	(62,121)	935,755	-	(Note 22)
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,245,600	(Note 11)	864,135	-	-	864,135	(30,963)	39.13	(12,114)	847,442	-	(Note 22)
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,245,600	(Note 12)	-	-	-	-	(32,101)	31.40	(10,080)	274,233	-	(Note 23)
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Logistics	171,719	(Note 13)	172,692	-	-	172,692	(9,682)	56.64	(5,484)	126,406	26,542	(Note 23)
Shanghai President Logistic Co., Ltd.	Logistics	62,280	(Note 14)	62,280	-	-	62,280	55,818	45.80	20,593	297,770	-	(Note 23)
President Chain Store (Taizhou) Ltd.	Logistics	257,579	(Note 14)	257,579	-	-	257,579	27,277	45.80	12,493	214,136	-	(Note 23)
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,005,086	(Note 14)	3,005,086	-	-	3,005,086	(115,316)	45.80	(52,816)	107,070	-	(Note 23)
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	901,526	(Note 14)	901,526	-	-	901,526	(97,556)	45.80	(44,682)	27,862	-	(Note 23)
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	257,579	(Note 14)	257,579	-	-	257,579	(16,711)	45.80	(7,654)	33,634	-	(Note 23)
Shan Dong President Yin Zuo Commercial Limited	Supermarkets	257,579	(Note 14)	127,000	-	-	127,000	(130,516)	25.19	(31,855)	42,343	8,096	(Note 22)
President Cosmed Chain Store (Shen Zhen) Co, Ltd.	Merchandise wholesale and retail	429,298	(Note 15)	293,254	-	-	293,254	3,202	45.80	1,466	35,274	-	(Note 23)
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	168,101	(Note 16)	168,101	-	-	168,101	(17,814)	33.77	(6,016)	23,342	57,619	(Note 23)
Shangdong President Logistics Co., Ltd.	Logistics	214,649	(Note 17)	214,649	-	-	214,649	(5,096)	45.80	2,083	103,009	-	(Note 23)
Shandong Capital Marketing Consultant Corp.	Management consulting	12,879	(Note 20)	12,879	-	-	12,879	990	45.80	453	5,008	-	(Note 23)
SciAnda (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	3,627,810	(Note 18)	3,619,228	-	-	3,619,228	(16,052)	46.78	(7,509)	694,788	-	(Note 22)
SciAnda (Shanghai) Biochemical Technology, Ltd.	Develop and support opportunities, service provider to global pharmaceutical industry	37,368	(Note 18)	37,368	-	-	37,368	523	46.78	245	8,571	-	(Note 23)
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	9,342	(Note 19)	9,342	-	-	9,342	1,042	65.40	1,060	(231)	-	(Note 22)
United Advisor Venture Management Ltd., etc.	Manufacturing and sales, etc.	5,049,583	(Note 21)	305,888	-	-	305,888	322,399	-	60,694	2,735,008	-	(Note 23)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2023	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 25)
Uni-President Enterprises Corp.	\$ 24,655,124	\$ 37,742,267	\$ 110,407,382
Ton-Yi Industrial Corp.	6,324,441	12,658,011	11,864,288
President Chain Store Corp.	5,194,410	10,003,683	25,112,747
ScinoPharm Taiwan, Ltd.	3,694,715	3,694,715	6,105,987
Tait Marketing & Distribution Co., Ltd.	159,312	162,426	659,698
Kai Yu Investment Co., Ltd.	1,054,083	1,186,048	8,302,886
President Packaging Corp.	115,218	115,218	796,997
President Pharmaceutical Corp.	168,101	168,101	427,354
Uni-President Cold Chain Corp.	92,406	92,406	1,162,653
Ren-Hui Investment Corp.	53,663	53,663	80,000
Capital Marketing Consultant Corp.	12,879	12,879	80,000
Nanlien International Corp.	19,400	19,400	1,526,950

(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) Investment gains or losses were recognized based on unreviewed financial statements.

(Note 24) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.

(Note 25) The ceiling amount is 60% of consolidated net worth or net worth (higher).

(Note 26) 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 1:31.14; CNY: NTD 1:4.293.

Investment gains or losses are translated using the average rates for the six-month period ended June 30, 2023 as follows: USD: NTD 1:30.56; CNY: NTD 1:4.407.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

June 30, 2023

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.